The background of the image is a vibrant autumn scene. A dense forest of trees is reflected in a calm body of water in the foreground. The trees are a mix of species, with many showing bright orange, yellow, and red leaves. Some evergreen trees are interspersed among the deciduous ones. The water is still, creating a clear mirror for the foliage. In the foreground, the tops of tall, thin grasses or reeds are visible, their blades pointing upwards. The overall atmosphere is peaceful and seasonal.

*Town of Bow*  
**Annual Report**  
*Town and School*  
**2019**

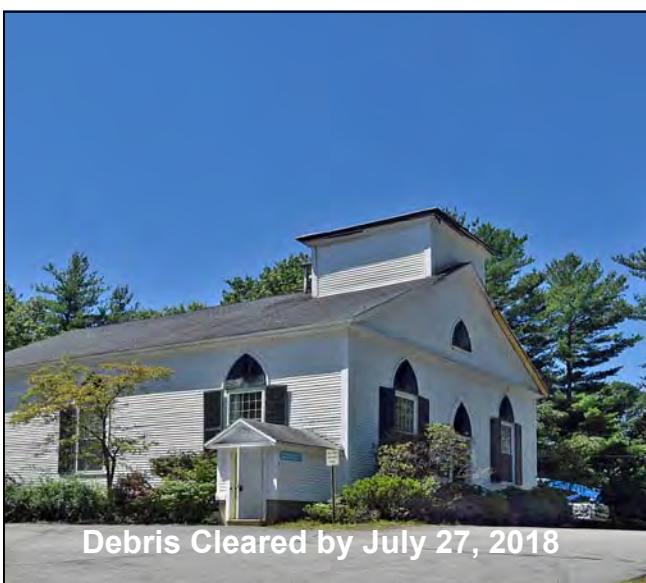


1832 Church and Steeple as seen on June 22, 2018



Lightning Strike on July 17, 2018

*Photo: Courtesy Concord Monitor*



Debris Cleared by July 27, 2018



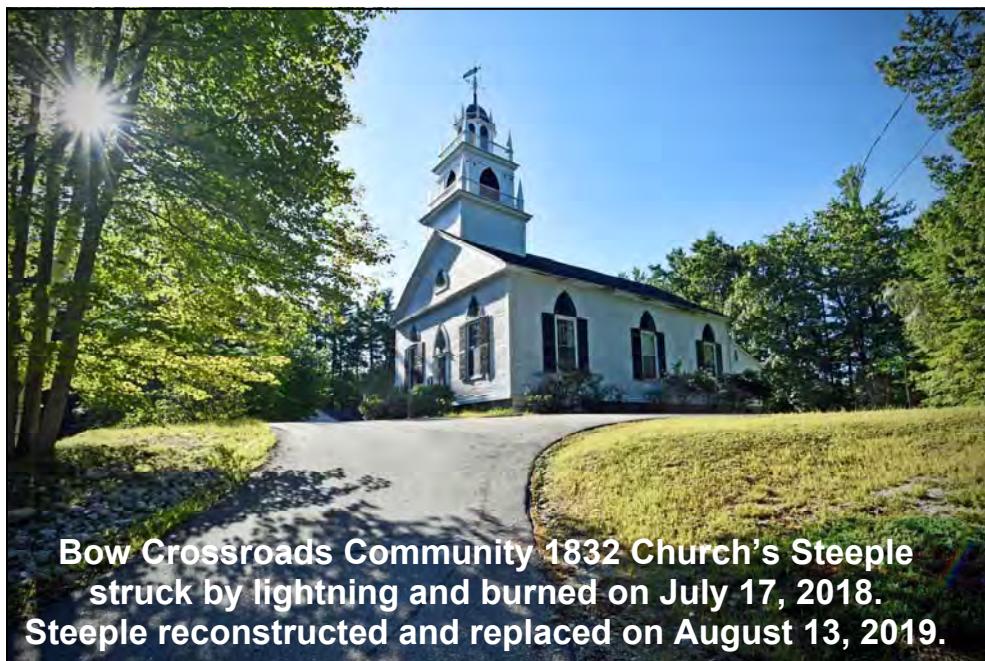
Rebuilt Steeple



Erected August 13, 2019



New Steeple—August, 2019



**Bow Crossroads Community 1832 Church's Steeple  
struck by lightning and burned on July 17, 2018.  
Steeple reconstructed and replaced on August 13, 2019.**

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

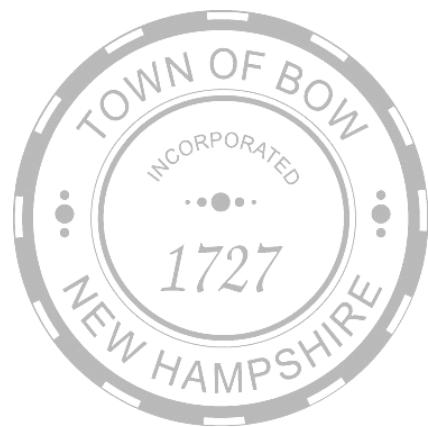
*2019 Town and School*  
**Annual Report**

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

Annual School District  
Meeting Friday, March 13, 2020  
7:00 p.m. at Bow High School

**Elections (Town & School) & Ballot Voting**  
Day Tuesday, March 10, 2020,  
7:00 a.m. to 7:00 p.m. at Community Center

**Annual Town Meeting**  
Wednesday, March 11, 2020  
6:30 p.m. at Bow High School



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

# *Town of Bow - Phone List*

---

<b>New 223 Numbers</b>	<b>Hours of Operation</b>	
223-3900 Main Number - All departments	Monday -Friday 7:30 a.m to 4:00 p.m.	
223-3910 Town Manager		
223-3920 Parks & Recreation		
223-3930 Public Works Office		
223-3935 Public Works, Shop		
223-3940 Emergency Management		
223-3950 Police		
223-3960 Fire		
223-3970 Community Development		
223-3980 Town Clerk		
<b>Emergency Fire Department</b>	<b>911</b>	
<b>Emergency Police Department</b>	<b>911</b>	
Dept.	Name	Department's New Direct Dial
Community Development		223-3970
Conservation Commission		223-3970
Planning Board		223-3970
Assessor	Monica Hurley	223-3970
Emergency Management		223-3940
Finance		223-3915
Fire		223-3960
Health Officer	Tom Ferguson	223-3960
Human Services / Welfare	Deb Bourbeau	223-3917
Library		224-7113
Parks & Recreation General #		223-3920
Celebrating Children	Cindy Greenwood-Young	228-2214
Police	(non-emergency)	223-3950
Public Works		223-3930
Town Clerk/Tax Collector		223-3980
Town Mgr./Selectmen		223-3910
Heritage Commission		223-3910
Recycling Committee		223-3910
Sau 67		224-4728
Bow Elementary School		225-3049
Bow Memorial School		225-3212
Bow High School		228-2212

# Table of Contents

## TOWN

Town of Bow Phone List .....	2
In Memoriam.....	4
Citizen Recognition.....	5
Elected Town Officials.....	6
Boards, Committees & Commissions.....	7
Town Employees.....	8
<b>2019 TOWN MEETING RESULTS ...11</b>	
Town & School Election and Ballot Results..	12
Minutes of 2019 Town Meeting .....	13
<b>ADMINISTRATIVE SUMMARY .....23</b>	
Town Manager .....	24
Board of Selectmen .....	26
<b>BUDGET &amp; FINANCE .....27</b>	
Annual Debt Service on Outstanding	
Town Bonds .....	28
Annual Financial Report .....	29
Budget Committee .....	85
Budget Development Process	
Flowchart .....	See Town Meeting 2019
CIP Committee .....	86
CIP Projects Summary.....	88
Schedule of Town-Owned Property.....	93
Statement of Appropriations & Revenues. ....	96
Summary of Property Valuation .....	97
Tax Collector Report (MS-61) .....	98
Tax Incremental Finance (TIF).....	104
Tax Rate Calculation.....	105
Town Clerk Remittance Report .....	106
Treasurer's Report.....	107
Trust Funds (MS-9).....	108
Employee Wage Summary .....	116
<b>COMMUNITY DEVELOPMENT ...121</b>	
Community Development Department.....	122
Bow Business Corridor	
TIF Advisory Board .....	122
Building Inspection.....	123
Business Development Commission.....	124
Central NH Regional	
Planning Commission .....	125
Conservation Commission.....	126
Planning Board .....	129
Zoning Board .....	131
<b>CULTURE &amp; RECREATION .....132</b>	
Heritage Commission .....	134
Library.....	136
Parks & Recreation Department .....	139
Celebrating Children Preschool .....	141

Upper Merrimack River	
Advisory Committee.....	143
UNH Cooperative Extension.....	145

<b>PUBLIC WORKS.....149</b>	
Department of Public Works .....	150
Building & Facilities Department.....	151
Drinking Water Protection Committee.....	153
Solid Waste & Recycling Committee.....	154

<b>GENERAL GOVERNMENT.....157</b>	
Assessing Department.....	158
Human Services Department.....	160
Supervisors of the Checklist .....	161
Town Clerk/Tax Collector's Office .....	162

<b>PUBLIC SAFETY.....163</b>	
Emergency Management.....	164
Fire Department.....	166
Fire Department Auxilliary.....	169
Police Department .....	170

<b>COMMUNITY ORGANIZATIONS....173</b>	
Bow Open Spaces, Inc. ....	174
Bow Community Men's Club.....	176
Bow Garden Club .....	178
Bow Rotary Club.....	179
Bow Young at Heart Club.....	180
Bow Youth Football .....	181
Bow Athletic Club.....	182
Bow Pioneers Snowmobile Club.....	184
Bow Soccer Club .....	185
Boy Scouts of America, Pack & Troop 75 ...	186

<b>VITAL RECORDS &amp; RESOURCES...188</b>	
Births .....	190
Marriages.....	192
Deaths .....	194
N.H. Governor, Executive Council,	
House & Senate Reps .....	197
U. S. Congressional Delegation.....	197

<b>TOWN MEETING 2020</b>	
Warrant & Budget .....	BLUE
Moderator's Rules of Procedur .....	WHITE
Voters' Rights & Responsibilities .....	WHITE

## SCHOOL DISTRICT

Annual Report.....	GREEN
--------------------	-------

# *In Memoriam*

---



## **MARGARET "MARGE" FRANCOEUR**

Marge was a longtime resident of Bow and founding member of the Bow Rescue Squad. Over the years she served as a frontline responder and up until her passing in May 2019 served the Bow Fire Department in a support capacity. Marge served the Town of Bow for 39 years. She dedicated her life to helping others and, by far, the men and women of the Bow Fire Department and the citizens of Bow were at the top of her list.



## **BEVERLY GRISWOLD**

Bev was always ready with a hug and a smile. She enjoyed the time she spent with her "Posse" of women who volunteered as auxiliary cooks and servers for Bow Men's Club. She gave much of her time helping to serve food at the numerous breakfasts and dinners that were held to raise funds for the new Safety Center. Bev could also be found every year working at the S'mores table at the Holiday Tree Lighting. She will be missed.



## **RICHARD "DICK" TANGUAY**

Richard was a member of the Bow Athletic Club and he volunteered his time coaching soccer, softball, and basketball. After his coaching days, you could see him on the sideline of many field hockey games cheering on his daughters, granddaughter and their teammates. He served as a valuable and active member of the Public Safety Building Planning Committee. Dick and his wife, Paulette, lived in Bow for 41 years.

# Citizen Recognition

---

## JOHN AND LORRAINE MEISSNER



The adage “if you want something done, ask a busy person” certainly applies to John Meissner, and one of the reasons the Selectmen are pleased to dedicate the 2019 Annual Report to John.

We are convinced he does not know the meaning of “no”, for whenever he sees a way he can help, John is the first one to step forward. John and Lorraine have been the unofficial gatekeepers and caretakers of River Road since 1970. Whether it is keeping truck traffic from disrupting the neighborhood or picking up roadside trash during morning walks, they do not wait to be asked to help, they simply quietly step forward and act.

John served on the Conservation for an unprecedented 29 years, from 1986 through 2015, providing his practical knowledge of land management and forestry. His knowledge of forests was gleaned from his 22 years operating a sawmill and learning best practices by 17 years spent traveling the US setting up sawmills. He combined that knowledge with what he learned as a surveyor for the State,

including assisting in laying out Interstates 89 and 93, which are so important to our Town. Since 2008 John has served on both the Bow Heritage Commission and on the Bow Business Development Commission, because he “needed another way to serve”.

In addition to being an active volunteer in Town, John provides a certain color to the community. No one involved in constructing the shelter for the reconstructed snow roller will ever forget the moment when it was realized another antique beam was needed to finish the job. John hopped into his 1955 Ford pick-up truck (the same truck he drove from Alaska to NH!) and headed off to the Town sandpit. 30 minutes later he returned, with a 30-foot beam slug under the truck, dragging on the roadway. “Too long for the truck bed,” was his only observation.

John and Lorraine are part of the quiet fabric of our community, doing their part every day to make Bow a great town. Please join us in recognizing them for all they do in Bow.

# *Elected Officials elected by the Voters of the Town of Bow*

---

## **Board of Selectmen**

Christopher R. Nicolopoulos, Chairman .....	2022
Colleen S. Hunter, Vice Chairman .....	2022
Harold T. Judd .....	2020
Matthew J. Poulin .....	2021
Michael G. Wayne .....	2021

## **Budget Committee**

Jeff Knight,.....	2022
Bob Arnold, Vice Chairman .....	2020
Benjamin Kiniry .....	2021
Kathy Garfield .....	2022
Melissa Radomski .....	2021
Mark Zerba .....	2020
Christopher Nicolopoulos.....	Board of Selectmen Rep.
Harold Judd .....	Board of Selectmen Rep. Alternate
Jennifer Strong-Rain.....	School Board Rep.
June Branscom .....	School Board Rep. Alternate

## **Supervisors of the Checklist**

Lisa Cohen.....	2020
Jennifer McDaniel .....	2024
Beth Titus .....	2022

## **Town Clerk / Tax Collector**

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

## **Town Moderator**

Peter Imse .....	2020
------------------	------

## **Treasurer**

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

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

Eric Anderson.....	2024
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.....	2022

# *Boards, Committees & Commissions appointed by the Board of Selectmen*

---

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

Bill Hickey, Chairman .....	2021
Stan Emanuel, Vice Chairman .....	2020
Larry Haynes, Secretary .....	2020
June Branscom.....	2022
Christopher Johnson .....	2022
Michael Percy .....	2022
John Meissner .....	2020
Don Berube, Jr. ....	2021
Cody Herrick .....	2021
Matthew Poulin .....	Selectmen Rep.
Colleen Hunter.....	Selectmen, Alternate

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

Bill Oldenburg, Chairman, Planning Board Rep.	
Dik Dagavarian, Citizen-at-large .....	2020
Glenn Dugas, Citizen-at-large .....	2021
Mark Davis, Citizen-at-large.....	2022
Jeff Knight .....	Budget Committee Rep.
Colleen Hunter.....	Selectmen Rep.
Michael Wayne .....	Selectmen Alternate Rep.
Jennifer Strong-Rain.....	School Board Rep.

## **Conservation Commission**

Sandra Crystall, Chairman.....	2021
Wendy Waskin, Vice Chairman.....	2022
Bob Ball.....	2020
Amanda Kallenbach.....	2020
Michael Hansen .....	2021

## **Drinking Water Protection Committee**

Cynthia Klevens, Chair .....	2022
Madhumita Chatterjee.....	2020
Richard Kraybill .....	2020
Wendy Waskin .....	2020
Blake Hooper .....	2021
Matt Taylor.....	Community Dev. Director
Noel Gourley .....	Public Works Dept.
Adam Bertrand .....	Whitewater

## **Heritage Commission**

Gary Nylen, Chairman.....	2022
Eric Anderson, Vice Chair .....	2021
James Dimick.....	2020
Susan Wheeler .....	2020
Faye Johnson.....	2021
David Lindquist .....	2021
John Meissner, Alternate.....	2022
Matt Poulin .....	Selectmen Rep
Colleen Hunter.....	Selectmen Alternate

## **Planning Board**

Don Berube, Jr., Chairman .....	2021
Sandra Crystall, Vice Chairman.....	2020
Tony Reynolds, Secretary .....	2021
Bill Oldenburg .....	2022
Adam Sandahl.....	2022
Willis Sloat .....	2021
David Glasier, Alternate.....	2021
Kristen Hayden, Alternate.....	2020
Michael Wayne .....	Selectmen Rep.
Harry Judd .....	Selectman Alternate

## **Recycling and Solid Waste Committee**

Sherri Cheney, Chair.....	2021
Mark Davis .....	2022
Matthew Fossum .....	2022
Beth Titus.....	2020
Danielle Ruane.....	2021
Rebecca Elwood.....	2022
Taj Pietkiewicz.....	2022

## **Zoning Board of Adjustment**

Harry Hadaway, Chairman.....	2022
Robert Ives, Vice Chairman.....	2020
Donald Burns, Secretary .....	2020
Maya Dominguez.....	2022
Tony Reynolds .....	2021
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

## Community Development Department

Matthew Taylor, Director  
Robert Pike, Building Inspector  
Bryan Westover, Assistant Planner  
Janette Shuman, Coordinator  
Alvina Snegach, Administrative Assistant

## 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  
Stacey Blanchette, Detective Sergeant  
Philip Lamy, Sergeant  
Matthew Pratte, K-9, Sergeant  
Roxy K-9  
Tyler Coady, Master Patrol Officer  
Michael Carpenter, Master Patrol Officer  
Philip Goodacre, Police Officer  
Michael Murray, Police Officer  
Robert Buchanan, Police Officer  
Matthew LeBlanc, Police Officer  
David Nelson, Police Officer  
Brian Morrill, Police Officer  
Nicolas Cutting, Police Officer - part time  
Stephanie Vogel, Administrative Assistant

## 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  
Elliot Berman, Captain Paramedic  
Brandon Skoglund, Captain Paramedic  
Justin Abbott, Firefighter  
Jacob Anderson, Firefighter EMT  
Chris Andrews, Firefighter EMT  
Greg Aucoin, Firefighter Paramedic  
Edwin Bardwell, Support  
Craig Beaulac, Firefighter AEMT  
Richard Bilodeau, Firefighter AEMT  
Mark Bitetto, Firefighter AEMT  
John Bowler, Firefighter AEMT  
Greg Brown, Firefighter Paramedic  
Tony Camp, Support  
Dennis Comeau, Firefighter AEMT  
David Eastman, Firefighter AEMT  
Matthew Espinosa, Firefighter EMT  
Tim Ives, Firefighter EMT  
Jeff Gardner, Firefighter EMT  
Corey Girard, Firefighter AEMT  
Kenneth Judkins, Support  
Maria Koustas, AEMT  
John Keller, Firefighter EMT  
Leland Kimball, Firefighter EMT  
Keith Lambert, Firefighter EMT  
Kevin Marquis, Firefighter EMT  
Anne Mattice, Support  
Mark Mattice, Firefighter  
Art Merrigan, Firefighter  
Tom Modini, Firefighter, EMT  
Parker Moore, Firefighter AEMT  
Richard Oberman, Paramedic  
Adam Seligman, Firefighter EMT  
Liam Smith, Firefighter Paramedic  
Brandon Wood, Firefighter EMT  
William Wood, Support

## **Public Works Department**

Timothy Sweeney, Director  
Lois Richards, Administrative Assistant  
Noel Gourley, Highway, Cemetery, & Grounds Supervisor  
Rick Wombolt, Fleet Maintenance Manager  
Michael Hague, Mechanic  
Phil Anderson, Mechanic  
Michael Aborn, Heavy Equipment Operator  
Robert Cepurneek, Driver/Laborer  
Brian Piroso, Driver/Laborer  
Corey Welcome, Driver/Laborer  
Duane Resse, Driver/Laborer  
David Meyer, Driver/Laborer  
Myrton Fellows, Custodian  
Tyler Aborn, Groundskeeper  
Chip Craig, Seasonal Driver/Laborer  
Dana Gourley, On Call Seasonal Driver/Laborer  
Noah Lacasse, On Call Seasonal Driver/Laborer

## **Baker Free Library**

Martin Walters, Director  
Juliana Gallo, Youth Services Librarian  
Amy Bain, Library Assistant  
Amelia Holdsworth, Library Assistant  
Betsy Mahoney, Library Assistant  
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  
Owen Libby, 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  
Laura Beaudette, T.A. & Kidz Kamp  
Jessica Ralston, T.A. & Kidz Kamp  
Jennifer Konstantakos, T.A. & Sports Day  
Michelle Lover, T.A. & Sports Day  
Alexandra Welch-Zerba, T.A. & Kidz Kamp  
Loren Malilay, T.A. & Sports Day & Kidz Kamp  
Julie Guerrette, Substitute  
Kathy Lagos, Substitute  
Joy Van Wyck, Substitute  
Kate Crabb, Story Time

## **Parks and Recreation Department**

Malinda Blakey, Recreation Assistant  
Laura Beaudette

## **Instructors**

Elsa Chern, Program Instructor  
Karen Krause, 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  
Julie Guerette, Sports Instructor  
Sarah Mann, Sports Instructor  
Alicia Mondello, Sports Instructor  
Muriel Orcutt, Strings Instructor  
Kristy Hall, Piano Instructor

## **Summer Day Camp**

Alison Howard, Camp Director  
Haley Parker, Assistant Camp Director  
Ben Guertin, Camp Counselor  
Chase Chamberlin, Camp Counselor  
Crista Alfano, Camp Counselor  
Elizabeth Guertin, Camp Counselor  
Matt Harkins, Camp Counselor  
Abbey Horner, Camp Counselor  
Emily Lane, Camp Counselor  
Libby Parker, Camp Counselor  
Maggie Vogt, Camp Counselor





# Town Meeting Results

With 8-15 inches of snow predicted for the day,  
1,193 voters came out to cast their votes.  
(March 13, 2018)

# 2019 Town Meeting, Town of Bow, NH

---

ANNUAL TOWN ELECTION  
BOW, NEW HAMPSHIRE  
MARCH 12, 2019

WARRANT ARTICLE #1 - TOWN OFFICES

Office	Vote for not more than:	YEAR TERM	CANDIDATE (IN BALLOT ORDER)	RESULTS WINNER*
SELECTMAN	Two	Three	Robert Blanchette Jr.	199
			Colleen S Hunter	384*
			Christopher Nicolopoulos	312*
BUDGET COMMITTEE MEMBER	Two	Three	Kathy Garfield	394*
			Jeffrey Knight	353*
TRUSTEE OF TRUST FUNDS	One	Three	Mary Beth Walz	411*
LIBRARY TRUSTEE	One	Five	Eric Anderson	469*

ANNUAL SCHOOL DISTRICT ELECTION  
BOW, NEW HAMPSHIRE  
MARCH 12, 2019

WARRANT ARTICLE #1 – School District Candidates:

Office	Vote for not more than:	... YEAR TERM	CANDIDATE (IN BALLOT ORDER)	RESULTS/WINNER*
School Board Member	Two	Three	Jenna Reardon Eric Shulman	435* 418*

# 2019 TOWN MEETING, TOWN OF BOW, NEW HAMPSHIRE

## MARCH 13, 2019

Moderator Peter Imse called the 2019 Town Meeting to order at 7:00 a.m. on Tuesday, March 12, 2019 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 13, 2019 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*
SELECTMEN	Two	Three	<b>Robert Blanchette, Jr.</b> <b>Colleen S. Hunter</b> <b>Chris Nicolopoulos</b>	<b>199</b> <b>384*</b> <b>312*</b>
BUDGET COMMITTEE MEMBER	Two	Three	<b>Katherine Garfield</b> <b>Jeffrey Knight</b>	<b>394*</b> <b>353*</b>
TRUSTEE OF TRUST FUNDS	One	Three	<b>Mary Beth Walz</b>	<b>411*</b>
LIBRARY TRUSTEE	One	Five	<b>Eric Anderson</b>	<b>469*</b>
SCHOOL BOARD MEMBER	Two	Three	<b>Jenna Reardon</b> <b>Eric Shulman</b>	<b>435*</b> <b>418*</b>

#### WARRANT ARTICLE #2 - ZONING AMENDMENTS

A. Are you in favor of the adoption of ZONING AMENDMENT A as proposed by the Planning Board vote of January 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)

**YES/NO**

**430/63**

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)

**YES/NO**

**412/83**

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)

YES/NO

**420/67**

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)

YES/NO

**411/79**

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)

YES/NO

**392/99**

## **Call to Order**

The Town meeting reconvened on Wednesday, March 13, 2019 at 6:30 p.m. by Town Moderator Peter Imse. The Moderator read the opening paragraph of the 2019 Town Meeting Warrant.

**Presentation of Colors and National Anthem.** The Colors were presented by the Bow Girl Scout Troop 12553, Troop Leaders: Kari Fontaine and Kate Leonard and we were led in the Pledge of Allegiance by: Sophie Brooks, Makenzie Curtis, Liliane Fontaine, Natalie Fontaine, Anne-Marie Fay, Imogen Lamarche, Isabelle Lee, Sophia Lee, Kaylee Leonard and Madelynn Trudeau. Bow High School Student Allison Leger sang the National Anthem.

## **Introductions**

Town Moderator Imse recognized the head table. Selectmen: Christopher R. Nicolopoulos, Chairman; Colleen S. Hunter, Vice Chairman; Harold T. Judd; Matthew Poulin; and Michael Wayne. Also present were: Town Manager David Stack, Finance Director Geoff Ruggles; Town Counsel Justin Pasay, Esq.; Town Clerk/Tax Collector Mridula Naik; Administrative Secretary Tonia Lindquist and Recording Secretary Wendy Gilman. Moderator Imse thanked Bob Jaques, in the sound booth who is recording this meeting and also thanked his deputized Moderators. Moderator Imse announced that starting in 2020, elections will be held in the Community Center.

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

Mr. Rich Oberman, President of the Bow Men's Club, presented the Citizen of the Year Award to Mr. Glenn Dugas.

Mr. Dugas is a long time resident of Bow, coaching soccer for 20 years and baseball and softball for 7 years. He 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 also served on the Capital Improvements Committee. The Town of Bow owes Glenn for his dedication and service.

Moderator Imse reviewed the 'Moderator's Rules of Procedures' as referenced in the 2018 Town and School Annual Report. Moderator Imse entertained a motion to adopt the above mentioned rules as the town's rules for this meeting. Janice Cook moved to adopt the rules of procedures and Mr. Heise seconded. Chair Imse asked for any comments. Sensing none, he called for a vote. The rules are adopted by majority vote.

Moderator Imse read the Public Notice for the Town Meeting into the record and announced the results of the March 12, 2019 town ballots.

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

To see if the Town will vote to raise and appropriate the Budget Committee's recommended sum of \$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)

Selectman Nicolopoulos made an announcement regarding an error in the Treasurer's Report on page 111. The report states that the Heritage Commission Fund has approximately \$400,000 when it really has \$14,000. The corrected page is available as a handout. Selectman Nicolopoulos then spoke to the Article. It was the Board of Selectmen's goal to bring a level funded budget to the Taxpayers. After working diligently with all departments and examining costs the Board couldn't control, the Select Board was able to present a budget to the Budget Committee that was approximately \$100,000 more than last year's or approximately 1%. The Budget Committee made almost no adjustments to that budget and it has the full support of the Board of Selectman and the Budget Committee. Tax impact is \$6.75. Moderator Imse asked for comments on the Article #3. Sensing none, he called for a vote. **Article #3 PASSED by majority vote.**

Moderator Imse recognized Mr. John Martin, the Petitioner of Warrant Article #19. Mr. Martin moved to hear petitioned Warrant Article #19 after Article #4. Motion was seconded by Mr. Chuck Douglas. **Motion to hear Article #19 after Article #4 PASSED by majority vote.**

**PETITIONED WARRANT ARTICLE #19** was moved by Mr. Heise and seconded by Mr. Knight.

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.

Prior to introducing the Article Mr. Martin further moved to amend the language in petitioned Article #19 to clarify the language. It doesn't change the Warrant Article. Motion was seconded by Mr. Lucente. The Moderator called for discussion on the motion. Sensing none, he called for a vote. **Motion to amend Article #19 PASSED by majority vote.**

Mr. Martin spoke to Petitioned Article #19, as amended. The Article applies to permanently and 100% disabled Veterans who have given selflessly of themselves for their country some being deployed over 10 times into various war zones. According to the Veteran's Administration, less than 10% of veterans meet the threshold of permanently and 100% disabled. The Town of Bow currently generously gives a \$500.00 tax credit to veterans, while some towns

give none. This Article requests raising the tax credit to \$4,000.00, which is meant to serve as a buffer for those Veterans in times of dire need.

Moderator Imse asked for discussion on Article #19, as amended. Sensing none, he called for a vote. **Article #19, as amended, PASSED by majority vote.**

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

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

Prior to introducing Article #4, Selectman Judd stated that Fire Chief Harrington wasn't present at this meeting because he was at an award ceremony being recognized as one of New Hampshire's Outstanding 40 Under 40. Selectman Judd then spoke to Article #4. The Article is to purchase a fire engine which will replace 2 of the current vehicles in the Fire Department's fleet. It will carry 1,400 gallons of water, equipment and four firefighters. The fleet will be consolidated from two pumper and two tankers to two pumper and one tanker. Because the funds are coming from a capital reserve fund, there is no tax impact.

Moderator Imse called for discussion on Warrant Article #4. Sensing none, he called for a vote. **Warrant Article #4 PASSED by majority vote.**

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

To see if the Town will vote to raise and appropriate \$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)

Selectman Hunter spoke to the Article and gave a brief summary of the Capital Improvements (CIP) Committee review process. The CIP Committee's process starts in late spring with a review of large capital projects as well as large vehicles and equipment purchases. From there a purchase schedule is developed. The Committee makes its

recommendations on the amount to contribute to each capital reserve fund in order to fully fund the purchase within the scheduled time period and without causing a spike in taxes. Over the last two years there have been cuts to the capital reserve contributions but this year they are able to be fully funded. The projects can be found on pages 89 – 93 in the Town Report. The tax impact of the warrant article is \$0.47.

Moderator Imse called for discussion on Warrant Article #5. Sensing none, he called for a vote. **Warrant Article #5 PASSED by majority vote.**

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

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)

Selectman Poulin spoke to the Article. Roads to be paved are: Abbey Lane, Colby Lane, Arnold Street, Knox Road (Dow to Robinson), Merrill Crossing and Stoneybrook Road. The tax impact is \$0.31.

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

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

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)

Selectman Nicolopoulos spoke to the Article. Article #7 is to replenish the town's Health Maintenance Plan. Finance Director Ruggles is present to answer questions.

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

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

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)

Selectman Wayne spoke to the Article. Article #8 is for the installation of sub-surface drainage where needed and the reclamation and paving of the driveways and parking lots at the Municipal Building. Total area is approximately 44,300 square feet and includes repointing and sealing of the brick foundation. The project is fully funded by the Capital Reserve Fund so there is no tax impact.

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

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

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)

Selectman Hunter spoke to the Article. The Article is to purchase a new 1-ton/350 utility truck to replace a 2004 F-150 Ford Pickup with 86,000 miles on it. The new vehicle will be used for road construction season and plowing numerous town buildings and intersections. The purchase is to be funded from the Public Works Capital Reserve Fund so there is no tax impact.

Moderator Imse called for discussion on Warrant Article #9. Sensing none, he called for a vote. **Warrant Article #9 PASSED by majority vote.**

**WARRANT ARTICLE #10** moved by Mr. Heise and seconded by Mr. Knight.

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)

Selectman Judd spoke to the Article. The Article is for River Road/Route 3A Intersection Engineering in support of redevelopment along Route 3A. The project will include reconstruction of the intersection to improve turning radii, improve visibility and provide a safer entry for vehicles and trucks heading onto Route 3A. The Town will apply for State Highway Aid for this project. The funds will come from capital reserves so there is no tax impact.

Moderator Imse called for comments. Mr. Bryan Westover, 63 Robinson Road, asked if the Article concerned the northerly or southerly interchange of River Road and 3A. In response, Selectman Judd stated it was the southerly section.

The Moderator called for any additional comments. Sensing none, he called for a vote. **Warrant Article #10 PASSED by majority vote.**

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

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)

Selectman Poulin spoke to the Article. The Article concerns the purchase of seventeen portable radios carried by officers and 7 mobile radios in the cruisers. The Police Department is converting from Motorola to Kenwood brand for better compatibility with other departments. The Department will also be adding Repeaters to improve reception in dead spots and large buildings. There is no tax impact since the funds are coming from the capital reserves.

Moderator Imse called for comments. Sensing none, he called for a vote. **Warrant Article #11 PASSED by majority vote.**

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

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

Chairman of the Library Trustees, Christine Carey, introduced the Article. The Article is to add funding to the Library Maintenance Capital Reserve Fund. Last year a warrant article to fund the replacement of the air conditioners and handlers didn't pass but the crisis hasn't ceased. The Trustees worked with the Budget Committee and the Select Board to come up with a plan to replace the air conditioners and handlers through the maintenance capital reserve fund with deposits over four years. This is the first deposit to that fund.

Moderator Imse called for discussion on Warrant Article #12. Sensing none, he called for a vote. **Warrant Article #12 PASSED by majority vote.**

**WARRANT ARTICLE #13** moved by Mr. Heise and seconded by Mr. Luente.

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)

Library Trustee Chair Carey spoke to the Article. The Library has an emergency capital reserve fund already in place which they try to maintain at a certain level. This Article looks to fully fund it at that level. If there is an issue with the air handlers prior to the four-year replacement schedule, this fund will be used to address the issues. The Trustees are authorities to expend funds.

Moderator Imse called for discussion on Warrant Article #13. Sensing none, he called for a vote. **Warrant Article #13 PASSED by majority vote.**

**WARRANT ARTICLE #14** moved by Mr. Heise and seconded by Mr. Luente.

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)

Selectman Poulin introduced Community Development Director Matt Taylor who gave a presentation relative to establishing a Tax Increment Financing (TIF) District. A 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 for specific purposes. The proposed South Bow TIF District extends from the intersection of Vaughn and River Roads north to the city line. It includes land recently rezoned at a total of 422 acres which is about 2% of the Town's total land area. The objectives of establishing a TIF District are: to bring public water and sewer to South Bow to support existing businesses and spur new development; to provide an incentive for property owners and developers to convert current land uses to help expand the Town's tax base; to work cooperatively with the Town of Hooksett to interconnect the two towns' respective water and sewer systems for the benefit of both towns'; to improve safety and access to Route 3A and accommodate economic development along the Route 3A Corridor; and to improve the operation of the municipal water system by adding to the customer base and putting it on a path to self-sufficiency. A TIF District does not change zoning requirements or affect property rights or increase taxes within or outside of its boundaries. The adoption of a TIF Plan is a non-monetary warrant article that does not require any expenditure by the Town. A firm commitment from a developer to build will be required with a guarantee that public improvements will be fully funded with increased tax revenue, private funds or grants. There is no tax impact to the taxpayers. Once improvements are paid for, all future revenue will go into the general fund.

Moderator Imse called for comments. Ms. Lisa Cohen, Brown Hill Road, asked who the owners of the properties were and if the proposed District consisted of mostly gravel pits. Mr. Taylor replied that the owner of the largest parcel is Continental Paving. There have been some discussions with the company laying the groundwork for what could happen in the future. Mr. David Gazaway, 3 Pheasant Drive, wanted to know if there were any increases in valuation of properties in the proposed district, would those funds go into the TIF fund? Mr. Taylor responded the increases in valuation would go into the fund. There was some further conversation regarding the interest of other property owners in the proposed district and if there was any indication when the largest parcel would be "mined" and timeline for potential development. Locations of potential water and sewer lines were mentioned.

There being no further discussion, the Moderator called for a vote. **Warrant Article #14 PASSED by majority vote.**

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

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)

Selectman Poulin spoke to the Article. Article #15 is to designate the Board of Selectmen as the District Administrator of the South Bow TIF District.

Moderator Imse called for discussion on Warrant Article #15. Sensing none, he called for a vote. **Warrant Article #15 PASSED by majority vote.**

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

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)

Selectman Judd spoke to the Article. If adopted, the Bow Ethics Standards Ordinance will be in force until rescinded at another Town Meeting.

Moderator Imse called for discussion on Warrant Article #16. Sensing none, he called for a vote. **Warrant Article #16 PASSED by majority vote.**

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

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)

Selectman Wayne spoke to the Article. Last year up to 15year lease was approved by the voters. In speaking with solar professionals, the Selectmen found the companies needed an up to 30 year lease in order to obtain and secure financing for these projects.

The Moderator called for comments. Paul Burkett, 41 Ridgewood Drive, wanted to know if the 30year term was the legal limit, because the trend in the market is to go out further. He also asked about extending the non-lapsing authority beyond December 31, 2020. Selectman Wayne stated the Select Board would look into the 30 year term question and post any information on the town website. As to the date of December 31, 2020, he indicated they were going to try and get the project done by that date.

The Moderator called for any further discussion. Sensing none, he called for a vote. **Warrant Article #17 PASSED by majority vote.**

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

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)

Selectman Wayne spoke to the Article. The Article concerns constructing, installing and operating solar generation facilities on the roof of the Bow Safety Center with a 30 year period.

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

**WARRANT ARTICLE #19 (By Petition)** was taken out of order after Warrant Article #3. See above.

A motion to adjourn was made by Mr. Heise and was seconded by Mr. Lucente. The 2019 Bow Town Meeting was adjourned at 7:32 PM. by Moderator, Peter Imse.

Respectfully submitted,

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





# Administrative Summary

*“I really enjoyed the Meeting House and ringing the bell.  
I really enjoyed listening to you guys, and I loved singing.”*  
Celia, 3rd Grade, BES

# Administrative Summary

---

## TOWN MANAGER

**David L. Stack**



David L. Stack

I am pleased to submit the Town Manager's Annual Report for 2019.

### Communication and Information

Our primary efforts have been focused on providing as much information as possible on our activities and initiatives to our residents. It is very important that information be available in order for you to make a determination as to how we are doing and how we are spending your tax dollars.

The Town website and each monthly edition of The Bulletin contain a lot of information but we have branched out. The Board of Selectmen has adopted a social media policy that sets guidelines related to the creation, use, administration, and oversight of Town of Bow social media sites and applications. A new Town of Bow Facebook page was created and serves as an additional tool to get the word and you can follow me on Twitter @BowManager.

We regularly monitor the Bow Community Facebook page in an effort to see if information may be provided that will answer any questions that may arise concerning Town activities, projects, and programs. We are always open to feedback and suggestions as to how we may improve or enhance our methods of communication.

### Economic Development

A feasibility study was undertaken to explore options for providing municipal water to Bow Junction and South Street. The study was funded with a grant from the NH Department of Environmental Services. The Town will soon be filing a water grant/loan pre-application. The Bow Business Corridor Tax Increment Finance District (TIF) advisory board submitted a recommendation to the Board of Selectmen that design work be performed to extend the Town's water main from Vaughn Road to Bow Junction. This work is in the preliminary stages.

Voters approved a plan creating the Town's second mixed use zoning designation in the south end of Bow, adjacent to Hooksett. Voters also approved the creation of the South Bow Increment Finance District. The Board of Selectmen and Hooksett Village Water Precinct Commission agreed to conduct a feasibility study to determine



Seated L to R: Administrative Assistant Tonia Lindquist, Town Manager David Stack, Finance Director Geoff Ruggles

the possibility of connecting and sharing water and sewer utilities. This would allow the large parcels of land on each side of the line to be developed as a mixed-use commercial area.

## **Town Facilities**

An important step toward better managing the Town's facilities and buildings was taken with the hiring of our Building and Facilities Manager Chris Andrews just over one year ago. He is pulling together a comprehensive maintenance plan for all facilities and our efforts are much more organized. A maintenance plan like this is essential for taking care of the facilities that we have. H.L. Turner completed space needs evaluation of the Municipal Building in order to better plan for its continued use as the main office building for the Town. In order to save on energy costs, the Interior lights at the Public Works Building were converted to LED technology. More projects such as these are detailed in the Building and Facilities report that may be found in another section of the Annual Report.

## **Personnel changes**

### **New Hires**

Dennis Comeau came on board as a Firefighter/AEMT. Dennis previously served as a fulltime Firefighter/AEMT in Laconia and a call Captain in Gilmanton.

David Nelson was hired as a police officer. Officer Nelson graduated from the NHPS academy.

Brian Morrill was hired as a police officer. Officer Morrill previously worked for the Hopkinton Police Department.

### **Transfer**

Lois Richards transferred to Public Works to serve as Administrative Assistant. She had previously worked in the Town Clerk/Tax Collector's Office.

### **Retirements**

Gale Kenison retired in April after many years of service to the Police Department. She served as a dispatcher and as the Department's Administrative Assistant.

Lynn Labontee, Administrative Assistant for the Department of Public Works, retired in March. Her many years of experience in the municipal sector will be missed.

Thank you to all of the Town department heads, employees and the Board of Selectmen. I am very fortunate to be able to work with such a dedicated and talented group of people.



*Department Head Photo Seated L to R: Police Chief Margaret Lougee, Town Manager David Stack, Fire Chief Mitchell Harrington Standing L to R: Human Services Director Debra Bourbeau, Public Works Director Timothy Sweeney, Community Development Director Matthew Taylor, Finance Director Geoff Ruggles, Library Director Martin Walters, Emergency Management Director Leland Kimball, Town Clerk/Tax Collector Mridula Naik*

# BOARD OF SELECTMEN

Christopher R. Nicolopoulos *Chairman*

## MEMBERS

Christopher R. Nicolopoulos, *Chairman*

Colleen S. Hunter, *Vice Chair*

Harold T. Judd

Matthew J. Poulin

Michael G. Wayne

2019 was an exciting and productive year for the Town of Bow and the Town is on solid financial footings with a bright future ahead. A clear indication of this fact is the Town-wide assessment completed in 2019 showing that property values remain strong, and in most cases the value of our homes and businesses increased.

At the top of the list of accomplishments is resolving all litigation surrounding the Merrimack Station! The resolution ended all litigation and the associated expense, and more importantly established certainty about our commercial tax base. It was a very long process, spanning too many

years, but that is behind us and we move forward being able to plan for the needs of the Town without the sword of Damocles always threatening progress. At the same time, our Planning Department is working at full tilt to encourage the development of new commercial development in Bow. This effort has added over \$27 million in new property construction in Bow and we are optimistic this trend will continue.

However, the Selectmen remind all that the end of litigation means we know how that chapter ends, but part of the story has yet to be written, namely, how we manage the next few years within the restraints we have established. For this reason, the Selectmen are pleased to report that the Town's operating budget for 2019 was the same as the prior year, representing the restraint of the Selectmen, Town employees and the Town Manager. The Selectmen are again grateful for the full cooperation of the Bow School Board in balancing our collective needs in ways to minimize the impact on property taxes. The recognition that we are all working for the citizens of Bow, without pitting "Town against Gown" is unique to Bow, and serves as an example of how we can all work together to find solutions even in uncertain times.

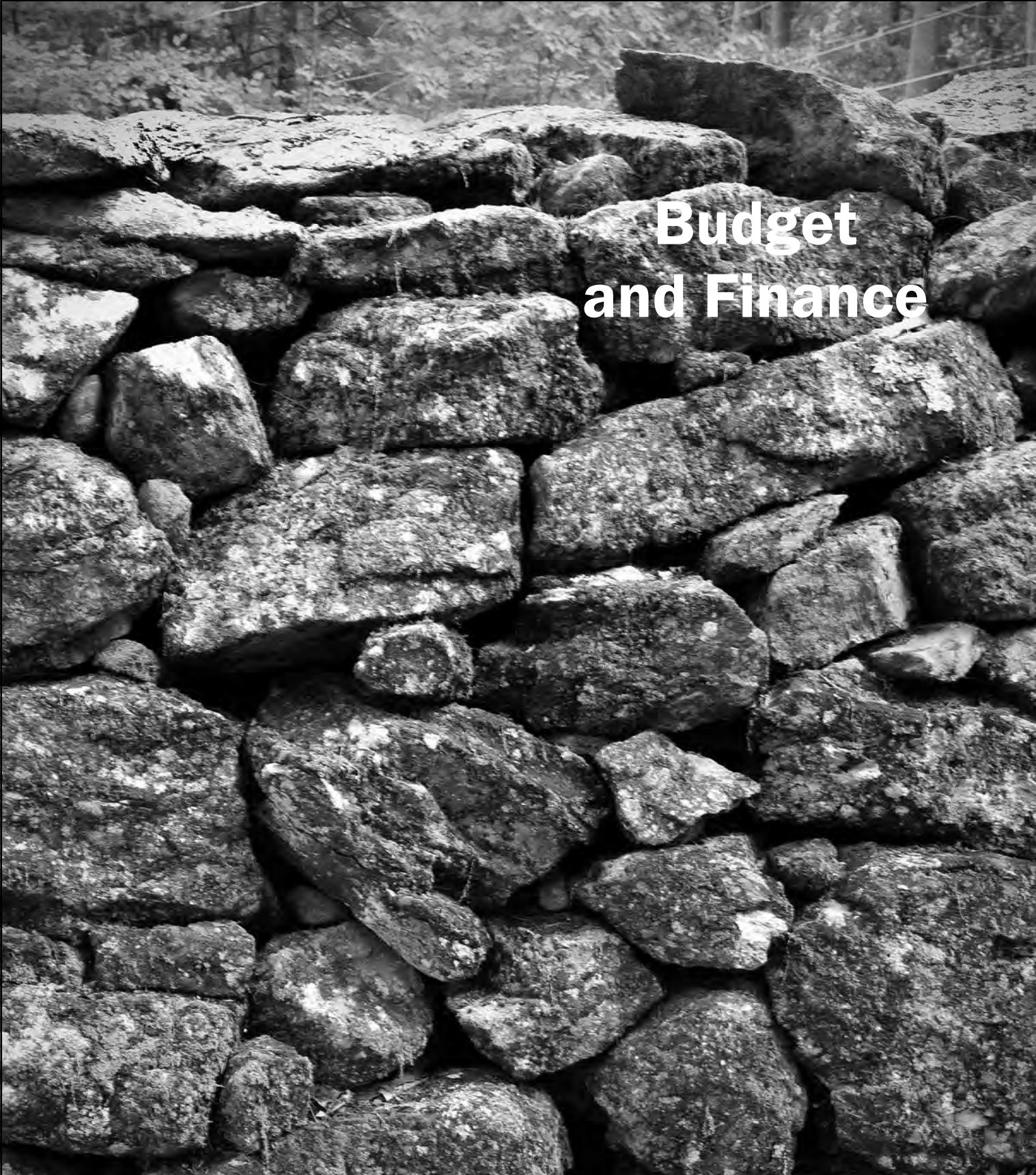
In 2019 the necessary, though minimal, repairs were done to the Community Building so it can be used for light functions, including voting. The bathroom is now ADA compliant for the first time, ever, and the kitchen is usable as a "catering kitchen", with limited indoor cooking permitted. The repairs satisfied the State Fire Marshal in meeting his basic requirements, and we are guardedly optimistic that absent a major failure at the building, we can maintain this low level of use for a number of years.

We are excited that an agreement was reached to install solar panels on the Public Safety Building. The solar power will offset some of the operating expenses of the building, and continue the Town's commitment to reducing cost in an environmentally conscious manner.

We are confident 2020 will be an even better year for the Town of Bow with continued growth and the ability to confidently plan for the future.



Seated L to R: Christopher Nicolopoulos Chairman, Colleen Hunter Vice Chair. Standing L to R: Harold Judd, Michael Wayne, Matthew Poulin



# Budget and Finance

*“I learned about how they put animals in the pound  
and how it had stone walls.”*  
Julie, 3rd Grade, BES

# Budget and Finance

## ANNUAL DEBT SERVICE ON OUTSTANDING BONDS as of June 30, 2019

Year End June 30	2011 Commercial Water/Sewer Bond			2007 Hammond Land Bond		
	Principal	Interest (3.2%)	Total	Principal	Interest (3.9%)	Total
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			
2025	\$650,000	\$45,930	\$695,930			
2026	\$650,000	\$10,395	\$660,395			
2027	\$650,000	\$3,465	\$653,465			
<b>Total</b>	<b>\$6,530,000</b>	<b>\$1,174,340</b>	<b>\$7,704,340</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
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
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	\$121,892	\$1,121,892
2026	\$1,000,000	\$70,766	\$1,070,766
2027	\$995,000	\$47,101	\$1,042,101
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>\$2,489,836</b>	<b>\$14,256,686</b>

# TOWN OF BOW, NEW HAMPSHIRE

## FINANCIAL REPORT

AS OF AND FOR THE FISCAL YEAR ENDED  
JUNE 30, 2019

**TOWN OF BOW, NEW HAMPSHIRE**  
**FINANCIAL REPORT**  
**AS OF AND FOR THE FISCAL YEAR ENDED**  
**JUNE 30, 2019**

**TABLE OF CONTENTS**

	<b>PAGES</b>
<b>INDEPENDENT AUDITOR'S REPORT</b>	1
<b>MANAGEMENT'S DISCUSSION AND ANALYSIS</b>	3
<b>BASIC FINANCIAL STATEMENTS</b>	
Government-wide Financial Statements:	
Statement of Net Position (Exhibit 1)	9
Statement of Activities (Exhibit 2)	10
Fund Financial Statements:	
Balance Sheet – Governmental Funds (Exhibit 3)	11
Reconciliation of Total Fund Balances of Governmental Funds to the Statement of Net Position (Exhibit 4)	12
Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds (Exhibit 5)	13
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities (Exhibit 6)	14
General Fund - Statement of Revenues, Expenditures and Changes in Unassigned Fund Balance Budget and Actual (Non-GAAP Budgetary Basis) (Exhibit 7)	15
Fiduciary Funds – Statement of Fiduciary Net Position (Exhibit 8)	16
<b>NOTES TO THE FINANCIAL STATEMENTS</b>	17
<b>REQUIRED SUPPLEMENTARY INFORMATION</b>	
Schedule of the Town's Proportionate Share of the Net Pension Liability (Exhibit 9)	39
Schedule of the Town's Pension Contributions (Exhibit 10)	40
Schedule of Changes in the Town's Total OPEB Liability and Related Ratios (Exhibit 11)	41
Schedule of Changes in the Town's OPEB Contributions (Exhibit 12)	42
Note to the Required Supplementary Information	43
<b>COMBINING AND INDIVIDUAL FUND SCHEDULES</b>	
Nonmajor Governmental Funds	
Combining Balance Sheet (Exhibit 13)	44
Combining Statement of Revenues, Expenditures and Changes in Fund Balances (Exhibit 14)	45
General Fund	
Schedule of Estimated and Actual Revenues (Non-GAAP Budgetary Basis) (Exhibit 15)	46
Schedule of Appropriations, Expenditures and Encumbrances (Non-GAAP Budgetary Basis) (Exhibit 16)	47
Schedule of Changes in Unassigned Fund Balance (Non-GAAP Budgetary Basis) (Exhibit 17)	49
<b>LETTER TO MANAGEMENT</b>	50



# 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, 2019, 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, 2019, 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 3-8 and 39-43 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

***Other Information***

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

February 13, 2020

*Roberts & Sheare, 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, 2019.

### Financial Highlights

As of June 30, 2019, the assets of the Town exceeded its liabilities by \$43,006,099 (net position). Of this amount, \$2,918,537 (unrestricted net position) may be used to meet the Town’s ongoing obligations to citizens and creditors.

The Town’s net position increased by \$2,910,562.

As of June 30, 2019, the Town’s governmental funds reported combined ending fund balances of \$10,009,583, an increase of \$2,952,508 in comparison with the prior year.

As of June 30, 2019, the \$1,397,826 unassigned fund balance of the General Fund represented 12% of total General Fund expenditures.

During the year ended June 30, 2019, the Town’s total general obligation bonded debt decreased by \$1,065,000, 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, 2019. 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 \$43,006,099 at June 30, 2019.

The largest portion of the Town's net position (92%) 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, 2019</u>	<u>June 30, 2018</u>
Current assets	\$ 27,528,493	\$ 24,027,877
Capital assets	<u>49,738,603</u>	<u>50,952,319</u>
Total assets	77,267,096	74,980,196
Deferred outflows of resources	1,271,973	1,348,365
Long-term liabilities outstanding	18,122,147	18,719,079
Current liabilities	<u>12,137,579</u>	<u>12,142,003</u>
Total liabilities	30,259,726	30,861,082
Deferred inflows of resources	5,273,244	4,923,655
Net position:		
Invested in capital assets, net of related debt	39,493,942	39,577,297
Restricted	593,620	596,687
Unrestricted	<u>2,918,537</u>	<u>369,840</u>
Total net position	\$ 43,006,099	\$ 40,543,824

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 \$2,910,562 during the year ended June 30, 2019.

## MANAGEMENT'S DISCUSSION AND ANALYSIS

### Town of Bow Changes in Net Position

	Year Ended <u>June 30, 2019</u>	Year Ended <u>June 30, 2018</u>
<b>Revenues:</b>		
Program revenues:		
Charges for services	\$ 1,179,170	\$ 1,084,753
Operating grants and contributions	40,014	93,232
Capital grants and contributions	227,037	413,377
General revenues:		
Property taxes and other taxes	9,467,048	8,499,904
Licenses and permits	2,465,357	2,451,789
Unrestricted grants and contributions	425,754	411,521
Miscellaneous	<u>632,560</u>	<u>271,401</u>
Total revenues	14,436,940	13,225,977
<b>Expenses:</b>		
General government	2,154,164	2,102,592
Public safety	3,311,506	3,154,154
Highways and streets	2,779,287	2,798,926
Sanitation	966,784	915,094
Water distribution and treatment	84,089	89,717
Health and welfare	13,743	10,948
Culture and recreation	919,945	938,009
Conservation	31,087	6,896
Interest on long-term debt	317,181	365,692
Capital outlay	<u>948,592</u>	<u>234,434</u>
Total expenses	<u>11,526,378</u>	<u>10,616,462</u>
Change in net position	2,910,562	2,609,515
Net position – July 1	<u>40,095,537</u>	<u>37,934,309</u>
Net position – June 30	\$43,006,099	\$40,543,824

### Financial Analysis of the Town's Funds

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

#### Governmental funds

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

As of June 30, 2019, the Town's governmental funds reported combined fund balances of \$10,009,583, an increase of \$2,952,508 in comparison to the prior year. This amount consists of: non-spendable fund balances of \$362,788 representing, tax deeded property for resale, prepaid

## MANAGEMENT'S DISCUSSION AND ANALYSIS

expenditures and the non-spendable portion of permanent funds; restricted fund balances of \$315,719 representing the library fund and the expendable portion of permanent funds; committed fund balances of \$6,097,995 representing designations by Town Meeting votes for future expenditures and the special revenue and capital project funds; assigned fund balances of \$1,835,255 representing purchase orders or encumbrances authorized by the Board of Selectmen; and a General Fund unassigned fund balance of 1,397,826.

The General Fund is the chief operating fund of the Town. As of June 30, 2019, the unassigned fund balance of the General Fund was \$1,397,826, while total fund balance amounted to \$3,522,873.

During the year ended June 30, 2019, the unassigned fund balance of the General Fund increased by \$1,140,638.

### 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, 2019. Actual revenues and transfers in of the General Fund were over budgetary estimates by \$1,182,661, while expenditures and transfers out were \$305,773 under budget. This produced a favorable total variance of \$1,488,434.

### Capital Asset and Debt Administration

Capital assets. The Town's investment in capital assets as of June 30, 2019 amounted to \$39,493,942 (net of accumulated depreciation and related long-term debt). This investment in capital assets includes land, buildings, improvements, machinery, equipment, vehicles, and infrastructure and represents a decrease of \$83,355 compared to the investment in capital assets at July 1, 2018, which is primarily the result of depreciation.

#### Town of Bow Investment in Capital Assets

	June 30, 2019	June 30, 2018
Land	\$ 7,542,890	\$ 7,542,889
Buildings and improvements	9,133,197	9,074,999
Machinery, equipment, and vehicles	7,751,944	7,573,336
Infrastructure	58,539,331	57,911,606
Sewer lines	1,703,756	1,703,756
Construction in progress	544,687	1,151,366
Total investment in capital assets	85,215,804	84,957,954
Related long-term debt	(10,244,660)	(11,375,022)
Accumulated depreciation	(35,477,201)	(34,005,635)
Net investment in capital assets	\$ 39,493,943	\$39,577,297

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

## MANAGEMENT'S DISCUSSION AND ANALYSIS

Long-term bonded debt. As of June 30, 2019, the Town had total long-term bonded debt outstanding of \$9,635,000. The entire amount is backed by the full faith and credit of the Town.

the full faith and credit of the Town.

### Town of Bow Long-Term Bonded Debt

	<u>June 30, 2019</u>	<u>June 30, 2018</u>
2007 land acquisition bonds	225,000	285,000
2012 water and sewer system bonds	5,220,000	5,875,000
2008 water and sewer system bonds	1,100,000	1,210,000
2016 public safety bond	<u>3,090,000</u>	<u>3,330,000</u>
Total long-term debt	\$9,635,000	\$10,700,000

There were no authorized but unissued bonds at June 30, 2019.

### Economic Factors and Next Year's Budget and Tax Rate

Economic factors. The general outlook for Bow's economy seems to be stable. Based on New Hampshire Office of Employment Security estimates, Bow's population has increased by 4% since the 2010 census and by 9% 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 2.3% and 3.5%, 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, 2019**

	<u>Governmental Activities</u>
<b>ASSETS</b>	
Cash and cash equivalents	\$ 18,558,557
Investments	4,382,361
Receivables, net of allowance for uncollectibles	4,503,688
Prepaid items	56,847
Tax deeded property held for resale	27,040
Capital assets, not being depreciated:	
Land	7,542,890
Construction in progress	544,687
Capital assets, net of accumulated depreciation:	
Vehicles	1,200,166
Buildings and building improvements	7,815,944
Machinery and equipment	872,958
Sewer lines	806,329
Roads	16,397,845
Bridges	1,186,087
Water and sewer system	12,866,550
Other infrastructure	505,147
Total assets	<u>77,267,096</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Deferred amounts related to pensions	1,158,601
Deferred amounts related to OPEB	<u>113,372</u>
Total deferred outflows of resources	<u>1,271,973</u>
<b>LIABILITIES</b>	
Accounts payable	324,685
Accrued payroll and benefits	90,524
Accrued interest payable	137,201
Intergovernmental payable	11,289,909
Performance and escrow deposits	295,260
Noncurrent obligations:	
Due within one year:	
Bonds payable	1,065,000
Unamortized bond premium	54,305
Capital leases payable	11,812
Accrued landfill postclosure care costs	9,000
Due in more than one year:	
Bonds payable	8,570,000
Unamortized bond premium	520,500
Capital leases payable	23,042
Compensated absences payable	313,962
Accrued landfill postclosure care costs	81,000
Net pension liability	6,227,647
Total OPEB liability	<u>1,245,879</u>
Total liabilities	<u>30,259,726</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>	
Unearned revenue	4,963,511
Deferred amounts related to pensions	307,723
Deferred amounts related to OPEB	2,010
Total deferred inflows of resources	<u>5,273,244</u>
<b>NET POSITION</b>	
Net investment in capital assets	39,493,942
Restricted for:	
Perpetual care:	
Nonexpendable	252,027
Expendable	41,340
Other purposes	300,253
Unrestricted	<u>2,918,537</u>
Total net position	<u>\$ 43,006,099</u>

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

**EXHIBIT 2**  
**TOWN OF BOW, NEW HAMPSHIRE**  
**Statement of Activities**  
**For the Fiscal Year Ended June 30, 2019**

	Program Revenues			Net (Expense) Revenue and Changes in Net Position
	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
	Expenses			
<b>Governmental activities:</b>				
General government	\$ 2,154,164	\$ 67,324	\$ 18,963	\$ - \$ (2,067,877)
Public safety	3,311,506	350,355	17,326	- (2,943,825)
Highways and streets	2,779,287	20,870	-	227,037 (2,531,380)
Sanitation	966,784	379,509	-	- (587,275)
Water distribution and treatment	84,089	87,158	-	- 3,069
Health	6,404	-	1,000	- (5,404)
Welfare	7,339	-	-	- (7,339)
Culture and recreation	919,945	273,954	843	- (645,148)
Conservation	31,087	-	1,882	- (29,205)
Interest on long-term debt	317,181	-	-	- (317,181)
Capital outlay	948,592	-	-	- (948,592)
<b>Total governmental activities</b>	<b>\$ 11,526,378</b>	<b>\$ 1,179,170</b>	<b>\$ 40,014</b>	<b>\$ 227,037 (10,080,157)</b>
<b>General revenues:</b>				
Property taxes				9,219,105
Other taxes				247,943
Licenses and permits				2,465,357
Grants and contributions not restricted to specific programs				425,754
Miscellaneous				632,560
<b>Total general revenues</b>				<b>12,990,719</b>
Change in net position				2,910,562
Net position, beginning, as restated, see Note III.D.3.				40,095,537
<b>Net position, ending</b>				<b>\$ 43,006,099</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, 2019**

	General	Expendable Trust	Other Governmental Funds	Total Governmental Funds
<b>ASSETS</b>				
Cash and cash equivalents	\$ 16,157,547	\$ 236,374	\$ 2,164,636	\$ 18,558,557
Investments	-	4,086,663	295,698	4,382,361
Receivables, net of allowance for uncollectibles:				
Taxes	4,331,801	-	-	4,331,801
Accounts	83,054	-	88,833	171,887
Interfund receivable	358,776	-	7,879	366,655
Prepaid items	56,847	-	-	56,847
Tax deeded property held for resale	27,040	-	-	27,040
Total assets	<u>\$ 21,015,065</u>	<u>\$ 4,323,037</u>	<u>\$ 2,557,046</u>	<u>\$ 27,895,148</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>				
Liabilities:				
Accounts payable	\$ 305,537	\$ -	\$ 19,148	\$ 324,685
Accrued salaries and benefits	90,524	-	-	90,524
Intergovernmental payable	11,289,909	-	-	11,289,909
Interfund payable	-	347,496	19,159	366,655
Escrow and performance deposits	295,260	-	-	295,260
Total liabilities	<u>11,981,230</u>	<u>347,496</u>	<u>38,307</u>	<u>12,367,033</u>
Deferred inflows of resources:				
Deferred revenue	<u>5,510,962</u>	<u>-</u>	<u>7,570</u>	<u>5,518,532</u>
Fund balances:				
Nonspendable	83,887	-	278,901	362,788
Restricted	-	-	315,719	315,719
Committed	205,905	3,975,541	1,916,549	6,097,995
Assigned	1,835,255	-	-	1,835,255
Unassigned	1,397,826	-	-	1,397,826
Total fund balances	<u>3,522,873</u>	<u>3,975,541</u>	<u>2,511,169</u>	<u>10,009,583</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 21,015,065</u>	<u>\$ 4,323,037</u>	<u>\$ 2,557,046</u>	<u>\$ 27,895,148</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, 2019**

---



---

Total fund balances of governmental funds (Exhibit 3)	\$ 10,009,583
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	\$ 85,215,804
Less accumulated depreciation	<u>(35,477,201)</u>
	49,738,603
Interfund receivables and payables between governmental funds are eliminated on the statement of net position.	
Receivables	\$ (366,655)
Payables	<u>366,655</u>
Revenues that are not available to pay for current period expenditures are deferred in the funds.	
Unavailable tax revenue	\$ 539,023
Unavailable ambulance revenue	<u>15,998</u>
	555,021
Interest on long-term debt is not accrued in governmental funds.	
Accrued interest payable	(137,201)
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds.	
Bonds and notes outstanding	\$ 9,635,000
Unamortized bond premium	574,805
Capital leases outstanding	34,854
Compensated absences payable	313,962
Accrued landfill postclosure care costs	90,000
Net pension liability	6,227,647
Total OPEB liability	<u>1,245,879</u>
	(18,122,147)
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	\$ 1,158,601
Deferred outflows of resources related to OPEB	113,372
Deferred inflows of resources related to pensions	(307,723)
Deferred inflows of resources related to OPEB	<u>(2,010)</u>
	962,240
Total net position of governmental activities (Exhibit 1)	<u><u>\$ 43,006,099</u></u>

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

**EXHIBIT 5**  
**TOWN OF BOW, NEW HAMPSHIRE**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Governmental Funds**  
**For the Fiscal Year Ended June 30, 2019**

	General	Expendable Trust	Other Governmental Funds	Total Governmental Funds
<b>Revenues:</b>				
Taxes	\$ 9,130,462	\$ -	\$ 140,290	\$ 9,270,752
Licenses, permits and fees	2,465,357	-	-	2,465,357
Intergovernmental	652,791	-	19,208	671,999
Charges for services	498,305	-	704,875	1,203,180
Miscellaneous	353,859	203,176	90,741	647,776
<b>Total revenues</b>	<b>13,100,774</b>	<b>203,176</b>	<b>955,114</b>	<b>14,259,064</b>
<b>Expenditures:</b>				
<b>Current:</b>				
General government	1,974,471	60,213	2,683	2,037,367
Public safety	2,853,830	-	92,732	2,946,562
Highways and streets	1,645,173	-	28,763	1,673,936
Sanitation	717,218	-	176,450	893,668
Water distribution and treatment	-	-	84,089	84,089
Health	5,995	-	409	6,404
Welfare	4,887	-	2,452	7,339
Culture and recreation	658,809	-	249,074	907,883
Conservation	-	-	31,087	31,087
<b>Debt service:</b>				
Principal	1,065,000	-	-	1,065,000
Interest	390,406	-	-	390,406
<b>Capital outlay</b>	<b>1,074,522</b>	<b>-</b>	<b>188,293</b>	<b>1,262,815</b>
<b>Total expenditures</b>	<b>10,390,311</b>	<b>60,213</b>	<b>856,032</b>	<b>11,306,556</b>
<b>Excess of revenues over expenditures</b>	<b>2,710,463</b>	<b>142,963</b>	<b>99,082</b>	<b>2,952,508</b>
<b>Other financing sources (uses):</b>				
Transfers in	710,695	510,582	213,977	1,435,254
Transfers out	(535,601)	(796,822)	(102,831)	(1,435,254)
<b>Total other financing sources and uses</b>	<b>175,094</b>	<b>(286,240)</b>	<b>111,146</b>	<b>-</b>
<b>Net change in fund balances</b>	<b>2,885,557</b>	<b>(143,277)</b>	<b>210,228</b>	<b>2,952,508</b>
Fund balances, beginning, as restated, see Note III.D.3.	637,316	4,118,818	2,300,941	7,057,075
<b>Fund balances, ending</b>	<b>\$ 3,522,873</b>	<b>\$ 3,975,541</b>	<b>\$ 2,511,169</b>	<b>\$ 10,009,583</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 Fiscal Year Ended June 30, 2019**

---



---

Net change in fund balances of governmental funds (Exhibit 5)	\$ 2,952,508
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	\$ 1,209,026
Depreciation expense	<u>(1,528,766)</u>
	(319,740)
The net effect of the disposal of capital assets is to decrease net position.	(897,803)
Transfers in and out between governmental funds are eliminated on the operating statement.	
Transfers in	\$ (1,435,254)
Transfers out	<u>1,435,254</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	\$ 195,469
Change in unavailable ambulance revenue	<u>(18,420)</u>
	177,049
The repayment of the principal of long-term debt consumes the current financial resources of governmental funds, but has no effect on net position.	
Repayment of bond principal	\$ 1,065,000
Amortization of bond premium	54,305
Repayment of capital lease principal	<u>11,058</u>
	1,130,363
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	\$ 18,920
Decrease in compensated absences payable	3,791
Decrease in net pension liability	74,519
Increase in total OPEB liability and related deferrals	<u>(77,059)</u>
	20,171
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	\$ 572,673
Cost of benefits earned, net of employee contributions	<u>(724,659)</u>
	(151,986)
Change in net position of governmental activities (Exhibit 2)	<u><u>\$ 2,910,562</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 Fiscal Year Ended June 30, 2019**

	Original and Final Budget	Actual	Variance Positive (Negative)
<b>REVENUES</b>			
Taxes	\$ 8,573,503	\$ 9,325,931	\$ 752,428
Licenses, permits and fees	2,326,900	2,465,357	138,457
Intergovernmental	627,989	652,791	24,802
Charges for services	477,690	498,305	20,615
Miscellaneous	<u>107,500</u>	<u>353,859</u>	<u>246,359</u>
Total revenues	<u>12,113,582</u>	<u>13,296,243</u>	<u>1,182,661</u>
<b>EXPENDITURES</b>			
Current:			
General government	3,676,308	3,749,809	(73,501)
Public safety	2,907,496	2,791,764	115,732
Highways and streets	1,756,735	1,646,068	110,667
Sanitation	694,930	717,218	(22,288)
Health	5,896	5,995	(99)
Welfare	8,424	4,887	3,537
Culture and recreation	799,474	659,139	140,335
Debt service:			
Principal	1,065,000	1,065,000	-
Interest on long-term debt	392,406	390,406	2,000
Interest on tax anticipation note	1	-	1
Capital outlay	<u>1,133,567</u>	<u>1,104,178</u>	<u>29,389</u>
Total expenditures	<u>12,440,237</u>	<u>12,134,464</u>	<u>305,773</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(326,655)</u>	<u>1,161,779</u>	<u>1,488,434</u>
Other financing sources (uses):			
Transfers in	862,256	710,695	(151,561)
Transfers out	<u>(535,601)</u>	<u>(535,601)</u>	<u>-</u>
Total other financing sources and uses	<u>326,655</u>	<u>175,094</u>	<u>(151,561)</u>
Net change in fund balance	<u>\$ -</u>	<u>1,336,873</u>	<u>\$ 1,336,873</u>
Decrease in nonspendable fund balance		(766)	
Unassigned fund balance, beginning		600,742	
Unassigned fund balance, ending		<u>\$ 1,936,849</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, 2019**

---

---

	<u>Agency</u>
Assets:	
Cash and cash equivalents	\$ 109,121
Investments	<u>1,878,146</u>
Total assets	<u>1,987,267</u>
Liabilities:	
School district funds	<u>1,987,267</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, 2019**

**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, 2019.

**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, 2019**

*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, 2019**

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

*Governmental Funds*

The Town reports the following major governmental funds:

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

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

The Town also reports sixteen nonmajor governmental funds.

*Fiduciary Funds*

The Town reports the following fiduciary funds:

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

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

**I.C.1. Cash and Investments**

The laws of the State of New Hampshire require that the Town's treasurer have custody of all monies belonging to the Town, other than those held by the trustees of trust funds and library trustees, and pay out the same only upon orders of the 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 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.

**TOWN OF BOW, NEW HAMPSHIRE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

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

***I.C.2. Capital Assets and Depreciation***

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

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

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

***I.C.3. Long-Term Debt***

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

***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

**TOWN OF BOW, NEW HAMPSHIRE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

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 balance of the grants fund whose use is 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.
- 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 unassigned

**TOWN OF BOW, NEW HAMPSHIRE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

fund balance to balance the budget, but none of the unassigned fund balance from fiscal year 2018 was so used.

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, 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)	\$ 14,006,938
Adjustments:	
Basis difference:	
Tax revenue deferred in the prior year	343,554
Tax revenue deferred in the current year	<u>(539,023)</u>
Per Exhibit 5 (GAAP basis)	<u><u>\$ 13,811,469</u></u>
Expenditures and other financing uses:	
Per Exhibit 7 (budgetary basis)	\$ 12,670,065
Adjustments:	
Basis difference:	
Encumbrances, beginning	297,007
Encumbrances, ending	<u>(2,041,160)</u>
Per Exhibit 5 (GAAP basis)	<u><u>\$ 10,925,912</u></u>
Unassigned fund balance:	
Per Exhibit 7 (budgetary basis)	\$ 1,936,849
Adjustment:	
Basis difference:	
Deferred tax revenue, GAAP basis	(539,023)
Per Exhibit 3 (GAAP basis)	<u><u>\$ 1,397,826</u></u>

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

**TOWN OF BOW, NEW HAMPSHIRE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

**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 \$18,667,678, which represented bank balances of \$17,882,280, of which \$121,178, 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, 2019, the Town had the following investments:

Certificates of Deposit	\$ 498,652
U.S. Government Agencies	4,012,821
US Treasury Obligations	100,066
Mutual Funds	305,257
Corporate Bonds	1,332,425
Mortage Backed Securities	<u>11,286</u>
	<u><u>\$ 6,260,507</u></u>

The investments appear in the financial statements as follow:

Fund reporting level:	
Governmental funds - balance sheet (Exhibit 3)	\$ 4,382,361
Fiduciary funds - statement of fiduciary net position (Exhibit 7)	<u>1,878,146</u>
Total	<u><u>\$ 6,260,507</u></u>

*Investment Policies*

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

**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.

**TOWN OF BOW, NEW HAMPSHIRE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

**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 2018 property taxes on June 3.

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

The net assessed valuation as of April 1, 2018, upon which the 2018 property tax levy was based was:

For the New Hampshire education tax	\$1,003,681,286
For all other taxes	\$1,163,760,273

The tax rates and amounts assessed for the year ended June 30, 2019 were as follow:

	Per \$1,000 of	
	Assessed	
	Valuation	
Municipal portion	\$8.09	\$ 9,416,680
School portion:		
State of New Hampshire	\$2.17	2,173,420
Local	\$14.56	16,942,745
County portion	\$2.96	3,449,044
Total property taxes assessed		<u><u>\$ 31,981,889</u></u>

**TOWN OF BOW, NEW HAMPSHIRE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

The following details the taxes receivable at year-end:

**Property:**

Levy of 2019	\$ 4,013,042
Unredeemed (under tax lien):	
Levy of 2018	219,409
Levy of 2017	130,043
Levy of 2016	19,307
Less: allowance for estimated uncollectible taxes	(50,000)
Net taxes receivable	<u><u>\$ 4,331,801</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	\$ 400,992
Less: allowance for uncollectible amounts	(229,105)
Net total receivables	<u><u>\$ 171,887</u></u>

Deferred revenue in the governmental funds consists of \$539,023 of taxes, and \$15,998 of ambulance charges that were not received within sixty days of year-end; and \$4,924,131 of property taxes committed for the fiscal year 2020, \$31,810 of tax overpayments to be applied to the next billing, \$5,970 of sewer overpayments, and \$1,600 of fall preschool tuition collected in advance. In the governmental activities, the amounts that were not received within the sixty days are not considered to be deferred, and the other amounts are reported as unearned.

*The notes continue on the following page.*

**TOWN OF BOW, NEW HAMPSHIRE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

**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
<b>At cost:</b>				
Not being depreciated:				
Land	\$ 7,542,890	\$ -	\$ -	\$ 7,542,890
Construction in progress	1,151,366	73,245	(679,924)	544,687
Total capital assets not being depreciated	<u>8,694,256</u>	<u>73,245</u>	<u>(679,924)</u>	<u>8,087,577</u>
Being depreciated:				
Vehicles	4,336,220	335,581	(214,052)	4,457,749
Buildings and building improvements	9,074,999	58,198	-	9,133,197
Machinery and equipment	3,237,116	62,078	(5,000)	3,294,194
Sewer lines	1,703,756	-	-	1,703,756
Roads	42,515,644	-	-	42,515,644
Bridges	1,052,895	679,924	(52,200)	1,680,619
Water and sewer system	13,740,462	-	-	13,740,462
Other infrastructure	602,606	-	-	602,606
Total capital assets being depreciated	<u>76,263,698</u>	<u>1,135,781</u>	<u>(271,252)</u>	<u>77,128,227</u>
Total all capital assets	<u>84,957,954</u>	<u>1,209,026</u>	<u>(951,176)</u>	<u>85,215,804</u>
<b>Less accumulated depreciation:</b>				
Vehicles	(2,920,070)	(337,513)	-	(3,257,583)
Buildings and building improvements	(1,204,047)	(113,206)	-	(1,317,253)
Machinery and equipment	(2,282,781)	(143,455)	5,000	(2,421,236)
Sewer lines	(863,352)	(34,075)	-	(897,427)
Roads	(25,270,311)	(847,488)	-	(26,117,799)
Bridges	(516,252)	(30,480)	52,200	(494,532)
Water and sewer system	(864,015)	(9,897)	-	(873,912)
Other infrastructure	(84,807)	(12,652)	-	(97,459)
Total accumulated depreciation	<u>(34,005,635)</u>	<u>(1,528,766)</u>	<u>57,200</u>	<u>(35,477,201)</u>
Net book value, capital assets being depreciated	<u>42,258,063</u>	<u>(392,985)</u>	<u>(214,052)</u>	<u>41,651,026</u>
Net book value, all capital assets	<u>\$ 50,952,319</u>	<u>\$ (319,740)</u>	<u>\$ (893,976)</u>	<u>\$ 49,738,603</u>

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

Governmental activities:	
General government	\$ 77,522
Public safety	264,011
Highways and streets	1,090,364
Sanitation	73,116
Culture and recreation	23,753
Total depreciation expense	<u>\$ 1,528,766</u>

**TOWN OF BOW, NEW HAMPSHIRE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

**III.B. Liabilities**

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

The amounts due to other governments at June 30, 2019 consist of \$7,304 of miscellaneous fees due to the State of New Hampshire, and the portions of the June property tax commitment due to the School District (\$9,558,083) and Merrimack County (\$1,724,522).

**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 accrued landfill postclosure care costs, the net pension liability, and the total OPEB liability.

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

Long-term liabilities currently outstanding are as follow:

	Original Amount	Issue Date	Maturity Date	Interest Rate %	Outstanding at 6/30/2019	Current Portion
General obligation bonds payable:						
Land purchase	\$880,600	2007	2023	4.00-5.00	\$ 225,000	\$ 60,000
Water/sewer system	\$2,212,020	2008	2029	4.00-5.25	1,100,000	110,000
Water/sewer project	\$9,805,300	2011	2027	2.00-4.00	5,220,000	655,000
Public safety bond	\$3,571,850	2017	2032	2.02-5.02	3,090,000	240,000
					9,635,000	1,065,000
Unamortized bond premium					574,805	54,305
Capital leases payable:						
Gym equipment	\$16,396	2017	2021		8,221	3,958
Telephone system	\$39,830	2018	2023		26,633	7,854
					34,854	11,812
Compensated absences payable					313,962	-
Accrued landfill postclosure care costs					90,000	9,000
Net pension liability					6,227,647	-
Total OPEB liability					1,245,879	-
					\$ 18,122,147	\$ 1,140,117

**TOWN OF BOW, NEW HAMPSHIRE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

The following is a summary of changes in the long-term liabilities for the year ended June 30, 2019:

	General Obligation Bonds Payable	Unamortized Bond Premium	Capital Leases Payable	Compensated Absences Payable	Accrued Landfill Postclosure Care Costs	Net Pension Liability	Total OPEB Liability	Total
Balance, beginning	\$ 10,700,000	\$ 629,110	\$ 45,912	\$ 317,753	\$ 90,000	\$ 6,302,166	\$ 1,057,459	\$ 19,142,400
Additions	-	-	-	-	-	-	188,420	188,420
Reductions	(1,065,000)	(54,305)	(11,058)	(3,791)	-	(74,519)	-	(1,208,673)
Balance, ending	<u>\$ 9,635,000</u>	<u>\$ 574,805</u>	<u>\$ 34,854</u>	<u>\$ 313,962</u>	<u>\$ 90,000</u>	<u>\$ 6,227,647</u>	<u>\$ 1,245,879</u>	<u>\$ 18,122,147</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
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	1,000,000	181,285	1,181,285
2025-2029	3,685,000	356,233	4,041,233
2030-2032	705,000	40,307	745,307
Totals	<u>\$ 9,635,000</u>	<u>\$ 1,718,440</u>	<u>\$ 11,353,440</u>

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

Year Ending June 30,	Principal	Interest	Total
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>\$ 34,854</u>	<u>\$ 3,731</u>	<u>\$ 38,585</u>

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

#### **III.C.1. *Receivables and Payables***

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

**TOWN OF BOW, NEW HAMPSHIRE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

The following shows the interfund balances at June 30, 2019:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General	Expendable Trust	\$ 347,496
General	Nonmajor	11,280
Nomajor	Nonmajor	7,879
		<u><u>\$ 366,655</u></u>

The amount due to the General Fund from the Expendable Trust Fund represents reimbursement for capital and health expenditures. The amount due to the General Fund from the Nonmajor Funds represents an amount from the Police Outside Detail Fund for revenue in excess of expenditures, and the amount due to the Nonmajor Funds from other Nonmajor Funds represents income earned on Library Trust Funds in the Permanent Fund due to the Library Fund.

***III.C.2. Transfers***

Transfers within the reporting entity are substantially for the purposes of distributing taxes to the fund for which the appropriation was made, funding capital projects, and making additions to and using capital reserve accounts. The government-wide statement of activities eliminates transfers reported within the activities columns.

The following shows the transfers within the reporting entity:

	Transfers In:			
	Expendable			
	General Fund	Trust Fund	Nonmajor Funds	Total
<b>Transfers out:</b>				
General fund	\$ -	\$ 510,582	\$ 25,019	\$ 535,601
Expendable trust fund	608,529	-	188,293	796,822
Nonmajor funds	102,166	-	665	102,831
	<u><u>\$ 710,695</u></u>	<u><u>\$ 510,582</u></u>	<u><u>\$ 213,977</u></u>	<u><u>\$ 1,435,254</u></u>

The transfers from the General Fund represent \$510,582 to the Expendable Trust Fund as voted by Town Meeting, and \$25,019 to the Library Fund as part of the appropriation. 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 \$72,338 from the Conservation Commission Fund to the General Fund toward the bond payment on the land purchase, \$29,828 from the Police Outside Detail Fund to the General Fund for excess revenue received, and \$665 of investment earnings in the Permanent Fund transferred to the Library Fund.

**TOWN OF BOW, NEW HAMPSHIRE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

**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 \$293,367 for perpetual care and \$6,886 for other purposes representing public trust funds reported as restricted to reflect purpose restrictions contained in trust indentures.

**III.D.2. *Components of Fund Balances***

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

	General Fund	Expendable Trust Fund	Nonmajor Funds
<b>Nonspendable:</b>			
Prepaid items	\$ 56,847	\$ -	\$ -
Tax deeded property	27,040	-	-
Endowments	-	-	278,901
<b>Total nonspendable</b>	<b>83,887</b>	<b>-</b>	<b>278,901</b>
<b>Restricted:</b>			
General government	-	-	41,340
Public safety	-	-	5,673
Highways and streets	-	-	160,746
Health	-	-	591
Culture and recreation	-	-	107,369
<b>Total restricted</b>	<b>-</b>	<b>-</b>	<b>315,719</b>
<b>Committed:</b>			
General government	-	-	5,804
Public safety	-	-	1,802
Sanitation	-	-	1,168,017
Water distribution and treatment	-	-	11,435
Welfare	-	-	35,963
Culture and recreation	-	-	162,331
Conservation	-	-	416,421
Capital outlay	205,905	3,975,541	114,776
<b>Total committed</b>	<b>205,905</b>	<b>3,975,541</b>	<b>1,916,549</b>
<b>Assigned:</b>			
General government	1,803,383	-	-
Public safety	6,395	-	-
Highways and streets	25,147	-	-
Culture and recreation	330	-	-
<b>Total assigned</b>	<b>1,835,255</b>	<b>-</b>	<b>-</b>
<b>Unassigned</b>	<b>1,397,826</b>	<b>-</b>	<b>-</b>
<b>Total fund balance</b>	<b>\$ 3,522,873</b>	<b>\$ 3,975,541</b>	<b>\$ 2,511,169</b>

**TOWN OF BOW, NEW HAMPSHIRE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

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

The beginning equity balances were restated as follow:

	Govermental Activities	Nonmajor Funds
To record additional OPEB liability	\$ (423,321)	\$ -
To record accounts payable in Library Fund	(24,966)	(24,966)
Net position/fund balance, as previously reported	<u>40,543,824</u>	<u>2,325,907</u>
Net position/fund balance, as restated	<u><u>\$ 40,095,537</u></u>	<u><u>\$ 2,300,941</u></u>

**IV. Other Information**

**IV.A. Risk Management**

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

Primex's Workers' Compensation and Property/Liability Programs are pooled risk management programs under RSA 5-B and RSA 281-A. Coverage was provided for the fiscal year for property/liability, and for the calendar year for workers' compensation. Contributions billed and paid in fiscal year 2019 to be recorded as an insurance expenditure/expense totaled \$83,468 for property/liability and \$100,166 for workers' compensation. 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%,

**TOWN OF BOW, NEW HAMPSHIRE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

11.80%, and 7.0%, respectively, of gross earnings. During fiscal year 2019, 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 2017, 2018 and 2019 were \$524,325, \$607,762 and \$636,838, respectively.

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

At June 30, 2019, the Town reported a liability of \$6,227,647 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2018, 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, 2019, the Town's proportion was 0.1293%, which was an increase of 0.0012% from its proportion reported as of June 30, 2018.

For the year ended June 30, 2019, the Town recognized pension expense of \$724,659. At June 30, 2019, 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 share of contributions	\$ 105,716	\$ 113,185
Net differences between projected and actual earnings on pension plan investments	-	144,113
Changes of assumptions	430,984	-
Differences between expected and actual experience	49,708	50,425
Town contributions subsequent to the measurement date	<u>572,193</u>	<u>-</u>
	<u><u>\$ 1,158,601</u></u>	<u><u>\$ 307,723</u></u>

The Town reported \$572,193 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, 2020.

**TOWN OF BOW, NEW HAMPSHIRE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

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

Year Ending June 30,	
2020	\$ 230,344
2021	193,635
2022	(130,170)
2023	(15,124)
	<u>\$ 278,685</u>

*Actuarial Assumptions*

The total pension liability in the June 30, 2018 valuation was determined using the valuation as of June 30, 2017 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 Generational 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	\$ 8,285,936	\$ 6,227,647	\$ 4,502,739

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, 2019**

**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.

There are various suits which have been filed against the Town, one of which is seeking an abatement of taxes challenging the power plant assessment for 2018, which should the Town not prevail, could involve a liability in excess of \$1,300,000, but which is in the early stages of litigation so that the Town is unable to determine the likelihood of a decision against it. Another involves a challenge of the Town's (and many other towns') taxation of utility's use of public rights of way, poles and lines, which if settled against the Town could result in a liability over \$200,000. There are also a few suits which arose in the normal course of business in which the plaintiffs are seeking attorney's costs should they prevail, the amounts of which are currently unknown. All of these suits are being vigorously defended by the Town so it is not possible to determine whether any of these will actually result in a liability to the Town.

**IV.D. PSNH 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 paid Eversource what it owed in refund and interest as a result of the Court's decision.

At that point, litigation involving the subsequent tax years from 2014 through 2018 was still pending. During fiscal year 2019, a settlement was reached which stipulates the assessment of Eversource property in Bow for the years 2019 through 2023 which Eversource will not challenge. The Town will refund \$10,000,000 to PSNH in the form of \$4,250,000 in three scheduled payments during calendar year 2019, and four years of tax credits in 2020-2023 totaling the balance. In the event that the taxes owed are less than the credit for each year, the difference will be refunded.

**IV.E. Other Postemployment Benefits (OPEB)**

*Plan Description*

The Town is part of two different OPEB plans, one that is a retiree health care benefits program operating as a single-employer plan that is used to provide OPEB for all permanent full-time employees (implicit rate subsidy); and the other that consists of benefits to its retired employees and their beneficiaries as required by NH RSA 100-A:50, *New Hampshire Retirement System: Medical Benefits*.

**TOWN OF BOW, NEW HAMPSHIRE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

The latter are provided through the New Hampshire Retirement System (NHRS) operating as a cost-sharing, multiple-employer OPEB medical subsidy healthcare plan (medical insurance subsidy). Further information on this plan can be found in the audited report of the NHRS Cost-Sharing Multiple-Employer Other Postemployment Benefit (OPEB) Plan, which is available on the NHRS website at [www.nhrs.org](http://www.nhrs.org).

*Benefits Provided*

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, 2019, there were eleven retirees with five spouses, and forty-five active employees with nineteen spouses participating in the plan.

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. 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.

With the medical insurance subsidy plan, there is a payment made by the NHRS to the former employer or its insurance administrator toward the cost of health insurance for the qualified retiree, his/her spouse, and dependent children who are living in the retiree's household and being cared for by the retiree. If the health insurance premium is less than the medical subsidy amount, then only the premium amount is paid by the NHRS. If the insurance premium is more than the medical subsidy amount, then the retiree or other qualified person is responsible for paying the balance of the premium. Benefits are based on age, creditable service, and retirement or hire dates. This plan is closed to new entrants.

*Total OPEB Liability, OPEB Expense, and Deferred Inflows and Outflows of Resources Related to OPEB*

The Town's total OPEB liability of \$1,245,879, consists of \$613,177 for the implicit rate subsidy, measured as of June 30, 2019 and determined using the Alternative Measurement Method; and \$632,702 for the medical insurance subsidy, determined by an actuarial valuation as of June 30, 2017 with roll-forward procedures used to determine the liability as of June 30, 2019. For the year ended June 30, 2019, the Town recognized OPEB expense of \$793,057.

**TOWN OF BOW, NEW HAMPSHIRE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

At year-end, the Town reported deferred outflows and inflows of resources related to OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Changes in proportion and differences between employer contributions and share of contributions	\$ 44,384	\$ -
Net differences between projected and actual earnings on OPEB plan investments	-	2,010
Differences between expected and actual experience	3,714	-
Town contributions subsequent to the measurement date	<u>65,274</u>	<u>-</u>
	<u><u>\$ 113,372</u></u>	<u><u>\$ 2,010</u></u>

The Town reported \$65,274 as deferred outflows of resources related to OPEB resulting from Town contributions subsequent to the measurement date, which will be recognized as a reduction of the total OPEB liability in fiscal year 2020.

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

<u>Year Ending June 30,</u>	
2020	\$ 47,471
2021	(627)
2022	(627)
2023	(129)
	<u><u>\$ 46,088</u></u>

*This note continues on the following page.*

**TOWN OF BOW, NEW HAMPSHIRE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

*Actuarial Assumptions and Other Inputs*

The total OPEB liability was determined using the following actuarial assumptions and other inputs applied to all periods included in the measurement unless otherwise specified:

Implicit rate subsidy:	
Discount rate:	2.75%
Healthcare cost trend rates:	
Medical	8.00%
Pharmacy	7.60%
Dental	2.00%
Vision	3.00%
Trend rates remain constant except pharmacy which decreases	
Salary increases	2.00%
Medical insurance subsidy:	
Payroll growth	3.25%
Discount rate	7.25%
Inflation	2.5%
Investment rate of return	7.25%, net of investment expense, including inflation
Mortality	RP-2014 Healthy Annuitant and Employee Generational Mortality Tables with credibility adjustments and adjusted for fully generational mortality improvements using Scale MP-2015 based on the last experience study
Healthcare cost trend rates	N/A, benefits are fixed stipends

*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 or one percentage point higher than the current rate.

Implicit Rate Subsidy:

	1%	Current Discount Rate	1%
	Decrease (1.75%)	(2.75%)	Increase (3.75%)
Town's total OPEB liability	\$707,328	\$613,177	\$536,243

Medical Insurance Subsidy:

	1%	Current Discount Rate	1%
	Decrease (6.25%)	(7.25%)	Increase (8.25%)
Town's total OPEB liability	\$658,519	\$632,702	\$560,384

**TOWN OF BOW, NEW HAMPSHIRE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

*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	Current Healthcare Cost Trend Rate	1% Increase
Town's total OPEB liability	\$522,761	\$613,177	\$726,264

## **REQUIRED SUPPLEMENTARY INFORMATION**

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

	Fiscal Year 2019	Fiscal Year 2018	Fiscal Year 2017	Fiscal Year 2016	Fiscal Year 2015	Fiscal Year 2014
Town's proportion of net pension liability	0.1293%	0.1281%	0.1303%	0.1268%	0.1310%	0.1329%
Town's proportionate share of the net pension liability	\$6,227,647	\$6,302,166	\$6,926,213	\$5,012,730	\$4,918,796	\$5,719,047
Town's covered-employee payroll	\$3,152,042	\$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	197.58%	205.78%	248.65%	180.53%	181.78%	216.76%
Plan fiduciary net position as a percentage of the total pension liability	64.7%	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, NEW HAMPSHIRE**  
***Schedule of the Town's Pension Contributions***  
***New Hampshire Retirement System***

	Fiscal Year 2019	Fiscal Year 2018	Fiscal Year 2017	Fiscal Year 2016	Fiscal Year 2015	Fiscal Year 2014
Contractually required contribution	\$ 572,193	\$ 607,762	\$ 523,683	\$ 497,074	\$ 459,361	\$ 425,133
Contribution in relation to the contractually required contribution	<u>(572,193)</u>	<u>(607,762)</u>	<u>(523,683)</u>	<u>(497,074)</u>	<u>(459,361)</u>	<u>(425,133)</u>
Contribution deficiency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Town's covered-employee payroll	\$3,152,042	\$3,062,615	\$2,785,559	\$2,776,708	\$2,705,900	\$2,638,463
Contributions as a percentage of covered-employee payroll	18.15%	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**  
*Schedule of Changes in the Town's Total OPEB Liability and Related Ratios*

	Fiscal Year 2019	Fiscal Year 2018
Total OPEB liability:		
Service cost	\$ 28,086	\$ 20,247
Interest	18,610	30,106
Effect of economic/demographic gains or losses	365,011	(6,124)
Changes of assumptions		
and differences between expected and actual experience	363,953	817,166
Benefit payments	<u>(587,240)</u>	<u>(705,635)</u>
Net change in total OPEB liability	188,420	155,760
Total OPEB liability, beginning, as restated	<u>1,057,459</u>	<u>901,699</u>
Total OPEB liability, ending	<u><u>\$ 1,245,879</u></u>	<u><u>\$ 1,057,459</u></u>
 Covered-employee payroll	 \$3,152,042	 \$3,062,615
 Total OPEB liability as a percentage of covered-employee payroll	 39.53%	 34.53%

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

**EXHIBIT 12**  
**TOWN OF BOW**  
*Schedule of the Town's OPEB Contributions*

	Fiscal Year 2019	Fiscal Year 2018
Actuarially determined contribution	\$ 652,514	\$ 747,371
Contributions in relation to the actuarially determined contribution	(65,274)	(61,124)
Contribution deficiency	<u>\$ 587,240</u>	<u>\$ 686,247</u>
 Covered-employee payroll	 \$3,152,042	 \$3,062,615
 Contributions as a percentage of covered-employee payroll	 20.70%	 24.40%

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, 2019**

The pension and OPEB schedules are meant to present related information for ten years. Because this is the fifth year that the Town has presented the pension schedules and the second year for the OPEB schedules, only six years and two years are presented, respectively. An additional year's information will be added each year until there are ten years shown.

## **COMBINING AND INDIVIDUAL FUND SCHEDULES**

EXHIBIT 13  
 TOWN OF BOW, NEW HAMPSHIRE  
 Nonmajor Governmental Funds  
 Combining Balance Sheet  
 June 30, 2019

Special Revenue Funds											Capital Projects Fund					
	Baker Free Library	Recreation Revolving	Recreation Fields	Heritage	Conservation Commission	Water	Sewer	300th Anniversary	Police Outside Detail	Celebrating Children	Police Forfeiture	Business TIF	Corridor Grants	Roads and Bridges	Permanent Fund	Total
<b>ASSETS</b>																
Cash and cash equivalents	\$ 98,225	\$ 121,040	\$ 15,223	\$ 14,948	\$ 419,956	\$ 746	\$ 1,116,384	\$ 1,864	\$ 35,963	\$ 12,703	\$ 1,802	\$ 5,804	\$ 172,780	\$ 114,776	\$ 2,164,636	
Investments	-	-	-	-	-	-	-	-	-	-	-	-	-	295,698	295,698	
Accounts receivable, net of allowance for uncollectible	-	-	-	-	-	15,349	62,204	-	-	11,280	-	-	-	-	88,833	
Interfund receivable	7,879	-	-	-	-	-	-	-	-	-	-	-	-	-	7,879	
Total assets	<u>\$ 106,104</u>	<u>\$ 121,040</u>	<u>\$ 15,223</u>	<u>\$ 14,948</u>	<u>\$ 419,956</u>	<u>\$ 16,095</u>	<u>\$ 1,178,588</u>	<u>\$ 1,864</u>	<u>\$ 35,963</u>	<u>\$ 11,280</u>	<u>\$ 1,802</u>	<u>\$ 5,804</u>	<u>\$ 172,780</u>	<u>\$ 114,776</u>	<u>\$ 328,120</u>	<u>\$ 2,557,046</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>																
Liabilities:																
Accounts payable	\$ 4,371	\$ 1,269	\$ -	\$ 26	\$ 3,535	\$ 4,660	\$ 4,601	\$ -	\$ -	\$ 11,280	\$ 552	\$ -	\$ -	\$ 134	\$ -	\$ 19,148
Interfund payable	<u>4,371</u>	<u>1,269</u>	<u>-</u>	<u>26</u>	<u>3,535</u>	<u>4,660</u>	<u>4,601</u>	<u>-</u>	<u>-</u>	<u>11,280</u>	<u>552</u>	<u>-</u>	<u>-</u>	<u>134</u>	<u>-</u>	<u>7,879</u>
Total liabilities																36,307
Deferred inflows of resources:																
Deferred revenue	-	-	-	-	-	-	-	5,970	-	-	1,600	-	-	-	-	7,570
Fund balances:																
Nonspendable	101,733	-	-	-	-	-	-	-	-	-	-	-	-	-	-	278,901
Restricted	119,771	15,223	14,922	416,421	11,435	1,168,017	1,864	35,963	10,551	1,802	5,804	172,646	114,776	41,340	315,719	
Committed	<u>101,733</u>	<u>15,223</u>	<u>14,922</u>	<u>416,421</u>	<u>11,435</u>	<u>1,168,017</u>	<u>1,864</u>	<u>35,963</u>	<u>10,551</u>	<u>1,802</u>	<u>5,804</u>	<u>172,646</u>	<u>114,776</u>	<u>320,241</u>	<u>1,916,549</u>	
Total fund balances																2,511,169
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 106,104</u>	<u>\$ 121,040</u>	<u>\$ 15,223</u>	<u>\$ 14,948</u>	<u>\$ 419,956</u>	<u>\$ 16,095</u>	<u>\$ 1,178,588</u>	<u>\$ 1,864</u>	<u>\$ 35,963</u>	<u>\$ 11,280</u>	<u>\$ 1,802</u>	<u>\$ 5,804</u>	<u>\$ 172,780</u>	<u>\$ 114,776</u>	<u>\$ 328,120</u>	<u>\$ 2,557,046</u>

**EXHIBIT 14**  
**TOWN OF BOW, NEW HAMPSHIRE**  
**Nonmajor Governmental Funds**  
**Combining Statement of Revenues, Expenditures and Changes in Fund**  
**For the Fiscal Year Ended June 30, 2019**

**EXHIBIT 15**  
**TOWN OF BOW, NEW HAMPSHIRE**  
**General Fund**  
**Schedule of Estimated and Actual Revenues (Non-GAAP Budgetary Basis)**  
**For the Fiscal Year Ended June 30, 2019**

	Estimated	Actual	Variance Positive (Negative)
<b>Taxes:</b>			
Property	\$ 8,475,503	\$ 9,212,488	\$ 736,985
Timber	5,000	2,696	(2,304)
Excavation	8,000	5,518	(2,482)
Interest and penalties on delinquent taxes	85,000	105,229	20,229
<b>Total taxes</b>	<b>8,573,503</b>	<b>9,325,931</b>	<b>752,428</b>
<b>Licenses, permits and fees:</b>			
Business licenses and permits	1,500	2,960	1,460
Motor vehicle permits	2,250,000	2,379,779	129,779
Building permits	65,000	70,685	5,685
Other	10,400	11,933	1,533
<b>Total licenses, permits and fees</b>	<b>2,326,900</b>	<b>2,465,357</b>	<b>138,457</b>
<b>Intergovernmental:</b>			
<b>State sources:</b>			
Meals and rooms distributions	399,161	399,161	-
Highway block grant	227,381	227,037	(344)
State and federal forest land	81	85	4
Other grants	-	10,518	10,518
Railroad tax	1,366	1,366	-
Federal grants	-	14,624	14,624
<b>Total intergovernmental</b>	<b>627,989</b>	<b>652,791</b>	<b>24,802</b>
<b>Charges for services:</b>			
Income from departments	<b>477,690</b>	<b>498,305</b>	<b>20,615</b>
<b>Miscellaneous:</b>			
Sale of property	15,000	6,142	(8,858)
Interest on investments	75,000	206,482	131,482
Rent of property	7,500	5,770	(1,730)
Insurance dividends and reimbursements	-	43,361	43,361
Contributions and donations	-	5,000	5,000
Other	10,000	87,104	77,104
<b>Total miscellaneous</b>	<b>107,500</b>	<b>353,859</b>	<b>246,359</b>
<b>Other financing sources:</b>			
<b>Transfers in:</b>			
Expendable trust fund	792,256	608,529	(183,727)
Nonmajor funds	70,000	102,166	32,166
<b>Total other financing sources</b>	<b>862,256</b>	<b>710,695</b>	<b>(151,561)</b>
<b>Total revenues and other financing sources</b>	<b>\$ 12,975,838</b>	<b>\$ 14,006,938</b>	<b>\$ 1,031,100</b>

**EXHIBIT 16**  
**TOWN OF BOW, NEW HAMPSHIRE**  
**General Fund**  
**Schedule of Appropriations, Expenditures and Encumbrances (Non-GAAP Budgetary Basis)**  
**For the Fiscal Year Ended June 30, 2019**

	Encumbered from Prior Year	Appropriations	Expenditures	Encumbered to Subsequent Year	Variance Positive (Negative)
<b>Current:</b>					
General government:					
Executive	\$ -	\$ 271,443	\$ 265,043	\$ -	\$ 6,400
Election and registration	-	241,926	215,874	-	26,052
Financial administration	-	253,755	288,883	-	(35,128)
Revaluation of property	-	158,760	270,527	-	(111,767)
Legal	-	1,892,000	81,506	1,800,000	10,494
Personnel administration	-	12,923	7,089	-	5,834
Planning and zoning	-	419,395	395,333	-	24,062
General government buildings	28,045	319,938	331,815	3,383	12,785
Cemeteries	-	22,700	34,933	-	(12,233)
Insurance, not otherwise allocated	-	83,468	83,468	-	-
<b>Total general government</b>	<b>28,045</b>	<b>3,676,308</b>	<b>1,974,471</b>	<b>1,803,383</b>	<b>(73,501)</b>
Public safety:					
Police	39,321	1,714,444	1,663,620	-	90,145
Fire	29,060	1,174,872	1,175,235	6,000	22,697
Emergency management	80	18,180	14,975	395	2,890
<b>Total public safety</b>	<b>68,461</b>	<b>2,907,496</b>	<b>2,853,830</b>	<b>6,395</b>	<b>115,732</b>
Highways and streets:					
Public works	-	1,254,785	1,155,424	-	99,361
Highways and streets	3,000	464,950	447,420	3,895	16,635
Street lighting	-	37,000	42,329	-	(5,329)
<b>Total highways and streets</b>	<b>3,000</b>	<b>1,756,735</b>	<b>1,645,173</b>	<b>3,895</b>	<b>110,667</b>
Sanitation:					
Solid waste disposal	-	694,930	717,218	-	(22,288)
Health:					
Administration	-	2,496	3,095	-	(599)
Health agencies and hospitals	-	3,400	2,900	-	500
<b>Total health</b>	<b>-</b>	<b>5,896</b>	<b>5,995</b>	<b>-</b>	<b>(99)</b>
Welfare:					
Administration	-	3,424	2,364	-	1,060
Direct assistance	-	5,000	2,523	-	2,477
<b>Total welfare</b>	<b>-</b>	<b>8,424</b>	<b>4,887</b>	<b>-</b>	<b>3,537</b>
Culture and recreation:					
Parks and recreation	-	201,357	175,248	-	26,109
Public library	-	595,867	481,333	-	114,534
Patriotic purposes	-	500	472	-	28
Other	-	1,750	1,756	330	(336)
<b>Total culture and recreation</b>	<b>-</b>	<b>799,474</b>	<b>658,809</b>	<b>330</b>	<b>140,335</b>

(continued)

**EXHIBIT 16 (continued)**  
**TOWN OF BOW, NEW HAMPSHIRE**  
**General Fund**  
*Schedule of Appropriations, Expenditures and Encumbrances (Non-GAAP Budgetary Basis)*  
*For the Fiscal Year Ended June 30, 2019*

	Encumbered from Prior Year	Appropriations	Expenditures	Encumbered to Subsequent Year	Variance Positive (Negative)
Debt service:					
Principal	-	1,065,000	1,065,000	-	-
Interest on long-term debt	-	392,406	390,406	-	2,000
Interest on tax anticipation note	-	1	-	-	1
Total debt service	-	<u>1,457,407</u>	<u>1,455,406</u>	-	2,001
Capital outlay:					
Land	-	30,000	30,000	-	-
Machinery, vehicles and equipment	-	445,600	436,274	21,252	(11,926)
Buildings	-	130,000	77,420	-	52,580
Improvements other than buildings	197,501	527,967	530,828	205,905	(11,265)
Total capital outlay	<u>197,501</u>	<u>1,133,567</u>	<u>1,074,522</u>	<u>227,157</u>	<u>29,389</u>
Other financing uses:					
Transfers out:					
Expendable trust fund	-	510,582	510,582	-	-
Nonmajor funds	-	25,019	25,019	-	-
Total other financing uses	-	<u>535,601</u>	<u>535,601</u>	-	-
Total encumbrances, appropriations, expenditures and other financing uses	<u>\$ 297,007</u>	<u>\$ 12,975,838</u>	<u>\$ 10,925,912</u>	<u>\$ 2,041,160</u>	<u>\$ 305,773</u>

**EXHIBIT 17**  
**TOWN OF BOW, NEW HAMPSHIRE**  
**General Fund**  
*Schedule of Changes in Unassigned Fund Balance (Non-GAAP Budgetary Basis)*  
*For the Fiscal Year Ended June 30, 2019*

Unassigned fund balance, beginning	\$ 600,742
<b>Changes:</b>	
Budget summary:	
Revenue surplus (Exhibit 15)	\$ 1,031,100
Unexpended balance of appropriations (Exhibit 16)	<u>305,773</u>
Budget surplus	1,336,873
Decrease in nonspendable fund balance	(766)
Unassigned fund balance, ending	<u>\$ 1,936,849</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, 2019, 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 still 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.

February 13, 2020

*Robert A. Greene, PLLC*

# BUDGET COMMITTEE

**Mark Zerba** *Chairman*

## MEMBERS

Mark Zerba, *Chairman*  
Jeff Knight, *Vice Chair*  
Bob Arnold, *Secretary*  
Ben Kiniry  
Melissa Radomski  
Kathy Garfield  
Chris Nicolopoulos, *Selectman Representative*  
Jennifer Strong-Rain, *School Board Representative*

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, Ben Kiniry, Melissa Radomski, Kathy Garfield and Jeffrey Knight, along with an appointed selectman, Chris Nicolopoulos, and a school board delegate, Jennifer Strong-Rain. 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.



*Seated L to R: Jeff Knight, Mark Zerba, Bob Arnold, Standing L to R: Kathy Garfield, Jennifer Strong-Rain, Christopher Nicolopoulos, Ben Kiniry, Melissa Radomski*

# CIP COMMITTEE (Capital Improvements Plan)

**Bill Oldenburg** *Chair*

## MEMBERS

Bill Oldenburg, *Planning Board, Chair*

Dik Dagavarian, *Vice Chair*

Glenn Dugas

Mark Davis

Jennifer Strong Rain, *School Board*

Jeff Knight, *Budget Committee*

Colleen Hunter, *Board of Selectmen*

Geoff Ruggles, *Finance Director, Ex-Officio*

David Stack, *Town Manager, Ex-Officio*

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.

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 has identified several significant projects that should be addressed in the next few years whose costs are significant enough that saving up for them through Capital Reserve accounts is not practical. In order to accomplish these projects, the Committee has determined that bonding some or all of the costs is the most feasible option to minimize the impact on the taxpayer. Even though the projects are in preliminary or pre-preliminary phases with very rough cost estimates and timeframes the Committee felt their impact was significant enough that they should be included in the Capital Improvements Plan, at least on some level. The cost estimates and timeframes were chosen by the Committee based on best information available and are not the result of recommendations from any other governing body. In the past, the Committee has not looked into the option of bonding projects, however these projects are large enough that the Committee began exploring that option this year. Below are outlines of the projects as viewed by the Committee.

- Renovation of the Bow Elementary School, which the Committee, for planning purposes, has estimated at a cost of roughly \$10,000,000 and to take place in fiscal year 2021-22. The Committee suggests using \$1,700,000 from Capital Reserve funds and bonding the remaining \$8,300,000 for a period of 15 years. Bond rates currently range from 1.62% to 3.50% so the Committee estimated the rate at 2.5% for planning purposes. This would result in an annual bond re-payment costs start at \$753,917 and annual payments decline over subsequent years.

The Committee also added \$100,000 to year 2020-21 of the plan to fund architectural costs.

- The Committee continues to put a high priority on providing clean, potable water to the Route 3A corridor and Bow Junction. Due to the significant number of unknowns in the project at this time, the Committee has not gone any further in the planning process. The Committee anticipates that this project will require bonding.
- Renovation or replacement of the Community Center. The Selectmen have engaged a company to solicit input through various forums in order to determine the desires of the community and scope of the project. The Committee recommends a \$5,000 appropriation to the Community Center Capital Reserve fund for that purpose. The Committee anticipates that this project will require bonding.

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

- Renovation of the Municipal Office Building. A space needs study has been completed on this building suggesting relocation of some offices and renovation of the existing space with an estimated cost of \$1.5 million. Because of the financial impact of the project, the Committee chose to tentatively schedule it in FY2026-27, the year following the formal Capital Improvements Plan. The Committee asks that the feasibility of phasing the project be looked into. The Committee anticipates that this project may require bonding with some funding coming from capital reserves.

The Committee suggests that a joint Town and School Building Committee be formed to evaluate all of the town and school buildings and to make recommendations on major renovations.

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

FY2020-21 to FY2025-26

Project	Source	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
<b>Bridges and Highways</b>							
Annual Road Reconstruction and Paving	GF	550,000	550,000	550,000	550,000	550,000	550,000
Page Road culvert - Br. London TPK West	CRF	-	-	47,754	-	-	-
Bow Bog Rd culvert Engineering	CRF	-	-	62,424	-	-	-
River Road Bridge Design	CRF	-	-	-	175,099	-	-
Bow Bog Road culvert	CRF	-	-	-	-	32,473	-
Dunklee Bridge	CRF	1,374,287	-	-	-	-	-
Dunklee /Rt 3A Intersection	CRF	1,272,432	-	-	-	-	-
Page Road Bridge	CRF	-	-	-	996,793	-	-
Bow Bog Road culvert	CRF	-	-	-	-	366,945	-
Falcon Way/WhRock Int. Engineering	CRF	-	-	-	-	66,245	-
River Road Bridge	CRF	-	-	-	-	-	1,204,861
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>3,316,719</b>	<b>670,000</b>	<b>780,178</b>	<b>1,841,892</b>	<b>1,135,662</b>	<b>1,874,861</b>

Project	Source	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
<b>Public Works Equipment</b>							
2004 10-Wheel Dump Truck (T-6)	CRF	225,854	-	-	-	-	-
2010 1-Ton Utility Truck (T-9)	CRF	76,500	-	-	-	-	-
2008 6-Wheel Dump Truck (T-5)	CRF	178,720	-	-	-	-	-
2008 6-Wheel Dump Truck (T-4)	CRF	-	182,294	-	-	-	-
1999 John Deer Tractor (P&R)	CRF	-	31,212	-	-	-	-
2009 6-Wheel Dump Truck (T-3)	CRF	-	-	185,940	-	-	-
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	-	-	-	-	38,643	-
2010 6-Wheel Dump Truck (T-2)	CRF	-	-	-	-	193,452	-
2000 Grader	CRF	-	-	-	-	-	334,470
Contributions:							
Public Works Equipment CRF	GF	192,500	192,500	192,500	192,500	192,500	192,500
<b>Public Works Equipment Subtotal</b>		<b>673,574</b>	<b>406,006</b>	<b>458,031</b>	<b>349,453</b>	<b>424,595</b>	<b>526,970</b>

# SUMMARY OF CAPITAL IMPROVEMENTS PROJECTS

FY2020-21 to FY2025-26

Project	Source	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
<b>Buildings and Facilities</b>							
<b>Municipal Office Building (1927)</b>							
Main Level Bathrooms	CRF	75,000	-	-	-	-	-
<b>Public Works Building (1987)</b>							
Fuel System Replacement1	CRF	117,920	-	-	-	-	-
Salt Shed	CRF	275,000	-	-	-	-	-
Mixing Shed	CRF	-	-	78,030	-	-	-
Air Conditioning	CRF	-	-	-	-	-	50,677
<b>Public Safety Center (2017)</b>							
Contributions:							
Municipal Building & Grounds CRF	GF	65,000	65,000	65,000	65,000	65,000	65,000
Community Building CRF	GF	5,000	5,000	5,000	5,000	5,000	5,000
<b>Buildings and Facilities Subtotal</b>		<b>537,920</b>	<b>70,000</b>	<b>148,030</b>	<b>70,000</b>	<b>70,000</b>	<b>120,677</b>

Project	Source	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
<b>Fire Truck and Ambulance Purchases</b>							
2008 Ambulance (A-2)	CRF	249,900	-	-	-	-	-
1-Ton Pickup Truck	CRF	-	78,030	-	-	-	-
2012 SUV (C-1)	CRF	-	-	53,060	-	-	-
2004 Forestry Truck	CRF	-	-	95,509	-	-	-
2009 Pumper (E-1)	CRF	-	-	-	-	717,653	-
2014 Ambulance (A-1)	CRF	-	-	-	-	-	275,910
Contributions:							
Fire Trucks CRF	GF	112,500	112,500	112,500	112,500	112,500	112,500
<b>Fire Department Subtotal</b>		<b>362,400</b>	<b>190,530</b>	<b>261,069</b>	<b>112,500</b>	<b>830,153</b>	<b>388,410</b>

Project	Source	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
<b>Fire Equipment Purchases</b>							
2012 Turnout Gear	CRF	-	81,600	-	-	-	-
2011 Defibrillators	CRF	-	-	63,672	-	-	-
2012 CPR Machines	CRF	-	-	31,836	-	-	-
2008 SCBA Equipment	CRF	-	-	165,336	-	-	-
Jaws of Life	CRF	-	-	-	32,473	-	-
Contributions:							
Fire Equipment CRF	GF	33,000	33,000	33,000	33,000	33,000	33,000
<b>Fire Department Subtotal</b>		<b>33,000</b>	<b>114,600</b>	<b>293,845</b>	<b>65,473</b>	<b>33,000</b>	<b>33,000</b>

# SUMMARY OF CAPITAL IMPROVEMENTS PROJECTS

FY2020-21 to FY2025-26

Project	Source	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
<b>Police Department</b>							
Patrol Vehicle - GF	GF	40,800	41,616	42,448	43,297	44,163	45,046
2012 Sedan - Chief	CRF	40,800	-	-	-	-	45,046
Handguns	CRF	-	-	-	-	-	-
Patrol Vehicle - K9	CRF	-	-	-	45,462	-	-
Mobile Data Terminals	CRF	-	-	-	-	48,800	-
E-Readers	CRF	-	-	-	-	-	28,154
Contributions:	GF						
Police Equipment CRF	GF	30,000	30,000	30,000	30,000	30,000	30,000
<b>Police Department Subtotal</b>		<b>111,600</b>	<b>71,616</b>	<b>72,448</b>	<b>118,759</b>	<b>122,964</b>	<b>148,247</b>

Project	Source	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
<b>Parks &amp; Recreation</b>							
Hanson Park storage building	CRF	-	97,920	-	-	-	-
St. Cyr playground Equip. Phase 1	CRF	-	-	-	-	38,643	-
St. Cyr playground Equip. Phase 2	CRF	-	-	-	-	-	39,416
Contributions:							
Parks and Rec. Improvements CRF		20,000	20,000	20,000	20,000	20,000	20,000
<b>Parks &amp; Recreation Subtotal</b>		<b>20,000</b>	<b>117,920</b>	<b>20,000</b>	<b>20,000</b>	<b>58,643</b>	<b>59,416</b>

Project	Source	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
<b>Library</b>							
AC & Air Handlers	CRF	-	-	46,693	-	-	-
Generator	CRF	-	-	-	34,638	-	-
Contributions:							
Library Emergency Repairs CRF		5,000	-	-	-	-	-
Library Building Maintenance CRF		20,000	20,000	20,000	20,000	5,000	5,000
<b>Library Sub-total</b>		<b>25,000</b>	<b>20,000</b>	<b>66,693</b>	<b>54,638</b>	<b>5,000</b>	<b>5,000</b>

Project	Source	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
<b>Water and Sewer</b>							
Bow Junction Water Main Extension	TBD						
Contributions:	GF						
Water System CRF	GF	50,000	50,000	50,000	50,000	50,000	50,000
<b>Water and Sewer - Sub Total</b>		<b>\$50,000</b>	<b>\$50,000</b>	<b>\$50,000</b>	<b>\$50,000</b>	<b>\$50,000</b>	<b>\$50,000</b>

<b>Grand Total - Town Projects</b>		<b>4,477,213</b>	<b>1,062,672</b>	<b>1,502,295</b>	<b>2,034,715</b>	<b>2,097,016</b>	<b>2,573,581</b>
------------------------------------	--	------------------	------------------	------------------	------------------	------------------	------------------

# SUMMARY OF CAPITAL IMPROVEMENTS PROJECTS

FY2020-21 to FY2025-26

Project	Source	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
<b>School District</b>							
Bus Lease-Purchase	GF	100,000	100,000	100,000	100,000	100,000	100,000
Elementary School Architect	CRF	100,000	-	-	-	-	-
Elementary School Renovation - CRF	CRF	-	1,900,000	-	-	-	-
Elementary School Renovation - Bond	Bond	-	103,750	753,917	740,083	726,250	712,417
Contributions:							
Bow School District CRF:		400,000	400,000	400,000	400,000	400,000	400,000
Bow School District HVAC CRF:		-	-	-	-	-	-
BHS Capital Improvements CRF:		100,000	100,000	100,000	100,000	100,000	100,000
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>768,750</b>	<b>2,672,500</b>	<b>1,422,667</b>	<b>1,408,833</b>	<b>1,395,000</b>	<b>1,381,167</b>

SUMMARY - CAPITAL PROJECTS	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
Town Projects		4,477,213	1,062,672	1,502,295	2,034,715	2,097,016
School Projects		768,750	2,672,500	1,422,667	1,408,833	1,395,000
<b>TOTAL - ALL CAPITAL PROJECTS</b>		<b>5,245,963</b>	<b>3,735,172</b>	<b>2,924,961</b>	<b>3,443,548</b>	<b>3,492,016</b>
						<b>3,954,748</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

FY2020-21 to FY2025-26

## Net Expense

Current & Proposed Debt Expense	Source	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
Outstanding Bonds (Town)	GF	1,373,252	1,334,404	1,292,213	1,189,283	1,148,960	1,107,369
Outstanding Bonds (School)	SDGF	258,200	249,400	240,500	231,500	222,500	213,500
Proposed Bond (School)	SDGF	-	103,750	753,917	740,083	726,250	712,417
<b>Total</b>		<b>1,631,452</b>	<b>1,687,554</b>	<b>2,286,630</b>	<b>2,160,866</b>	<b>2,097,710</b>	<b>2,033,285</b>
<i>Net Tax Impact Per Thousand</i>		<i>\$1.40</i>	<i>\$1.44</i>	<i>\$1.95</i>	<i>\$1.84</i>	<i>\$1.78</i>	<i>\$1.72</i>

## General Fund Expense

Annual Road Reconstruction and Paving	GF	550,000	550,000	550,000	550,000	550,000	550,000
School Buses	GF	100,000	100,000	100,000	100,000	100,000	100,000
<b>Total</b>		<b>650,000</b>	<b>650,000</b>	<b>650,000</b>	<b>650,000</b>	<b>650,000</b>	<b>650,000</b>
<i>Net Tax Impact Per Thousand</i>		<i>\$0.56</i>	<i>\$0.56</i>	<i>\$0.55</i>	<i>\$0.55</i>	<i>\$0.55</i>	<i>\$0.55</i>

## Capital Reserve Funds - Contributions

Public Works Equipment	GF	192,500	192,500	192,500	192,500	192,500	192,500
Buildings & Facilities	GF	65,000	65,000	65,000	65,000	65,000	65,000
Community Center CRF	GF	5,000	5,000	5,000	5,000	5,000	5,000
Bridges & Highways	GF	120,000	120,000	120,000	120,000	120,000	120,000
Police Department Equipment	GF	30,000	30,000	30,000	30,000	30,000	30,000
Fire Department Equipment	GF	33,000	33,000	33,000	33,000	33,000	33,000
Fire Department Trucks and Ambulances	GF	112,500	112,500	112,500	112,500	112,500	112,500
Fire Suppression Water Supply	GF	10,000	10,000	10,000	10,000	10,000	10,000
Parks & Recreation Improvements	GF	20,000	20,000	20,000	20,000	20,000	20,000
Library Maintenance	GF	20,000	20,000	20,000	20,000	5,000	5,000
Library Emergency	GF	5,000	-	-	-	-	-
Water System	GF	50,000	50,000	50,000	50,000	50,000	50,000
School	SDGF	500,000	500,000	500,000	500,000	500,000	500,000
<b>Total</b>		<b>1,163,000</b>	<b>1,158,000</b>	<b>1,158,000</b>	<b>1,158,000</b>	<b>1,143,000</b>	<b>1,143,000</b>
<i>Net Tax Impact Per Thousand</i>		<i>\$1.00</i>	<i>\$0.99</i>	<i>\$0.99</i>	<i>\$0.99</i>	<i>\$0.97</i>	<i>\$0.97</i>
<i>Combined Tax Impact Per Thousand</i>		<i>\$2.95</i>	<i>\$2.99</i>	<i>\$3.49</i>	<i>\$3.38</i>	<i>\$3.30</i>	<i>\$3.24</i>

<i>Total CIP Tax Impact \$ 200,000.00 Home</i>		\$590	\$598	\$698	\$675	\$660	\$648
<i>Total CIP Tax Impact \$ 300,000.00 Home</i>		\$886	\$897	\$1,048	\$1,013	\$991	\$972
<i>Total CIP Tax Impact \$ 400,000.00 Home</i>		\$1,181	\$1,195	\$1,397	\$1,351	\$1,321	\$1,296
<i>Tax Base (in thousands)</i>		\$1,166,670	\$1,169,586	\$1,172,510	\$1,175,442	\$1,178,380	\$1,181,326

# SCHEDULE OF TOWN-OWNED PROPERTY

Prop. Type	Acres	Map	Block	Lot	Unit	Location	2019 Value
Vacant Land	6.84	33	2	57		91 WOODHILL HOOKSETT RD	\$84,800
Vacant Land	7.90	34	2	76		105 BOW BOG RD	\$1,185
School/College	84.00	14	4	65		55 FALCON WAY	\$22,586,000
Schools-Public	33.00	14	3	108		20 BOW CENTER RD	\$9,948,400
Schools-Public	38.42	19	3	106		22 BOW CENTER RD	\$6,760,400
Vacant Land	106.80	19	3	149		BOW CENTER RD	\$490,000
Accessory Bldg	0.00	36	5	19-E		159 RIVER ROAD	\$335,000
Accessory Bldg	0.00	40	2	200CW		1420 ROUTE 3-A	\$4,264,500
Accessory Bldg	13.44	33	2	73-B		21 ALLEN ROAD	\$156,300
Commercial	2.38	16	1	85		622 ROUTE 3-A	\$192,200
Conventional	0.22	35	2	174		1307 ROUTE 3-A	\$132,700
Library	0.91	11	1	44		509 SOUTH ST	\$2,186,200
Other Municip	0.45	18	3	69		2 WOODHILL RD	\$128,900
Other Municip	1.10	34	2	79		111 BOW BOG RD	\$179,700
Other Municip	8.38	18	3	95		91 BOW CENTER RD	\$334,000
Other Municip	171.00	10	4	77		37 ALBIN RD	\$1,036,700
Other Municip	5.19	30	2	109		12 ROBINSON RD	\$2,651,100
Other Municip	17.00	15	5	68		7 KNOX ROAD	\$2,558,700
Other Municip	28.00	15	3	147		2 KNOX ROAD	\$1,381,600
Town Hall	1.30	15	1	143		10 GRANDVIEW RD	\$876,900
Vacant Land	0.04	15	1	172	F2	TUREE VIEW DR	\$3,500
Vacant Land	0.23	19	3	152-F		43 BOW CENTER RD	\$8,200
Vacant Land	0.25	21	1	128		686 ROUTE 3-A	\$62,000
Vacant Land	0.26	9	4	57-T		SURREY COACH LANE	\$4,400
Vacant Land	0.27	2	4	11-D		CLINTON ST	\$78,600
Vacant Land	0.35	18	3	67		4 BR LONDONDERRY TPK-E	\$83,100
Vacant Land	0.39	18	3	68		2 BR LONDONDERRY TPK-E	\$8,300
Vacant Land	0.40	18	3	65-A		18 BR LONDONDERRY TPK-E	\$83,800
Vacant Land	0.46	10	4	76-F		MELANIE LANE	\$2,300
Vacant Land	0.51	28	2	53-E8		COLBY LANE	\$8,600
Vacant Land	0.55	8	4	96-P1		HAMPSHIRE HILLS DR	\$90,600
Vacant Land	0.70	30	2	109-H		ROBINSON ROAD	\$12,600
Vacant Land	0.73	9	4	57-U		SURREY COACH LANE	\$4,400
Vacant Land	0.84	15	5	67		HEIDI LANE	\$9,900
Vacant Land	0.89	5	4	49-U		CHANDLER CIRCLE	\$9,700
Vacant Land	1.10	2	4	20		161 HOOKSETT TURNPIKE	\$93,700
Vacant Land	1.20	8	4	123-A3L		GILE ROAD	\$3,000
Vacant Land	1.20	15	4	73		60 LOGGING HILL ROAD	\$80,700
Vacant Land	1.30	2	4	29		539 CLINTON STREET	\$45,100
Vacant Land	1.60	5	4	49-S		CHANDLER CIRCLE	\$8,800
Vacant Land	1.70	36	2	193		4 FERRY ROAD	\$11,300
Vacant Land	1.80	30	2	97-A		16-20 ROBINSON ROAD	\$96,400
Vacant Land	1.90	5	4	49-T		CHANDLER CIRCLE	\$10,500
Vacant Land	1.91	18	3	71		14 WOODHILL ROAD	\$97,800
Vacant Land	2.30	14	3	118-A		73 WHITE ROCK HILL ROAD	\$99,700
Vacant Land	2.70	3	4	30-A3		50 FOOTE ROAD	\$10,000
Vacant Land	2.80	2	4	15		151 HOOKSETT TURNPIKE	\$102,200
Vacant Land	3.27	43	2	65-A7		ROSEWOOD DRIVE	\$81,500
Vacant Land	3.44	33	2	53-C		ALLEN ROAD	\$17,200
Vacant Land	3.55	28	3	42-G		NATHANIEL DRIVE	\$21,000
Vacant Land	4.42	30	2	116-F		FIELDSTONE DRIVE	\$22,100
Vacant Land	4.57	9	4	57-V		SURREY COACH LANE	\$22,900

## SCHEDULE OF TOWN-OWNED PROPERTY

Prop. Type	Acres	Map	Block	Lot	Unit	Location	2019 Value
Vacant Land	6.00	34	2	77		BOW BOG ROAD	\$25,900
Vacant Land	6.80	4	4	44		BR LONDONDERRY TPK-W	\$92,400
Vacant Land	7.20	26	5	10		ROUTE 3-A	\$32,500
Vacant Land	7.90	26	5	9-U		LINCOLN DRIVE	\$6,500
Vacant Land	8.50	2	4	21		163 HOOKSETT TURNPIKE	\$12,700
Vacant Land	8.89	24	3	133-AW		BOW BOG ROAD	\$121,600
Vacant Land	9.00	9	4	66		OFF FALCON WAY	\$42,800
Vacant Land	9.81	10	4	78		OFF FAWN COURT	\$135,000
Vacant Land	10.65	8	4	90-A		HAMPSHIRE HILLS DR	\$152,800
Vacant Land	10.95	36	2	178		260 RIVER ROAD	\$244,000
Vacant Land	11.10	34	2	83		OLD JOHNSON ROAD	\$93,600
Vacant Land	11.31	4	4	127-K20		12 BEAVER BROOK DR	\$131,600
Vacant Land	12.22	42	2	29-P		MERRILL CROSSING	\$118,400
Vacant Land	14.58	8	4	91		BR LONDONDERRY TPK-W	\$147,700
Vacant Land	15.60	27	3	2		HUNTER DRIVE	\$138,400
Vacant Land	21.00	29	2	122		75-85 ROBINSON RD	\$182,200
Vacant Land	28.23	35	2	102		1310 ROUTE 3-A	\$335,000
Vacant Land	38.00	20	5	64		HEATHER LANE	\$236,800
Vacant Land	42.00	9	4	67		FALCON WAY	\$92,100
Vacant Land	55.00	9	4	56		104 PAGE ROAD	\$327,600
Vacant Land	58.61	37	2	5		S BOW DUNBARTON RD	\$362,900
Vacant Land	60.00	23	3	63		ARROWHEAD DRIVE	\$328,300
Vacant Land	68.18	23	3	62		21-51 BR LONDONDERRY TPK-E	\$355,200
Vacant Land	76.10	2	4	26		531 CLINTON STREET	\$225,800
Vacant Land	128.00	34	2	82		OLD JOHNSON ROAD	\$96,270
Vacant Land	254.10	30	2	97		ROBINSON ROAD	\$452,750
Vacant Land	2.29	15	1	143-A		10 GRANDVIEW RD	\$102,400
Vacant Land	0.65	2	4	9		532 CLINTON STREET	\$8,200
Vacant Land	0.67	42	2	1-L		MOUNTAIN FARM ROAD	\$4,000
Vacant Land	2.80	38	2	63-B		WOODHILL HOOKSETT RD	\$79,100
Vacant Land	5.40	2	4	14		OFF HOOKSETT TURNPIKE	\$25,900
Vacant Land	6.37	26	5	6		ROUTE 3-A OPEN SPACE	\$29,000
Vacant Land	6.59	33	2	53-E23		ALLEN ROAD OPEN SPACE	\$31,600
Vacant Land	8.00	8	4	119		26-30 BR LONDONDERRY TPK-W	\$95,000
Vacant Land	8.50	30	3	141		ALEXANDER LANE	\$4,800
Vacant Land	8.58	39	2	125-AD		BOW BOG ROAD	\$106,100
Vacant Land	9.20	44	2	135-A		BOW BOG ROAD	\$43,700
Vacant Land	16.80	40	2	88-A		OLD JOHNSON RD	\$76,400
Vacant Land	17.00	39	2	126		BOW BOG ROAD	\$69,600
Vacant Land	19.00	39	2	138		BOW BOG ROAD	\$81,200
Vacant Land	20.00	13	4	118		32-44 BR LONDONDERRY TPK-W	\$89,400
Vacant Land	21.00	44	2	130		BOW BOG ROAD	\$3,150
Vacant Land	24.63	23	3	65-D13		ARROWHEAD DR	\$97,500
Vacant Land	32.00	33	2	53-E		45 ALLEN ROAD	\$217,400
Vacant Land	35.00	39	2	128		BOW BOG ROAD	\$141,300
Vacant Land	35.00	39	2	137-A		BOW BOG ROAD	\$141,300
Vacant Land	40.00	8	4	120		BR LONDONDERRY TPK-E	\$193,000
Vacant Land	40.00	8	4	121		20-24 BR LONDONDERRY TPK-W	\$193,000
Vacant Land	42.00	9	4	67		FALCON WAY	\$92,100
Vacant Land	79.00	13	4	116		46-58 BR LONDONDERRY TPK-W	\$196,800
Vacant Land	79.15	40	2	141-A		OLD JOHNSON ROAD	\$305,900
Vacant Land	98.20	5	4	50		BIRCHDALE ROAD	\$461,400
Vacant Land	318.03	20	3	138		60-66 ROBINSON ROAD	\$1,012,600

## SCHEDULE OF TOWN-OWNED PROPERTY

Prop. Type	Acres	Map	Block	Lot	Unit	Location	2019 Value
Vacant Land	254.10	30	2	97		ROBINSON ROAD	\$452,750
Vacant Land	1.47	27	3	35-P		TOWER HILL DRIVE OPEN SP	\$7,400
Vacant Land	3.20	38	2	61		129 WOODHILL HOOKSETT RD	\$416
Vacant Land	4.24	17	4	102		87 BROWN HILL ROAD	\$551
Vacant Land	5.06	30	3	139-F		OFF ROBINSON ROAD	\$658
Vacant Land	7.60	34	2	78		BOW BOG ROAD	\$988
Vacant Land	9.04	18	106			OFF PINNACLE LANE	\$22,200
Vacant Land	30.00	38	2	63-A		WOODHILL HOOKSETT RD	\$3,900
Vacant Land	43.00	33	2	46		WOODHILL HOOKSETT RD	\$5,590
Vacant Land	52.00	34	2	119		BRIARWOOD DRIVE	\$6,760
Vacant Land	61.00	38	2	58		103 WOODHILL HOOKSETT RD	\$7,930
Vacant Land	65.00	18	4	105		18-26 DUNBARTON CENTER RD	\$8,450
Vacant Land	68.00	43	2	43-C		WOODHILL HOOKSETT RD	\$8,840
Vacant Land	74.00	18	4	103		BROWN HILL ROAD	\$9,620
Vacant Land	84.00	38	2	63		147 WOODHILL HOOKSETT RD	\$10,920
Vacant Land	126.00	38	2	44		WOODHILL HOOKSETT RD	\$16,380
Vacant Land	128.00	34	2	82		OLD JOHNSON ROAD	\$96,270
Vacant Land	129.00	38	2	45		WOODHILL HOOKSETT RD	\$16,770
Vacant Land	167.00	39	2	69		HOPE LANE	\$21,710
Vacant Land	3.90	14	4	69		WHITE ROCK HILL RD	\$107,700
Vacant Land	6.60	14	4	65-A		30 WHITE ROCK HILL RD	\$120,100
<b>127 PARCELS</b>							<b>\$66,897,758</b>

# STATEMENT OF APPROPRIATIONS AND REVENUES

## Fiscal Year 2019-20

<u>Appropriations</u>		<u>Estimated Revenues</u>	
Board of Selectmen	\$13,648	Timber Tax	7,000
Executive	\$260,610	Excavation Tax	8,000
Town Clerk - Tax Collector	\$220,532	Interest and Penalties	95,000
Elections, Voter Registration,	\$11,985	on Delinquent Taxes	
Financial Administration	\$225,340	Business License & Permits	2,000
Information Technology	79100	Motor Vehicle Permit Fees	2,325,000
Assessing	246290	Building Permits	70,000
Legal	\$1,900,000	Other Licenses and Permits	15,750
Personnel Administration	\$7,600	State Revenue Sharing	63778
Community Development	\$408,543	State Meals and Rooms Tax	400,212
General Government Buildings	\$348,876	State Highway Block Grant	231,759
Cemeteries	\$20,200	State and Federal Forest Land	81
Insurance	\$80,621	Reimbursement	
Police	\$1,691,761	Other State Aid	1,366
Fire, EMS	\$1,240,192	From Other Governments	0
Emergency Management	\$27,988	Income from Departments	545,813
Public Works Administration	\$1,235,651	Sale of Town Property	15000
Highway	\$448,250	Interest on Deposits	105,000
Street Lighting	\$37,000	Other Revenue	30,000
Solid Waste Disposal	\$786,173	Transfer from Sewer Fund	228,530
Sewage Collection and Disposal	\$228,530	Water Revenue	76,000
Water Services	\$127,150	Transfer from Capital Reserve Funds	930,892
Health Administration, Agencies	\$5,934	Transfer from Conservation Fund	65,000
Welfare administration, Assistance	\$6,492	Proceeds from Long Term Bonds	0
Parks and Recreation	\$141,356	<b>Total Estimated Revenues</b>	<b>5,216,181</b>
Library	\$519,475		
Other Culture and Recreation	\$2,250		
Principal - long-term bonds	\$1,065,000		
Interest - long-term bonds	\$352,776		
Interest - tax anticipation notes	\$1		
Machinery, Vehicles, Equipment	\$799,392		
Buildings	\$90,000		
Improvements other than buildings	\$454,500		
Transfer to Capital Reserve Funds	\$680,893		
<b>Total Appropriations</b>	<b>\$13,764,109</b>		

# SUMMARY OF PROPERTY VALUATION

## as of April 1, 2019

	<u>Acres</u>	<u>Valuation</u>	<u>Total</u>
<u>LAND</u>			
Current Use	460.89	\$366,991	
Preservation Easements	0.35	\$2,700	
Residential	6,839.02	\$274,313,352	
Commercial / Industrial	959.27	<u>\$62,979,150</u>	
			\$337,662,193
<u>BUILDING</u>			
Residential		\$695,663,841	
Commercial / Industrial		\$149,126,925	
Preservation Easements		<u>\$91,500</u>	
			\$844,882,266
<u>PUBLIC UTILITIES</u>			
Electric		\$105,055,705	
Gas		\$5,730,900	
Water/Sewer		\$1,192,100	
Other		<u>\$79,300</u>	
			\$112,058,005
<u>GROSS VALUATION</u>			\$1,294,602,464
<u>EXEMPTIONS</u>			
Improvements for Persons with Disabilities		\$84,549	
Blind		\$150,000	
Elderly		\$6,054,300	
Disabled		\$715,000	
Wood		\$21,800	
Solar		<u>\$245,500</u>	
			<u>(\$7,271,149)</u>
<u>NET TAXABLE VALUATION</u>			\$1,287,331,315
<u>TAX EXEMPT &amp; NON-TAXABLE</u>			
Land	3,802	\$21,095,544	
Building		<u>\$51,079,100</u>	
<u>TOTAL TAX EXEMPT &amp; NON-TAXABLE VALUATION</u>			\$72,174,644

# TAX COLLECTOR'S REPORT (MS-61)



**New Hampshire**  
Department of  
Revenue Administration

**MS-61**

## Tax Collector's Report

For the period beginning 07-01-2018 and ending 06-30-2019

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: 2019

### PREPARER'S INFORMATION

First Name

MRIDULA

Last Name

NAIK

Street No.

10

Street Name

GRANDVIEW ROAD

Phone Number

(603) 223-3980

Email (optional)

MNAIK@BOWNH.GOV

# TAX COLLECTOR'S REPORT (MS-61)



**New Hampshire**  
Department of  
Revenue Administration

**MS-61**

<b>Debits</b>		<b>Prior Levies (Please Specify Years)</b>						
<b>Uncollected Taxes Beginning of Year</b>	<b>Account</b>	<b>Levy for Year of this Report</b>	<b>Year:</b>	<b>2018</b>	<b>Year:</b>	<b>2017</b>	<b>Year:</b>	<b>2016</b>
Property Taxes	3110			\$2,225,021.94		\$15.23		
Resident Taxes	3180							
Land Use Change Taxes	3120			\$34,090.00				
Yield Taxes	3185							
Excavation Tax	3187							
Other Taxes	3189							
Property Tax Credit Balance								
Other Tax or Charges Credit Balance								

<b>Taxes Committed This Year</b>		<b>Prior Levies</b>		
<b>Taxes Committed This Year</b>	<b>Account</b>	<b>Levy for Year of this Report</b>	<b>2018</b>	
Property Taxes	3110	\$16,206,736.00	\$15,863,451.00	
Resident Taxes	3180			
Land Use Change Taxes	3120	\$28,760.00	\$105,740.00	
Yield Taxes	3185	\$501.85	\$2,194.43	
Excavation Tax	3187		\$5,518.30	
Other Taxes	3189			

<b>Overpayment Refunds</b>		<b>Prior Levies</b>		
<b>Overpayment Refunds</b>	<b>Account</b>	<b>Levy for Year of this Report</b>	<b>2018</b>	<b>2017</b>
				<b>2016</b>
Property Taxes	3110	\$13,839.87	\$435.00	
Resident Taxes	3180			
Land Use Change Taxes	3120			
Yield Taxes	3185			
Excavation Tax	3187			
Interest and Penalties on Delinquent Taxes	3190		\$42,368.14	\$1.83
Interest and Penalties on Resident Taxes	3190			
<b>Total Debits</b>		<b>\$16,249,837.72</b>	<b>\$18,278,818.81</b>	<b>\$17.06</b>
				<b>\$0.00</b>

# TAX COLLECTOR'S REPORT (MS-61)



**New Hampshire**  
Department of  
Revenue Administration

**MS-61**

Credits		Levy for Year of this Report	Prior Levies		
Remitted to Treasurer			2018	2017	2016
Property Taxes		\$12,239,326.92	\$17,874,363.47	\$15.23	
Resident Taxes					
Land Use Change Taxes		\$28,768.48	\$139,830.00		
Yield Taxes		\$501.85	\$2,194.43		
Interest (Include Lien Conversion)			\$40,762.89	\$1.83	
Penalties			\$1,605.25		
Excavation Tax			\$5,518.30		
Other Taxes					
Conversion to Lien (Principal Only)			\$205,666.72		
Discounts Allowed					
Abatements Made		Levy for Year of this Report	Prior Levies		
			2018	2017	2016
Property Taxes			\$8,696.88		
Resident Taxes					
Land Use Change Taxes					
Yield Taxes					
Excavation Tax					
Other Taxes					
Current Levy Deeded			\$171.00		

# TAX COLLECTOR'S REPORT (MS-61)



*New Hampshire*  
Department of  
Revenue Administration

**MS-61**

Uncollected Taxes - End of Year # 1080	Levy for Year of this Report	Prior Levies		
		2018	2017	2016
Property Taxes	\$4,013,045.66	\$9.87		
Resident Taxes				
Land Use Change Taxes				
Yield Taxes				
Excavation Tax				
Other Taxes				
Property Tax Credit Balance	(\$31,809.92)			
Other Tax or Charges Credit Balance				
<b>Total Credits</b>	<b>\$16,249,832.99</b>	<b>\$18,278,818.81</b>	<b>\$17.06</b>	<b>\$0.00</b>

<b>For DRA Use Only</b>	
Total Uncollected Taxes (Account #1080 - All Years)	<b>\$3,981,245.61</b>
Total Unredeemed Liens (Account #1110 - All Years)	<b>\$368,759.16</b>

# TAX COLLECTOR'S REPORT (MS-61)



**New Hampshire**  
Department of  
Revenue Administration

**MS-61**

## Lien Summary

### Summary of Debits

#### Prior Levies (Please Specify Years)

	Last Year's Levy	Year: 2017	Year: 2016	Year: 2015
Unredeemed Liens Balance - Beginning of Year		\$277,488.70	\$119,714.78	\$46,554.73
Liens Executed During Fiscal Year	\$223,361.29	\$388.37		
Interest & Costs Collected (After Lien Execution)	\$71.02	\$15,258.29	\$28,668.99	\$18,860.77
<b>Total Debits</b>	<b>\$223,432.31</b>	<b>\$293,135.36</b>	<b>\$148,383.77</b>	<b>\$65,415.50</b>

### Summary of Credits

#### Prior Levies

	Last Year's Levy	2017	2016	2015
Redemptions	\$3,958.55	\$147,398.17	\$100,004.05	\$46,157.38
Interest & Costs Collected (After Lien Execution) #3190	\$71.02	\$15,258.29	\$28,668.99	\$18,860.77
Abatements of Unredeemed Liens				
Liens Deeded to Municipality		\$432.27	\$400.94	\$397.35
Unredeemed Liens Balance - End of Year #1110	\$219,402.74	\$130,046.63	\$19,309.79	
<b>Total Credits</b>	<b>\$223,432.31</b>	<b>\$293,135.36</b>	<b>\$148,383.77</b>	<b>\$65,415.50</b>

#### For DRA Use Only

Total Uncollected Taxes (Account #1080 - All Years)	\$3,981,245.61
Total Unredeemed Liens (Account #1110 - All Years)	\$368,759.16

# TAX COLLECTOR'S REPORT (MS-61)



**New Hampshire**  
Department of  
Revenue Administration

**MS-61**

**BOW (51)**

**1. CERTIFY THIS FORM**

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

Preparer's First Name

MRIDULA

Preparer's Last Name

NAIK

Date

08-29-19

**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 Nairc Town Clerk/Tax Collector*  
Preparer's Signature and Title

# TAX INCREMENTAL FINANCE (TIF) DISTRICTS 2019

## Business Corridor/Bow Junction District

<b>Beginning Balance</b>		<b>\$5,790</b>
<u>REVENUES</u>		
Tax Increment	<u>\$273,263</u>	\$273,263
<u>EXPENDITURES</u>		
	<u>\$0</u>	\$0
<b>Ending Balance, June 30, 2018</b>		<b>\$279,053</b>
<b>Captured Assessment</b>		
Original District Assessment		\$76,493,879
District Assessment 4/1/2019		\$86,919,800
Captured Value		\$10,425,921
2019 Tax Rate	\$26.21	
Tax Increment Received		\$273,263

## South Bow District

<b>Beginning Balance</b>		<b>\$0</b>
<u>REVENUES</u>		
Tax Increment	<u>\$60,742</u>	\$60,742
<u>EXPENDITURES</u>		
	<u>\$0</u>	\$0
<b>Ending Balance, June 30, 2018</b>		<b>\$60,742</b>
<b>Captured Assessment</b>		
Original District Assessment		\$14,679,753
District Assessment 4/1/2019		\$16,997,273
Captured Value		\$2,317,520
2019 Tax Rate	\$26.21	
Tax Increment Received		\$60,742

# TAX RATE CALCULATION 2019

Total Taxable Assessment	\$1,274,587,874
State Ed. Taxable Assessment	\$1,162,609,169

## TOWN PORTION

Total Appropriations	\$13,764,109	
less: Town Revenues	(\$5,216,257)	
Fund Balance	(\$1,000,000)	
add: Overlay	\$1,286,159	
War Service Credits	\$218,000	
Net Appropriation (raised by taxes)	\$9,052,011	Town Rate \$7.11

## SCHOOL PORTION

Net Appropriations	\$25,009,088	
Net Education Grant	(\$4,104,163)	Local
State Education Taxes	(\$2,167,917)	School Rate
Net Appropriation (raised by taxes)	\$18,737,008	\$14.70

## STATE EDUCATION TAX PORTION

State Ed. Taxes to be raise	\$2,167,917	\$1.86
-----------------------------	-------------	--------

## COUNTY PORTION

Due to County	\$3,241,732	
Net Appropriation (raised by tax)	<u>\$3,241,732</u>	County Rate \$2.54

## TAX COMMITMENT CALCULATION

Total Property Taxes Assessed	\$33,198,668	
less: War Service Credits	(\$218,000)	Total
Total Property Taxes Committed	\$32,980,668	Tax Rate \$26.21

**TOWN CLERK REMITTANCE REPORT**  
**July 1, 2018 - June 30, 2019**

<b>GENERAL FUND REVENUES COLLECTED:</b>	<b>FY 2019</b>
COPIES	23.00
CERTIFIED TITLE APPLICATIONS	4008.00
DOG FINES / CIVIL FORFEITURES	2486.00
DOG LICENSES – TOWN	6463.00
FILING FEES	5.00
FISH & GAME – TOWN	27.00
MARRIAGE LICENSES - TOWN	189.00
MOTOR VEHICLE PERMITS	2,383,258.00
MUNICIPAL AGENT FEES	37427.00
POLE LICENSE	20.00
RETURNED CHECK FEE	150.00
SEWER INTEREST	528.00
SEWER RENTS RECEIVABLE	233,843.00
UNIFORM COMMERCIAL CODE FEES	2925.00
VITAL STATISTICS RESEARCH – TOWN	1675.00
WETLAND PERMIT	10.00
<b>TOTAL REMITTED TO TREASURER</b>	<b>2,673,037.00</b>

Respectfully Submitted By:

*Mridula Naik*

Mridula Naik, Town Clerk/Tax Collector

# TREASURER'S REPORT

## Fiscal Year 2019

<u>DESCRIPTION</u>	<u>BALANCE</u>
<b>BEGINNING BALANCE</b>	<b>\$16,117,600.50</b>
<b>Receipts</b>	
Town Clerk-Tax Collector Deposits	\$32,819,452.38
Other Department Deposits	\$2,427,328.47
State Grant Transfers	<u>\$585,601.36</u>
	<b>\$35,832,382.21</b>
<b>Disbursements</b>	
Payroll Paid	(\$3,628,403.21)
Invoices Paid	(\$38,642,289.63)
State Motor Vehicle Fees	(\$574,230.14)
State Vital Statistics Fees	<u>(\$3,096.00)</u>
	<b>(\$34,877,531.69)</b>
<b>Other Transactions</b>	
Interest Earned	\$209,480.95
Bank Fees	(\$230.00)
Returned Checks	(\$14,128.22)
Voided Checks	<u>\$20,367.22</u>
	<b>\$215,489.95</b>
<b>ENDING BALANCE</b>	<b>\$17,287,940.97</b>

### Fund Allocation

General/Misc. Funds	\$15,374,532.62
Sewer Fund	\$1,116,383.66
Water Fund	\$745.87
Conservation Fund	\$419,956.29
Recreation Funds	\$148,966.06
Drug Forfeiture Fund	\$1,802.43
Grant Funds	\$172,779.76
Heritage Commission Fund	\$14,947.74
Welfare Fund	\$35,962.70
300th Anniversary Fund	<u>\$1,863.84</u>
Total Funds	<b>\$17,287,940.97</b>

### Property Tax Receipt Distribution

Due to School District	(\$9,558,083.00)
Due to Merrimack County	<u>(\$1,724,522.00)</u>
<b>Town Funds</b>	<b>\$6,005,335.97</b>

# TRUST FUNDS



**New Hampshire**  
Department of  
Revenue Administration

**2019**  
**MS-9**

**Bow**

## Trustees

Name	Position	Term Expires
Jonathan Marvin	Chairperson	3/9/2021
Mary Beth Walz	Trustee	3/8/2022
John Caron	Trustee	3/10/2020

## Ledger Summary

Number of Fund Records	34
Ledger End of Year Balance	\$6,631,873.33

*This ledger was reviewed for accuracy and submitted electronically under penalty of perjury on September 3, 2019 by Jonathan Marvin on behalf of the Trustees of Trust Funds of Bow.*



**Report of Trust and Capital Reserve Funds**

<b>Fund Name</b>		<b>Date Of Creation</b>				<b>Fund EOY Balance</b>				
AREA School Capital Improvements -		3/14/2014				\$168,758.76				
Dunbarton Fees										
<b>Type:</b> Capital Reserve (RSA)		<b>Purpose:</b> Capital Reserve (Other)				<b>How Invested:</b> Common Investment				
34/35)										
<b>Principal</b>	<b>BOY Balance</b>	<b>New Funds</b>	<b>Unrealized Gains</b>	<b>Realized Gains</b>	<b>Cash Cap Gains</b>	<b>Withdrawals</b>	<b>EOY Fair Value</b>			
	\$114,180.38	\$51,072.00	\$886.74	(\$58.51)	\$0.00	\$536.26	\$165,544.35			
<b>Income</b>	<b>BOY Balance</b>	<b>Income</b>	<b>Expended</b>				<b>EOY Balance</b>			
	\$0.00	\$3,214.41	\$0.00				\$3,214.41			
<b>Fund Name</b>		<b>Date Of Creation</b>				<b>Fund EOY Balance</b>				
Athletic Fields and Facilities Fund		3/11/2016				\$73,358.18				
<b>Type:</b> Capital Reserve (RSA)		<b>Purpose:</b> Parks/Recreation				<b>How Invested:</b> Common Investment				
34/35)										
<b>Principal</b>	<b>BOY Balance</b>	<b>New Funds</b>	<b>Unrealized Gains</b>	<b>Realized Gains</b>	<b>Cash Cap Gains</b>	<b>Withdrawals</b>	<b>EOY Fair Value</b>			
	\$58,067.75	\$28,000.00	\$385.46	(\$25.04)	\$0.00	\$14,184.38	\$72,243.79			
<b>Income</b>	<b>BOY Balance</b>	<b>Income</b>	<b>Expended</b>				<b>EOY Balance</b>			
	\$0.00	\$1,114.39	\$0.00				\$1,114.39			
<b>Fund Name</b>		<b>Date Of Creation</b>				<b>Fund EOY Balance</b>				
Baker Free Library Trust Fund		12/11/1997				\$20,050.75				
<b>Type:</b> Trust		<b>Purpose:</b> Library				<b>How Invested:</b> Common Investment				
<b>Principal</b>	<b>BOY Balance</b>	<b>New Funds</b>	<b>Unrealized Gains</b>	<b>Realized Gains</b>	<b>Cash Cap Gains</b>	<b>Withdrawals</b>	<b>EOY Fair Value</b>			
	\$13,220.10	\$0.00	\$2,360.03	(\$52.92)	\$0.00	\$91.23	\$15,435.98			
<b>Income</b>	<b>BOY Balance</b>	<b>Income</b>	<b>Expended</b>				<b>EOY Balance</b>			
	\$4,232.68	\$442.91	\$60.82				\$4,614.77			
<b>Fund Name</b>		<b>Date Of Creation</b>				<b>Fund EOY Balance</b>				
Baker Trust Fund		12/11/1997				\$14,702.11				
<b>Type:</b> Trust		<b>Purpose:</b> Library				<b>How Invested:</b> Common Investment				
<b>Principal</b>	<b>BOY Balance</b>	<b>New Funds</b>	<b>Unrealized Gains</b>	<b>Realized Gains</b>	<b>Cash Cap Gains</b>	<b>Withdrawals</b>	<b>EOY Fair Value</b>			
	\$9,796.17	\$0.00	\$1,748.80	(\$39.21)	\$0.00	\$67.60	\$11,438.16			
<b>Income</b>	<b>BOY Balance</b>	<b>Income</b>	<b>Expended</b>				<b>EOY Balance</b>			
	\$2,980.84	\$328.19	\$45.08				\$3,263.95			
<b>Fund Name</b>		<b>Date Of Creation</b>				<b>Fund EOY Balance</b>				
Bow High School Capital Improvements		3/10/2000				\$106,610.32				
<b>Type:</b> Capital Reserve (RSA)		<b>Purpose:</b> Capital Reserve (Other)				<b>How Invested:</b> Common Investment				
34/35)										
<b>Principal</b>	<b>BOY Balance</b>	<b>New Funds</b>	<b>Unrealized Gains</b>	<b>Realized Gains</b>	<b>Cash Cap Gains</b>	<b>Withdrawals</b>	<b>EOY Fair Value</b>			
	\$133,007.57	\$0.00	\$560.18	(\$38.51)	\$0.00	\$29,365.09	\$104,164.15			
<b>Income</b>	<b>BOY Balance</b>	<b>Income</b>	<b>Expended</b>				<b>EOY Balance</b>			
	\$0.00	\$2,446.17	\$0.00				\$2,446.17			



**Report of Trust and Capital Reserve Funds**

<b>Fund Name</b>		<b>Date Of Creation</b>		<b>Fund EOY Balance</b>			
Bow School District		3/19/1992		\$699,048.25			
<b>Type:</b> Capital Reserve (RSA <b>Purpose:</b> Educational Purposes 34/35)				<b>How Invested:</b> Common Investment			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$683,795.86	\$0.00	\$3,673.15	(\$249.36)	\$0.00	\$2,400.14	\$684,819.51
Income	BOY Balance	Income	Expended				EOY Balance
	\$0.00	\$14,228.74	\$0.00				\$14,228.74
<b>Fund Name</b>		<b>Date Of Creation</b>		<b>Fund EOY Balance</b>			
Bow School District HVAC		3/15/1966		\$541,563.21			
<b>Type:</b> Capital Reserve (RSA <b>Purpose:</b> Maintenance and Repair 34/35)				<b>How Invested:</b> Common Investment			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$529,746.98	\$0.00	\$2,845.64	(\$193.19)	\$0.00	\$1,859.44	\$530,539.99
Income	BOY Balance	Income	Expended				EOY Balance
	\$0.00	\$11,023.22	\$0.00				\$11,023.22
<b>Fund Name</b>		<b>Date Of Creation</b>		<b>Fund EOY Balance</b>			
Bow School District Paving		3/10/2006		\$8,814.92			
<b>Type:</b> Capital Reserve (RSA <b>Purpose:</b> Maintenance and Repair 34/35)				<b>How Invested:</b> Common Investment			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$8,622.59	\$0.00	\$46.32	(\$3.14)	\$0.00	\$30.27	\$8,635.50
Income	BOY Balance	Income	Expended				EOY Balance
	\$0.00	\$179.42	\$0.00				\$179.42
<b>Fund Name</b>		<b>Date Of Creation</b>		<b>Fund EOY Balance</b>			
Bridge and Highway Construction		3/10/1999		\$743,987.08			
<b>Type:</b> Capital Reserve (RSA <b>Purpose:</b> Capital Reserve (Other) 34/35)				<b>How Invested:</b> Common Investment			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$860,478.27	\$100,000.00	\$3,909.28	(\$273.90)	\$0.00	\$239,207.15	\$724,906.50
Income	BOY Balance	Income	Expended				EOY Balance
	\$0.00	\$19,080.58	\$0.00				\$19,080.58
<b>Fund Name</b>		<b>Date Of Creation</b>		<b>Fund EOY Balance</b>			
Bridge Capital Reserve Fund		3/13/2009		\$237,876.62			
<b>Type:</b> Capital Reserve (RSA <b>Purpose:</b> Capital Reserve (Other) 34/35)				<b>How Invested:</b> Common Investment			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$232,686.43	\$0.00	\$1,249.92	(\$84.84)	\$0.00	\$816.73	\$233,034.78
Income	BOY Balance	Income	Expended				EOY Balance
	\$0.00	\$4,841.84	\$0.00				\$4,841.84



**Report of Trust and Capital Reserve Funds**

<b>Fund Name</b>		<b>Date Of Creation</b>		<b>Fund EOY Balance</b>			
Cemetery Development Fund		3/14/2001		\$104,925.75			
<b>Type:</b> Capital Reserve (RSA <b>Purpose:</b> Cemetery Trust (Other) 34/35)				<b>How Invested:</b> Common Investment			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$119,055.39	\$0.00	\$551.33	(\$38.21)	\$0.00	\$17,068.19	\$102,500.32
Income	BOY Balance	Income	Expended				EOY Balance
	\$0.00	\$2,425.43	\$0.00				\$2,425.43
<b>Fund Name</b>		<b>Date Of Creation</b>		<b>Fund EOY Balance</b>			
Cemetery Fund		2/21/1931		\$171,474.02			
<b>Type:</b> Trust <b>Purpose:</b> Cemetery Trust (Other)				<b>How Invested:</b> Common Investment			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$116,763.29	\$0.00	\$20,844.43	(\$467.37)	\$0.00	\$805.72	\$136,334.63
Income	BOY Balance	Income	Expended				EOY Balance
	\$31,764.62	\$3,911.90	\$537.13				\$35,139.39
<b>Fund Name</b>		<b>Date Of Creation</b>		<b>Fund EOY Balance</b>			
Cemetery Perpetual Care		3/11/2003		\$115,343.11			
<b>Type:</b> Trust <b>Purpose:</b> Cemetery Perpetual Care				<b>How Invested:</b> Common Investment			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$93,474.23	\$0.00	\$16,686.90	(\$374.15)	\$0.00	\$645.02	\$109,141.96
Income	BOY Balance	Income	Expended				EOY Balance
	\$3,499.55	\$3,131.63	\$430.03				\$6,201.15
<b>Fund Name</b>		<b>Date Of Creation</b>		<b>Fund EOY Balance</b>			
Community Building Fund		3/15/2017		\$5,184.37			
<b>Type:</b> Capital Reserve (RSA <b>Purpose:</b> Capital Reserve (Other) 34/35)				<b>How Invested:</b> Common Investment			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$5,071.23	\$0.00	\$27.24	(\$1.84)	\$0.00	\$17.80	\$5,078.83
Income	BOY Balance	Income	Expended				EOY Balance
	\$0.00	\$105.54	\$0.00				\$105.54
<b>Fund Name</b>		<b>Date Of Creation</b>		<b>Fund EOY Balance</b>			
Fire Department Equipment		3/11/1958		\$215,853.88			
<b>Type:</b> Capital Reserve (RSA <b>Purpose:</b> Police/Fire 34/35)				<b>How Invested:</b> Common Investment			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$174,184.09	\$37,000.00	\$1,134.20	(\$76.10)	\$0.00	\$719.86	\$211,522.33
Income	BOY Balance	Income	Expended				EOY Balance
	\$0.00	\$4,331.55	\$0.00				\$4,331.55



**Report of Trust and Capital Reserve Funds**

<b>Fund Name</b>		<b>Date Of Creation</b>		<b>Fund EOY Balance</b>			
Fire Trucks		3/13/1966		\$1,406,348.13			
<b>Type:</b> Capital Reserve (RSA <b>Purpose:</b> Police/Fire 34/35)				<b>How Invested:</b> Common Investment			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$1,425,966.84	\$100,000.00	\$7,389.67	(\$506.31)	\$0.00	\$157,610.09	\$1,375,240.11
Income	BOY Balance	Income	Expended				EOY Balance
	\$0.00	\$31,108.02	\$0.00				\$31,108.02
<b>Fund Name</b>		<b>Date Of Creation</b>		<b>Fund EOY Balance</b>			
Health Reimbursement Expendable Fd		3/15/2017		\$156,677.53			
<b>Type:</b> Capital Reserve (RSA <b>Purpose:</b> Hospital/Health Donation 34/35)				<b>How Invested:</b> Common Investment			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$67,391.30	\$123,582.00	\$823.26	(\$54.69)	\$0.00	\$38,709.38	\$153,032.49
Income	BOY Balance	Income	Expended				EOY Balance
	\$0.00	\$3,645.04	\$0.00				\$3,645.04
<b>Fund Name</b>		<b>Date Of Creation</b>		<b>Fund EOY Balance</b>			
Highway Construction		3/11/1958		\$0.00			
<b>Type:</b> Capital Reserve (RSA <b>Purpose:</b> Capital Reserve (Other) 34/35)				<b>How Invested:</b> Common Investment			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$2,061.03	\$0.00	\$0.00	\$2.17	\$0.00	\$2,099.57	(\$36.37)
Income	BOY Balance	Income	Expended				EOY Balance
	\$0.00	\$36.37	\$0.00				\$36.37
<b>Fund Name</b>		<b>Date Of Creation</b>		<b>Fund EOY Balance</b>			
Land Purchase		3/8/2005		\$317,508.71			
<b>Type:</b> Capital Reserve (RSA <b>Purpose:</b> Capital Reserve (Other) 34/35)				<b>How Invested:</b> Common Investment			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$310,581.07	\$0.00	\$1,668.35	(\$113.26)	\$0.00	\$1,090.15	\$311,046.01
Income	BOY Balance	Income	Expended				EOY Balance
	\$0.00	\$6,462.70	\$0.00				\$6,462.70
<b>Fund Name</b>		<b>Date Of Creation</b>		<b>Fund EOY Balance</b>			
Library Building Maintenance Fund		3/15/2017		\$5,184.37			
<b>Type:</b> Capital Reserve (RSA <b>Purpose:</b> Maintenance and Repair 34/35)				<b>How Invested:</b> Common Investment			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$5,071.23	\$0.00	\$27.24	(\$1.84)	\$0.00	\$17.80	\$5,078.83
Income	BOY Balance	Income	Expended				EOY Balance
	\$0.00	\$105.54	\$0.00				\$105.54



**Report of Trust and Capital Reserve Funds**

<b>Fund Name</b>		<b>Date Of Creation</b>		<b>Fund EOY Balance</b>			
Library Emergency Repairs Expendable Tr Fd.		3/9/2005		\$17,299.45			
<b>Type:</b> Capital Reserve (RSA		<b>Purpose:</b> Maintenance and Repair		<b>How Invested:</b> Common Investment			
34/35)							
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$16,922.02	\$0.00	\$90.90	(\$6.17)	\$0.00	\$59.40	\$16,947.35
Income	BOY Balance	Income	Expended				
	\$0.00	\$352.10	\$0.00				
<b>Fund Name</b>		<b>Date Of Creation</b>		<b>Fund EOY Balance</b>			
Library Lower Level		3/14/2012		\$226.86			
<b>Type:</b> Capital Reserve (RSA		<b>Purpose:</b> Maintenance and Repair		<b>How Invested:</b> Common Investment			
34/35)							
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$221.87	\$0.00	\$1.19	(\$0.06)	\$0.00	\$0.78	\$222.22
Income	BOY Balance	Income	Expended				
	\$0.00	\$4.64	\$0.00				
<b>Fund Name</b>		<b>Date Of Creation</b>		<b>Fund EOY Balance</b>			
Louise Wagner Trust Fund		1/1/1987		\$4,315.88			
<b>Type:</b> Trust		<b>Purpose:</b> Scholarship		<b>How Invested:</b> Common Investment			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$3,635.96	\$0.00	\$649.09	(\$14.55)	\$0.00	\$25.09	\$4,245.41
Income	BOY Balance	Income	Expended				
	(\$34.61)	\$121.81	\$16.73				
<b>Fund Name</b>		<b>Date Of Creation</b>		<b>Fund EOY Balance</b>			
McNammara Scholarship Fund		6/6/1978		\$6,285.01			
<b>Type:</b> Trust		<b>Purpose:</b> Scholarship		<b>How Invested:</b> Common Investment			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$5,042.99	\$0.00	\$900.27	(\$20.19)	\$0.00	\$34.78	\$5,888.29
Income	BOY Balance	Income	Expended				
	\$250.98	\$168.95	\$23.21				
<b>Fund Name</b>		<b>Date Of Creation</b>		<b>Fund EOY Balance</b>			
Municipal Buildings and Grounds		5/10/2006		\$445,509.65			
<b>Type:</b> Capital Reserve (RSA		<b>Purpose:</b> Maintenance and Repair		<b>How Invested:</b> Common Investment			
34/35)							
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$509,863.75	\$0.00	\$2,340.93	(\$162.39)	\$0.00	\$76,907.87	\$435,134.42
Income	BOY Balance	Income	Expended				
	\$0.00	\$10,375.23	\$0.00				



**Report of Trust and Capital Reserve Funds**

<b>Fund Name</b>		<b>Date Of Creation</b>		<b>Fund EOY Balance</b>			
Municipal Facilities Emergency Repair		3/11/2015		\$31,937.42			
<b>Type:</b> Capital Reserve (RSA <b>Purpose:</b> Maintenance and Repair 34/35)				<b>How Invested:</b> Common Investment			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$31,240.59	\$0.00	\$167.82	(\$11.39)	\$0.00	\$109.67	\$31,287.35
Income	BOY Balance	Income	Expended				EOY Balance
	\$0.00	\$650.07	\$0.00				\$650.07
<b>Fund Name</b>		<b>Date Of Creation</b>		<b>Fund EOY Balance</b>			
New School Construction/Additions		3/10/2000		\$0.00			
<b>Type:</b> Capital Reserve (RSA <b>Purpose:</b> Capital Reserve (Other) 34/35)				<b>How Invested:</b> Common Investment			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Income	BOY Balance	Income	Expended				EOY Balance
	\$0.00	\$0.00	\$0.00				\$0.00
<b>Fund Name</b>		<b>Date Of Creation</b>		<b>Fund EOY Balance</b>			
Parks & Recreation Department Equipment		3/12/1996		\$0.00			
<b>Type:</b> Capital Reserve (RSA <b>Purpose:</b> Parks/Recreation 34/35)				<b>How Invested:</b> Common Investment			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$139.35	\$0.00	\$0.00	\$0.15	\$0.00	\$141.97	(\$2.47)
Income	BOY Balance	Income	Expended				EOY Balance
	\$0.00	\$2.47	\$0.00				\$2.47
<b>Fund Name</b>		<b>Date Of Creation</b>		<b>Fund EOY Balance</b>			
Parks & Recreation Fields & Parking		3/11/2015		\$42,223.37			
<b>Type:</b> Capital Reserve (RSA <b>Purpose:</b> Parks/Recreation 34/35)				<b>How Invested:</b> Common Investment			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$64,881.59	\$6,000.00	\$221.86	(\$16.30)	\$0.00	\$30,235.03	\$40,852.12
Income	BOY Balance	Income	Expended				EOY Balance
	\$0.00	\$1,371.25	\$0.00				\$1,371.25
<b>Fund Name</b>		<b>Date Of Creation</b>		<b>Fund EOY Balance</b>			
Police Department Equipment		3/11/1970		\$81,413.67			
<b>Type:</b> Capital Reserve (RSA <b>Purpose:</b> Police/Fire 34/35)				<b>How Invested:</b> Common Investment			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$98,576.88	\$29,000.00	\$427.79	(\$30.59)	\$0.00	\$49,014.35	\$78,959.73
Income	BOY Balance	Income	Expended				EOY Balance
	\$0.00	\$2,453.94	\$0.00				\$2,453.94



**Report of Trust and Capital Reserve Funds**

<b>Fund Name</b>		<b>Date Of Creation</b>				<b>Fund EOY Balance</b>	
Private Water Well Pollution Mitigation Expendable Fund		3/11/2003				\$0.00	

<b>Type:</b> Capital Reserve (RSA <b>Purpose:</b> Capital Reserve (Other) 34/35)							
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$20,178.28	\$0.00	\$0.00	\$21.21	\$0.00	\$20,555.57	(\$356.08)
Income	BOY Balance	Income	Expended				<b>EOY Balance</b>
	\$0.00	\$356.08	\$0.00				\$356.08

<b>Fund Name</b>		<b>Date Of Creation</b>				<b>Fund EOY Balance</b>	
Public Works Department Equipment		3/10/1959				\$489,615.69	

<b>Type:</b> Capital Reserve (RSA <b>Purpose:</b> Capital Reserve (Other) 34/35)							
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$704,890.38	\$115,000.00	\$2,572.69	(\$187.89)	\$0.00	\$348,447.02	\$473,828.16
Income	BOY Balance	Income	Expended				<b>EOY Balance</b>
	\$0.00	\$15,787.53	\$0.00				\$15,787.53

<b>Fund Name</b>		<b>Date Of Creation</b>				<b>Fund EOY Balance</b>	
Sewer System		10/9/2008				\$21,264.15	

<b>Type:</b> Capital Reserve (RSA <b>Purpose:</b> Capital Reserve (Other) 34/35)							
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$20,800.19	\$0.00	\$111.73	(\$7.58)	\$0.00	\$73.01	\$20,831.33
Income	BOY Balance	Income	Expended				<b>EOY Balance</b>
	\$0.00	\$432.82	\$0.00				\$432.82

<b>Fund Name</b>		<b>Date Of Creation</b>				<b>Fund EOY Balance</b>	
Unanticipated Special Education Costs		3/15/2002				\$378,512.11	
<b>Type:</b> Capital Reserve (RSA <b>Purpose:</b> Educational Purposes 34/35)							
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$370,253.46	\$0.00	\$1,988.89	(\$135.03)	\$0.00	\$1,299.61	\$370,807.71
Income	BOY Balance	Income	Expended				<b>EOY Balance</b>
	\$0.00	\$7,704.40	\$0.00				\$7,704.40

# EMPLOYEE WAGE SUMMARY (Calendar Year 2019)

<u>Employee Name</u>	<u>Base Wages</u>	<u>Overtime</u>	<u>Other*</u>	<u>Total</u>
Abbott, Justin L	\$2,856.54			\$2,856.54
Aborn, Michael H	\$32,186.00	\$5,800.56	\$9,986.38	\$47,972.94
Aborn, Tyler J	\$42,477.54	\$6,806.54	\$3,899.88	\$53,183.96
Acebron, Marcelino G	\$17,826.48	\$3,640.14		\$21,466.62
Alfano, Crista M	\$2,175.13		\$95.76	\$2,270.89
Anderson, Jacob T	\$263.60			\$263.60
Anderson, Philip R	\$49,616.72	\$7,490.85		\$57,107.57
Anderson, Sheldon P	\$1,550.78			\$1,550.78
Andrews, Christopher R	\$29,785.40			\$29,785.40
Attorri, Daniel A	\$651.00			\$651.00
Aucion, Gregory D	\$59,267.48	\$7,721.36	\$1,928.87	\$68,917.71
Bain, Amy E	\$28,935.94			\$28,935.94
Bardwell, Edwin	\$319.64			\$319.64
Barlow, Deborah L	\$4,428.07			\$4,428.07
Beaudette, Laura G	\$7,233.34			\$7,233.34
Beaulac, Craig R	\$2,446.22			\$2,446.22
Beaulieu, Tracey M	\$3,744.00			\$3,744.00
Berman, Eliot	\$67,325.62	\$2,944.31	\$14,195.82	\$84,465.75
Bitetto, Mark L.N.	\$492.49			\$492.49
Blakey, Malinda J	\$25,074.31			\$25,074.31
Blanchette, Stacey	\$60,069.53	\$4,275.43	\$2,160.63	\$66,505.59
Bourbeau, Debra A	\$2,455.42			\$2,455.42
Bowler, John A	\$50,368.56	\$5,268.54	\$5,782.96	\$61,420.06
Brown, Gregory P	\$651.08			\$651.08
Buchanan, Robert J	\$50,740.49	\$1,790.36	\$3,393.52	\$55,924.37
Campbell, Suzanne H	\$1,064.28			\$1,064.28
Caron, John C	\$516.36			\$516.36
Carpenter Jr., Michael J	\$53,816.27	\$21,746.75	\$7,348.51	\$82,911.53
Cepurneek, Robert A	\$41,323.98	\$6,133.96		\$47,457.94
Chamberlin, Chase H	\$2,126.04			\$2,126.04
Chern, Elsa	\$3,408.00			\$3,408.00
Cleary, D Rebecca	\$4,554.70			\$4,554.70
Coady, Tyler A	\$54,227.36	\$4,704.90	\$6,337.91	\$65,270.17
Cohen, Lisa R	\$790.13			\$790.13
Comeau, Dennis R	\$54,278.50	\$9,161.23	\$12,249.30	\$75,689.03
Cote, Lucia L	\$931.00			\$931.00
Crabb, Katherine M	\$675.47			\$675.47
Craig III, Clark A	\$4,765.28	\$1,709.97		\$6,475.25
Croft, Jessica S	\$651.00			\$651.00
Cumings, Michael F	\$2,356.76			\$2,356.76
Cutting, Nicolas R	\$7,718.93		\$1,365.00	\$9,083.93
David, Alicia C	\$9,491.21			\$9,491.21
David, Hunter A	\$1,425.50			\$1,425.50
Eastman Jr, David J	\$1,865.19			\$1,865.19
Eaton, Donald	\$3,837.57	\$272.16		\$4,109.73
England, Katherine D	\$75.00			\$75.00
Espinosa, Matthew R	\$2,144.53			\$2,144.53
Fagan, Thomas A	\$62.40			\$62.40
Fellows, Myrton H	\$31,116.81	\$2,530.11		\$33,646.92

\*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 2019)

<u>Employee Name</u>	<u>Base Wages</u>	<u>Overtime</u>	<u>Other*</u>	<u>Total</u>
Ferguson, Thomas H	\$61,217.02	\$12,505.25	\$5,016.71	\$78,738.98
Fife, Rose M	\$672.20			\$672.20
Fisher, Lori A	\$32,138.10			\$32,138.10
Francoeur, Margaret	\$37.74			\$37.74
Gallo, Juiliana M	\$39,224.20		\$3,620.83	\$42,845.03
Gamelin, Roland A	\$2,665.32			\$2,665.32
Gardner, Jeffrey S	\$2,612.71			\$2,612.71
Garland, Robert G	\$20,700.89			\$20,700.89
Gilman, Wendy B	\$1,545.48			\$1,545.48
Girard, Corey	\$2,191.78			\$2,191.78
Goodacre, Philip J.	\$51,262.00	\$6,969.10	\$11,146.38	\$69,377.48
Gourley, Dana J	\$3,504.06	\$51.03		\$3,555.09
Gourley, Nathan E	\$2,400.00			\$2,400.00
Gourley, Noel R	\$61,215.70	\$9,454.64		\$70,670.34
Greenwood-Young, Cindy L	\$23,017.45			\$23,017.45
Griffin, Jennifer B	\$6,504.41			\$6,504.41
Guerrette, Julie	\$2,520.00			\$2,520.00
Guertin, Anne-Marie	\$27,428.62			\$27,428.62
Guertin, Benjamin C	\$2,050.13			\$2,050.13
Guertin, Elizabeth A	\$1,872.35			\$1,872.35
Hadaway, Jill	\$67.20			\$67.20
Hague, Michael D	\$46,677.33	\$6,773.38		\$53,450.71
Harkins, Matthew S	\$1,954.17			\$1,954.17
Harrington, Mitchell R	\$87,548.80		\$9,986.38	\$97,535.18
Hayes, Barbara A	\$20,561.64			\$20,561.64
Hayes, Scott B	\$65,700.75	\$17,989.15	\$12,176.31	\$95,866.21
Holdsworth, Amelia L	\$28,020.97		\$2,569.33	\$30,590.30
Horton Kenison, Gale V	\$14,571.90			\$14,571.90
Howard, Alison K	\$3,714.57	\$299.17		\$4,013.74
Hunter, Colleen S	\$999.96			\$999.96
Imse, Peter F	\$100.00			\$100.00
Ives, Timothy K	\$1,590.83			\$1,590.83
Judd, Harold T	\$999.96			\$999.96
Judkins, Kenneth	\$324.84			\$324.84
Kehas, Alethea E	\$1,255.89			\$1,255.89
Keller, John J	\$1,581.75			\$1,581.75
Kenyon, Kathleen G	\$353.44			\$353.44
Kimball, Leland	\$15,871.99		\$1,843.94	\$17,715.93
King, Delaney J	\$3,204.02			\$3,204.02
Konstantakos, Jennifer H	\$1,995.51			\$1,995.51
Koustas, Maria	\$645.68			\$645.68
Krause, Karen L	\$1,228.00			\$1,228.00
LaBontee, Lynn D	\$3,484.07			\$3,484.07
Lacasse, Noah R	\$4,641.72	\$338.91		\$4,980.63
Lagos, Kathy J	\$584.90			\$584.90
Lambert, Keith B	\$54,903.05	\$3,983.14	\$11,961.31	\$70,847.50

\*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 2019)

<u>Employee Name</u>	<u>Base Wages</u>	<u>Overtime</u>	<u>Other*</u>	<u>Total</u>
Lamy, Philip T	\$55,477.34		\$28,394.22	\$110,278.13
Lane, Emily M	\$1,942.47			\$1,942.47
LeBlanc, Matthew S	\$47,908.45		\$15,334.16	\$73,178.03
Lessard, Madeline	\$1,286.28			\$1,286.28
Libby, Owen S	\$822.55			\$822.55
Lind, Keri L	\$3,709.54			\$3,709.54
Lindquist, Tonia L	\$44,639.84	\$1,088.75		\$45,728.59
Lougee, Margaret M	\$88,499.20		\$5,212.76	\$93,711.96
Lover, Michelle L	\$1,056.69			\$1,056.69
Lucas, Kristina L	\$6,494.04			\$6,494.04
Mahoney, Anne E	\$36,811.76		\$3,357.08	\$40,168.84
Malilay, Loren W	\$4,734.62			\$4,734.62
Mann, Sarah	\$5,084.83			\$5,084.83
Marquis, Kevin J	\$990.56			\$990.56
Martin, Tamara	\$40,035.01	\$30.14		\$40,065.15
Marvin, Jonathan W	\$516.36			\$516.36
Mattice, Mark E	\$718.65			\$718.65
McDaniel, Jennifer S	\$718.30			\$718.30
Merrigan, Arthur	\$1,020.79			\$1,020.79
Meyer, David F	\$33,318.72	\$4,497.43	\$4,374.67	\$42,190.82
Modini, Thomas J	\$6,866.73			\$6,866.73
Mondello, Alicia A	\$8,371.84			\$8,371.84
Mooers, Joyce M	\$49,607.21			\$49,607.21
Moore, Parker Dale	\$715.24			\$715.24
Morrill, Brian C	\$13,577.52	\$732.60	\$4,585.36	\$18,895.48
Murray, Michael M	\$47,515.82	\$7,738.53	\$10,177.49	\$65,431.84
Naik, Mridula S.	\$63,276.80			\$63,276.80
Nelson Jr, David C	\$38,940.36	\$5,708.69	\$4,742.26	\$49,391.31
Nelson, Aimee N	\$6,590.37			\$6,590.37
Nicolopoulos, Christopher R	\$999.96			\$999.96
Oberman, Richard F	\$589.55			\$589.55
Orcutt, Muriel M	\$3,453.77			\$3,453.77
Parker, Elizabeth C H	\$1,547.44			\$1,547.44
Parker, Haley M	\$2,475.44	\$172.26		\$2,647.70
Pike, Robert R	\$39,555.41			\$39,555.41
Piroso, Brian M	\$38,272.88	\$7,004.70		\$45,277.58
Porter, Lauren M	\$6,396.70			\$6,396.70
Poulin, Matthew J	\$999.96			\$999.96
Pratte, Matthew A	\$55,824.69	\$16,719.22	\$8,265.40	\$80,809.31
Ralston, Andrew S	\$1,884.04			\$1,884.04
Ralston, Jessica L.	\$3,038.51			\$3,038.51
Reese, Duane A	\$22,877.52	\$4,906.40		\$27,783.92
Richards, Lois A	\$22,563.80			\$22,563.80
Rider,	\$672.00			\$672.00
Rose, Cynthia D	\$44,541.59		\$1,874.85	\$46,416.44
Ruggles, Geoffrey B	\$86,388.40			\$86,388.40

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

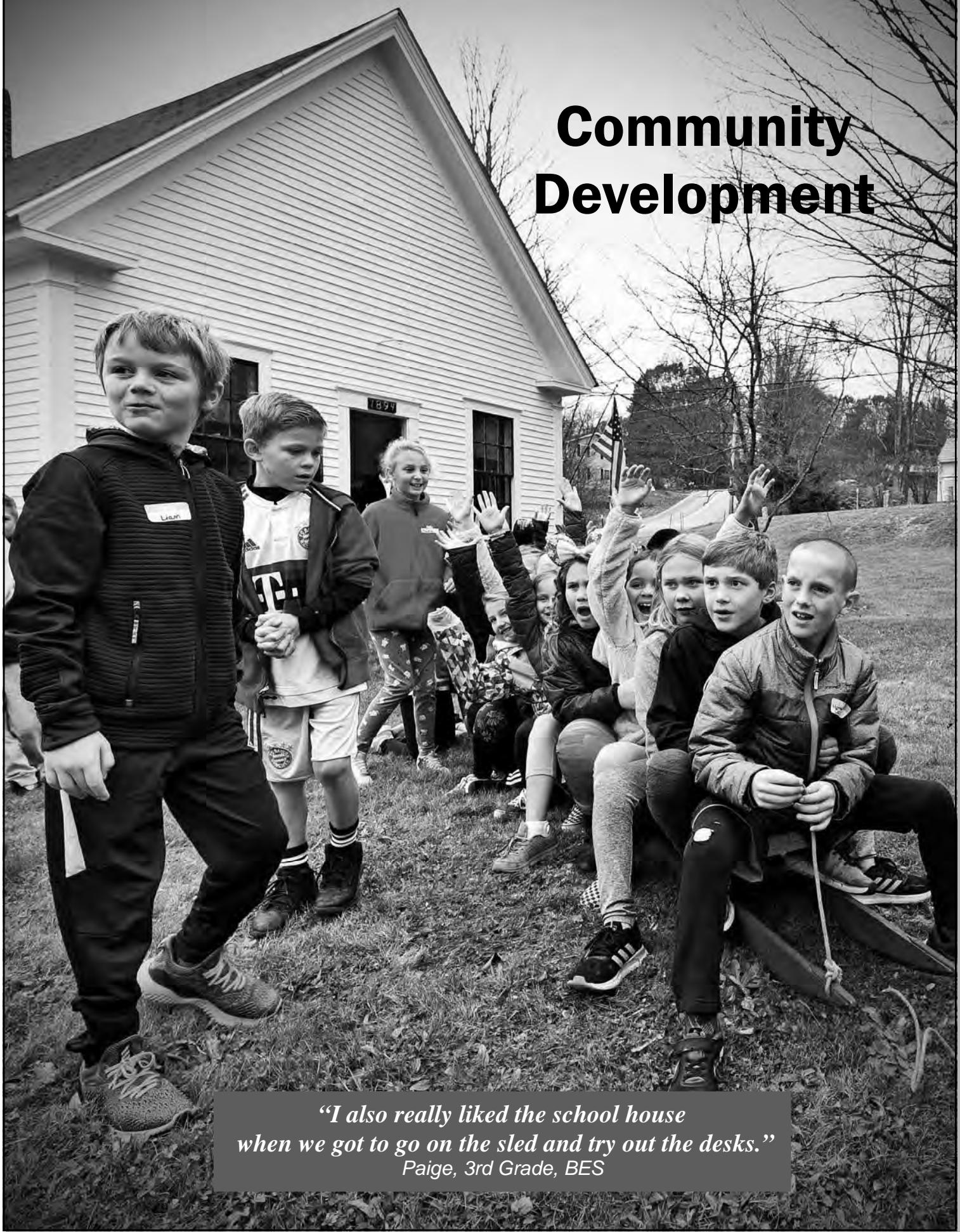
## EMPLOYEE WAGE SUMMARY (Calendar Year 2019)

<u>Employee Name</u>	<u>Base Wages</u>	<u>Overtime</u>	<u>Other*</u>	<u>Total</u>
Seligman, Adam I	\$667.98			\$667.98
Shibilia, Marc A	\$13.50			\$13.50
Shuman, Janette V	\$46,923.38	\$257.26	\$7,499.40	\$54,680.04
Siegel, Jeffrey J	\$62.40			\$62.40
Skoglund, Brandon P	\$62,042.10	\$6,323.36	\$2,821.18	\$71,186.64
Smith, Liam C	\$576.99			\$576.99
Snegach, Alvina	\$34,907.42	\$199.40		\$35,106.82
St George, Jason D	\$2,038.50			\$2,038.50
St Hilaire, Emily	\$536.00			\$536.00
St Pierre, Susan J	\$2,120.40			\$2,120.40
Stack, David L	\$118,696.24			\$118,696.24
Sweeney, Timothy P	\$94,440.01			\$94,440.01
Taylor, Matthew A	\$82,697.60		\$9,986.38	\$92,683.98
Titus, Beth A	\$4,755.00			\$4,755.00
Tracy, Kara L	\$5,986.11			\$5,986.11
Van Dyke, Michael E	\$5,030.40			\$5,030.40
Van Wyck, Joy L	\$761.36			\$761.36
Vecchione, Michele	\$8,965.60			\$8,965.60
Vincent, Mark E	\$67.20			\$67.20
Vogel, Stephanie J	\$44,246.54			\$44,246.54
Vogt, Maggie D	\$2,150.71	\$129.32		\$2,280.03
Wadsworth, Karen O	\$62.40			\$62.40
Walter, Martin T	\$16,565.43		\$2,000.00	\$18,565.43
Walz, Mary E	\$516.36			\$516.36
Wayne, Michael G	\$999.96			\$999.96
Welch-Zerba, Alexandra	\$3,738.83			\$3,738.83
Welcome, Corey A	\$38,432.00	\$5,798.63		\$44,230.63
Westover, Bryan L	\$50,458.55	\$363.21	\$7,499.40	\$58,321.16
Wombolt, Richard D	\$52,690.10	\$7,170.76		\$59,860.86
Wood, Brandon M	\$662.56			\$662.56
Wood, William H. I	\$38.55			\$38.55
Young, Lawrence C	\$31,325.70	\$670.17		\$31,995.87

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



# Community Development



*“I also really liked the school house  
when we got to go on the sled and try out the desks.”*  
Paige, 3rd Grade, BES

# *Community Development*

---

## COMMUNITY DEVELOPMENT DEPARTMENT

**Matt Taylor** *Community Development Director*

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

Your Community Development staff have had a very busy year helping Town boards and committees with full agendas. Building activity remained steady and figures are shown in the report from the building inspector.

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

---

## BOW BUSINESS CORRIDOR TIF ADVISORY BOARD

**Don Berube, Jr.** *Chair*

The Bow Business Corridor Tax Increment Finance (TIF) District Advisory Board was created this past year and met once in December to review the TIF plan and finances and report back to the Board of Selectmen, which administers the District. The financial statement for the District is found elsewhere in this report, but ending balance as of June 30, 2019 was \$279,053. The Advisory Committee will continue to explore ways to extend infrastructure to the District with the underlying goal of expanding the Town's commercial/industrial tax base.

# BUILDING INSPECTION

**Bob Pike** *Building Inspector*

There was a small reduction in residential construction in 2019 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

	2017	2018	2019
New Single Family Homes	21	18	21
Additions	8	20	14
Garages	8	3	9
Decks	12	9	9
Residential Renovations	33	31	28
Commercial New	5	1	4
Commercial Additions/Renovations	14	10	8
Electrical	54	86	51
Plumbing	14	25	9
Mechanical	82	89	128
Signs	5	4	12
Misc.	16	16	15
Demolition	1	3	4
Fire	0	1	0
Water Connection	8	0	2
Sewer Connection	1	0	0
Pools	10	10	6
Sheds	6	13	5
Basement Renovations	11	5	4
		Total Permits	<u>329</u>

Total Building Permit Inspections for 2019: 631

# BUSINESS DEVELOPMENT COMMISSION

**William Hickey** *Chairman*

## MEMBERS

William Hickey, *Chairman*  
Stan Emanuel, *Vice Chair*  
Larry Haynes, *Secretary*  
John Meissner  
Don Berube, Jr.  
Michael Percy  
June Branscom  
Christopher Johnson  
Cody Herrick  
Matthew Poulin, *Select Board Rep.*  
Colleen Hunter, *Alternate Select Board Rep.*

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 Servpro in June and the second was hosted by Grappone Toyota in October.

Over the past year the Commission 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. In that effort, the Commission has met with a number of State Representatives and State Senators and has received invaluable aid in particular from Executive Councilor Ted Gatsas. The Commission assisted in putting forward a proposal to the City of Concord for a waterline extension and has also advocated for new utility connections with the Town of Hooksett.

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



Seated L to R: Stan Emanuel, Bill Hickey, Larry Haynes *Standing:* Matt Taylor, Mike Percy, June Branscom, Cody Herrick, David Stack Town Manager, John Meissner, Margaret Lougee (Police Chief) Matthew Poulin Select Board Rep., Bryan Westover Assistant Planner *Not pictured:* Chris Johnson and Colleen Hunter Alternate Select Board Rep. *Photo by Eric Anderson.*

# CENTRAL N.H. REGIONAL PLANNING COMMISSION

28 Commercial Street, Suite 3, Concord, NH 03301 • phone: (603) 226-6020 • fax: (603) 226-6023 • web: [www.cnhrpc.org](http://www.cnhrpc.org)



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. 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 2019, CNHRPC undertook the following activities in Bow and throughout the Central NH Region:

- 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).
- Provided ongoing assistance related to the maintenance of the Town's trails database.
- Promoted CommuteSmart New Hampshire and the NH Rideshare ride-matching software. 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 transportation-oriented organizations, staff hosted two statewide commuter challenges, eleven (11) Coordination Committee meetings, and provided outreach through newsletters, social media, and tabling events. Additional information on CommuteSmart New Hampshire can be found at [www.commutesmartnh.org](http://www.commutesmartnh.org).
- Provided Hazard Mitigation Plan update development assistance in four communities.
- Coordinated the activities of the CNHRPC Transportation Advisory Committee (TAC). In 2019, CNHRPC held nine (9) TAC meetings. CNHRPC staff worked with the TAC to complete the preparation of the Regional Transportation Improvement Program (TIP) to ensure the region's needs were adequately addressed in the 2021-2030 State Ten Year Transportation Improvement Plan. Information related to the TIP update process can be found at [www.cnhrpc.org/transportation-planning/transportation-improvement-program-tip](http://www.cnhrpc.org/transportation-planning/transportation-improvement-program-tip).
- Completed over 200 traffic counts in the region as part of its annual Transportation Data Collection Program. In Bow, CNHRPC conducted eleven (11) traffic counts along state and local roads.
- Coordinated the update of the Mid-State RCC Coordinated Transit & Human Services Transportation Plan which allows the Mid-State RCC to distribute federal funding for a variety of services including the Community Action Program's enhanced Volunteer Driver Program (VDP). CNHRPC provides technical support for the VDP that, in 2019, 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. In Bow, there are currently nine (9) residents receiving rides and one driver providing rides through the enhanced Mid-State RCC Volunteer Driver Program. For more information, visit [www.midstatercc.org](http://www.midstatercc.org).
- 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.

For additional information, please contact 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** *Chairperson*

## MEMBERS

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

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 BCC advises the NH Dept of Environmental Services (NHDES) on applications for projects with proposed impacts to wetlands and surface waters (under RSA 482-A).

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

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

The CC held 15 meetings and convened or participated in seven site walks to review proposed projects seeking wetland conditional use permits (CUPs) for impacts to wetlands or wetland buffers, to review proposed subdivisions, review a planned timber harvest area, and initiate the Natural Resources Inventory. The CC reviewed six applications for wetland CUPs and four projects requiring NHDES wetland permits.

In addition to the review of applications for subdivisions and conditional use permits, the CC focused on several project areas this year.

### Natural Resources Inventory

The CC contracted with the consultant, Moosewood Ecological LLC, to conduct a Natural Resources Inventory (NRI) to improve our knowledge of the natural resources in town and develop information in support of the management of current Town lands and identification of other resources that warrant protection. The final NRI will include maps, data, and a report that describes the resources, project goals and recommendations for next steps.

To conduct field surveys of specific resources, some landowners received a letter requesting permission to access their land. The CC appreciates the cooperation of those landowners who granted permission to survey private land and contribute to better information about the Town's resources.

When the Natural Resources Inventory is near to completion, a public meeting will be held to review the results.

### 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 the milfoil, and in 2017 and 2018, specially trained divers harvested almost 2,000 gallons of the variable milfoil. The milfoil growth became too extensive to remove by harvesting, so in 2019, the CC, through NHDES, had a contractor treat the pond for milfoil with a new herbicide. The milfoil removal was very effective. The pond will require continued monitoring to prevent future invasions. Grants from NH Department of Environmental Services (NHDES) covered some of these costs, while the majority of the costs have been paid for by the CC from the Conservation Fund.

The CC continued monitoring the water quality of Turee Pond and inlets 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. The CC sampled the pond and inflowing streams for water quality several times between June and September 2019 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 increased levels of phosphorus (a nutrient) as well as chloride (applied to town roads and often used as a water softener) in our surface waters. Additional sampling for chloride was conducted in streams in April, after snowmelt and elevated chloride levels were observed. For more information, visit the CCs page for Turee Pond information: <https://bownh.gov/386/Turee-Pond>. In addition, the CC:

- Worked with the Town forester to plan a timber harvest in the Walker Forest, in one area where the beech trees are subject to the beech bark disease.
- Co-sponsored, with the Merrimack County Conservation District, a workshop about organic lawn care and assisted with the installation of a rain garden at the Baker Free Library.
- Received training from the NH Municipal Association on “Conservation Commission Roles and Responsibilities.”
- Had Alison Scheiderer, Land Conservation Specialist with the Five Rivers Conservation Trust describe the conservation planning process that the regional land trust is undertaking.
- Submitted an application to UNH Cooperative Extension for support to conduct a Bioblitz.
- Coordinated with Bow Open Spaces on trail bridge placement over a stream.

### **Opportunities for Engagement**

Many areas in Bow are being overtaken by invasive species that reduce habitat for native plants and animals. There are many opportunities for students or scouts to identify locations of invasive plants and assist in their removal, even on Town conservation lands. Anyone seeking a conservation project is invited to contact the CC for information about potential projects.

If you are interested in becoming a Weed Watcher to help protect Turee Pond, contact the CC about a future workshop.

The CC maintains memberships in the NH Association of Conservation Commissions (NHACC), 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, Saving Special Places conference, Wildlands and Woodlands workshop, and NH Lakes Congress.

The Conservation Fund, a specific non-lapsing fund authorized by RSA 36-A, receives monies from the Land Use Change Tax (i.e., no tax dollars). It supports specific Conservation Commission activities as well as land purchases. In 2019, the CC's Conservation Fund paid \$72,338 on the 15-year bond for the Hammond Nature Preserve. The Fund also supported milfoil management, Turee Pond water quality sampling, the Natural Resources Inventory, and materials for new trail signs on the Walker Town Forest and Hammond Nature Preserve. The CC welcomes donations to the Conservation Fund for projects and future land purchases.

We are interested in increasing community engagement and welcome any residents who are interested in the protection of Bow's natural resources. The CC meets monthly on the second or third Monday of the month (the Monday before the Planning Board meeting), and the public is always welcome.

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



*L to R Bob Ball, Wendy Waskin, Sandy Crystall, and Amanda Kallenbach*

# PLANNING BOARD

**Don Berube, Jr. Chairman**

## MEMBERS

Don Berube, Jr., *Chairman*

Sandy Crystall, *Vice Chair*

Tony Reynolds, *Secretary*

Mike Wayne, *Select Board Representative*

Bill Oldenburg

Allen Lindquist

Adam Sandahl

Harry Judd, *Alternate Select Board Rep*

Willis Sloat, *Alternate*

Kristen Hayden, *Alternate*

David Glasier, *Alternate*

Site walks provide the Board and other interested residents an opportunity to view properties proposed for development. The Board received eighteen new applications in 2019, compared to thirteen in 2018.

In 2019 the Board approved six site plans for five new businesses and one that was expanded, eight requests for minor modifications to site plans, six residential subdivisions, and five conditional use permits. No residential site plans for new dwelling units were presented to the Planning Board in 2019. The Town issued twenty-one building permits for new dwelling units compared to eighteen last year.



*Seated L to R:* Sandy Crystall, Don Berube, Jr., Tony Reynolds *Standing L to R:* Community Development Director Matthew Taylor, Selectmen Michael G. Wayne, Willis Sloat, Bill Oldenburg, David Glasier, Kristen Hayden, and Alvina Snegach Community Development Administrative Assistant

There were four proposed zoning changes last year, which all passed, including a new South Bow Mixed Use District. This year the Board has proposed several changes which appear in the Town Warrant.

The Board adopted a public safety impact fee in 2017. This year a total of \$21,339 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 2019.

# ZONING BOARD OF ADJUSTMENT

**Harry C. Hadaway, Jr. Chairman**

## MEMBERS

Harry C. Hadaway, Jr., *Chairman*

Robert W. Ives, *Vice Chairman*

Donald A. Burns, *Secretary*

Tony Reynolds, *Regular Member*

Maya Dominguez, *Regular 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 some changes in the composition of the Board in 2019. Alternate member Tom Fagan, a long-term Board member had resigned. Thank you, Tom, for volunteering! New volunteers are always welcome! The Board of Selectmen reappointed Harry Hadaway and Maya Dominquez to another three three-year term. Elected officers remained the same as last year. There are currently four 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 2019 the Board held eight regular meetings. The applications are reviewed for completeness



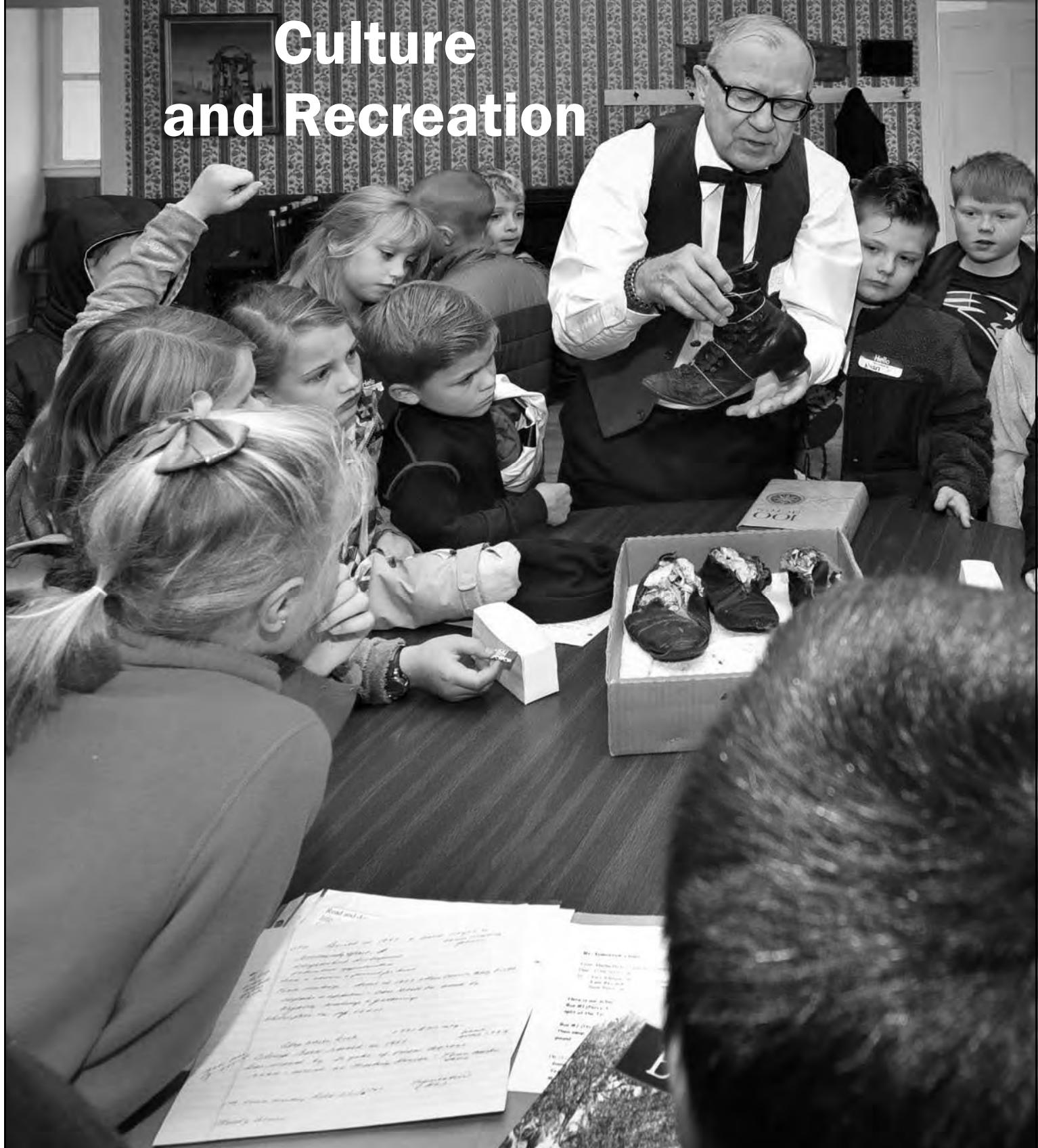
*Standing left to right: Matt Taylor (Community Development Director), Stephen Buckley, Tony Reynolds, Alvina Snegach (Community Development Assistant), and Maya Dominguez. Seated left to right: Robert Ives, Harry Hadaway, Don Burns. Photo by Eric Anderson.*

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 seven site walks held in 2019. This past year the Board received 10 (ten) applications for relief (six for a variance, two – for special exception, and two administrative decision appeals, one of which also received a motion for a rehearing). All the special exceptions and variances were granted, except for one variance that has been withdrawn. One Administrative Decision has been upheld, and the motion to rehear has been denied. The other Administrative Appeal has been denied.

The ZBA meeting schedule, agendas, minutes, rules of procedure, application forms, and the Zoning Ordinance can all be found on the Town's website at <http://bownh.gov/325/Zoning-Board-of-Adjustment>. In 2019, there were no updates to the ZBA Rules of Procedure.

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



***“The last thing I liked was the town hall, the shoes where cool too.”***  
Meghan, 3rd Grade, BES

# HERITAGE COMMISSION

**Faye Johnson, Secretary**

## MEMBERS

Gary Nylen, *Chair*  
Eric Anderson, *Vice Chair*  
Faye Johnson, *Secretary*  
Susan Wheeler  
Maureen Arsenault  
David Lindquist  
James Dimick  
John Meissner

## Old Bow History Tour

At the request of our 3rd grade team teacher Martha Hickey, Bow Heritage Commission (BHC) happily reinstated the Old Bow History Tour (last held in 2003). Approximately 150 third graders visited the 1821 Town Pound, learning the importance of town pounds in protecting lost livestock.

At the 1835 Bow Bog Meeting House, they heard about the life of a third grader in Old Bow, sang in the balcony, checked out the “wavy” glass in the windows and rang the church bell.

At the 1847 Old Town Hall, former members Janet Shaw and Dick Stevens taught and informed the classmates about the 250th anniversary quilt, the old weathervane, the under-ground railroad and the Civil War. They also explored the 1880 Town vault.



At the 1894 Bow Center Schoolhouse they received a lesson from the schoolteacher, explored the building. They also learned the importance of the Snow Roller and tried out a four-runner sled. Plans are underway for more sites to be visited next year.

## Heritage Day

Model A Fords returned to Heritage Day with rides available. Bow Men's Club provided a ham and bean lunch with BHC providing homemade pies for dessert. Native American artifacts, photos of Crossroads Community Church's restored steeple and former Rte. 3A Noyes Mill were on display.

Old Bow street signs were sold, and two lucky people went home with quilts handmade and donated by The Bow Quilt Club. Proceeds from the quilt raffle were generously donated to the BHC for help in identifying the names inscribed on the Macauley friendship quilt and preservation of a piece of Bow history.

The event ended with a bell ringing ceremony recognizing each deceased Bow resident during the past year.

## Historic Structures

### Bow Bog Meetinghouse

LCHIP stewardship funds were used to repoint the granite, seal the foundation, and install two steel vents on the back wall as well as repairing both thresholds.

### Town Pound

BHC was notified of a possible change or shift in the front wall. The site was investigated and previous photos were used for comparison. Fortunately, no evidence of change was found. The front wall movement control feature was completed and documented for further reference.

### Bow Center Schoolhouse

Transferred funds were used to assist in the purchase of a small generator for economical electricity when the school is in use.

### Snow Roller

The drums were rotated and the whiffle trees painted.

### Members

Maureen Arsenault will not be renewing her position with us this year. We wish to thank her for her contributions to the Baker Room photo catalog, and will miss her excellent research skills.

In 2020 BHC will be moving the largest portion of our collection and operation to the lower level of the Baker Free Library. At the same time, we will be launching our website where you will find maps, documents, photos and more information available at your fingertips.

We have two openings on the Commission. So now is the time to get involved! You can learn about Bow history as we catalog and move the information to our new facility, engage with the ever-so ecstatic third grade class learning of their town heritage, design displays and work to prepare our historic buildings for events. The largest of the upcoming event planning will be our 300th anniversary in 2027.



Photo of Members: Seated L to R: Faye Johnson, Gary Nylen, Susan Wheeler, Standing L to R: David Lindquist, James Dimick, and John Meissner. Missing from photo Eric Anderson

# BAKER FREE LIBRARY

**Martin Walters** *Director*

## **Library Mission Statement**

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



## **Expanding Horizons**

For over one hundred years, the Baker Free Library has connected the people of Bow with access to information. As we entered the information age, the Library continued to expand on its foundation as the community hub. With the launch of our new logo, we celebrate the endurance of our commitment to the people of Bow. The heritage and expansion of our physical space is simply a reflection of the Library's place at the heart of the community. In 2019, the Baker Free Library engaged in the process of creating a new visual identity. This new brand is the natural outcome of decades of consistent improvements to our facility, services, and programs. The visual mark of the new logo is our 21st century portico – welcoming the future while reminding us of the importance that the Baker Free Library has had in the community since it first opened its doors. The original library, built in 1914, stands as a testimony to the strength and beauty of Bow. Even as the great Library of Alexandria, lost in antiquity, sees a rebirth in the 21st century, the Baker Free Library, in its own way, celebrates the fundamental, and enduring, value of the public library for the people. The library will always be at the service of the community to provide access to information, literacy, culture, and recreation. As the Baker Free Library continues into its next 100 years, we look to optimize our beautiful facility through expanded programs for all ages, an increase in our contribution to the arts and culture, and the strengthening of our partnerships within the community.

## **Strengthening Community**

Before our renovated lower level opened in March 2017, we had 40 groups use our two meeting rooms for 209 meetings. In 2018, we had 100 groups use our seven meeting rooms for 441 meetings. In 2019, we saw 130 groups use our meeting rooms for 670 meetings. The Library supports an average of 50 meetings per month in Bow. This 200% increase is after only two years with the newly renovated meeting spaces. The Baker Free Library is committed to maximizing the value of the library as a social hub and is eager to collaborate with individuals and community groups for the benefit of all.

## **New Library Director**

In 2019, after 10 years of dedicated service as Library Director, Lori Fisher moved on from the Baker Free Library to take an administrative role at the NH State Library in Concord. In the latter half



*Martin Walters, Director. Photo by Eric Anderson*

of 2019, the Library Board of Trustees conducted a search for a new director and hired Martin Walters in October. Martin has been a library director since 2002. He has managed a college-preparatory school library, a college library, and, since 2011, the public library in Beaumont, Alberta, Canada. Martin holds two Masters Degrees, one in Library and Information Studies from the University of British Columbia and the other in English Literature from the University of Toronto. As the director of a public library, Martin has seen great success with implementing a broad spectrum of programs for all ages, creating strong collections, and supporting exceptional public service through effective human resource management. The Baker Free Library welcomes Martin to the helm and looks forward to his leadership.

### **Other Staff Changes**

At the close of 2019, we said goodbye to Jennifer Griffin, one of our circulation desk assistants, who has moved on to a new opportunity. Jennifer served the library for five years and remains deeply appreciated by her fellow staff. Library patrons will miss her gift for readers' advisory and welcoming personality. With Jennifer's departure in December, we welcomed in the new year with a new member of our team – Elizabeth Fuchs. Elizabeth will be our daytime circulation desk assistant and we look forward to her contribution to the library. With no significant staffing changes on the horizon, the Baker Free Library is poised to offer the best possible service to the community. Even with our superb facility and strong collection of materials, the Library can boast that its greatest asset is the team of dedicated, talented, creative, and friendly staff.

### **Return-On-Investment**

From a financial perspective, the ROI is a simple metric. Our library catalog software makes it possible 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. In 2019, our patrons saved themselves \$1.2 million by using their library. Nevertheless, the social return on investment (SROI) can be an even more valuable metric. At the Baker Free Library, it is our goal to create value for Bow residents – not only economically – but also in all aspects of life – everything from early childhood literacy and school-preparedness to our seniors' book clubs. We look forward, at all times, to your comments and feedback about how the library can serve you better.

### **2019 Statistics**

Total Registered Patrons:.....	5,002
Total Library Visits: .....	58,939

#### **Collection:**

Circulations: .....	93,383
(51,722 Adult / 41,661 Juvenile)	
Interlibrary Loan Incoming:.....	1,964
Interlibrary Loan Outgoing: .....	2,141
Items Weeded: .....	3,107
Items Added: .....	2,655
Size of Collection:.....	44,600
Value of Collection:.....	\$891,291

#### **Programs:**

Total Sessions:.....	305
(139 Adult / 166 Juvenile)	
Total Participants:.....	6,407
(3,091 Adult / 3,316 Juvenile)	

# BAKER FREE LIBRARY TRUSTEE REPORT

**Marc Van De Water** *Chairman*

## MEMBERS

Marc Van De Water, *Chair*

David Withers, *Treasurer*

Jennifer Warburton, *Secretary*

Benette Pizzimenti

Eric Anderson

The Baker Free Library enjoyed a year of positive change and growth connecting and strengthening the Bow community by providing information to expand our horizons and exceptional services including: a continuously evolving collection; greatly expanded community use of the Library's beautiful meeting rooms; increased attendance at the Library's exciting programs and speakers; greater use of downloadable eBooks, audiobooks, music, TV series, movies and comics through Hoopla, Libby and Kanopy; collaboration with the three Bow schools and retirement community; an increase in the Library's use as a Passport Acceptance

Agency for new passport applications (but not renewals); and expanded use of the community calendar Burbio. Download the Hoopla, Libby, Kanopy and Burbio apps to use these great services from iTunes or the App Store, or through the links on the new and improved Baker Free Library website at <https://bowbakerfreelibrary.org>.

Per New Hampshire library statutes and the will of Colonel Henry Baker, the Baker Free Library Board of Trustees consist 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. Our thanks and best wishes go to outgoing Trustee Chris Carey, who served with distinction as Chair of the Board, and will be greatly missed. The Board welcomed new Library Trustee Eric Anderson in April 2019.

In 2019, after 10 years of dedicated service as Library Director, Lori Fisher started a new chapter in her exceptional life journey. The Trustees, Library and Bow community wish her continued success and happiness.

Faced with the challenge of replacing such a capable and unique director, the Board of Trustees conducted an extensive search for a new director. The Board hired and welcomed Martin Walters as new Library Director, an exceptional individual from our neighbor to the north. Martin holds two Masters Degrees, has been a director since 2002, and has managed a college-preparatory school library, a college library, and, since 2011, the public library in Beaumont, Alberta, Canada. Martin has a record of great success implementing a broad spectrum of programs for all ages, creating strong collections, and supporting exceptional public service through effective human resource management.

At the close of 2019, the Library also said goodbye to circulation assistant Jennifer Griffin, who has moved on to a new opportunity. With Jennifer's departure in December, we welcomed a new daytime circulation desk assistant to our Library team – Elizabeth Fuchs.

The BFL Foundation endowment continued its much-appreciated annual fundraising in 2019 and through the generous holiday and other donations exceeded its \$10,000 goal by raising \$13,580!

The Trustees and the Library continue to effectively and efficiently use Library resources to meet the needs of the Bow community. In addition to conducting a successful Library Director search, the Board has worked this past year to update the Library logo and website, pursue recovery for damages to the roof, and hopes, among other exciting changes, to address in the coming year replacement of the air conditioners and air handlers, and install a new Library sign on South Street.

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 <https://bowbakerfreelibrary.org>.

Make sure to take advantage of the world of resources your Library card makes available.



*Standing L to R: David Withers, Martin Walters, Eric Anderson.  
Seated L to R: Benette Pizzimenti, Marc Van De Water, Jennifer Warburton. Photo by Tim Hall*

# PARKS & RECREATION DEPARTMENT

**Malinda Blakey, Recreation Assistant**

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 2019, our offerings included:

## PROGRAMS:

50+ Fitness	Granite State Track & Field	Stick & Puck
Basketball for Kindergarten	Gym Time/Open Gym	Strings Lessons
Basketball for Adults	Hikes	Summer Camp
Body Blast	Kidz Kamp	Summer Discount Tickets
Boot Camp	Lacrosse	Summer Kickball
Bridge Club	Line Dancing	Summer Lacrosse
Cardio Fusion	Mindful Meditation	Summer Trips
Celebrating Children Pre School	Pay It Forward Fitness	T-Ball
Chakra Yoga in the Park	Photography Classes	Teen Boot Camp
Children's Art Classes	Piano Lessons	Track & Train
Christmas Crafts	Pilates Mat Class	Vision Boarding for Teens
Counselor in Training	Princess Camp	Volleyball for Adults
Dance Lessons for Children	Safe Sitter	Yoga/Gentle Yoga
Dog Obedience	Snap Happy Photography Class	Zumba
Field Hockey	Soccer-PreK/Kinder	Zumba Pound
Floor Hockey	Sports Day	
Girls on The Run	Step it Up	

## SPECIAL EVENTS:

Easter Egg Hunt	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 in 2019. Julie Guerrette – Track & Train; Stick & Puck – Joe Rider; Piano Lessons – Kristy Hall & Kaitlyn Rush. Our Dog Obedience program instructor, Emily St. Hilaire, retired after being with us for 17 years!

**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. We are always looking for new offerings.

**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”. Visit us at our Facebook page, Bow Parks and Recreation.

**How do you register for a program?** There are three ways to register. In person at the Bow Community Center; drop off into our secure drop box, or mail to Bow Parks & Recreation, 10 Grandview Road, Bow, NH 03304. Currently, we do not offer online registrations (or credit/debit cards). Feel free to give us a call at 223-3920.



**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 223-3920 to reserve time slots. We greatly appreciate the assistance that we receive from those who use our facilities and help to keep them clean and free of any dangers. Please, if when using any of our facilities, let us know if you find any damage or 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!



# CELEBRATING CHILDREN PRESCHOOL

**Cindy Greenwood-Young** *Director*

## OUR STAFF

Cindy Greenwood-Young, *Director*

Alicia David, *Lead Teacher & Kidz Kamp Instructor*

Aimee Nelson, *Lead Teacher, Sports Day Instructor & Lead Kidz Kamp Instructor*

Keri Lind, *Lead Teacher, Sports Day Instructor & Lead Kidz Kamp Instructor*

Laura Beaudette, *Teacher Assistant, Lead Sports Day & Kidz Kamp Instructor*

Jessica Ralston, *Teacher Assistant & Kidz Kamp Instructor*

Jennifer Konstantakos, *Teacher Assistant & Sports Day Instructor*

Michelle Lover, *Teacher Assistant & Sports Day Instructor*

Alexandra Welch-Zerba, *Teacher Assistant & Kidz Kamp Instructor*

Loren Malilay, *Teacher Assistant & Sports Day Instructor*

Joy Van Wyck, *Substitute*

Kathy Lagos, *Substitute*

Kate Crabb, *Story Time Volunteer*

The Preschool enjoyed another successful year! 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. We ended 2019 at Celebrating Children with many wonderful memories and learning experiences. Our goal each year is to have each child reach their full potential through playing, learning & growing! We are a Bow Parks & Recreational Program fully licensed by the NH Child Care Licensing Unit; 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, the NH Audubon McLane Center, just to name a few...plus many, many parties & feasts!

Our annual Trick or Treat Walk & our Christmas Concert were held at the White Rock Senior Community Center. 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” held at the Bow High School Auditorium for all our Family & Friends! A big thank you goes out to the Staff at Bow High School. A very special thank you goes out to Bow High School students, Connor Parzick & Hunter David, for assisting with the technical side of the program. With their help, our evening was a wonderful success!





Seated L to R: Laura Beaudette, Loren Malilay, Aimee Nelson, Alicia David, Kate Crabb. Standing L to R: Joy Van Wyck, Jessica Ralston, Cindy Greenwood-Young, Jennifer Konstantakos, Keri Lind, Alexandra Zerba. Staff Photo by Michelle H. Lahey Photography

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

As Celebrating Children began our twenty-third year, we said good-bye to Laura Beaudette, Sports Day & Kidz Kamp Lead Instructor and Classroom Teacher Assistant. Her dedication and love for children will be greatly missed, but she will continue to assist us as a substitute in 2019-2020! We were also sad to say good-bye to Michelle Lover, Sport Day Instructor and Classroom Teacher Assistant. We wish them both the best with their new adventures.

We are excited to announce that Alicia David is now our Assistant Director and will continue to be a Lead Teacher with our older students, the Butterflies. Two more Bow Residents/Celebrating Children Parents have joined our CC Staff. Keri Lind will be a second Lead Teacher for our Butterflies. Alicia Mondello joins us as our new Sports Day Lead Instructor. We welcome them and look forward to more fun adventures at Celebrating Children.

Celebrating Children really is a family! 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!



# UPPER MERRIMACK RIVER LOCAL ADVISORY COMMITTEE

The Upper Merrimack River Local Advisory Committee, (known locally and affectionately as UMRLAC; pronounced Uhm'-re-lack) closed out 2019 with well-attended monthly meetings, informative presentations, updated 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.

Gary Lemay acted as lead in monitoring and commenting on Federal Energy Regulatory Commission applications for Eastman Falls, Kelley's Falls, Mad River, Lakeport, Contoocook, and Lowell projects.

The UMRLAC reviewed and provided local comment on several project plans and proposals in the upper Merrimack including underground storage tanks in Concord, culvert replacements in Bow, and Concord, and wetlands, shoreland, and alteration of terrain permit applications in Bow, Concord, and Franklin. Gary Lemay led a process to provide comment letter formats based on the UMRLAC's permit review guidelines.

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.

The state's local river advisory committees have been represented by Senator Ruth Ward on the state Rivers Management Advisory Committee. The UMRLAC recommended that Senator Ward be re-nominated and re-appointed to this state-level post.

John Magee, NH Fish and Game Department, presented a case study of habitat restoration in the Nash Stream area. Sharon McMillan, Franklin Waste Water Treatment Plant, presented on micro plastics in water and, more generally, the treatment of wastewater in the Winnipesaukee basin.

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

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.

St. Paul's School continues to be the gracious host for "Bug Nights," the UMMP's educational and research pro-

gram, 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. Over 80 volunteer citizen scientists contributed their time to the Upper Merrimack Monitoring Program. Rhithron, Inc. completed a quality control analysis of volunteer identifications of benthic macroinvertebrates, and produced a digital library of specimen images.

At its annual meeting in November, the UMRLAC elected officers Michele Tremblay, Chair; Steve Landry, Vice-Chair, Krista Crowell, Treasurer; and Gary Lynn, Secretary. The committee welcomed back Mary Lee, a past “UMRLACer” 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 (except for holidays and unforeseen conflicts) at 7:00 PM. Thank you to the Towns, Cities, and other organizations in 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

**Bow**  
Krista Crowell  
Michael Hansen  
Gary Lynn

**Canterbury**  
Anne Dowling  
Adrienne Hutchinson

**Concord**  
Rick Chormann  
Gary Lemay

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

**Franklin**  
Wayne Ives  
Donna Liolis  
Jeffery Perkins

**Northfield**  
Mary Lee  
Ashley Warner

# UNH COOPERATIVE EXTENSION MERRIMACK COUNTY 2019

UNH Cooperative Extension serves residents in each of Merrimack County's 27 towns with diverse programming through 4-H, Nutrition Connections, Food & Agriculture, Community & Economic Development, Natural Resources, and Youth & Family Resiliency. Extension is the public outreach arm of the University of New Hampshire, bringing information and education into NH's towns, helping to make individuals, businesses, and communities more successful and keeping NH's natural resources healthy and productive.

## **Our Mission**

UNH Cooperative Extension strengthens people and communities in New Hampshire by providing trusted knowledge, practical education and cooperative solutions.

## **Our work for Merrimack County**

Merrimack County Extension staff brings the research and knowledge of the university to county residents through hands-on workshops, site visits, conferences, phone consultations, printed materials, online resources, a statewide toll-free info line, and through strategic partnerships.

This year, UNH Cooperative Extension trained and supported **516 volunteers** in Merrimack County. These volunteers contributed **27,735 hours** of their time extending the reach of our programs as 4-H leaders, master gardeners, wildlife coverts, community tree stewards, water quality monitors, marine docents, and others.

**Food & Agriculture:** We support the county's agricultural industries, including producers of fruits, vegetables, ornamental plants, and livestock, through workshops and trainings, diagnostic services, applied research, and one-on-one consultations. This year, 2,652 Merrimack County citizens attended training in livestock management, crop production, safe food handling, pest management, agricultural marketing, farm business management, water quality protection, and more. Our team of specialists and volunteers also provide education and technical assistance to home gardeners and citizens through seminars, publications, and through our Education Center Infoline. This year, Education Center Infoline volunteers answered 401 inquiries from Merrimack County residents, and the county's 60 active Master Gardeners contributed 958 volunteer hours through garden-focused projects, displays, and presentations, contributing an estimated value of \$23,950. The Food and Agriculture Program provides support for the state's agricultural and horticultural industries through direct one-on-one consultation and through targeted programming. This year, 150 farm visits with one-on-one consultations were conducted, while 612 individuals received consultation through email, phone conversations and in-office visits. The Merrimack County Food and Agriculture Field Specialist collaborated with Extension colleagues and county partners to win approximately \$18,000 in grant funding to support field research and educational outreach projects in Merrimack County.

**Natural Resources:** Managing and protecting New Hampshire's natural resources is critical to our environment, quality of life, and tourism industry, as well as for current and future economic opportunities. Our natural resources team provides research, education, and stewardship throughout the state with a "boots on the ground" approach, extending state-wide programs in forestry and wildlife, natural resource development, land and water conservation, and marine fisheries. This year, 911 Merrimack County residents received one-on-one education from woodlot visits, telephone calls, and email correspondence.

At least 935 County residents participated in many educational events: emerald ash borer educational workshops, geospatial technology training (GIS), N.H. Maple, N.H. Land Trust Coalition work, Saving Special Places Land Conservation conference, Speaking for Wildlife talks, Stewardship Network, woodlot visits, and forest management services. Volunteers from the N.H. Coverts project and the Natural Resource Stewards program contributed nearly 3,838 hours conserving and managing natural resources in Merrimack County.

**Community and Economic Development:** The Community and Economic Development (CED) team provides programming and technical assistance to communities, businesses, and nonprofit organizations around New Hampshire. The CED team's work focuses on revitalizing main streets, retaining and growing local businesses, supporting entrepreneurs and innovators, improving quality of life, and leveraging tourism and the recreation economy. Central to the CED team's work is engaging individuals from throughout the community in developing a vision, designing an approach, and moving to action.

In 2019, the Community and Economic Development team worked with Merrimack County towns including Northfield, Pittsfield, Hopkinton, New London, Bradford, and Concord. The CED team worked with Pittsfield on creating a plan for downtown revitalization, including applying for a successful US Department of Agriculture Rural Business Development Grant that will improve the facades of a number of downtown businesses. The CED team implemented a Community Profile and Business Retention and Expansion program in Northfield. The CED team is currently working with the community to leverage the recreation economy, build out business resources, and improve key areas of the community.

**4-H/Youth & Family:** Preparing youth to become caring and productive citizens is critical to New Hampshire's future. The research-based education and information we provide enhances the leadership and decision-making skills of New Hampshire's youth and strengthens families. We provide educational resources for parents, families, and communities serving volunteers and professionals through innovative programs through creative delivery methods, including web-based outreach, e-newsletters and train-the-trainer programs. Merrimack County youth and volunteers participated in many 4-H youth development programs, including State and County Activities Days, Eastern States Exposition activities and competition, Teen Conference, county and state animal science shows, Barry Conservation Camp, Hopkinton State Fair, volunteer screening and training, and youth leadership/youth voice workshops. Merrimack County residents also participated in afterschool professional workshops, farm to school days, military family events and camps.

**Nutrition Connections:** Is a no-cost, hands-on nutrition education program that provides limited-resource families the knowledge and skills they need for better health. In Merrimack County, 130 adults received nutrition education either in a series or a single session. Nutrition Connections also reached 446 children in local schools and Head Starts. In addition, two school districts received assistance with their school wellness committees and assistance with updating and implementing their local school wellness policies. Three schools enrolled in the Smarter Lunchroom Movement, a program that is dedicated to providing schools with the knowledge, motivation, and resources needed to build a lunchroom environment that makes healthy food choices the easy choice. Nutrition Connections worked with six food pantries by providing resources such as recipes, taste testing, and food demos. All of these programs help participants make healthier food choices.

**Youth & Family Resiliency:** Melissa Lee came on board in September 2019 and will provide information, programs and training grounded in research to help young people and their families succeed and thrive, such as Youth Mental Health First Aid Training. Melissa is working collaboratively with schools and public health partners to increase prevention and early intervention for mental health and wellness and substance misuse in communities.

**We would like to take this opportunity to thank the 12 community members from all over Merrimack County who served on our Advisory Council during the past year:**

Commissioner Bronwyn Asplund-Walsh, *Franklin*  
Larry Ballin, *New London*  
Mindy Beltramo, *Canterbury*  
Lorrie Carey, *Boscawen*  
Ayi D'Almeida, *Concord*  
Elaine Forst, *Pittsfield*

Josh Marshall, *Boscawen*  
Jennifer Pletcher, *Warner*  
Chuck & Diane Souther, *Concord*  
Mike Trojano, *Contoocook*  
State Rep. Werner Horn, *Franklin*

**Connect with us:**

UNH Cooperative Extension  
315 Daniel Webster Highway  
Boscawen, NH 03303

**Phone: 603-796-2151**

**Fax: 603-796-2271**

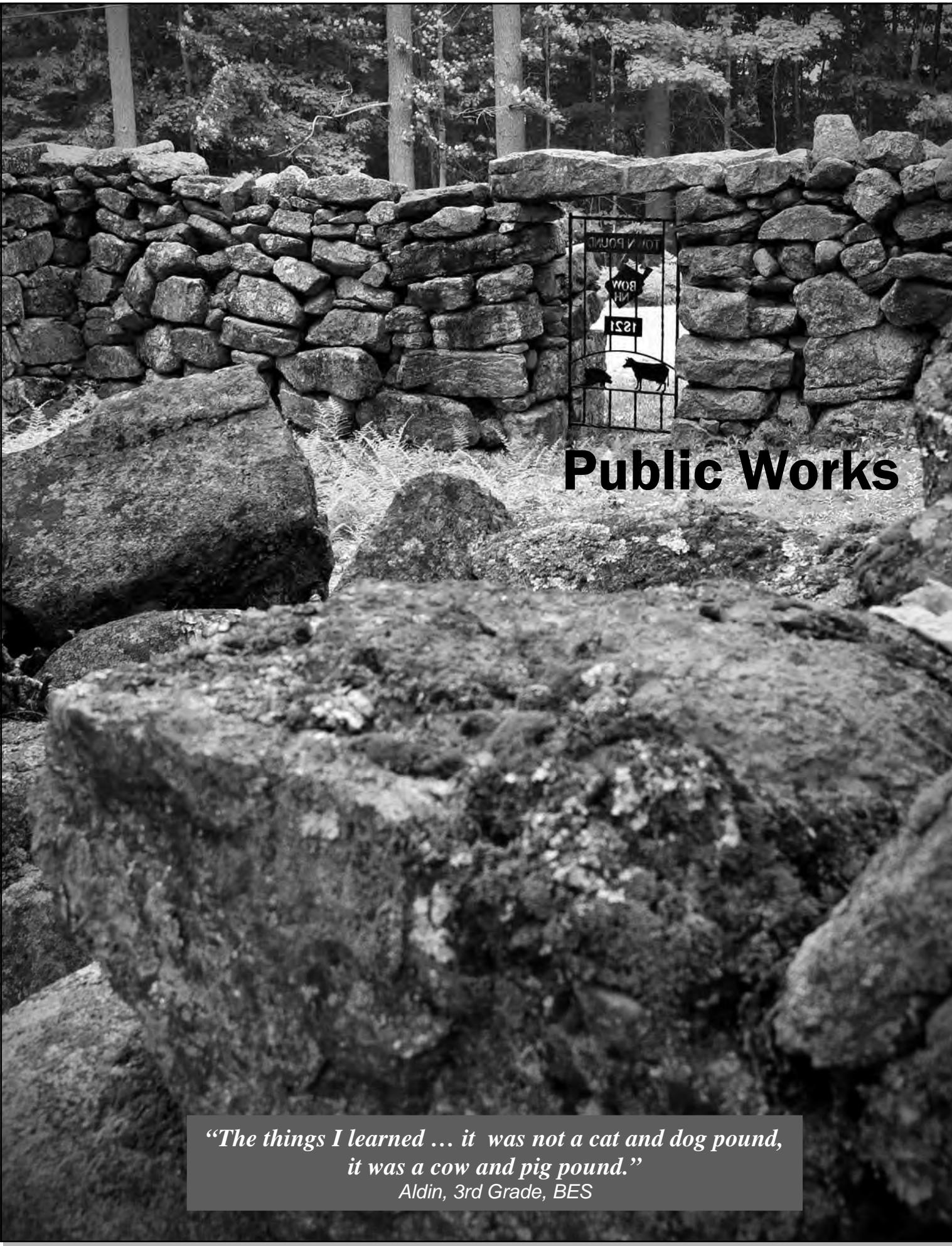
[extension.unh.edu/About/Merrimack-County](http://extension.unh.edu/About/Merrimack-County)

A wide range of information is also available at **extension.unh.edu**.

*The University of New Hampshire is an equal opportunity educator and employer. University of New Hampshire, U.S. Department of Agriculture and N.H. counties cooperating.*

**UNHCE Education Center Infoline**  
1-877-398-4769 or [answers@unh.edu](mailto:answers@unh.edu)  
[extension.unh.edu/askunhextension](http://extension.unh.edu/askunhextension)  
**Hours:** M-F 9 A.M. to 2 P.M.





# Public Works

*“The things I learned ... it was not a cat and dog pound,  
it was a cow and pig pound.”*  
Aldin, 3rd Grade, BES

# Public Works

## DEPARTMENT OF PUBLIC WORKS

**Timothy Sweeney** *Director*

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 2019 the Community encountered 34 snow and ice events that required plow crews to keep the roads conditions safe for the traveling public. We applied 2780 tons of salt and 5300 cubic yards of sand upon the Town's roads and parking lots. That averaged approximately \$3000 of salt and sand per storm.

“Spring Cleaning” commenced at all the Parks, Public Properties and Cemeteries once the threat of snow passed by. You may have noticed the sidewalks in Town were swept; tree limbs and debris picked up from the public parks and cemeteries, and bark mulch distributed throughout all the public buildings.

Lynn Labontee, Administrative Assistant at the Department of Public Works, retired at the beginning of March. Lynn was with the Town of Bow for ten years, and at DPW for the last seven years.

The summer construction season kept us extremely busy and began by replacing multiple culvert pipes and installing underdrainage as required in preparation for the paving of the following roads and/or sections thereof including Merrill Crossing (.4 Miles), Stoney Brook Road. (.79 Miles), Colby Lane (.28 Miles), Abby Lane (.43 Miles), Knox Road (1 Mile, Dow to Robinson), White Rock Hill Road (.5 Miles), Brown Hill Road (.5 Miles) and Page Road (.9 Miles). Gravel roads were graded and paving was completed at the entrance of Sterling Drive. Safety chips at the playgrounds were laid out. A pad for the new Men’s Club storage shed was constructed at the Old Town Hall.

Fall cleanup commenced following one of the most spectacular Fall Foliage season we have seen in a long while. One of the most exciting events in the fall was the Department of Public Works building was renovated to create a new main entrance and a lobby space for the Department. The new layout allowed for a public reception area, new offices, updated female staff bathroom and the private space in the Department to sell cemetery plots. All the NH state inspections of the Town Fleet were wrapped up. Another welcome event was to have Lois Richards join the team. She transferred to us from the Town Clerk’s Office. Lois is the Department’s Administrative Assistant.

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 community’s many roads and Park locations.



Seated L to R: Lois Richards, Noel Gourley, Tim Sweeney, Rick Wombolt, Mike Hague. Standing L to R: Mike Aborn, Brian Pirosco, Dave Meyer, Phil Anderson, Bob Cepurneek, Myrt Fellows, Duane Resse, Larry Young, and Corey Welcome. *Photo by Eric Anderson.*

# BUILDINGS AND FACILITIES DEPARTMENT

**Chris Andrews** *Buildings and Facilities Manager*

Much of this past year was reviewing the current state of the Town's buildings, contracted services and future needs. We were able to find efficiencies by reviewing current work agreements and where applicable solicit for new vendors. In addition, we were able to apply for and received utility grants to offset several of the energy improvement projects.

## **Municipal Building**

The stairs leading up to the rear parking lot were in need of replacement. Due to the estimated cost, we came up with an alternate solution. The stairs were sealed and then covered with a composite step; public works employees refurbished the railings.



Meeting room A, the Selectman's meeting room received new paint and a radiator cover. Shelving was removed and new photos added by Eric Anderson

## **Town Gazebo**

The Gazebo underwent a cosmetic rehab. Much of the lower millwork was rotted; this was removed and replaced with plastic trim.

## **Community Center**

Accessibility Project: The men's room was converted to an ADA compatible family room; gym light switches were relocated and other improvements were completed.

Kitchen was restored for limited use and a new roof exhaust vent was installed bring it up to code compliance.

## **Old Fire Station**

The small roof covering the exterior basement stairs was repaired with a new metal deck and the two non-operable generators were auctioned off.

## **Bow Bog Meeting House**

It was discovered that the lower clapboards were showing signs of impending rot. We injected a marine epoxy in the hopes of saving these boards, which were likely original to the structure.

## **Old School House**

Several areas of rot were discovered, siding was replaced where needed. The threshold under the entry door was opened to find out how bad the damage was, it was discovered that one sill will need to be replaced and that is scheduled for the Spring of 2020. Several clapboards were also replaced.

## Old Town Hall

With the assistance from the Rotary Club the kitchen was repainted. Additionally, storage areas were cleaned out, the old furnace closet was converted to storage. Back up heating units were added to the bathroom and kitchen area in the event of a loss of power as these will continue to function preventing pipes from freezing.

## Public Works

Cracked concrete siding was replaced with vinyl, the siding had been cracking and coming loose. The front half of the building, where the PD were once located was converted to office space for the PW director, his administrative assistant and the building and facilities manager. We appreciate the patience of the Heritage Commission as the renovations required their relocation to temporary space.



Several of the exterior wall partitions for the garage were rusted and no longer supporting exterior doors. The worst of these were fixed, and improved upon by the contractor and DPW staff.



Overall the Town's buildings and facilities are in good condition, but in need of what should be considered periodic maintenance. I have identified several projects which I feel are priorities for the next budget period and I would like to thank the Town Manager and the Select board for their guidance and support. I would also like to recognize the public works department as they have been very supportive in lending a hand when I need equipment or manpower to assist the work I've been conducting.

Photos courtesy of Chris Andrews

# DRINKING WATER PROTECTION COMMITTEE

**Cynthia Klevens** *Chairman*

## MEMBERS

Cynthia Klevens, *Chair*  
Madhumita Chatterjee  
Blake Hooper  
Dick Kraybill  
Wendy Waskin

Noel Gourley, *DPW Representative*

Matthew Taylor, *Community Development Representative*

Alvina Snegach, *Community Development Representative*

Adam Bertrand, *Whitewater Inc., Contractor Water Operator*

The BDWPC was created in 2005 to support drinking water protection activities in town. The committee has nine members including three town appointees, and currently has one vacancy. We can be reached by attending our monthly meetings on the first Monday of each month at the Town Municipal Building, or anytime at the Town website <http://bownh.gov/320/Drinking-Water-Protection-Committee>, or [Bowdrinkingwater@bownh.gov](mailto:Bowdrinkingwater@bownh.gov). Highlights for activities in 2019 included:

### Annual Test Your Well Day and Follow-up Water Information Session

Our annual well testing event was held in conjunction with the Boy Scouts Yard Sale on June 1, 2019. A total of 23 sampling kits were distributed and 20 were returned for lab analysis. This is the typical annual turnout and will be offered again in June 2020. We also have water test kits available year round at the Town Offices. Bow well testing from 2015 to 2019 (see figure) consistently shows over half (59%) of homes with Arsenic above the state standard of 5 ppb, and a similar number (55%) above the recommended Radon level of 4,000 pCi/L. Lead and Uranium detections are also important for every resident to test at their own home as they were each above the standard in 7% of samples. Following the testing event, the Committee offered a follow-up “Water Information” session at the Baker Free Library to help residents interpret their test results and learn about treatment options.

### Lead in Drinking Water Testing in Schools and Licensed Childcare facilities

NH's new Lead Bill SB247 - Prevention of Childhood Lead Poisoning from Paint and Water adopted Feb 2018, required testing of lead in drinking water at all locations where children drink the water at schools and licensed childcare facilities across the state. The Committee performed outreach to our three schools and six licensed daycares to ensure that the testing and any necessary remedial actions were completed, and prepared a summary report which is available on the Town website. We also participated in the Town's Emergency Training for Daycares on August 21, 2019 to provide guidance on the testing. This activity will continue in 2020 as we perform outreach for further remediation to reduce stagnant lead levels at all drinking water locations to <1 ppb, as there is no safe level of lead.



*L to R: Blake Hooper, Madhumita Chatterjee, Cynthia Klevens Chair, Noel Gourley, DPW Representative and Matthew Taylor, Community Development Director. Photo by Eric Anderson.*

# RECYCLING & SOLID WASTE COMMITTEE

**Sherri Cheney Chair**

## MEMBERS

Sherri Cheney, *Chair*  
Danielle Ruane, *Secretary*  
Beth Titus  
Taj Pietkiewicz  
Mark Davis  
Rebecca Elwood

Throughout 2019 the Bow Recycling and Solid Waste Committee was actively involved in the town's waste management activities. This year included difficult challenges with the increased cost of recycling, as well as, the need for a new contract for recycling, and the disposal of solid waste. Once again in October, the committee was instrumental in organizing and assisting at the annual Household Hazardous Waste Day.

## Waste Disposal and Recycling General Information

Pinard Waste Systems of Manchester, New Hampshire has collected our wastes and recyclables since 2009. Bow's previous contract with Pinard expired on June 30, 2019. The Town entered into a new five-year contract with Pinard through June 30, 2024.

Bow's cost for waste disposal and recycling includes both hauling and disposal (tipping) fees. Pinard provides the hauling of both solid waste and recyclables for the town and school at a cost for the current fiscal year of \$35,283 per month.

The waste disposal cost (tipping fee at the Wheelabrator Incinerator in Penacook) for trash this year was \$69.05/ton. Until July 1, 2019, there was no tipping fee charged to the town for the disposal of recyclables because this cost was covered by Pinard under the prior contract. Under the new contract, Bow is responsible for paying the market rate for the disposal of recyclables. Our recyclables are delivered to the Casella facility in Allenstown and then transported to a large Casella zero-sort processing facility in Charlestown, Massachusetts. A few members of the Recycling and Solid Waste Committee visited the Casella facility in Massachusetts last summer to observe the process and learn about the current market challenges involved in the sorting and processing of the recyclables.

From January 1, 2019 through December 31, 2019, Bow disposed of 2,225 tons of residential trash and 758 tons of recyclable materials. Similar to many other towns in New Hampshire, Bow was forced to reevaluate our recycling program due to increased costs. Over the last few years, there have been global changes in the recycling market. With China no longer accepting most recyclables, the cost of recycling has increased dramatically for most municipalities. By way of example, the tipping fee for recyclables at the Casella facility in Allenstown increased from about \$20 per ton in mid-2017 to a currently fluctuating rate of \$111.78 per ton.

In the spring of 2019, the Recycling and Solid Waste Committee was notified that Pinard had been provided flexibility by the Town to dispose of recyclables as solid waste when the processing fee for recyclables was excessive (i.e. more than the cost of processing solid waste.) On May 20, 2019, the Recycling and Solid Waste Committee met with a representative of Pinard to explore options for maintaining the recycling program. It was determined that the annual cost increase to continue the recycling program was approximately \$30,000. The Committee recommended to the Selectmen that it continue the Town's recycling program. The Recycling and Solid Waste Committee is pleased that the Selectmen voted in May to continue the recycling program.

Going forward, the Committee will continue to monitor and track the recycling program. The Recycling and Solid Waste Committee has been working to provide education to Bow residents to help ensure that materials are being appropriately recycled and to avoid contamination. The Recycling and Solid Waste Committee also has been working to ensure that all trash and recyclable materials are properly handled by Pinard in accordance with the terms of the new contract. If any changes are made to the program due to increasing costs, residents will be notified.

## **Household Hazardous Waste Day**

To help protect town groundwater and to ensure safe disposal of chemicals, Bow holds an annual hazardous waste collection event. In October 2019, the Household Hazardous Waste and Electronics collection event had the greatest participation yet. A record total of 487 households participated.

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. Event volunteers separate certain wastes brought to the event such as waste oil, rechargeable batteries, small sealed lead acid batteries, car batteries, propane tanks and a large amount of fluorescent light bulbs. Committee members poured hundreds of gallons of used oil into containers which will be used for heating buildings. Separation of these materials during the event is labor intensive but the towns achieve substantial savings as a result of the efforts by our Household Hazardous Waste Day volunteers. The Town of Dunbarton also provides a valuable service by handling the recycling of these materials after the collection.

Due to the record participation this year and an increase in bid prices resulting from higher disposal costs, the collection event costs increased this year. Hazardous wastes collected by ACV Enviro at our collection in 2019 were consolidated into 69 different containers (drums, pails and boxes) of oil paint, oxidizers, acids, pesticides, flammables, bad gasoline, antifreeze, mercury, etc. The total cost of the collection by ACV Enviro was \$30,022.73, which cost was partially offset by the state grant and is split (according to participation numbers) with Dunbarton. The benefits with respect to protection of our groundwater are immeasurable, however.

There was also an electronics collection station available on Household Hazardous Waste Day. The cost of the electronics collection is covered by fees charged to the residents dropping off electronics. Once again, the company handling this collection, RecycleUSA-LLC, was very pleased with the level of participation by residents.

## **Committee Changes**

We said a sad goodbye in May to the former Chair of the Committee, Gary Lynn. He resigned from the Committee with over 25 years of service. Matthew Fossom also resigned from the committee, but along with former member Cindy Klevens, turned out and worked a long day at Household Hazardous Waste Day. We are pleased to have new members: Mark Davis, Rebecca Elwood and Taj Pietkiewicz. Sherri Cheney has been elected as the Chair of the Committee, and Danielle Ruane is the Secretary. Beth Titus continues to serve as a member of the Committee.

## **Future Activities**

The Committee will continue to work toward improving the recycling program and will continue to write educational articles on the new restrictions on recyclable materials and other recycling challenges. We hope you have had the chance to read the Talking Trash articles written by Danielle Ruane for the Bow Times. The Committee intends to hold the next household hazardous waste day in October or November of 2020. The Committee encourages all residents and businesses to maximize recycling and reduce waste generation.



*Front Row - Left to Right: Beth Titus, Sherri Cheney (Chair) and Danielle Ruane (Secretary). Back Row – Left to Right: Rebecca Elwood, Mark Davis and Taj Pietkiewicz. Photo by Eric Anderson.*



# General Government

Memorial Day Ceremonies at the Town Gazebo—2019

# General Government

---

## ASSESSING DEPARTMENT

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

**Janette Shuman** Community Development Coordinator

The Town of Bow conducted a required revaluation for the 2019 tax year. The last revaluation was completed in 2014. Bow has a total of 3,456 parcels, of which 3,295 were taxable and 161 were tax exempt. The Assessing Department is continuing with the Cycled Inspection process, whereby one-fourth of the town is measured and inspected each year on a rotating basis. The streets and neighborhoods we will be visiting is currently posted on the Town's website. Property owners in the selected area receive notification from the Assessing Department informing them that a data collector will be in their neighborhood at which time the data collector will measure the outside and ask an adult for permission to inspect the interior of the home. In addition, all properties that have had a building permit issued over the last year or that have sold in the last year will also be visited by the Assessing Department to verify the details of the building permit and or the sale.

The annual tax rate applies to your property's assessed value and determines the amount of tax you will pay. The municipal, the local school district, the county, and the state education taxing agencies all contribute to the total tax rate. The following chart compares the tax rates of each agency per \$1,000 of assessed value for the last five years:

YEAR	2019	2018	2017	2016	2015
Town of Bow	\$7.11	\$8.09	\$7.58	\$6.27	\$6.71
Bow School District	\$14.70	\$14.56	\$15.00	\$14.97	\$16.48
State Education	\$1.86	\$2.17	\$2.19	\$2.22	\$2.38
County	\$2.54	\$2.96	\$3.00	\$2.83	\$2.97
<b>TOTAL RATE</b>	<b>\$26.21</b>	<b>\$27.78</b>	<b>\$27.77</b>	<b>\$26.29</b>	<b>\$28.54</b>

Bow offers various property tax exemptions and credits to eligible residents, including veterans, elderly, blind, and disabled, as well as for solar and central wood heating systems. The deadline for these applications is April 15th.

The Veterans' Tax Credit allocations in Bow were as follows for 2019:

Standard Veteran's Tax Credit of \$500 (309)	\$ 154,000*
Permanently Disabled Veteran's Credit of \$4,000** (15)	\$ 60,000
Surviving Spouse of Service member Killed of \$2,000 (2)	\$ 4,000
Total Amount of Veterans Credits	\$ 218,000

\*Some recipients receive partial credits.

\*\* This credit amount was increased at Town Vote in March 2019 from \$2,000 to \$4,000

The following is the official summary of inventory in Bow of all real estate which was used to calculate the 2019 tax rate:

Residential Land	\$ 274,313,352
Commercial/Industrial Land	\$ 62,979,150
Discretionary Preservation Easement Land	\$ 2,700
Current Use Land	\$ 366,991
<b>Total of Taxable Land</b>	<b>\$ 337,662,193</b>

Residential Buildings	\$ 695,663,841
Commercial/Industrial	\$ 149,126,925
Discretionary Preservation Easement Buildings	\$ 91,500
<b>Total of Taxable Buildings</b>	<b>\$ 844,882,266</b>

Public Utilities	\$ 111,978,705
Other Utilities (private water companies)	\$ 79,300
<b>Total of Utilities</b>	<b>\$ 112,058,005</b>

<b>Total Valuation (Before exemptions)</b>	<b>\$ 1,294,602,464</b>
Less Improvements to Assessing the Disabled (2)	- 84,549
<b>Modified Assessed Valuation</b>	<b>\$ 1,294,517,915</b>

(This is used to calculate the total equalized value)

Total Exemptions in Bow for 2019:	
Blind Exemption (2)	\$ 150,000
Elderly Exemption (39)	\$ 6,054,300
Disabled Exemption (5)	\$ 715,000
Wood-Heating Exemption (9)	\$ 21,800
Solar Energy Exemption (8)	\$ 245,500
<b>Total Amount of Exemptions</b>	<b>\$ 7,186,600</b>

In 2018, 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 87.9%. The 2019 revaluation restored equity in the assessment roles and reestablished the equalization ratio to an estimated 98%. Had no revaluation been done in 2019, the ratio would have dropped to 82%. Based on these statistics, the real estate market continues to be robust in Bow with a market increase of approximately 6% from the end of 2018 to the end of 2019.

Information about the revaluation process can be accessed on the Assessing Department web page at [www.bownh.gov](http://www.bownh.gov).

If you believe your assessment is not in line with the equalized market value, or if there is a data error on your property record, the deadline to file an abatement with the Town is March 1st. Applications are available at [www.bownh.gov](http://www.bownh.gov). Town online maps and property record cards are available 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).

Property Type	# of Sales	Median Size	Median 2019 Sale Price
Single Family	124	2085	\$351,000
Condominium	13	1732	\$346,533

# HUMAN SERVICES DEPARTMENT

**Debra A. Bourbeau** *Director*

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

During the calendar year 2019, the Human Services Department had five new applications for assistance. Two applications were for rental assistance, one for electrical assistance and two for burial 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, 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-five families. Local organizations and businesses provided Thanksgiving food baskets for those in need.

Food drives are held throughout the year by local businesses, neighborhoods and town organizations. The Boy Scouts, Girl Scouts, Young at Heart Club, and Bow Recreation, Pay It Forward Program 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.



# SUPERVISORS OF THE CHECKLIST

## SUPERVISORS

Lisa Cohen  
Beth Titus  
Jennifer McDaniel

Since odd years have fewer scheduled elections, they are supposed to be “easy” years for the Supervisors of the Checklist. But 2019 turned out to be a busy year for us, with March being especially busy with the town election, along with school & town meetings. During the summer we were able to catch up on file maintenance and general housekeeping of our records. We saw a marked increase in the number of new voter registrations, perhaps due to the upcoming Presidential Primary in February 2020. It seemed like our inbox was always full of paperwork to process!

The upcoming year will be the busiest in the normal election cycle with primaries in February and September, the general election in November, and the town election and town and school meetings in March.

As of December 31, 2018, Bow had a total of 6,115 registered voters. There were 2,126 Republicans, 1,785 Democrats, and 2,204 Undeclared.

The Supervisors hold office hours in the Town Hall prior to every election as required by election laws. In addition, we meet as needed to enter all new voters onto the checklist, update address, name, and party changes, and lots and lots of filing! The official checklist is posted at the Town Hall and the Baker Free Library.

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*

# TOWN CLERK/TAX COLLECTOR'S OFFICE

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

2019 was another busy year with many changes in the Tax Collector/Town Clerk's (TC/TC) office. We have successfully switched the TC/TC software's to a more efficient and user-friendly system. Notwithstanding a few glitches, the transition was smooth enabled by excellent customer service from the software vendor. We appreciated the patience of our customers as we worked through the bugs in the software. Among other improvements, the new system has been very helpful in sending out email reminders for dog licensing. It has allowed our office to completely eliminate the mailing of post card reminders for dog license renewals, saving the Town money in postage, paper and labor costs. For the first time we were able to successfully register 99% of the dogs in town. Please note, all dogs have to be registered every year by April 30th to avoid late fees that begin to accrue after May 31st.

A Town-wide revaluation was conducted in 2019 to reflect the full market value of all properties in Town. New Hampshire Department of Revenue requires that all properties are to be valued between 90% and 110% of fair market value. Revalued property assessments went up 13%-15% which resulted in higher taxes for majority of the residents, albeit a drop in the tax rate of \$1.57 per thousand of assessed value. The Town's settlement of the lawsuit with the utility company resulted in reduced assessments for the utilities.

On the personnel front, Lois Richards, the part time account clerk accepted a new position in the Department of Public works. We hope to find a suitable replacement soon. Deputy TC/TC Barbara Hayes and full-time account clerk Tamara Martin have worked tirelessly to take on the extra workload to make sure the office is running smoothly. Their efforts are very much appreciated.

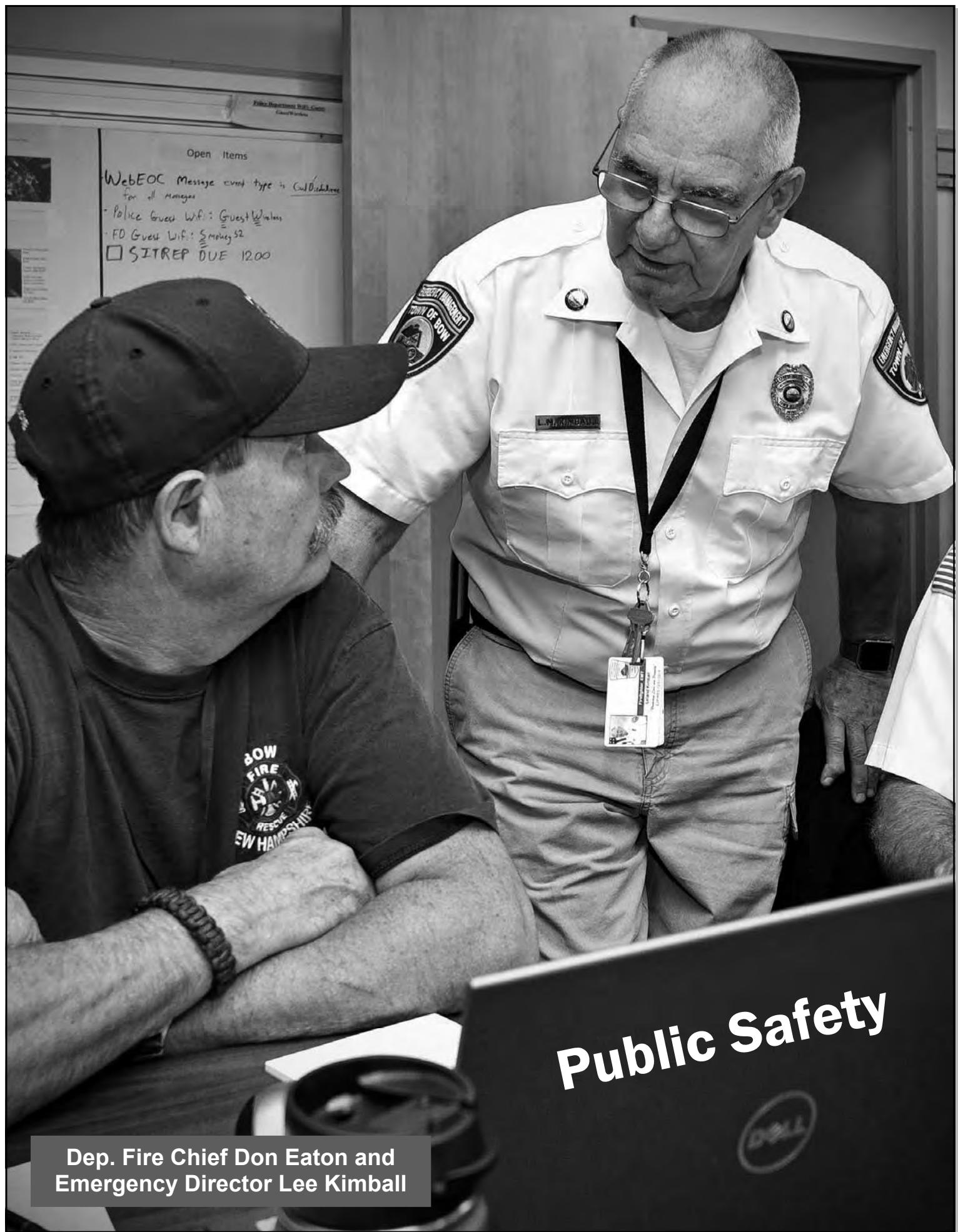
The TC/TC office is expecting a very busy 2020 with four elections scheduled for the year. Frequent election information updates can be found on our website at [www.bownh.gov](http://www.bownh.gov). Election dates, sample ballots, absentee ballot request forms and deadlines are all posted online. If you are requesting absentee ballots, please allow yourself sufficient time to receive and mail the absentee ballots back to us on time.

If you have any issues or concerns, please call our office directly, and help us to serve you better. We are always looking for ways to improve our service, so any suggestions are welcome.

Finally, on behalf of the TC/TC's office I would like to thank the Bow residents for their support, co-operation and patience as we perform our duties. We will endeavor to continue providing high quality service.



*L to R: Tammy Martin, Mridula Naik and Barbara Hayes*



Dep. Fire Chief Don Eaton and Emergency Director Lee Kimball

# Public Safety

---

## EMERGENCY MANAGEMENT DEPARTMENT

**Leland Kimball** Director



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 protective actions prior to, during, and after any type of disaster impacting the community and its residents.

The community experienced only one major incident that required full activation of the Town Emergency Operations Center (Merrimack Station Protest), 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.

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

compliance with state and federal standards. Major accomplishments included the update of the National Incident Management System compliance survey, securing and installation of the town-wide frequency, assisting departments with grant applications, and continued development of Emergency Action plans and Continuity of Operations plans for Town facilities.

The Emergency Management team participated in training activities that included: EOC operations, public health emergency planning, Community Emergency Response Team training, and WebEOC training. We assisted with the school communications upgrade, and assisted in the development of a school reunification procedure and drill. 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. We conducted four Emergency Operations Center



*Photo by Eric Anderson.*

training session, conducted a tabletop exercise for Town officials, conducted two functional exercises for Celebrating Children, participated in the Unitil annual exercise, conducted a workshop on emergency planning for daycares, hosted a seminar with State, Local, and utility stakeholders regarding information sharing of functional needs, and hosted the annual NH Integrated Emergency Volunteer Training Council workshop.

The director attended the National Hurricane Conference, Public Works Emergency Preparedness Workshop, and the State Annual Emergency Preparedness Conference. In addition, he 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, member of the Central NH Hazardous Material team Advisory Board, member of the Central NH Community Emergency Response Committee, and 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, volunteers, 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).



*Photo by Eric Anderson.*

# FIRE DEPARTMENT

**Mitchell Harrington, Chief**

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.

In 2019 the department added an 8th fulltime employee. This was a necessary step to ensure 2 Firefighter / EMTs are scheduled 24 hours a day 7 days a week. Dennis Comeau who was a fulltime Firefighter/AEMT in Laconia and a call Captain in Gilmanton filled the new position.

The department continues to utilize part-time coverage personnel to fill shift vacancies. Additionally, the department relies heavily on on-call personnel; as few incidents are effectively handled with only 2 responders.

## **Recognitions:**

The department's Committee of Merit recognized the following members at our annual ceremony:

Annual Chief's Award: Matt Espinosa

Outstanding EMS Service Award: Tom Modini

Life Saving Award: Firefighter John Bowler

1 Year of Service: Greg Aucoin, John Bowler, Tom Modini, Cory Girard, Jeff Gardner

5 Years of Service: Jacob Anderson

10 Years of Service: Brandon Skoglund



FF Modini and Capt. Skoglund extinguishing a car fire 93 Sout (photo credit Iron Works Images)

## **Honorable Mention**

Tom Ferguson, Greg Aucoin, Tim Ives, Tom Modini, Richard Oberman, Craig Beaulac, John Bowler; Managed a critical airway blockage on a stoma patient.

Eliot Berman, Keith Lambert, Chris Andrews; Treated a patient with a serious head injury and the patient made a complete recovery.

Tom Ferguson, Brandon Skoglund, Richard Oberman, Tom Modini, Matt Espinosa, John Bowler; Treated a patient in cardiac arrest and made a complete recovery.

Keith Lambert and Dennis Comeau; Treated a patient that was trapped in a car and suffering from arterial bleeding.

Eliot Berman, Dennis Comeau, and Chris Andrews; Ran into a building with an active gas leak to wake a sleeping occupant and bring him to safety.

## **Training**

The department trains regularly three Wednesdays a month to maintain skills and licensure. Several individuals have acquired advanced certifications such as Fire Inspector, Fire and EMS Instructor, Child Passenger Safety Technician, Firefighter II, Fire Code Citation Authority, Swift Water Boat Operations and Commercial Drivers Licenses.

Bow Fire Department paramedics completed training and were deemed competent by NH Bureau of EMS and Concord Hospital to perform Cricothyrotomy in the field. This is a surgical procedure to establish an airway during critical situations. Only services that have an exceptional paramedic program and staff are authorized to use this procedure.

Several members belong to Central NH Special Operations Unit and Central NH Hazardous Materials team. By participating with these regional teams members gain specialized training and experience. Additionally, these resources are available to the town and better integrated when needed.



Bow FD Officers Front: Deputy Eaton, Chief Harrington, Deputy VanDyke Back: Capt. Berman, Capt. Ferguson, Capt. Skoglund (photo credit Eric Anderson)

In January, we hosted a full-scale wilderness search and rescue exercise. The drill tested our improved search and rescue capabilities. The drill incorporated mutual aid fire, EMS, police, and community based resources. The Bow Pioneers, Bow Open Spaces, Troop 75, Bow/Dunbarton Explorers, Bow FD Ladies Auxiliary, and Bow Emergency Management volunteers proved invaluable in this wide spread, remote, and long duration drill.

### **Apparatus/Equipment**

A truck committee was assembled to specify, review proposals, and recommend a course of action to replace Engine 3 and Tanker 3. The committee spent countless hours researching trends, standards, products, and met with vendors. Four proposals were reviewed. The committee competitively ranked price, financial incentives, warranty, functionality, serviceability, and trade in value. The committee recommended the Rousenbauer model with a 1500-gallon tank and 1500-gpm pump. The Board of Selectman supported the committee's recommendation and authorized the purchase. Delivery is expected July 2020.

Bow Volunteer Fire Department Inc (Association) donated \$3,046 for the purchase of a new ATV trailer. Now both ATVs and the rescue sled can be hauled at the same time.

The department received a \$2,000 grant from NH Volunteer Firefighters Assistance fund, which was used to offset the cost of pagers and forestry clothing.

The 2001 era thermal imaging cameras were replaced in July. Members have been training with them and the newer technology and temperature sensors have been extremely useful on a variety of calls.

### **Fire and Public Health Compliance/Prevention**

This year the department focused on developing our safety outreach programs. The programs include CPR/1st Aid classes, Fire Extinguisher training, and Child Passenger Safety. We look forward to providing local businesses and groups these programs this coming year.

On duty personnel toured 3 businesses per month to create a Quick Access Plan per facility. The plans are kept on the apparatus and contain diagrams, locations of hazards, emergency procedures, and contact information. This process provides opportunity for staff to familiarize themselves with our local businesses resulting in safer and more efficient response.

Public Safety Education Sessions: 12

Plan Review and Consultations: 103

Inspections: 76

Investigations: 6

Oil Burner Permits: 12

Occupant Load Permits: 22

Brush Permits: 428

Misc. Permits (Blasting, Demo, Tents, Fireworks, Spec. Events): 8

### **Incidents**

Fires: 56

Emergency Medical Service: 654

Motor Vehicle Accidents: 80

Hazardous Conditions: 67

Service Calls: 153

False Alarms/False Calls: 186

Of the 1196 total calls 125 occurred simultaneously.

# FIRE DEPARTMENT AUXILIARY

**Judy Klotz, President**

**Candy Ricard, Secretary**

## MEMBERS

*Judy Klotz, President*

*Sandy Van Dyke, Vice President*

*Candy Ricard, Secretary*

*Julie Eaton, Treasurer*

*Velma Van Dyke, Sunshine*

The purpose of this organization is to provide assistance to the Fire Department at any time and in any way deemed advisable by the personnel of the Fire Department, the Fire Chief or deputies and the Fire Warden or deputies.

Membership is open to any person, eighteen years of age or over. Any person sixteen to eighteen years of age is eligible to be a junior member. Membership dues are two dollars (\$2.00) per year and fifty cents (\$.50) for members sixty-five years of age or older.

Meetings are held at the Bow Public Safety Building at 7:00 p.m. at the discretion of the President.

The auxiliary held five (5) meetings during 2019.

The group served breakfast and lunch at a mutual aid drill in January and the same at a protest held at the Merrimack Station (Bow Power Plant) in September. Fortunately, Bow did not have any fires that the Auxiliary needed to respond to. There was a second protest against the Merrimack Station which required serving food to the first responders.

The club donated one (1) Thanksgiving basket and a gift card for Christmas to the Bow Human Services Department. Also sent remembrances to sick and bereaved members and Fire Department personnel.

Guests are welcome at our meetings and new members are encouraged.

# POLICE DEPARTMENT

**Margaret M. Lougee** *Chief*

In 2019, Bow Police welcomed two Officers to our police family. David Nelson was hired, due to a retirement and Brian Morrill was hired to fill our newly acquired position. Detective/Sergeant Stacey Blanchette was awarded the Meritorious Service Award and Officer Matthew LeBlanc received Officer of the Year. Their dedication to the Town of Bow should be commended.

The department handled **10,959** Calls for Service generated by our Mobile Data Terminals (MDT in cruiser) and by County Dispatch. Total Arrests were **430**, some with multiple charges, consisting of **125** Felony, **327** Misdemeanors and **182** Violations. We completed **404** Incident/Offense reports and **38** individuals were indicted by a Grand Jury on **94** charges, through the Merrimack County Attorney's Office. The department drove approximately **128,096** miles.

ANIMAL COMPLAINTS .....	<b>202</b>	MOTOR VEHICLE LOCKOUT .....	<b>29</b>
ASSIST FIRE DEPT.....	<b>582</b>	OHRV COMPLAINT .....	<b>17</b>
ASSIST OTHER AGENCY .....	<b>277</b>	PAPERWORK SERVICE .....	<b>73</b>
BUILDING CHECKS .....	<b>229</b>	PARKING COMPLAINT/TICKETS.....	<b>79</b>
BURGLAR ALARM .....	<b>336</b>	PISTOL PERMIT APPLICATIONS .....	<b>65</b>
BURGLARY REPORT .....	<b>6</b>	POLICE INFORMATION CALL .....	<b>184</b>
CITIZEN ASSIST.....	<b>733</b>	ROAD HAZARDS/ WIRES DOWN .....	<b>86</b>
CRIMINAL MISCHIEF/VANDALISM .....	<b>27</b>	SEARCH WARRANT .....	<b>10</b>
CRIMINAL TRESPASS .....	<b>74</b>	SEXUAL ASSAULT REPORTS.....	<b>6</b>
DIRECTED PATROL .....	<b>1704</b>	SEX OFFENDER REGISTRATION .....	<b>18</b>
DOG NUISANCE .....	<b>18</b>	SHOTS FIRED COMPLAINT .....	<b>30</b>
DOMESTIC DISTURBANCE/ASSAULT.....	<b>20</b>	SUDDEN DEATH .....	<b>7</b>
DOMESTIC VIOLENCE ORDER .....	<b>20</b>	SUSPICIOUS ACTIVITY .....	<b>109</b>
DRUG INVESTIGATIONS.....	<b>24</b>	SUSPICIOUS PERSON .....	<b>186</b>
FOLLOW-UP TO CASES .....	<b>263</b>	SUSPICIOUS VEHICLE.....	<b>432</b>
FRAUD/BAD CHECK REPORT .....	<b>21</b>	THEFT REPORT .....	<b>43</b>
IDENTITY FRAUD REPORT .....	<b>13</b>	WALK AND TALK .....	<b>605</b>
JUVENILE OFFENSES .....	<b>87</b>	UNWANTED SUBJECT .....	<b>18</b>
LOST/FOUND PROPERTY .....	<b>40</b>	VACANT HOUSE/BLDG CHECK.....	<b>419</b>
MOTORIST ASSIST .....	<b>186</b>	VIN VERIFICATION.....	<b>47</b>
MOTOR VEHICLE COMPLAINT .....	<b>223</b>	VEHICLE OFF THE ROAD .....	<b>30</b>
MOTOR VEHICLE COLLISION .....	<b>119</b>	WARRANT CHECKS .....	<b>46</b>
MOTORIST ASSIST .....	<b>186</b>	WELFARE/ MENTAL HEALTH .....	<b>119</b>
MOTOR VEHICLE STOPS .....	<b>2772</b>	911 HANG UP CALLS.....	<b>112</b>

The Bow K-9 team had **14** requests for service, 6 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 an arrest and assisting in locating individuals during welfare checks. K9 Roxy and Sergeant Pratte enjoy meeting the community during K9 demonstrations, while showing off their skills. Roxy turned 7 years old on January 22, 2020. I'd like to ask for the support of the Town while we talk of Roxy's retirement and obtaining a new Bow Police K-9 in the near future.

During Global Climate week in September, the Bow Police Department responded, defended and protected Granite Shore Power-Merrimack Station, B&M Railroad and the Town of Bow from approximately 250 protest-



Photo credit Phil Goodacre

ers who were there as part of a Civil Disobedience. Bow Police along with mutual aid police departments, Bow Emergency Management/Emergency Operation Center, Bow Fire and fire mutual aid departments, Bow Public Works, Bow School Transportation and Homeland Security Emergency Management, handled this situation with no injuries, no property damage, along with arresting 66 adults and 1 juvenile for Criminal Trespass. In addition, NH State Police arrested 1 adult wanted on a warrant for illegal dumping and 1 adult for indecent exposure. This was a massive undertaking and with the commitment to the Town of Bow, it was handled flawlessly by all. This is a true testament to the professionalism and dedication Emergency Services/First Responders have for the Town of Bow.

Members of the Explorer Post and Police Association participated in numerous community events again this year. Walk a Mile in Her Shoes (WAM), Beards for Bucks, No-Shave November for Veterans, CHAD Hockey, Police Association Turkey Trot 5K, Special Olympics Fueling Dreams, Special Olympics Summer Games,



1st row L to R: Sgt. Phillip Lamy, Lt. Scott Hayes, Chief Margaret Lougee, Lt. Det. Stacey Blanchette, Sgt. Matthew Pratte, 2nd row L to R: Ofc. Matthew LeBlanc, Ofc. David Nelson, Ofc. Michael Murray, Det. Tyler Coady, 3rd row L to R Ofc. Phillip Goodacre, MPO Michael Sargent, Ofc. Brian Morrill and Admin. Asst. Stefanie Vogel (photo credit Eric Anderson)

Scouting for Food, Town Halloween party, Thanksgiving Baskets, voting days, Craft Fair, Concord Regional Crimeline Golf Tournament, Chief's Association Golf Tournament, Town Tree Lighting, Blood Drives and Operation Santa Claus.

The Police Department continues to provide community service initiatives with active ATV patrols, Seatbelt Enforcement, Speed Enforcement, Drug Take Back initiatives, Rape Aggression Defense (RAD), Operation Call-In, VIN verifications, vehicle lockouts, fingerprinting, weapon storage in coordination with Counseling on Lethal Means (CALM), Vacant House/Building Checks, representative on the Concord Regional Crimeline, National Coffee with a Cop, community trainings and Protect our Town Campaign, which encompasses Neighborhood Watch.

Bow 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**

In 2020, you will begin to see Officers wearing an outer carrier cover over their uniform, called a Load Bearing Vest (LBV). This change in uniform will assist members with taking the weight of their duty belt and moving it upward onto the LBV assisting in officer wellness and better placement of our "tools".

I would like to thank the citizens of Bow, Board of Selectman, Town Manager, Department Heads, the members of the Bow Police Department and their families for the support throughout the year and I look forward to 2020. Take Care and Stay Safe. **If you See Something, Say Something.**



# Community Organizations

**The Bow Rotary Club hosted its Annual Car Show  
In a large open field just off of South Street on May 18, 2019**

# Community Organizations

## BOW OPEN SPACES, INC.

**Harry Hadaway** *President*

### MEMBERS

Harry Hadaway, *President*  
Frank Boucher, *Treasurer*

Eric Thum, *Secretary*

Bob Lux, *Past President*

Ken Demain, *Stewardship*

Martin Murray, *Public Relations*

Bob Dawkins, *Membership*

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.

Bow Open Spaces currently monitors 1,965 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.

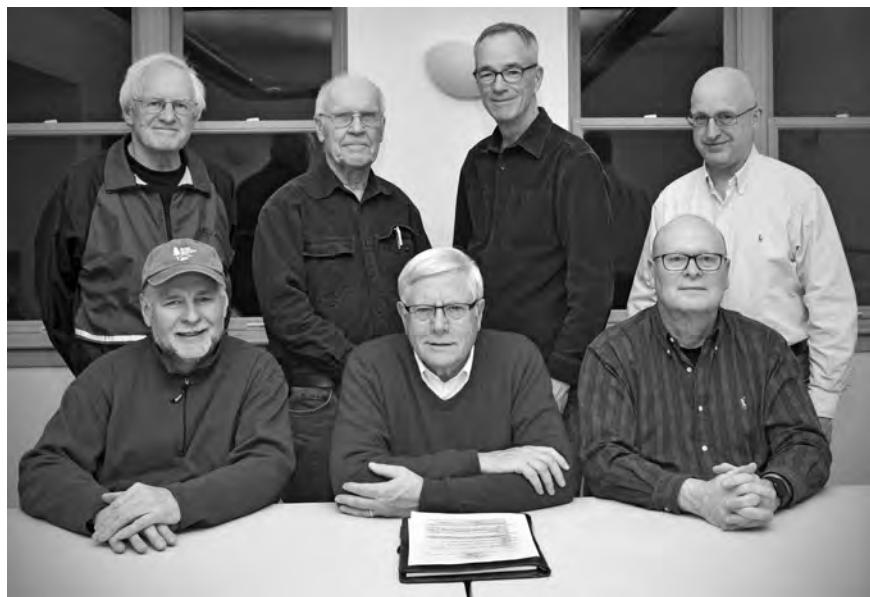
### Town Forest Hiking & Mountain Bike Trails

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: [bowopenspaces.com](http://bowopenspaces.com).

*Hammond Nature Preserve & Walker Forest*, 352 acres, 7 miles of trails. Kiosks & parking at Branch Londonderry Turnpike plus Dunbarton Center Road. Highlights: pond with heron nests and beaver lodge, waterfalls, historic cemetery.

*Knox & School Town Forest*, 318 acres, 9 miles of trails. Kiosks & parking at Knox & Robinson Roads. Highlights: vernal pools & brooks.

*Nottingcook Town Forest*, 771 acres, 5.8 miles of trails. Kiosks at South Bow & Woodhill Hooksett Roads. Highlights: panoramic views from Great Hill & Woodbury Outlook, waterfalls & beaver ponds.



Seated L to R: Bob Dawkins, Harry Hadaway, Eric Thum. Standing L to R: Bob Lux, Ken Demain, Martin Murray, Frank Boucher.

### Trail Care Days

Our Trail Committee members led very successful Trail Care Days in the spring and fall of this year. Trail work included brush trimming, stick removal & surveying for future trail work. If you would like to participate in next year's Trail Care Days email [trails@bowopenspaces.com](mailto:trails@bowopenspaces.com) for details.

### Local Youth Provide Big Assist

Many thanks to members of the Church of Jesus Christ of Latter-Day Saints Youth Group who pitched in October 12, 2019 on some important trail work. About 20 members of the group worked in both the Walker

Forest and the Nottingcook Forest. In Walker Town Forest, materials for a bridge were carried to a site on the Rookery Trail. In the Nottingcook Town Forest, on Great Hill, the youth carried in 4 x 4 and 6 x 6 timbers to construct a small bog bridge over a perennial wet spot under the direction of Bob Dawkins.

### New Trail Signs & Bridge

Thanks to financial support from the Bow Conservation Commission and volunteer help from Jim Jensen, Hilary Warner & Harry Hadaway we have completed installing trail signs on the new trails in the Walker Town Forest. Thanks to Jim Jensen for constructing and installing a bridge over a brook on the Rookery Trail.

### A New 16 Acre Conservation Easement

Developer Jeffrey Knight recently purchased a 23.7 acre tract of land off White Rock Hill Road and has deeded to Bow Open Spaces a conservation easement on a 16.2 acre portion. This 16.2 acre lot is contiguous with another 42 acre Bow Open Space conservation easement known as the Boucher Lot which fronts on Bow Center Road. The combined conservation easements total 58.2 acres.



### Backcountry Rescue Drill

Many Bow organizations came together on January 27, 2019, to participate in a wilderness search and rescue drill. Planning for the day was months in the making and grew from fire and police department concerns that someday there will be an emergency in the woods and a desire to be adequately prepared for it. Bow Open Spaces played a key role by developing a master map of all known trails in town. As part of the drill, rescue personnel from Bow, Dunbarton, Hopkinton, and Pembroke helped the Scouts carry a person in a litter from where he was found to the Eagle Trail in the Walker Forest. The rescuers were met by wide track utility vehicles which took the person back to the Old Town Hall.

### 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," Bow Open Spaces 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 or [facebook.com/bowopenspaces](http://facebook.com/bowopenspaces).

### 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).

## BOW COMMUNITY MEN'S CLUB

**Charlie Griswold** *Secretary*



Courtesy of the Men's Club.

Board Member Colleen Hunter and club members. Our thanks also goes to Dave Cook for drawing each Day's prize.

Sadly, in January we lost long time member and friend Joe Brigham. His skill in the kitchen, and his smile and quick wit will be missed, for sure.

Several of us worked with the Bow Rotary Club to clean, repair, and paint the kitchen and cabinets at the Old Town Hall. We also sorted out dishes, cutlery, and utensils thanks to Janis Kuch.

Over 60 members and guests enjoyed the Annual Valentines Ladies Night with lots of food and music by the CJ Poole Combo.

This year's Citizen of the Year was presented at Town Meeting to Mr. Glenn Dugas for all his work as a volunteer coach of three different sports, a building committee member for the new Public Safety Complex, as well as, lending his expertise as a contractor to be an active consultant for this project. Well done Glenn.

Vice President Dik Dagavarian has filled in most admirably for President Rich Oberman who, in his capacity as Colonel in the Army National Guard has been on temporary duty in Newport Rhode Island. Dik is also in charge of ever-growing Flags Across Bow Program, with now almost 200 families participating. For each of the national holidays we place a flag near the subscriber's driveway where it flies for three days. We now have a total of eight crews placing the flags.

The results of our fundraising became reality with the ordering of a brand-new storage building to be placed at the Old Town hall on a pad prepared by the Public Works Department. Also, at the Old Town Hall, Matt Bailey and Tim Morrison fabricated a handicap ramp, and step with landing. Public Works added a new entry door to complete the project.

It seems our fundraising projects are ongoing – the need and demand for our resources is always there. This year in April, we voted to team up with the Draft Bar to Sponsor Gaming Nights in return for a portion of the profits. In April, we also had our Annual Chili Cook Off, this year's winner was Geof Cmar. That same evening, we were treated to a talk by Jane Kelly, a Raptor Rescuer who brought four of her charges to the meeting. She brought each bird to all the tables for up close looks. The club voted her a considerable sum of money to aid in her work.

In May, the weather smiled most favorably on us on Memorial Day, and over 500 people participated in the solemn ceremony at the Town Pond and Gazebo. Our keynote speaker was Shawn Buck Col. USA (Ret.) who

As in years past the new year for us started early on New Year's Day with our famous New Year's Breakfast/Brunch cooked and served up by our dedicated crew. It was reported that no one left hungry and as always, any leftover food was donated to the McKenna House Homeless Shelter in Concord. January also saw up actively working to finally create a permanent home for our supplies and utensils. A Pancake Breakfast, Spaghetti Supper and most importantly a prize calendar for each day of February 2019, overseen by Select Dave Cook for drawing each Day's prize.



Courtesy of the Men's Club.

is Director of the New Hampshire Veterans Cemetery. At the conclusion of formalities, everyone was invited to join us for a cookout with all the fixings.

Still busy in June, this year we were able to award two \$1,000 scholarships to deserving Bow High School Seniors. Martha Rae the school guidance counselor helped us select the recipients.

Our activities continue throughout the year, including scouting scholarships for girl scout projects like the trash can covers at the Bow Community Center, and Eagle Scout seed money. One of our later projects was the support for Bow High School Robotics.

We provided meals for the Town Employees Recognition Cookout and the Volunteers Cookout, and the ham and bean dinner for the Bow Heritage Commission.

We were heavily involved in supporting the Parks and Recreation Halloween Party, the Police Department Turkey Trot, the Tree Lighting and the Firemen's dinner. We continue to support all the other departments and clubs, including Public Safety, Girl Scouts, Boy Scouts, Cub Scouts, Explorers, Pioneers Snowmobile Club, Rotary and Garden Club. We also participate in the roadside clean up twice a year covering about eight miles of road.

The Bow Community Men's Club is an open membership to any area man over 18 years of age. We currently have members from Bow, Concord, Dunbarton, Pembroke, Sanbornton, and Chichester. We meet the fourth Thursday of each month; we welcome visitors and new members.

# BOW GARDEN CLUB

**Lorraine Dacko** *President*

## MEMBERS

Lorraine Dacko, *President*

Michelle Bailey, *1st Vice President*

Keryn Anderson, *2nd Vice President*

Lory Attalla, *Co-Secretary*

Lisa Richards, *Co-Secretary*

Sharon Pearce, *Treasurer*

The Garden Club usually has membership meetings on the second Monday of the month at Old Town Hall starting at 6:00 p.m. with a social time, a program and a meeting.

The month of April 2019 started our membership meetings with program presenter Rachel Maccini on “Insects in Your Landscape...Friend or Foe”. Identifying these pests is often the crucial step towards solving a problem and providing safe controls and/or treatment. We instituted a new program called Penny Pines. Money collected

goes to a conservation project to reseed forests. Once we collect \$68, seeds will be planted and we can select the area for planting.

May brought our second presenter of the year, Fiona McKenna of The Manchester Garden Club. Fiona’s program was “Daylilies...a Love Affair”. Memorial Day weekend was our Plant Sale and was a very successful day. The children enjoyed planting pots of flowers and vegetables to take home and grow. Wreaths were crafted for the Memorial Day ceremonies.

Bev Gamlin, a member of our club, helped us create our own piece of garden art, “Art in the Garden”.

She is an artist using a variety of mediums. We also gave a scholarship of \$800 to a Bow High School graduate. A display, at The Baker Free Library for National Garden Week, gave children a chance to plant seed pots to take home and see them develop into flowers or vegetables-a great learning experience.

Each year in July we have a Meeting, Progressive Dinner and Garden Tour all in the same evening. Good food and beautiful gardens to admire, what more could you want. The Fire Dept. deserves a big thank you for helping The Garden Club during a water pump failure at Rotary Park. We really appreciated all the help with watering.

We do not have a meeting in August but have co-hosted “Books in Bloom” with the Baker Free Library. Books are chosen and a floral arrangement is crafted for all to view at the Baker Free Library.

In September our planned presenter was ill, so member Keryn Anderson stepped in to show a power point on the Designer’s Guild and their many designs created.

“Viticulture Wine & Taste” presented by Nikki Habif. Viticulture, the culture of cultivation of grapevines and grape growing. The Halloween party at Bow High School was enjoyed by the children with a pumpkin decorated table and candy. The Garden Club had several members walk in the “Making Strides Against Breast Cancer Walk” and the Garden of Hope was replanted with pink chrysanthemums and in the Spring will be planted with pink petunias.

Kevin Bragg presented “Green Thumb in the Whitehouse” for our November meeting. Take a journey through time at 1600 Pennsylvania Ave., horticulture history behind the “Executive Residence”. The Pajama Program collected many books and pajamas for families that needed warm pjs for the winter. Bow Family Services were gifted eight \$25 gift cards for families in need. The Poinsettia fundraiser sold over 300 plants this year, for a best ever year. Once again, the gazebo was dressed in finery this year with wreaths.

December started with the Greens Workshop and members decorated wreaths and swags for the town of Bow. Our Annual Meeting and Brunch ended the 2019 season for The Bow Garden Club. Our next member meeting will be in April 2020. [www.bowgardenclub.org](http://www.bowgardenclub.org)

## BOW ROTARY CLUB

**David Scanlan** President

The Bow Rotary Club is a community service organization that, along with members from Dunbarton, work to benefit our surrounding community. We meet every Friday morning at 7:30 a.m. in the Old Town Hall, and usually hear from a guest speaker of interest to the community. Breakfast is served for members and speakers. Anyone interested in learning more about the Rotary Club should feel free to attend.

Over the past year, the Rotary Club has provided scholarships in excess of \$22,000 for local students; camp sponsorships for local children; conducted the summer concert series featuring local bands at the "Gazebo" on Sunday evenings; cleaned up trash along Route 3A in the spring and fall; helped the Bow Garden Club with the maintenance of Rotary Park; provided books to our local schools and libraries; conducted a speech contest for high school students; and participated in some one-time projects that benefit the community.

Internationally, the Bow Rotary Club supports efforts; in Honduras to provide medical attention and school facilities to populations in need; clean water projects generally around the world; and Rotary International's efforts to completely eradicate polio.

To help fund these efforts, the Bow Rotary Club conducts: an annual scholarship auction in the fall, the Rotary Car Show in May, and Christmas tree sales after Thanksgiving. These events are well attended and a great deal of fun. More information can be found at [bowrotary.org](http://bowrotary.org) or look us up on Facebook.



Again this year, the Bow Rotary Club hosted its annual Car Show to raise money for local Town projects. *Photo by Eric Anderson*



Attendees at this year's Annual Scholarship Auction place their bids during the silent auction portion to help raise scholarship money for 10-15 deserving Bow students. *Photo by Eric Anderson*

## BOW YOUNG AT HEART CLUB

**Barbara Francis & John Violette** *Secretary*

### MEMBERS

Ray Johnson, *President*

Ken Ball, *Vice President*

Natalie Lagasse, *Treasurer*

Barbara Francis & John Violette, *Secretary*

Irene Muir, *Member at Large*

The purpose of this association is to be of service to others, community participation and social get-togethers. We are a non-profit, non-sectarian and non-partisan group. Membership is open to any person over fifty-five years of age. It is a great place for seniors to get together and to get to know each other and our town. You will only be a stranger once – and only for a few minutes. Membership dues are still only \$15 per year for residents of Bow and \$25 for others.

We meet at the Community Building at 11:30 AM on the second and fourth Wednesday of each month from March through October and on the second Wednesday from November through February. The format we generally use is to bring your own brown bag lunch and beverage at 11:30, with dessert provided by club members. We usually have a speaker or entertainment from 30 minutes to an hour followed by a business meeting, which concludes by 2 PM.

Speakers last year included Kevin Skarupa, WMUR weatherman; Maria Colby Wings of Dawn Bird and Wildlife Rehab Center; Bow Police with canine Roxie; Bow Fire and Rescue; NH Fish and Game/Bobcats; Concord VNA on aging health; New Hampshire Humanities To Go programs Yankee humorist, Rebecca Rule “That reminds Me of a Story”; and folklorist, Jeff Warner “Banjos Bones and Ballads”.

Royal Tours, Lee, NH, sets up tours and excursions for our members from March through December. Some examples of trips we enjoyed this past year are a St. Patrick’s Day bus trip to Venus De Milo in Swansea, MA for corn beef and cabbage and Irish entertainment; York, ME for lobster and entertainment; Buffet Cruise aboard Beauport Princess in Gloucester, MA; 3 days and 2 nights in Lake Placid, NY; a tour of Castle in the Clouds and visit to the Moulton Farm in Moultonborough along with lunch at Hart’s Turkey Farm restaurant in Meredith; and a “White Mountain Christmas” featuring Jose Duddy at the Indian Head Resort in North Woodstock, NH.

We hope you consider joining our group so we can get to know you.



Photo Credit Young at Heart

# BOW YOUTH FOOTBALL

**Shawn Lover** President

## BOARD OF DIRECTORS

Shawn Lover, *President*

Tom Ouellette, *Vice President*

John Wheeler, *Treasurer*

Kevin Kimball, *Secretary*

Jeff Doward

Ken Bliss

Rick Hink

Lee Kimball

Shawn Mullen

Jeff Rain

Carl Brown

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 2019 program comprised of three teams representing (3rd, 4th, 5th, 6th, 7th, and 8th grades) with a

total of 70 players and 16 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 1 win, 7 losses; the 5th – 6th Grade team ended its season with a record of 5 wins and 4 losses; and the 7th – 8th grade Varsity team ended its season with a record of 4 wins and 5 losses.

The BYF Board of Directors are indebted to the numerous corporate sponsors, the Bow High School for the use of the game field and concession stand, Granite Shore Power 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 2020 season will open in April and all registration is done online. No mailed forms required. Go to our website at [bowyouthfootball.org](http://bowyouthfootball.org) to access registration forms under documents.

**GO BULLDOGS**

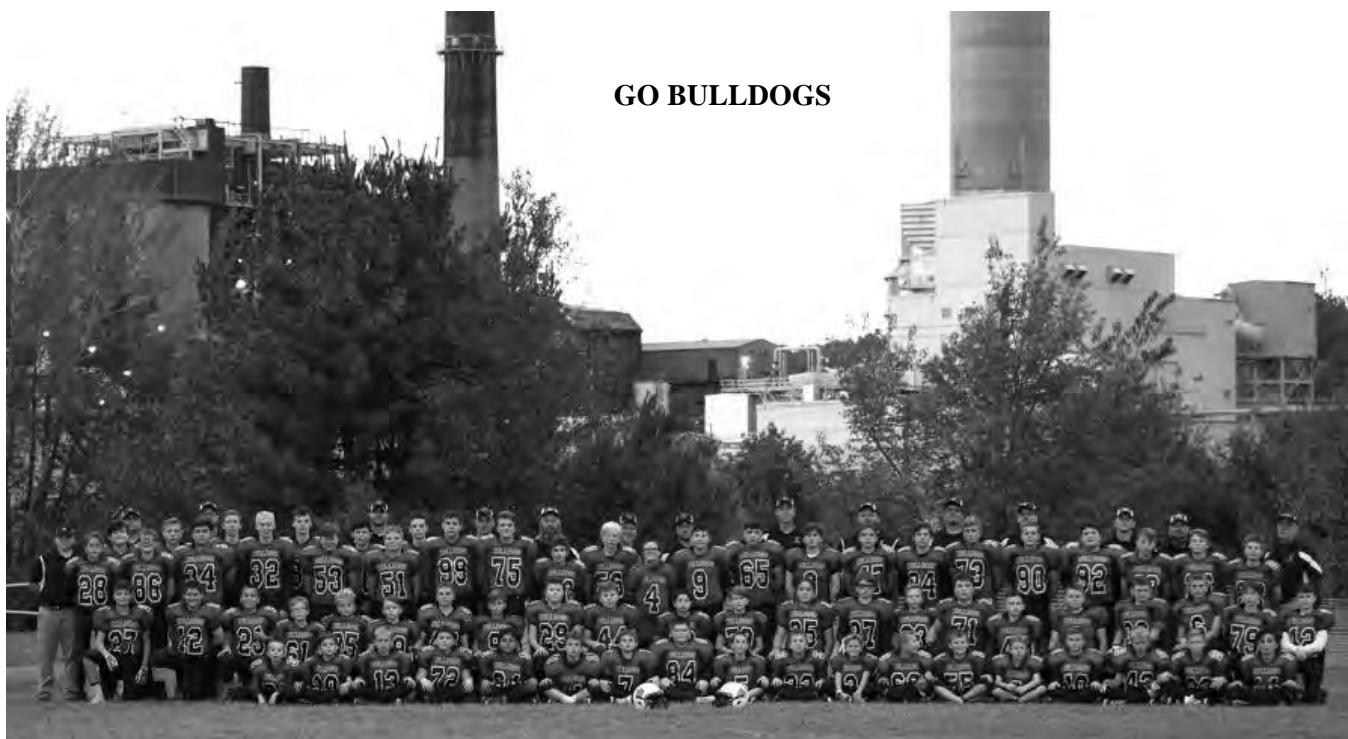


Photo courtesy Bow Youth Football

## BOW ATHLETIC CLUB

**Brice Larrabee** President

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 45 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>



*Photo credit Bow Athletic Club*

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, e) funding efforts to improve drainage at Hansen Park, among others.

BAC also contributes other community projects including 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.

#### **Bow Athletic Club Board of Directors**

President.....	Bryce Larrabee
Vice President.....	Mark Zerba
Secretary.....	Brian McKeen
Treasurer.....	Brian Kelso
Chief Information Officer.....	Natasha Tinkhof

#### **Board Members at Large**

##### **Chairpersons**

Basketball	Bryce Larrabee
Baseball	Mark Nadzan
Softball	Robyn Malone
Field Hockey	Robyn Malone
Soccer	Brian McKeen
Lacrosse	Kate England

Mark Murray
Jack Reardon
Jon Clark
Bill Scull
Don Hubbard
Jared Bland



*Photo credit Bow Athletic Club*

# BOW PIONEERS SNOWMOBILE CLUB

**Mike Perry** *President*

## MEMBERS

Mike Perry, *President*  
Steve Conway, *Vice President*  
Dave Curcio, *Secretary*  
Denise Mayette, *Treasurer*  
Dan Weed, *Trail Administrator*  
Mark Dube, *Trail Master*

This year we were busy as usual 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 and board, trail and general meetings and the list goes on.

Our fundraisers were very successful this year especially our annual mum sale. Thanks to everyone who came out to buy mums to help support the club. We also held our annual swap flea market/open house at HK Powersports in Hooksett. This year the weather cooperated and we had an excellent turnout for the event. Jim Whalley owner of HK and local Bow resident always has been very supportive of our club and really goes above and beyond for us. Thanks to all who came out for the event and the volunteers who made it happen. The club also is involved in the annual Toys for Tots sponsored by The ATV Club of New Hampshire and HK Powersports. This event was held at Bear Brook State park in Allenstown and the turnout was tremendous. It is our 3RD year doing this event and it feels great to be part of something that brings so much joy to the kids on Christmas Day.

We had some big bridge projects this season once again. Eleven total bridge projects with two of them being complete rebuilds! These projects were challenging, and the effort put in to get materials out to multiple locations sure can be difficult, but our dedicated volunteers always get the job done. Thanks to our trail Master Mark Dube for coordinating and working hard to make all of these bridge projects happen. I also would like to say a special thanks to all the other club volunteers who consistently dedicate their time on our trails. Jim Dimmick, Ray Cote, Dan Weed, Ryan Moffett, Steve Conway, Jason Dower, Brian Ellis, Andy Foote, and Ian Smith. Thanks to all of you, and others I am probably forgetting to mention.

With all of the work we did this Fall we are looking forward to a good season of riding our local trails. We did receive some early snow in December but just not enough to work with our groomers. The official beginning of the snowmobile season in the State is December 15th. Up in the North country snowmobiling has not begun yet as of December 31st, while I am writing this. We hope to see trails opening for January 1st in the North Country so we can get some riding in. We can only hope for more snow going into January and February.

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 [bowpioneers.org](http://bowpioneers.org) for more details.

Thanks for your continued support for the Bow Pioneers! Enjoy the trails and be safe!



*Photos courtesy of  
Bow Pioneers Snowmobile Club*



## BOW SOCCER CLUB

### MEMBERS

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

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 2019 season we had approximately 124 players. For the Fall 2019 season we had approximately 164 players playing on 12 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.



# BOW BOY SCOUTS OF AMERICA - PACK 75

## SCOUTS BSA TROOP 75

**Jim Weber** Scoutmaster

**Elizabeth Muller** Scoutmaster

**Vic Carbonneau** Scoutmaster



Courtesy of the Boy Scouts.

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, 16 scouts attended either day or overnight camp at Camp Carpenter. Other overnight trips included the Fall Blast, the Seacoast Science Center, and Fishercat Stadium. Scouts also had a great time building and racing cars in the annual Pinewood Derby in March, hosting the Annual Kids Fishing Derby in May, and testing Scout skills at the Chuckwagon Derby in October.

High points of the past year for Troop 75 included a BSA high adventure wilderness canoe trip to Northern Tier, multiple weeks of summer camp at Camp Hidden Valley, , a snowshoe hike to an AMC hut, indoor rock climbing, the annual yard sale, Scouting for Food, and numerous service projects including roadside clean up with the Bow Men's' Club.

Please join us in congratulating Parker Richardson, Tyler Smart and Coleman Lull Plummer for earning Scouting's highest rank, Eagle Scout. These fine young adults worked hard learning, leading and serving their fellow scouts and community.

Pack and Troop 75 would like to thank the many volunteers who make scouting possible and 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.



Courtesy of the Boy Scouts.

Our units would like to thank you for everything you have done to support us:

- During the Cub Scout Fall Fundraiser, you purchased over \$10,000 of popcorn to help fun Scouting events and activities.
- In the annual Scouting for Food campaign, you donated 11,445 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 8:45 PM. More information about Pack or Scouts BSA boys or girls units can be found at [bowscouts.org](http://bowscouts.org).



Courtesy of the Boy Scouts.



# Vital Records and Resources



*“I learned that George Washington Wheeler built the town church.”*  
Gracie, 3rd Grade, BES

# BIRTHS

## Bow Resident Birth Report 01/01/2019-12/31/2019

Department of State, Division of Vital Records Administration

Child's Name	Birth Date	Birth Place	Father's/Partner's Name	Mother's Name
GOVE, GWENYTH ELIZABETH	01/07/2019	DOVER NH	GOVE, KAITLIN	GOVE, KAITLIN
WILLIAMSON, BENNETT PETER	01/10/2019	CONCORD, NH	WILLIAMSON, JOSHUA	WILLIAMSON, MEGHAN
ROSSMEISSL, BODHI KAI STEWART	02/24/2019	CONCORD, NH	ROSSMEISSL, STEVEN	ROSSMEISSL, KAYLA
BRYANT, BROOKS ROBERT	03/01/2019	CONCORD, NH	BRYANT, JASON	BRYANT, NICOLE
GRENIER, ELAINE JOSIE	03/06/2019	CONCORD, NH	GRENIER, ANDREW	GRENIER, KIMBERLY
LANGLOIS, MADELYN IRENE	03/08/2019	CONCORD, NH	LANGLOIS II, CHARLES	LANGLOIS, CHRISTINA
SANDLIN, RAELEIGH MAY	03/14/2019	CONCORD, NH	SANDLIN, BRENDON	SANDLIN, KAYCEE
PIKE, EMILY MAE	03/22/2019	CONCORD, NH	PIKE, ERIK	PIKE, KATELYN
JOHNSTON, AVA MAY	03/31/2019	CONCORD, NH	JOHNSTON, RYAN	MADDOX, MICHELLE
MALONE, OLIVER JAMES	04/05/2019	CONCORD, NH	MALONE, JUDSON	MALONE, ROBYN
FRESE, LUCY ESTHER	04/13/2019	CONCORD, NH	FRESE, ZANE	ALLISON, NICOLE
AUDLEY, GREYSON JESSUP	04/20/2019	CONCORD, NH	AUDLEY, ADAM	AUDLEY, JAIMY
BARKER, AMELIA ROSALEY	05/13/2019	CONCORD, NH	BARKER III, WAYNE	WELCH, CHELSEA
LIU, SOPHIA JI-HAN	05/17/2019	CONCORD, NH	LIU, SHENG	LI, WEIYANG
COPADIS, NICHOLAS JOHN	05/25/2019	CONCORD, NH	COPADIS, NICHOLAS	COPADIS, ASHLEY
RETTKE, MARGARET ELIZABETH	06/08/2019	NASHUA, NH	RETTKE, CASEY	RETTKE, KARYNE
CALLAHAN, AUDREY FAYE	06/12/2019	CONCORD, NH	CALLAHAN III, EDWARD	JOHNSON, HOLLY
PIERCE, CHARLES MATTHEW	06/26/2019	NASHUA, NH	PIERCE, MATTHEW	PIERCE, AMANDA
BUSHWAY, JAMESON MICHAEL	06/27/2019	CONCORD, NH	BUSHWAY, ALEXANDER	CHENEY, KATELYN
CHENEY, NOLAN REID	07/07/2019	CONCORD, NH	CHENEY, CHRIS	MCELRONE, KIERA
MCELRONE, RYAN JOSEPH	07/11/2019	MANCHESTER, NH	MCELRONE JR, PAUL	GOGUEN, JENNIFER
GOGUEN, ARCHER JAMES	07/25/2019	CONCORD, NH	GOGUEN, KALVIN	CURTIN, JESSICA
CURTIN, CONNOR JOSEPH	07/26/2019	CONCORD, NH	CURTIN, JOSEPH	OSTERLOH, THERESA
OSTERLOH, TULLY DEGEN	07/30/2019	MANCHESTER, NH	OSTERLOH, MARTIN	OSTERLOH, THERESA
BROWNING, COOPER KINGWILL	07/30/2019	MANCHESTER, NH	BROWNING, MICHAEL	BROWNING, CARLY
FLETCHER, GWENDOLYN LINARIA	08/02/2019	MANCHESTER, NH	FLETCHER, JOHN	WEISS, REBECCA
MANLY, SCARLETT EMMA	08/08/2019	CONCORD, NH	MANLY, JAMES	MANLY, SARA
MOUNTAIN, EMBER SKYE	08/10/2019	LEBANON, NH	MOUNTAIN, ALEXANDER	WEYER, JESSICA
SMITH, CALEB THOMAS	08/16/2019	MANCHESTER, NH	SMITH, BRANDON	SMITH, CHELSIE
DELLAVA, LEVI JOSEPH	08/22/2019	CONCORD, NH	DELLAVA, JOSEPH	DELLAVA, CHERISH

**BIRTHS**  
**Bow Resident Birth Report 01/01/2019-12/31/2019**  
*Department of State, Division of Vital Records Administration*

Child's Name	Birth Date	Birth Place	Father's/Partner's Name	Mother's Name
SWEENEY, CARTER MUSE	08/26/2019	LEBANON, NH	SWEENEY, CALE	SWEENEY, KRISTEN
WARMOTH, AVERY MUNIZ	08/28/2019	CONCORD, NH	WARMOTH, JOSHUA	MUNIZ, CHRISTINA
CHEPULIS, CALEB GARY	09/04/2019	CONCORD, NH	CHEPULIS, MASON	URIE, LAURA
KLIMOVA, ALEXANDRA ARSENIEVA	09/08/2019	CONCORD, NH	KLIMOV, ARSENIV	KOBIKOVA, MARIA
ERICKSON, GUNNAR SCOTT	09/12/2019	MANCHESTER, NH	ERICKSON, ARTHUR	ERICKSON, NATALIE
OMEROVIC, EYUB	09/22/2019	CONCORD, NH	OMEROVIC, ASMIN	OMEROVIC, SAMIRA
MCCAHAHAN, CAROLINE JAMES	09/27/2019	NASHUA, NH	MCCAHAHAN, KEVIN	MCCAHAHAN, SARA
ALDEN, LEONNE EXOTIN SHEM	10/19/2019	CONCORD, NH	ALDEN, ZACHARY	PATTEN, DESIREE
MARSTON, OLIVER HENRY	10/26/2019	CONCORD, NH	MARSTON JR, PETER	MARSTON, BETHANY
DUBE, LAYLA RAE	10/26/2019	MANCHESTER, NH	DUBE, SEAN	DUBE, STEFANIE
SAVOY, ISABELLE ELIZABETH	11/12/2019	MANCHESTER, NH	SAVOY, JOSHUA	SAVOY, ASHLEY
BETTERIDGE, GUENEVERE FLORENCE	11/22/2019	CONCORD, NH	BETTERIDGE, THOMAS	BETTERIDGE, STEPHANIE
MURPHY, ELEANOR ELIZABETH	11/26/2019	CONCORD, NH	MURPHY, BRIAN	MURPHY, DANIELLE
FRENETTE, SONIA ELENA	12/19/2019	CONCORD, NH	FRENETTE, ALLAN	DOMINGUEZ, MARIANA
PIETRANGELO, MIA ROSE	12/23/2019	MANCHESTER, NH	PIETRANGELO JR, JONATHAN	PIETRANGELO, EMILY
ONEIL, SKYLAR KEENE	12/29/2019	MANCHESTER, NH	ONEIL, MICHAEL	ONEIL, DIANA

Total number of records 46

## MARRIAGES

### Bow Resident Marriages Report 01/01/2019-12/31/2019

Department of State, Division of Vital Records Administration

Person A's Name and Residence	Person B's Name and Residence	Town of Issuance	Place of Marriage	Date of Marriage
MARGESON, MARYANN BOW, NH	GLYNN, TIMOTHY M BOW, NH	BOW	MANCHESTER	02/09/2019
PIKE, SARAH M BOW, NH	PRESUTO, THOR J BOW, NH	BOW	BRETTON WOODS	02/23/2019
ULRICH, CHRISTOPHER G BOW, NH	SMITH, KENDYL C BOW, NH	BOW	BOW	02/27/2019
RIVERA, ZION F BOW, NH	ELDER, KELLEY M BOW, NH	CONCORD	MERRIMACK	05/12/2019
WHEELER, LAURYN T BOW, NH	LAHEY, BRIAN D MANCHESTER, NH	BOW	CHICHESTER	06/07/2019
CROWLEY, MICHELLE K BOW, NH	FLORENCE, NICHOLAS J BOW, NH	BOW	MILFORD	06/15/2019
NICHOLS JR, EDWARD J BOW, NH	CESARINI, CHARLENE A BOW, NH	BOW	CONCORD	06/22/2019
LOYND, ALINA A BOW, NH	WITTHAM, TRAVIS F BOW, NH	BOW	ALTON BAY	07/13/2019
WELCH, CHELSEA A BOW, NH	BARKER III, WAYNE J BOW, NH	BOW	BOW	08/02/2019
SCHLICHTER, MARGO B BOW, NH	PARKER, TYLER S BOW, NH	BOW	NORTH CONWAY	09/07/2019
WINSLOW, JOHN P BOW, NH	MURRAY, SUSANA M CONCORD, NH	CONCORD	BOW	09/29/2019

# MARRIAGES

## Bow Resident Marriages Report 01/01/2019-12/31/2019

Department of State, Division of Vital Records Administration

Person A's Name and Residence	Person B's Name and Residence	Town of Issuance	Place of Marriage	Date of Marriage
BEAULAC, CRAIG R BOW, NH	VASSILLION, BRIANNA I BOW, NH	BOW	DALTON	10/05/2019
CROLEY, REBECCA M LONDONDERRY, NH	ALFORD, ZACHARY W BOW, NH	LONDONDERRY	NASHUA	10/05/2019
MALONEY, ERIN J BOW, NH	SMITH, JASON T BOW, NH	BOW	ANDOVER	10/12/2019
DENNIS, NICOLE D BOW, NH	NELSON, CORY J BOW, NH	BOW	TILTON	10/12/2019
STUART JR, WILLIAM C BOW, NH	LESSARD, CHEYENNE K BOW, NH	BOW	BOW	10/25/2019
RANDALL, PAUL S BOW, NH	WALTERS, JOYE E BOW, NH	BOW	BOW	11/23/2019
BASTIAN, BRYNN M BOW, NH	HANSON, IANS BOW, NH	BOW	HART'S LOCATION	11/23/2019
PROVENCHER, ALEXANDER M BOW, NH	ANDREWS, KAITLYN M BOW, NH	BOW	CONCORD	12/14/2019

Total number of records 19

## DEATHS

### Bow Resident Death Report 01/01/2019-12/31/2019

Department of State, Division of Vital Records Administration

Decedent's Name	Death Date	Death Place	Father's/Parent's Name	Mother's/Parent's Name Prior to First Marriage/Civil Union	Military
NICHOLSON, ELIZABETH	01/30/2019	BOW	EMERY, RICHARD	LORD, CLAIRE	N
CHAMPAGNE, ALICE	03/02/2019	BOSCAWEN	HAMMOND, OLIVER	GAGNON, MARION	N
RAINEY, PATRICIA	03/07/2019	CONCORD	SOSNOWSKI, ANTHONY	BRIGGS, BARBARA	N
WILSON, ELIZABETH	03/09/2019	BOW	NICKLUS, MICHAEL	IVANOVICH, CATHERINE	N
PROULX, RONALD	03/25/2019	CONCORD	PROULX, CONRAD	WALLACE, MYRA	N
LADD SR, HENRY	03/30/2019	BOW	LADD, CHARLES	LEIGHTON, ELLEN	N
ALLEN, PAULINE	03/31/2019	BOW	MARTEKA, ANTHONY	NOVAK, MARY	N
HOGAN, CAROL	04/08/2019	CONCORD	LOMBARDI, JOSEPH	VIGNONE, MARY	N
LACOURSE, PAUL	04/10/2019	CONCORD	LACOURSE, RICHARD	GABBERT, HANNELORE	N
REEDER, WILLIAM	04/10/2019	BOW	REEDER, EDWARD	HEAL, FLORENCE	Y
SOBOZENSKI, TIMOTHY	04/26/2019	BOW	SOBOZENSKI, THEODORE	NARKIS, CYNTHIA	N
FRANCOEUR, MARGARET	05/01/2019	CONCORD	COSTAS, CHARLES	GILGILLAN, LILA	N
MAHONEY, JOSEPH	05/07/2019	CONCORD	MAHONEY, JOSEPH	UNKNOWN, MARIAN	N
BRAGDON JR, CARLYLE	05/09/2019	CONCORD	BRAGDON SR, CARLYLE	SCOTT, SARAH	Y
KLICK, ERIC	05/14/2019	CONCORD	KLICK, ERIC	DUMORE, EVA	Y
BLAKENEY, GORDON	05/17/2019	BOW	BLAKENEY, ORA	ROBERTSON, NANCY	Y

# DEATHS

## Bow Resident Death Report 01/01/2019-12/31/2019

Department of State, Division of Vital Records Administration

Decedent's Name	Death Date	Death Place	Father's/Parent's Name	Mother's/Parent's Name Prior to First Marriage/Civil Union	Military
JOSLIN, DAVID	05/30/2019	CONCORD	JOSLIN, CHARLES	KIMBALL, MARY	Y
COLE, DAVID	06/14/2019	CONCORD	COLE, JAMES	SCHWINDERMAN, MARGARET	N
FLATTERY, EDWARD	07/09/2019	BOW	FLATTERY, FREDERICK	ST LAURENT, JEANETTE	N
DUBOYS, LORRAINE	07/13/2019	CONCORD	LEVY, MAXWELL	GREIF, AUGUSTA	N
DOW, CELIA	07/21/2019	CONCORD	DAVIS, CLIFFTON	MORRILL, NORA	N
BEAUDIN, HARRY	08/01/2019	MANCHESTER	BEAUDIN, ARMAND	KLARDIE, JOHANNA	Y
CRABTREE, EDGEL	08/04/2019	BOW	CRABTREE, LOREN	KAZEE, LILLIAN	Y
POWERS JR, LOREN	08/04/2019	BOW	POWERS SR, LOREN	ZIARKO, JULIA	Y
GRISWOLD, BEVERLY	08/05/2019	BOW	MOWER, STANFORD	HANSEN, LOIS	N
MOLIN, KERRY	08/09/2019	BOW	MOLIN, WILBUR	REICHENBACH, JEAN	N
CLOUGH, JULIETTE	08/30/2019	BOW	BAILAT, PAUL	OTT, EDITH	N
LEMAY, MARILYN	09/17/2019	BOW	CHIDSEY SR, HENRY	BORGMAN, CARRIE	N
WOODY SR, NED	09/22/2019	BOW	WOODY, PAUL	MCGAUGHEY, HARRIET	N
HOWE, ROBERT	09/22/2019	CONCORD	HOWE, FRANCIS	CLASSE, MARY	N
BEGIN, LEO	09/26/2019	BOSCAWEN	BEGIN, PAUL	FORTIN, LORRAINE	N
TANGUAY, RICHARD	09/27/2019	CONCORD	TANGUAY, ROLAND	CANTARA, VIOLA	Y

## DEATHS

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

Department of State, Division of Vital Records Administration

Decedent's Name	Death Date	Death Place	Father's/Parent's Name	Mother's/Parent's Name Prior to First Marriage/Civil Union	Military
OBERMAN, RICHARD	09/29/2019	CONCORD	OBERMAN, WILLIAM	GALLA, ANNA MARIA	Y
WEATHERBEE, IDA	10/19/2019	CONCORD	HAMMILL, JAMES	DENNIS, CLARA	N
LUCIA, FRANK	10/21/2019	CONCORD	LUCIA, WALLACE	TAYLOR, BEATRICE	N
HOWE, DIANE	10/22/2019	CONCORD	KENNEY, HAROLD	MACDONALD, LUCILLE	N
HYSLOP, AIDAN	10/29/2019	BOW	HYSLOP JR, WILLIS	HAMMOND, HOLLY	N
PERRY, MICHAEL	11/21/2019	BOW	PERRY, FRANCIS	RAINVILLE, ROSE	N
ST. GEORGE, BARBARA	11/26/2019	MANCHESTER	PAGE, ALFRED	LARAMEE, JEANNE	N
KRISTEK, JOHN	11/30/2019	CONCORD	KRISTEK, RICHARD	FOLEY, JOANNE	N

Total number of records 40

# Resources

## U.S. CONGRESSIONAL DELEGATION

### *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: 324 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- or- 18 North Main  
Street, Fourth Floor, Concord, NH 03301  
Phone: (603) 226-1002, (202) 225-5206  
Fax: (202) 225-2946

## N.H. GOVERNOR, EXECUTIVE COUNCIL, HOUSE & SENATE

### *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

https://www.nh.gov/council/districts/d4/index.htm:

PO Box 6655, Manchester, NH or 107 North Main St.,  
State House Rm. 207  
Concord, NH  
Phone: (603) 271-3632 or (603) 623-0211  
Email: [ted.gatsas@nh.gov](mailto:ted.gatsas@nh.gov)

### *Bow Representatives to the N.H. General Court*

### *New Hampshire Senate- District 16*

Senator Kevin Cavanaugh

Mail: 107 North Main St, Concord, NH 03301  
Phone: 271-1403  
Email: [kevin.cavanaugh@leg.state.nh.us](mailto:kevin.cavanaugh@leg.state.nh.us)

### *New Hampshire House- District 23*

Representative Samantha L. Fox

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

Representative Gary L. Woods

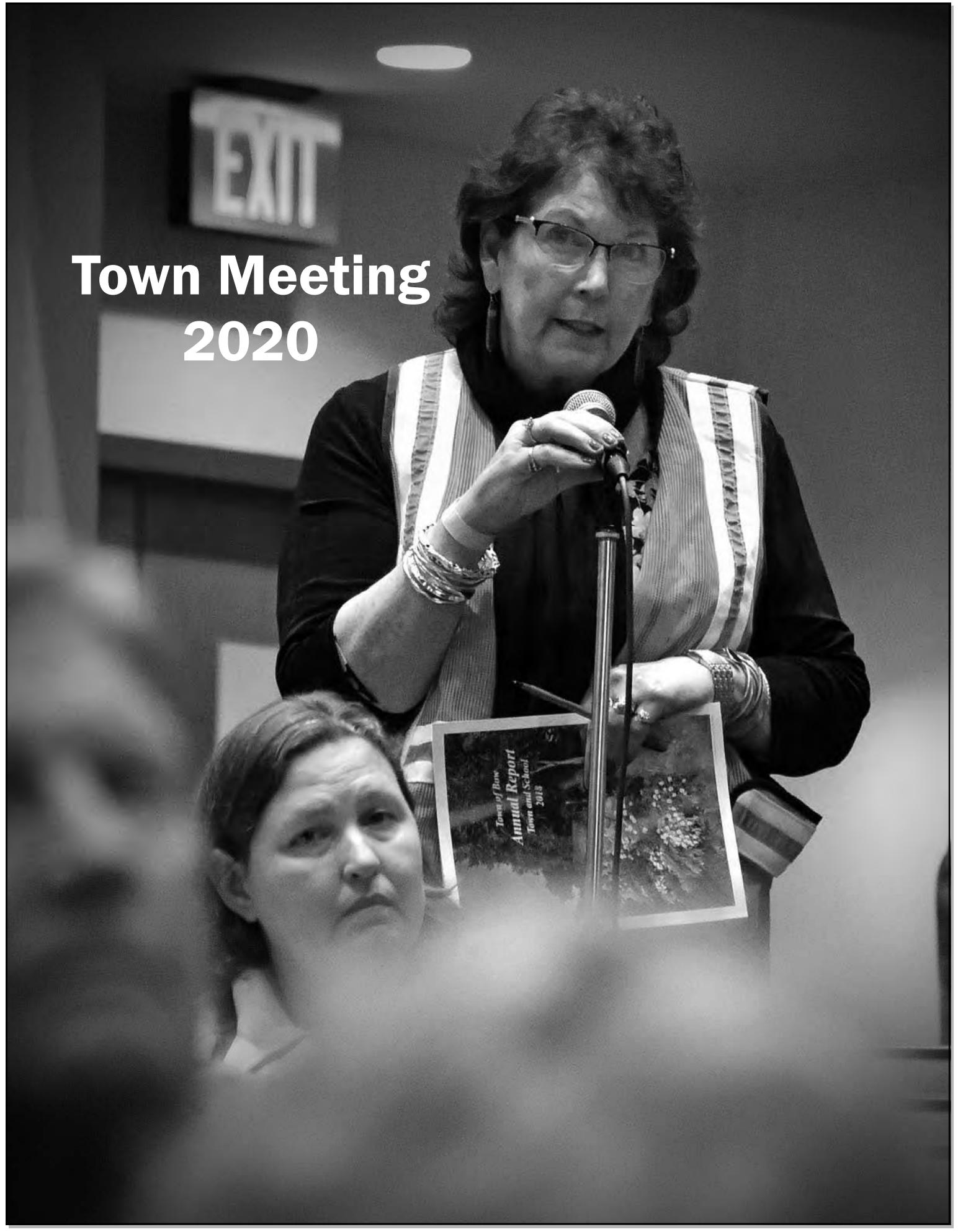
Mail: 38 Evangelyn Drive, Bow, NH 03304  
Phone: (603)228-3827  
Email: [gary.woods@leg.state.nh.us](mailto:gary.woods@leg.state.nh.us)

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 2020





## 2020 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 Community Building on Tuesday, March 10, 2020 at 7:00 a.m. to act upon the subjects hereinafter set forth. The voting on Article 1 and Article 2 will be by official ballot and the polls shall be open for balloting at 7:00 a.m. 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 on Wednesday, March 11, 2020, at 6:30 p.m. in the evening, to consider Articles 3 through 23. *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:

Selectman for 3 years  
(2) Budget Committee Members for 3 years  
Trustee of Trust Funds for 3 years  
Checklist Supervisor for 6 years  
Library Trustee for 5 years  
(2) School Board Members for 3 years  
School District Moderator for 2 years  
School District Treasurer for 3 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 December 19, 2019 to revise the Table of Contents (INDEX) to add Article 17 for Bow Mills Mixed Use District and Article 18 South Bow Mixed Use District? The amendment has been on file at the Municipal Building since Tuesday, January 14, 2020. (Recommended by the Planning Board by a vote of 6-0)

- B. Are you in favor of the adoption of ZONING AMENDMENT B as proposed by the Planning Board vote of December 19, 2019 to amend the definition of buildable land and commercial kennel in Section 3.02? The amendment has been on file at the Municipal Building since Tuesday, January 14, 2020. (Recommended by the Planning Board by a vote of 6-0)
- C. Are you in favor of the adoption of ZONING AMENDMENT C as proposed by the Planning Board vote of December 19, 2019 to delete Section 4.01.(A8) for the Institutional (IN) District and to renumber the subsequent articles accordingly? The amendment has been on file at the Municipal Building since Tuesday, January 14, 2020. (Recommended by the Planning Board by a vote of 6-0)
- D. Are you in favor of the adoption of ZONING AMENDMENT D as proposed by the Planning Board vote of December 19, 2019 to add the Bow Mills Mixed Use District and South Bow Mixed Use District to the list of Districts in Section 4.01(A)? The amendment has been on file at the Municipal Building since Tuesday, January 14, 2020. (Recommended by the Planning Board by a vote of 6-0)
- E. Are you in favor of the adoption of ZONING AMENDMENT E as proposed by the Planning Board vote of December 19, 2019 to amend Section 5.11 Table of Use Regulations to remove the column for the Institutional (IN) District and to add Bow Mills Mixed Use (BMMU) and SBMU (South Bow Mixed Use) Districts to the legend? The amendment has been on file at the Municipal Building since Tuesday, January 14, 2020. (Recommended by the Planning Board by a vote of 6-0)
- F. Are you in favor of the adoption of ZONING AMENDMENT F as proposed by the Planning Board vote of December 19, 2019 to amend Section 6.06 to allow common driveways for residential lots, and set the standards for common driveways in the Residential (R), Rural (RU), and Residential One Family (R-1) Districts? The amendment has been on file at the Municipal Building since Tuesday, January 14, 2020. (Recommended by the Planning Board by a vote of 6-0)
- G. Are you in favor of the adoption of ZONING AMENDMENT G as proposed by the Planning Board vote of December 19, 2019 to amend Section 6.07 Table of Dimensional Regulations to remove the column for the Institutional (IN) District and to add Bow Mills Mixed Use (BMMU) and SBMU (South Bow Mixed Use) Districts to the legend? The amendment has been on file at the Municipal Building since Tuesday, January 14, 2020. (Recommended by the Planning Board by a vote of 6-0)

- H. Are you in favor of the adoption of ZONING AMENDMENT H as proposed by the Planning Board vote of December 19, 2019 to amend Section 6.07 footnote as printed? The amendment has been on file at the Municipal Building since Tuesday, January 14, 2020. (Recommended by the Planning Board by a vote of 6-0)
- I. Are you in favor of the adoption of ZONING AMENDMENT I as proposed by the Planning Board vote of December 19, 2019 to delete Section 7.04.E requiring recording at the Registry of Deeds for an accessory dwelling unit? The amendment has been on file at the Municipal Building since Tuesday, January 14, 2020. (Recommended by the Planning Board by a vote of 6-0)
- J. Are you in favor of the adoption of ZONING AMENDMENT J as proposed by the Planning Board vote of December 19, 2019 to amend Section 10.03.G to change the number of copies required for submitting an Aquifer Protection Conditional Use Permit and adding a requirement for electronic submission? The amendment has been on file at the Municipal Building since Tuesday, January 14, 2020. (Recommended by the Planning Board by a vote of 6-0)
- K. Are you in favor of the adoption of ZONING AMENDMENT K as proposed by the Planning Board vote of December 19, 2019 to amend Section 14.07.A and 14.07.B to add Zoning Administrator as one of the responsible parties for code enforcement? The amendment has been on file at the Municipal Building since Tuesday, January 14, 2020. (Recommended by the Planning Board by a vote of 6-0)
- L. Are you in favor of the adoption of ZONING AMENDMENT L as proposed by the Planning Board vote of December 19, 2019 to revise the Bow Mills Mixed Use District to specify requirements for outdoor retail display? The amendment has been on file at the Municipal Building since Tuesday, January 14, 2020. (Recommended by the Planning Board by a vote of 6-0)
- M. Are you in favor of the adoption of ZONING AMENDMENT M as proposed by the Planning Board vote of January 9, 2020 to amend Section 6.01 and correct the reference to NHDES? The amendment has been on file at the Municipal Building since Tuesday, January 14, 2020. (Recommended by the Planning Board by a vote of 5-0)
- N. Are you in favor of the adoption of ZONING AMENDMENT N as proposed by the Planning Board vote of February 3, 2020 to replace Section 7.02 Open Space Residential Development with the new ordinance as printed? The amendment has been on file at the Municipal Building since Tuesday, February 4, 2020. (Recommended by the Planning Board by a vote of 6-0)

3. To see if the Town will vote to raise and appropriate the Budget Committee's recommended sum of \$11,633,474 for general municipal operations. The Selectmen recommend \$11,633,474. This article does not include appropriations contained in special or individual articles addressed separately. (Majority Vote Required)

(Recommended by Selectmen 4-0)  
(Recommended by Budget Committee 7-0)

4. To see if the Town will vote to raise and appropriate the sum of \$2,646,518 for improvements to the intersection of Dunklee Road and Route 3-A and the reconstruction of the Dunklee Road Bridge; to authorize the receipt of federal and state grants in the amount of \$1,934,626 and the withdrawal of \$711,892 from the Bridge and Highway Construction Capital Reserve Fund for this purpose. This will be a non-lapsing appropriation per RSA 32:7, VI which will not lapse until the earlier of project completion or June 30, 2025. (Majority Vote Required)

(Recommended by Selectmen 5-0)  
(Recommended by Budget Committee 7-0)

5. To see if the Town will vote to raise and appropriate \$593,116 and authorize payment into existing capital reserve and expendable trust funds in the following amounts for the purpose for which such funds were established. (Majority Vote Required)

Bridge and Highway Construction	\$120,000
Public Works Equipment	\$192,500
Fire Department Equipment	\$33,000
Police Equipment	\$26,000
Recreation Improvements	\$20,000
Municipal Buildings and Grounds	\$65,000
Fire Truck	\$112,500
Community Center	\$5,000
Health Maintenance	\$19,116
<b>Total</b>	<b>\$593,116</b>

(Recommended by Selectmen 5-0)  
(Recommended by Budget Committee 7-0)

6. To see if the Town will vote to raise and appropriate the sum of \$550,000 for the reconstruction and paving of Town roads. This will be a non-lapsing appropriation per RSA 32:7, VI and will not lapse until the project is completed or by December 31, 2025, whichever is sooner. (Majority Vote Required)

(Recommended by Selectmen 5-0)  
(Recommended by Budget Committee 7-0)

7. To see if the Town will vote to raise and appropriate the sum of \$275,000 for the construction of a salt storage building and related site and drainage work and to authorize the withdrawal of up to \$275,000 from the Municipal Buildings & Grounds Capital Reserve Fund for this purpose. (Majority Vote Required)  
(Recommended by Selectmen 5-0)  
(Recommended by Budget Committee 7-0)
8. To see if the Town will vote to raise and appropriate the sum of \$249,900 to purchase an ambulance for the Fire Department and to authorize the withdrawal of up to \$249,900 from the Fire Truck Capital Reserve Fund for this purpose. (Majority Vote Required)  
(Recommended by Selectmen 5-0)  
(Recommended by Budget Committee 7-0)
9. To see if the Town will vote to raise and appropriate the sum of \$225,854 to purchase a 10-wheel dump truck for the Public Works Department and to authorize the withdrawal of up to \$225,854 from the Public Works Department Equipment Capital Reserve Fund for this purpose. (Majority Vote Required)  
(Recommended by Selectmen 5-0)  
(Recommended by Budget Committee 7-0)
10. To see if the Town will vote to raise and appropriate the sum of \$178,720 to purchase a 6-wheel dump truck for the Public Works Department and to authorize the withdrawal of up to \$178,720 from the Public Works Department Equipment Capital Reserve Fund for this purpose. (Majority Vote Required)  
(Recommended by Selectmen 5-0)  
(Recommended by Budget Committee 7-0)
11. To see if the Town will vote to raise and appropriate the sum of \$176,000 for the replacement of the vehicle fueling station and equipment at the Department of Public Works, and to authorize the receipt of \$58,080 from the Bow School District and to authorize the withdrawal of up to \$117,920 from the Municipal Buildings and Grounds Capital Reserve Fund for this purpose. (Majority Vote Required)  
Recommended by Selectmen 5-0  
(Recommended by Budget Committee 7-0)
12. To see if the Town will vote to raise and appropriate the sum of \$76,500 to purchase a utility truck for the Public Works Department and to authorize the withdrawal of up to \$76,500 from the Public Works Department Equipment Capital Reserve Fund for this purpose. (Majority Vote Required)  
(Recommended by Selectmen 5-0)  
(Recommended by Budget Committee 7-0)
13. To see if the Town will vote to raise and appropriate the sum of \$75,000 for the renovation of the bathrooms on the main level of the 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 4-3)

14. To see if the Town will vote to establish a Capital Reserve Fund under the provisions of RSA 35:1 to be known as the Water Capital Replacement/System Improvement Capital Reserve Fund, for the purpose of the acquisition, replacement and upgrade of the municipal water system infrastructure and capital assets, and to raise and appropriate the sum of \$50,000 towards this purpose, further to name the Board of Selectmen as agents to expend from the fund. (Majority Vote Required)

(Recommended by Selectmen 5-0)

(Recommended by Budget Committee 7-0)

15. To see if the Town will vote to raise and appropriate the sum of \$47,947 for the replacement of streetlight fixtures and replace them with energy efficient LED fixtures, \$45,176 to come from utility incentives and rebates, with the balance of \$2,771 to come from general taxation. (Majority Vote Required)

(Recommended by Selectmen 5-0)

(Recommended by Budget Committee 7-0)

16. To see if the Town will vote to raise and appropriate the sum of \$43,000 to purchase a police cruiser for the Police Department, and to authorize the withdrawal of up to \$43,000 from the Police Equipment Capital Reserve Fund for this purpose. (Majority Vote Required)

(Recommended by Selectmen 5-0)

(Recommended by Budget Committee 7-0)

17. To see if the Town will vote to raise and appropriate the sum of \$38,000 for the repair of drainage culverts on Buckingham Drive and to authorize the withdrawal of up to \$38,000 from the Bridge and Highway Capital Reserve Fund for this purpose. This will be a non-lapsing appropriation per RSA 32:7, VI and will not lapse until the project is completed or by December 31, 2025, whichever is sooner. (Majority Vote Required)

(Recommended by Selectmen 5-0)

(Recommended by Budget Committee 7-0)

18. To see if the Town will vote to raise and appropriate the sum of \$20,000 to be added to the Library Building Maintenance Capital Reserve Fund previously established. (Majority Vote Required)

(Recommended by Library Trustees)

(Recommended by Budget Committee 6-1)

19. To see if the Town will vote to establish a Capital Reserve Fund under the provisions of RSA 35:1 to be known as the Fire Suppression Water Supply Capital Reserve Fund, for the purpose of repairing and replacement of water cisterns used for fire suppression, and to raise and appropriate the sum

of \$10,000 towards this purpose, further to name the Board of Selectmen as agents to expend from the fund. (Majority Vote Required)

(Recommended by Selectmen 5-0)  
(Recommended by Budget Committee 7-0)

20. To see if the Town will vote to raise and appropriate the sum of \$13,830 to purchase overcarries and replacement weapons for the Police Department, and to authorize the withdrawal of up to \$13,830 from the Police Equipment Capital Reserve Fund for this purpose. (Majority Vote Required)

(Recommended by Selectmen 5-0)  
(Recommended by Budget Committee 7-0)

21. To see if the Town will vote to raise and appropriate the sum of \$5,000 to be added to the Library Emergency Repairs Capital Reserve Fund previously established. (Majority Vote Required)

(Recommended by Library Trustees)  
(Recommended by Budget Committee 7-0)

22. Shall the town modify the provisions of RSA 72:39-a for elderly exemption from property tax in the Town of Bow, based on assessed value, for qualified taxpayers, to be as follows: for a person 65 years of age up to 75 years, \$122,000; for a person 75 years of age up to 80 years, \$153,000; for a person 80 years of age or older \$184,000. To qualify, the person must have been a New Hampshire resident for at least 3 consecutive years, own the real estate individually or jointly, or if the real estate is owned by such person's spouse, they must have been married to each other for at least 5 consecutive years. In addition, the taxpayer must have a net income of not more than \$38,500 or, if married, a combined net income of less than \$50,000; and own net assets not in excess of \$200,000 excluding the value of the person's residence. (Majority vote required)

23. To see if the Town will vote to reclassify Farringtons Corner Road from the Dunbarton Town Line to the Hopkinton Town Line, currently a class VI road, as a class A municipal trail pursuant to RSA 231-A:2. The approval of this warrant article shall be contingent upon (1) the Board of Selectmen entering into an agreement with the Bow Pioneers Snowmobile Club, upon such terms as the Board of Selectmen deem reasonable, for the maintenance of said class A trail and (2) the Board of Selectmen determining, at a public hearing, that the Town has all necessary rights, title, and interest for the Town to classify Farringtons Corner Road as a class A municipal trail. (Majority Vote Required)

24. (By petition) To see if the town will vote to raise and appropriate \$95,000 to pay for a full-time recreation director with salary and benefits?

(Not Recommended by Budget Committee 0-7)

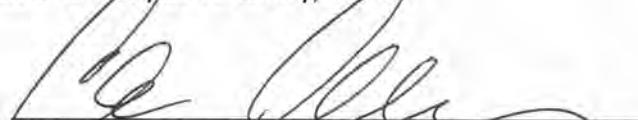
25. (By petition) We the town of Bow hereby call upon our State and Federal elected representatives to enact carbon-pricing legislation to protect New Hampshire from the costs and environmental risks of continued climate inaction. To protect households, we support a Carbon Fee and Dividend

approach that charges fossil fuel producers for their carbon pollution and rebates the money collected to all residents on an equal basis. Enacting a Carbon Cash-Back program decreases long-term fossil-fuel dependence, aids in the economic transition for energy consumers, and keeps local energy dollars in New Hampshire's economy. Carbon Cash-Back has been championed by US economists (Jan 17, 2019 WSJ) as the most effective and fair way to deliver rapid reductions in harmful carbon emissions at the scale required for our safety. We expect our representative to lead in this critical moment for the health and well-being of our citizens and for the protection of New Hampshire's natural resources upon which we all rely. The record of the vote approving this article shall be transmitted by written notice to Bow's State Legislators, to the Governor of New Hampshire, to Bow's Congressional Delegation, and to the President of the United States, informing them of the instructions from their constituents, by Bow's Select Board, within 30 days of this vote.

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

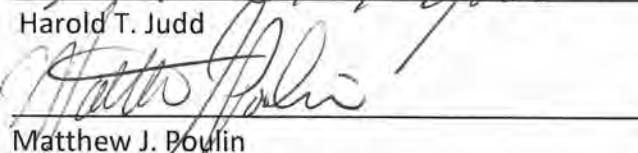
27. To transact any other business which may legally come before such meeting.

Given under our hands and seal this 12<sup>th</sup> day of February, 2020

  
Christopher R. Nicolopoulos, Chair

  
Colleen S. Hunter, Vice Chair

  
Harold T. Judd

  
Matthew J. Poulin

  
Michael G. Wayne

Board of Selectmen  
Town of Bow, New Hampshire



**Proposed Budget  
Bow**

For the period beginning July 1, 2020 and ending June 30, 2021

**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
Mark Zerba	Chairman	<i>Mark Zerba</i>
Jeffrey Knight	Vice Chairman	<i>Jeffrey Knight</i>
Bob Arnold	Secretary	<i>Bob Arnold</i>
Kathy Garfield	Elected Member	<i>Kathy Garfield</i>
Ben Kiniry	Elected Member	<i>Ben Kiniry</i>
Melissa Radomski	Elected Member	<i>Melissa Radomski</i>
Christopher Nicopoulos	Selectmen Representative	
Jennifer Strong-Rain	School Board Representative	

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

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



**New Hampshire**  
Department of  
Revenue Administration

**2020**  
**MS-737**

**Proposed Budget**

Account	Purpose	Article	Actual Expenditures for period ending 6/30/2019	Appropriations for period ending 6/30/2020	Appropriations for period ending 6/30/2021 (Recommended)	Selectmen's Appropriations for period ending 6/30/2021	Budget Committee's Appropriations for period ending 6/30/2021 (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2021 (Not Recommended)
						Selectmen's Appropriations for period ending 6/30/2021 (Recommended)	Budget Committee's Appropriations for period ending 6/30/2021 (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2021 (Not Recommended)
<b>General Government</b>								
0000-0000	Collective Bargaining		\$0	\$0	\$0	\$0	\$0	\$0
4130-4139	Executive	03	\$264,334	\$274,258	\$295,811	\$0	\$295,811	\$0
4140-4149	Election, Registration, and Vital Statistics	03	\$250,300	\$232,516	\$252,777	\$0	\$252,777	\$0
4150-4151	Financial Administration	03	\$572,419	\$550,730	\$478,502	\$0	\$478,502	\$0
4152	Revaluation of Property		\$0	\$0	\$0	\$0	\$0	\$0
4153	Legal Expense	03	\$1,881,506	\$1,900,000	\$1,600,000	\$0	\$1,600,000	\$0
4155-4159	Personnel Administration	03	\$7,089	\$7,600	\$7,794	\$0	\$7,794	\$0
4191-4193	Planning and Zoning	03	\$394,006	\$408,543	\$425,896	\$0	\$425,896	\$0
4194	General Government Buildings	03	\$321,090	\$348,877	\$370,356	\$0	\$370,356	\$0
4195	Cemeteries	03	\$34,933	\$20,200	\$40,650	\$0	\$40,650	\$0
4196	Insurance	03	\$80,621	\$80,621	\$82,395	\$0	\$82,395	\$0
4197	Advertising and Regional Association		\$0	\$0	\$0	\$0	\$0	\$0
4199	Other General Government		\$0	\$0	\$0	\$0	\$0	\$0
<b>General Government Subtotal</b>			<b>\$3,806,298</b>	<b>\$3,823,345</b>	<b>\$3,554,181</b>	<b>\$0</b>	<b>\$3,554,181</b>	<b>\$0</b>
<b>Public Safety</b>								
4210-4214	Police	03	\$1,657,044	\$1,691,761	\$1,758,582	\$0	\$1,758,582	\$0
4215-4219	Ambulance		\$0	\$0	\$0	\$0	\$0	\$0
4220-4229	Fire	03	\$174,872	\$1,240,192	\$1,308,207	\$0	\$1,308,207	\$0
4240-4249	Building Inspection		\$0	\$0	\$0	\$0	\$0	\$0
4290-4298	Emergency Management	03	\$15,000	\$27,988	\$30,388	\$0	\$30,388	\$0
4299	Other (Including Communications)		\$0	\$0	\$0	\$0	\$0	\$0
<b>Public Safety Subtotal</b>			<b>\$1,846,916</b>	<b>\$2,959,941</b>	<b>\$3,097,177</b>	<b>\$0</b>	<b>\$3,097,177</b>	<b>\$0</b>



**New Hampshire**  
Department of  
Revenue Administration

**2020**  
**MS-737**

**Proposed Budget**

<b>Airport/Aviation Center</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
4301-4309 Airport Operations		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Airport/Aviation Center Subtotal</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Highways and Streets</b>							
4311	Administration	03	\$1,142,960	\$1,254,151	\$1,284,343	\$0	\$1,284,343
4312	Highways and Streets	03	\$435,815	\$472,750	\$517,235	\$0	\$517,235
4313	Bridges		\$0	\$0	\$0	\$0	\$0
4316	Street Lighting	03	\$42,329	\$37,000	\$39,771	\$0	\$39,771
4319	Other		\$0	\$0	\$0	\$0	\$0
<b>Highways and Streets Subtotal</b>		<b>\$1,621,104</b>	<b>\$1,763,901</b>	<b>\$1,841,349</b>	<b>\$0</b>	<b>\$1,841,349</b>	<b>\$0</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	\$718,124	\$786,173	\$839,343	\$0	\$839,343
4325	Solid Waste Cleanup		\$0	\$0	\$0	\$0	\$0
4326-4329	Sewage Collection, Disposal and Other	03	\$173,838	\$228,530	\$192,574	\$0	\$192,574
<b>Sanitation Subtotal</b>		<b>\$891,962</b>	<b>\$1,014,703</b>	<b>\$1,031,917</b>	<b>\$0</b>	<b>\$1,031,917</b>	<b>\$0</b>
<b>Water Distribution and Treatment</b>							
4331	Administration	03	\$84,090	\$127,150	\$137,067	\$0	\$137,067
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>\$84,090</b>	<b>\$127,150</b>	<b>\$137,067</b>	<b>\$0</b>	<b>\$137,067</b>	<b>\$0</b>
<b>Electric</b>							
4351-4352	Administration and Generation		\$0	\$0	\$0	\$0	\$0
4353	Purchase Costs		\$0	\$0	\$0	\$0	\$0



**New Hampshire**  
Department of  
Revenue Administration

**2020**  
**MS-737**

**Proposed Budget**

4354	Electric Equipment Maintenance	\$0	\$0	\$0	\$0	\$0	\$0
4359	Other Electric Costs	\$0	\$0	\$0	\$0	\$0	\$0
	<b>Electric Subtotal</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**Health**

4411	Administration	03	\$3,095	\$2,534	\$2,552	\$0	\$2,552
4414	Pest Control		\$0	\$0	\$0	\$0	\$0
4415-4419	Health Agencies, Hospitals, and Other	03	\$3,650	\$3,400	\$6,900	\$0	\$6,900
	<b>Health Subtotal</b>		<b>\$6,745</b>	<b>\$5,934</b>	<b>\$9,452</b>	<b>\$0</b>	<b>\$9,452</b>

**Welfare**

4441-4442	Administration and Direct Assistance	03	\$4,888	\$6,492	\$6,581	\$0	\$6,581
4444	Intergovernmental Welfare Payments		\$0	\$0	\$0	\$0	\$0
4445-4449	Vendor Payments and Other		\$0	\$0	\$0	\$0	\$0
	<b>Welfare Subtotal</b>		<b>\$4,888</b>	<b>\$6,492</b>	<b>\$6,581</b>	<b>\$0</b>	<b>\$6,581</b>

**Culture and Recreation**

4520-4529	Parks and Recreation	03	\$209,504	\$141,356	\$50,094	\$0	\$50,094
4550-4559	Library	03	\$465,490	\$519,475	\$530,152	\$0	\$530,152
4583	Patriotic Purposes	03	\$472	\$500	\$500	\$0	\$500
4589	Other Culture and Recreation	03	\$1,416	\$1,750	\$1,750	\$0	\$1,750
	<b>Culture and Recreation Subtotal</b>		<b>\$676,882</b>	<b>\$663,081</b>	<b>\$582,496</b>	<b>\$0</b>	<b>\$582,496</b>

**Conservation and Development**

4611-4612	Administration and Purchasing of Natural Resources		\$0	\$0	\$0	\$0	\$0
4619	Other Conservation		\$0	\$0	\$0	\$0	\$0
4631-4632	Redevelopment and Housing		\$0	\$0	\$0	\$0	\$0
4651-4659	Economic Development		\$0	\$0	\$0	\$0	\$0



**New Hampshire**  
Department of  
Revenue Administration

**2020**  
**MS-737**

**Conservation and Development Subtotal**

<b>Proposed Budget</b>	
Conservation and Development Subtotal	\$0
	\$0
	\$0

**Debt Service**

4711	Long Term Bonds and Notes - Principal	03	\$1,065,000	\$1,065,000	\$1,060,000	\$0
4721	Long Term Bonds and Notes - Interest	03	\$390,406	\$352,776	\$313,253	\$0
4723	Tax Anticipation Notes - Interest	03	\$0	\$1	\$1	\$0
4790-4799	Other Debt Service		\$0	\$0	\$0	\$0
	<b>Debt Service Subtotal</b>		<b>\$1,455,406</b>	<b>\$1,417,777</b>	<b>\$1,373,254</b>	<b>\$0</b>

**Capital Outlay**

4901	Land		\$0	\$0	\$0	\$0
4902	Machinery, Vehicles, and Equipment		\$406,722	\$780,892	\$0	\$0
4903	Buildings		\$0	\$0	\$0	\$0
4909	Improvements Other than Buildings		\$426,997	\$520,000	\$0	\$0
	<b>Capital Outlay Subtotal</b>		<b>\$833,719</b>	<b>\$1,300,892</b>	<b>\$0</b>	<b>\$0</b>

**Operating Transfers Out**

4912	To Special Revenue Fund		\$0	\$0	\$0	\$0
4913	To Capital Projects Fund		\$0	\$0	\$0	\$0
4914A	To Proprietary Fund - Airport		\$0	\$0	\$0	\$0
4914E	To Proprietary Fund - Electric		\$0	\$0	\$0	\$0
4914S	To Proprietary Fund - Sewer		\$0	\$0	\$0	\$0
4914W	To Proprietary Fund - Water		\$0	\$0	\$0	\$0
4918	To Non-Expendable Trust Funds		\$0	\$0	\$0	\$0
4919	To Agency Funds		\$0	\$0	\$0	\$0
	<b>Operating Transfers Out Subtotal</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>Total Operating Budget Appropriations</b>		<b>\$11,633,474</b>	<b>\$0</b>	<b>\$11,633,474</b>	<b>\$0</b>



**New Hampshire**  
Department of  
Revenue Administration

**2020**  
**MS-737**

**Proposed Budget**

Account	Purpose	Article	Selectmen's Appropriations for period ending 6/30/2021 (Recommended)	Budget Committee's Appropriations for period ending 6/30/2021 (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2021 (Not Recommended)
4915	To Capital Reserve Fund		\$0	\$0	\$0
4916	To Expendable Trust Fund		\$0	\$0	\$0
4917	To Health Maintenance Trust Funds		\$0	\$0	\$0
4902	Machinery, Vehicles, and Equipment	08	\$249,900	\$0	\$249,900
		<i>Purpose: Ambulance</i>			
4902	Machinery, Vehicles, and Equipment	09	\$225,854	\$0	\$225,854
		<i>Purpose: 10-wheel Dump Truck</i>			
4902	Machinery, Vehicles, and Equipment	10	\$178,720	\$0	\$178,720
		<i>Purpose: 6-wheel Dump Truck</i>			
4902	Machinery, Vehicles, and Equipment	11	\$176,000	\$0	\$176,000
		<i>Purpose: Fueling Station</i>			
4902	Machinery, Vehicles, and Equipment	12	\$76,500	\$0	\$76,500
		<i>Purpose: Utility Truck</i>			
4902	Machinery, Vehicles, and Equipment	16	\$43,000	\$0	\$43,000
		<i>Purpose: Police Cruiser</i>			
4902	Machinery, Vehicles, and Equipment	20	\$13,830	\$0	\$13,830
		<i>Purpose: Police Equipment</i>			
4903	Buildings	07	\$275,000	\$0	\$275,000
		<i>Purpose: Salt Storage Building</i>			
4903	Buildings	13	\$75,000	\$0	\$75,000
		<i>Purpose: Bathroom Renovations</i>			
4909	Improvements Other than Buildings	04	\$2,646,518	\$0	\$2,646,518
		<i>Purpose: Dunklee Road &amp; Bridge Project</i>			
4909	Improvements Other than Buildings	06	\$550,000	\$0	\$550,000
		<i>Purpose: Road Reconstruction</i>			
4909	Improvements Other than Buildings	17	\$38,000	\$0	\$38,000



**New Hampshire**  
Department of  
Revenue Administration

**2020**  
**MS-737**

**Proposed Budget**

<b>Proposed Budget</b>						
<i>Purpose: Culvert Repair</i>						
4915	To Capital Reserve Fund	05	\$574,000	\$0	\$574,000	\$0
	<i>Purpose: Capital Reserve Contributions</i>					
4915	To Capital Reserve Fund	14	\$50,000	\$0	\$50,000	\$0
	<i>Purpose: Water System CRF</i>					
4915	To Capital Reserve Fund	18	\$20,000	\$0	\$20,000	\$0
	<i>Purpose: Library Building CRF</i>					
4915	To Capital Reserve Fund	19	\$10,000	\$0	\$10,000	\$0
	<i>Purpose: Fire Suppression Water Supply CRF</i>					
4915	To Capital Reserve Fund	21	\$5,000	\$0	\$5,000	\$0
	<i>Purpose: Library Emergency CRF</i>					
4917	To Health Maintenance Trust Funds	05	\$19,116	\$0	\$19,116	\$0
	<i>Purpose: Capital Reserve Contributions</i>					
	<b>Total Proposed Special Articles</b>			<b>\$0</b>	<b>\$5,226,438</b>	<b>\$0</b>



**New Hampshire**  
Department of  
Revenue Administration

**2020**  
**MS-737**

**Proposed Budget**

Account	Purpose	Article	Selectmen's Appropriations for period ending 6/30/2021 (Recommended)	Budget Committee's Appropriations for period ending 6/30/2021 for period ending 6/30/2021 (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2021 (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2021 (Not Recommended)
4520-4529	Parks and Recreation	24	\$0	\$95,000	\$0	\$95,000
		<i>Purpose: Parks &amp; Rec Director</i>				
4902	Machinery, Vehicles, and Equipment	15	\$47,947	\$0	\$47,947	\$0
		<i>Purpose: Street Light Replacement</i>				
	<b>Total Proposed Individual Articles</b>		<b>\$47,947</b>	<b>\$95,000</b>	<b>\$47,947</b>	<b>\$95,000</b>



**New Hampshire**  
Department of  
Revenue Administration

**2020**  
**MS-737**

**Proposed Budget**

Account	Source	Article	Actual Revenues for period ending 6/30/2019	Estimated Revenues for period ending 6/30/2021	Selectmen's Estimated Revenues for period ending 6/30/2021	Budget Committee's Estimated Revenues for period ending 6/30/2021
<b>Taxes</b>						
3120	Land Use Change Tax - General Fund		\$0	\$0	\$0	\$0
3180	Resident Tax		\$0	\$0	\$0	\$0
3185	Yield Tax	03	\$2,696	\$7,000	\$7,000	\$7,000
3186	Payment in Lieu of Taxes		\$0	\$0	\$0	\$0
3187	Excavation Tax	03	\$5,518	\$8,000	\$8,000	\$8,000
3189	Other Taxes		\$0	\$0	\$0	\$0
3190	Interest and Penalties on Delinquent Taxes	03	\$105,229	\$95,000	\$95,000	\$95,000
9991	Inventory Penalties		\$0	\$0	\$0	\$0
		<b>Taxes Subtotal</b>	<b>\$113,443</b>	<b>\$110,000</b>	<b>\$110,000</b>	<b>\$110,000</b>
<b>Licenses, Permits, and Fees</b>						
3210	Business Licenses and Permits	03	\$2,960	\$2,000	\$2,000	\$2,000
3220	Motor Vehicle Permit Fees	03	\$2,379,779	\$2,400,000	\$2,400,000	\$2,500,000
3230	Building Permits	03	\$70,841	\$70,000	\$70,000	\$70,000
3290	Other Licenses, Permits, and Fees	03	\$11,902	\$13,150	\$13,150	\$13,150
3311- 3319	From Federal Government		\$0	\$0	\$0	\$0
		<b>Licenses, Permits, and Fees Subtotal</b>	<b>\$2,465,482</b>	<b>\$2,485,150</b>	<b>\$2,485,150</b>	<b>\$2,585,150</b>
<b>State Sources</b>						
3351	Shared Revenues		\$0	\$0	\$0	\$0
3352	Meals and Rooms Tax Distribution	03	\$399,161	\$400,213	\$400,213	\$400,213
3353	Highway Block Grant	03	\$227,037	\$231,759	\$231,759	\$231,759
3354	Water Pollution Grant		\$0	\$0	\$0	\$0
3355	Housing and Community Development		\$0	\$0	\$0	\$0
3356	State and Federal Forest Land Reimbursement	03	\$85	\$85	\$85	\$85
3357	Flood Control Reimbursement		\$0	\$0	\$0	\$0



**New Hampshire**  
Department of  
Revenue Administration

**2020**  
**MS-737**

**Proposed Budget**

		<b>Proposed Budget</b>	
3359	Other (Including Railroad Tax)	03, 04	\$1,437
3379	From Other Governments	11	\$0
	<b>State Sources Subtotal</b>		<b>\$627,720</b>

**Charges for Services**

3401- 3406	Income from Departments	03	\$411,828
3409	Other Charges		\$0
	<b>Charges for Services Subtotal</b>		<b>\$411,828</b>

**Miscellaneous Revenues**

3501	Sale of Municipal Property	03	\$6,142
3502	Interest on Investments	03	\$206,481
3503- 3509	Other	03, 15	\$137,887
	<b>Miscellaneous Revenues Subtotal</b>		<b>\$350,510</b>
			<b>\$235,176</b>

**Interfund Operating Transfers In**

3912	From Special Revenue Funds		\$0
3913	From Capital Projects Funds		\$0
3914A	From Enterprise Funds: Airport (Offset)		\$0
3914E	From Enterprise Funds: Electric (Offset)		\$0
3914S	From Enterprise Funds: Sewer (Offset)	03	\$257,230
3914W	From Enterprise Funds: Water (Offset)	03	\$82,816
		10, 17, 07, 09, 16, 04, 11, 08, 20, 12, 13	\$192,574
3915	From Capital Reserve Funds		\$137,067
		\$608,529	\$192,574
3916	From Trust and Fiduciary Funds		\$2,005,616
3917	From Conservation Funds	03	\$72,338
	<b>Interfund Operating Transfers In Subtotal</b>		<b>\$1,020,913</b>
			<b>\$2,396,757</b>



**New Hampshire**  
Department of  
Revenue Administration

2020  
MS-737

## Proposed Budget

Other Financing Sources			
3934	Proceeds from Long Term Bonds and Notes	\$0	\$0
9998	Amount Voted from Fund Balance	\$0	\$0
9999	Fund Balance to Reduce Taxes	\$0	\$0
	<b>Other Financing Sources Subtotal</b>	<b>\$0</b>	<b>\$0</b>
	<b>Total Estimated Revenues and Credits</b>	<b>\$4,989,896</b>	<b>\$8,404,208</b>
			<b>\$8,524,208</b>



**New Hampshire**  
Department of  
Revenue Administration

**2020**  
**MS-737**

**Proposed Budget**

<b>Item</b>	<b>Proposed Budget</b>		
	<b>Selectmen's Period ending 6/30/2021 (Recommended)</b>	<b>Budget Committee's Period ending 6/30/2021 (Recommended)</b>	<b>Budget Committee's Period ending 6/30/2021 (Recommended)</b>
Operating Budget Appropriations	\$11,633,474	\$11,633,474	\$11,633,474
Special Warrant Articles	\$5,226,438	\$5,226,438	\$5,226,438
Individual Warrant Articles	\$47,947	\$47,947	\$47,947
Total Appropriations	\$16,907,859	\$16,907,859	\$16,907,859
Less Amount of Estimated Revenues & Credits	\$8,404,208	\$8,524,208	\$8,383,651
<b>Estimated Amount of Taxes to be Raised</b>	<b>\$8,503,651</b>	<b>\$8,383,651</b>	



**Proposed Budget**

<b>1. Total Recommended by Budget Committee</b>	<b>\$16,907,859</b>
<b>Less Exclusions:</b>	
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 (Sum of Lines 2 through 5 above)	\$0
<b>7. Amount Recommended, Less Exclusions (Line 1 less Line 6)</b>	<b>\$16,907,859</b>
8. 10% of Amount Recommended, Less Exclusions (Line 7 x 10%)	\$1,690,786
 <b>Collective Bargaining Cost Items:</b>	
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
<b>12. Bond Override (RSA 32:18-a), Amount Voted</b>	<b>\$0</b>
<b>Maximum Allowable Appropriations Voted at Meeting:</b>	<b>\$18,598,645</b>
<i>(Line 1 + Line 8 + Line 11 + Line 12)</i>	

## 2020-21 Budget Summary

<u>Appropriations</u>				Selectmen		Budget committee		
<u>Department</u>	<u>Acct #</u>	2018-19 Budget	2018-2019 Actual	2019-20 Budget	2020-21 Proposed	2020-21 Proposed	\$ Chg. from '19-20	% Chg. from '19-20
<b>BOARD OF SELECTMEN</b>								
01-4130-0-112	BOS-Elected Officials	5,000	5,000	5,000	12,500	12,500	7,500	150.0%
01-4130-0-221	BOS-Social Security	310	310	310	775	775	465	150.0%
01-4130-0-222	BOS-Medicare	73	73	73	182	182	109	149.3%
01-4130-0-260	BOS-Workers Compensation	13	11	12	12	12	0	2.5%
01-4130-0-560	BOS-Memberships	7,373	7,957	7,373	8,143	8,143	770	10.4%
01-4130-0-561	BOS-Professional Dev.	295	0	295	295	295	0	0.0%
01-4130-0-620	BOS-Office Supplies	360	65	360	250	250	(110)	-30.6%
01-4130-0-690	BOS-Miscellaneous	225	749	225	1,000	1,000	775	344.4%
		<b>13,649</b>	<b>14,164</b>	<b>13,648</b>	<b>23,157</b>	<b>23,157</b>	<b>9,509</b>	<b>69.7%</b>
<b>TOWN MANAGER</b>								
01-4131-1-110	TM-Full Time Wages	167,856	167,732	174,502	175,703	175,703	1,201	0.7%
01-4131-1-130	TM-Overtime	1,500	1,039	1,000	1,000	1,000	0	0.0%
01-4131-1-211	TM-Medical Insurance	36,168	28,880	32,510	36,086	36,086	3,576	11.0%
01-4131-1-212	TM-Dental Insurance	1,061	1,094	1,110	1,128	1,128	18	1.6%
01-4131-1-213	TM-Life & Disability Insurance	1,656	1,319	1,380	1,300	1,300	(80)	-5.8%
01-4131-1-221	TM-Social Security	10,501	10,238	10,882	10,956	10,956	74	0.7%
01-4131-1-222	TM-Medicare	2,456	2,394	2,545	2,563	2,563	18	0.7%
01-4131-1-230	TM-Retirement	19,273	18,942	19,604	25,854	25,854	6,250	31.9%
01-4131-1-260	TM-Workers' Compensation	358	308	327	383	383	56	17.2%
01-4131-1-341	TM-Telephone	0	725	360	360	360	0	0.0%
01-4131-1-390	TM-Contract Services	2,770	2,364	2,420	3,200	3,200	780	32.2%
01-4131-1-550	TM-Printing	6,000	5,964	6,000	6,000	6,000	0	0.0%
01-4131-1-560	TM-Memberships	1,100	1,090	1,100	1,100	1,100	0	0.0%
01-4131-1-561	TM-Professional Dev.	1,245	2,259	1,720	1,720	1,720	0	0.0%
01-4131-1-570	TM-Travel/Mileage	400	108	50	100	100	50	100.0%
01-4131-1-620	TM-Office Supplies	4,500	3,675	4,500	4,300	4,300	(200)	-4.4%
01-4131-1-625	TM-Postage	500	148	150	150	150	0	0.0%
01-4131-1-670	TM-Publications	0	284	0	0	0	0	*
01-4131-1-810	TM-Advertising	300	1,136	300	500	500	200	66.7%
01-4131-1-830	TM-Training	150	470	150	250	250	100	66.7%
		<b>257,794</b>	<b>250,170</b>	<b>260,610</b>	<b>272,653</b>	<b>272,653</b>	<b>12,043</b>	<b>4.6%</b>
<b>LEGAL</b>								
01-4153-0-320	LGL-Legal Fees	92,000	81,506	100,000	100,000	100,000	0	0.0%
<b>ABATEMENTS</b>								
01-4154-0-811	Abatements	1,800,000	1,800,000	1,800,000	1,500,000	1,500,000	(300,000)	-16.7%
<b>PERSONNEL</b>								
01-4155-0-250	PER-Unemployment Compensation	1,923	1,339	2,000	2,244	2,244	244	12.2%
01-4155-0-390	PER-Contract Services	8,000	4,167	3,500	3,500	3,500	0	0.0%
01-4155-0-681	PER-Employee Recognition	2,000	930	1,300	1,300	1,300	0	0.0%
01-4155-0-810	PER-Advertising	0	593	500	500	500	0	0.0%
01-4155-0-830	PER-Training	1,000	60	300	250	250	(50)	-16.7%
		<b>12,923</b>	<b>7,089</b>	<b>7,600</b>	<b>7,794</b>	<b>7,794</b>	<b>194</b>	<b>2.6%</b>
<b>PATRIOTIC PURPOSES</b>								
01-4583-0-810	PP-Town Celebrations	500	472	500	500	500	0	0.0%

**2020-21 Budget Summary****Appropriations**

<u>Department</u> Acct #	2018-19 Budget	2018-2019 Actual	2019-20 Budget	2020-21 Proposed	Selectmen	Budget committee	
					2020-21 Proposed	\$ Chg. from '19-20	% Chg. from '19-20
<b>ASSESSING</b>							
01-4152-0-341	AS-Telephone	750	0	0	0	0	*
01-4152-0-390	AS-Assessing Services	154,000	269,306	179,915	125,300	125,300	(54,615) -30.4%
01-4152-0-550	AS-Memberships	1,600	20	1,000	750	750	(250) -25.0%
01-4152-0-560	AS-Printing	225	86	225	100	100	(125) -55.6%
01-4152-0-620	AS-Office Supplies	800	320	800	500	500	(300) -37.5%
01-4152-0-625	AS-Postage	900	0	750	500	500	(250) -33.3%
01-4152-0-820	AS-Recording Fees	50	45	0	0	0	*
01-4152-0-830	AS-Training	435	0	100	100	100	0.0%
01-4152-0-391	AS-Revaluation	0	0	63,500	0	0	(63,500) -100.0%
		<b>158,760</b>	<b>269,777</b>	<b>246,290</b>	<b>127,250</b>	<b>127,250</b>	<b>-119,040</b> <b>-48.3%</b>
<b>COMMUNITY DEVELOPMENT</b>							
01-4191-4-110	CD-Full Time Wages	221,102	222,464	233,369	243,058	243,058	9,689 4.2%
01-4191-4-111	CD-Part Time Wages	48,727	40,762	40,000	41,965	41,965	1,965 4.9%
01-4191-4-130	CD-Overtime	1,660	622	1,663	1,200	1,200	(463) -27.8%
01-4191-4-211	CD-Medical Insurance	52,191	42,636	43,449	45,480	45,480	2,031 4.7%
01-4191-4-212	CD-Dental Insurance	2,164	2,179	1,665	2,255	2,255	590 35.4%
01-4191-4-213	CD-Life & Disability Insurance	2,832	2,184	2,287	2,200	2,200	(87) -3.8%
01-4191-4-221	CD-Social Security	16,833	17,481	17,052	17,746	17,746	694 4.1%
01-4191-4-222	CD-Medicare	3,937	4,089	3,988	4,151	4,151	163 4.1%
01-4191-4-230	CD-Retirement	25,351	25,141	26,254	27,284	27,284	1,030 3.9%
01-4191-4-260	CD-Workers Compensation	2,288	1,963	2,041	2,257	2,257	216 10.6%
01-4191-4-370	CD-Mapping Services	6,400	5,440	5,500	5,500	5,500	0 0.0%
01-4191-4-371	CD-Marketing	1,200	1,108	1,200	1,200	1,200	0 0.0%
01-4191-4-390	CD-Contract Services	5,060	1,433	5,000	4,600	4,600	(400) -8.0%
01-4191-4-430	CD-Dept. Equip. & Maint.	400	0	0	0	0	*
01-4191-4-550	CD-Printing	1,350	446	750	1,200	1,200	450 60.0%
01-4191-4-560	CD-Memeberships	10,000	9,803	10,075	10,200	10,200	125 1.2%
01-4191-4-570	CD-Travel/Mileage	3,500	2,976	3,500	3,500	3,500	0 0.0%
01-4191-4-620	CD-Office Supplies	2,200	2,311	2,200	2,600	2,600	400 18.2%
01-4191-4-625	CD-Postage	2,500	2,037	2,000	2,000	2,000	0 0.0%
41911-0635	CD-GASOLINE	0	0	0	0	0	*
41911-0660	CD-AUTO PARTS	0	0	0	0	0	*
01-4191-4-670	CD-Publications	400	118	400	400	400	0 0.0%
01-4191-4-740	CD-Office Equip./Maint.	2,500	2,839	500	500	500	0 0.0%
01-4191-4-810	CD-Advertising	3,000	2,308	2,500	3,500	3,500	1,000 40.0%
01-4191-4-820	CD-Recording Fees	150	41	150	100	100	(50) -33.3%
01-4191-4-830	CD-Training	3,650	3,626	3,000	3,000	3,000	0 0.0%
		<b>419,395</b>	<b>394,006</b>	<b>408,543</b>	<b>425,896</b>	<b>425,896</b>	<b>17,353</b> <b>4.2%</b>
<b>ELECTION &amp; REGISTRATION</b>							
01-4141-0-120	EL-Ballot Clerk Wages	3,645	3,154	3,417	3,000	3,000	(417) -12.2%
01-4141-0-112	EL-Elected Officials	4,838	1,997	2,620	6,200	6,200	3,580 136.6%
01-4141-0-221	EL-Social Security	526	323	375	571	571	196 52.3%
01-4141-0-222	EL-Medicare	124	75	88	134	134	46 52.3%
01-4141-0-260	EL-Workers Compensation	24	15	10	12	12	2 23.0%
01-4141-0-390	EL-Contract Services	4,700	4,969	3,300	4,700	4,700	1,400 42.4%
01-4141-0-560	EL-Memberships	25	60	25	50	50	25 100.0%
01-4141-0-611	EL-Ballots	1,500	0	1,000	2,000	2,000	1,000 100.0%
01-4141-0-620	EL-Office Supplies	200	137	200	200	200	0 0.0%

## 2020-21 Budget Summary

Appropriations

Department	Acct #	2018-19	2018-2019	2019-20	2020-21	Selectmen	Budget committee		
		Budget	Actual	Budget	Proposed	2020-21	\$ Chg.	% Chg.	
01-4141-0-625	EL-Postage	200	341	250	350	350	100	40.0%	
01-4141-0-740	EL-Equipment & Maintenance	0	0	0	0	0	0	*	
01-4141-0-810	EL-Advertising	600	1,019	700	1,000	1,000	300	42.9%	
		<b>16,382</b>	<b>12,088</b>	<b>11,985</b>	<b>18,217</b>	<b>18,217</b>	<b>6,232</b>	<b>52.0%</b>	
<b>EMERGENCY MANAGEMENT</b>									
01-4290-0-111	EM-Part Time Wages	10,579	10,182	21,394	22,698	22,698	1,304	6.1%	
01-4290-0-221	EM-Social Security	656	674	1,326	1,407	1,407	81	6.1%	
01-4290-0-222	EM-Medicare	154	148	311	330	330	19	6.1%	
01-4290-0-260	EM-Workers Compensation	523	630	824	931	931	107	12.9%	
01-4290-0-341	EM-Telephone	710	544	360	535	535	175	48.6%	
01-4290-0-390	EM-Contract Service	480	392	480	480	480	0	0.0%	
01-4290-0-560	EM-Memberships	550	430	550	550	550	0	0.0%	
01-4290-0-570	EM-Travel/Mileage	403	485	418	557	557	139	33.3%	
01-4290-0-620	EM-Office Supplies/Equipment	625	755	525	1,900	1,900	1,375	261.9%	
01-4290-0-625	EM-Postage	200	0	200	200	200	0	0.0%	
01-4290-0-740	EM-Office Equipment	3,000	484	1,000	0	0	(1,000)	-100.0%	
01-4290-0-830	EM-Training	300	276	600	800	800	200	33.3%	
		<b>18,180</b>	<b>15,000</b>	<b>27,988</b>	<b>30,388</b>	<b>30,388</b>	<b>2,400</b>	<b>8.6%</b>	
<b>FACILITIES</b>									
01-4194-0-111	FAC-Part Time Wages	23,041	20,847	26,746	27,918	27,918	1,172	4.4%	
01-4194-0-221	FAC-Social Security	1,429	1,299	1,658	1,731	1,731	73	4.4%	
01-4194-0-222	FAC-Medicare	334	304	388	405	405	17	4.4%	
01-4194-0-260	FAC-Workers Compensation	750	1,171	841	1,683	1,683	842	100.1%	
01-4194-0-341	FAC-Telephone	0	255	360	360	360	0	0.0%	
01-4194-0-430	FC-Misc. Building Maintenance	25,000	291	20,000	20,000	20,000	0	0.0%	
01-4194-0-570	FAC-Travel/Mileage	0	684	0	1,200	1,200	1,200	*	
01-4194-0-620	FAC-Office Supplies	0	259	100	100	100	0	0.0%	
01-4194-0-630	FAC-General Supplies	0	140	0	100	100	100	*	
01-4194-0-740	FAC-General Equipment	0	445	1,000	1,000	1,000	0	0.0%	
01-4194-0-830	FAC-Training	0	20	0	100	100	100	*	
		<b>50,554</b>	<b>25,716</b>	<b>51,093</b>	<b>54,597</b>	<b>54,597</b>	<b>3,504</b>	<b>6.9%</b>	
<i>Municipal Office Building</i>									
01-4194-1-341	MOB-Telephone, Internet, Cable	9,767	13,496	13,400	13,500	13,500	100	0.7%	
01-4194-1-390	MOB-Contract Services	6,305	5,046	6,305	7,145	7,145	840	13.3%	
01-4194-1-410	MOB-Electricity	10,000	10,200	11,208	10,542	10,542	(666)	-5.9%	
01-4194-1-411	MOB-Natural Gas	6,000	5,691	6,440	6,177	6,177	(263)	-4.1%	
01-4194-1-413	MOB-Sewer	2,000	2,184	2,185	2,185	2,185	0	0.0%	
01-4194-1-430	MOB-Building Maintenance	6,160	4,380	4,500	4,500	4,500	0	0.0%	
01-4194-1-630	MOB-Building Supplies	2,000	2,342	2,000	2,000	2,000	0	0.0%	
		<b>42,232</b>	<b>43,340</b>	<b>46,038</b>	<b>46,049</b>	<b>46,049</b>	<b>11</b>	<b>0.0%</b>	
<i>Public Safety Center</i>									
01-4194-2-341	PSC-Telephone, Internet, Cable	10,000	22,235	20,185	22,240	22,240	2,055	10.2%	
01-4194-2-390	PSC-Contract Services	5,500	7,040	10,800	20,925	20,925	10,125	93.8%	
01-4194-2-410	PSC-Electricity	30,000	30,232	36,587	33,097	33,097	(3,490)	-9.5%	
01-4194-2-411	PSC-Natural Gas	30,000	4,030	4,877	4,445	4,445	(432)	-8.9%	
01-4194-2-413	PSC-Sewer	0	1,092	1,093	1,093	1,093	0	0.0%	

## 2020-21 Budget Summary

Appropriations

<u>Department</u>	<u>Acct #</u>	2018-19	2018-2019	2019-20	2020-21	2020-21	Budget committee	
		Budget	Actual	Budget	Proposed	Proposed	\$ Chg. from '19-20	% Chg. from '19-20
01-4194-2-420	PSC-Woodhill Radio Tower	0	333	0	1,500	1,500	1,500	*
01-4194-2-630	PSC-Building Supplies	500	2,104	1,000	800	800	(200)	-20.0%
01-4194-2-430	PSC-Building Maintenance	3,000	11,060	3,000	3,000	3,000	0	0.0%
		<b>79,000</b>	<b>78,126</b>	<b>77,542</b>	<b>87,100</b>	<b>87,100</b>	<b>9,558</b>	<b>12.3%</b>
<u>Public Works Building</u>								
01-4194-3-341	PWB-Telephone, Internet, Cable	3,740	3,952	3,955	3,955	3,955	0	0.0%
01-4194-3-390	PWB-Contract Services	12,700	4,477	9,900	10,000	10,000	100	1.0%
01-4194-3-410	PWB-Electricity	27,000	25,794	26,745	23,568	23,568	(3,177)	-11.9%
01-4194-3-411	PWB-Propane Fuel	25,000	23,955	31,059	27,571	27,571	(3,488)	-11.2%
01-4194-3-430	PWB-Building Maintenance	13,900	26,493	14,500	26,050	26,050	11,550	79.7%
01-4194-3-630	PWB-Building Supplies	1,250	1,028	1,150	1,290	1,290	140	12.2%
		<b>83,590</b>	<b>85,699</b>	<b>87,309</b>	<b>92,434</b>	<b>92,434</b>	<b>5,125</b>	<b>5.9%</b>
<u>Community Center</u>								
01-4194-4-341	CC-Telephone, Internet	3,375	3,028	3,060	3,030	3,030	(30)	-1.0%
01-4194-4-390	CC-Contract Services	2,500	9,269	7,000	8,135	8,135	1,135	16.2%
01-4194-4-410	CC-Electricity	9,000	6,147	8,711	7,339	7,339	(1,372)	-15.8%
01-4194-4-411	CC-Natural Gas	9,000	13,609	14,051	13,836	13,836	(215)	-1.5%
01-4194-4-413	CC-Sewer	1,200	1,456	1,456	1,456	1,456	0	0.0%
01-4194-4-430	CC-Building Maintenance	25,700	16,995	4,000	5,000	5,000	1,000	25.0%
01-4194-4-630	CC-Building Supplies	1,000	606	1,000	1,000	1,000	0	0.0%
		<b>51,775</b>	<b>51,111</b>	<b>39,278</b>	<b>39,796</b>	<b>39,796</b>	<b>518</b>	<b>1.3%</b>
<u>Old Town Hall</u>								
01-4194-5-341	OTH-Telephone	1,380	2,123	980	2,125	2,125	1,145	116.8%
01-4194-5-390	OTH-Contract Services	725	2,573	1,150	2,728	2,728	1,578	137.2%
01-4194-5-410	OTH-Electricity	1,600	3,717	6,428	3,828	3,828	(2,600)	-40.4%
01-4194-5-411	OTH-Propane Gas	3,000	1,719	1,756	1,771	1,771	15	0.9%
01-4194-5-430	OTH-Building Maintenance	1,000	2,609	0	5,000	5,000	5,000	*
		<b>7,705</b>	<b>12,741</b>	<b>10,314</b>	<b>15,452</b>	<b>15,452</b>	<b>5,138</b>	<b>49.8%</b>
<u>Rescue Building</u>								
01-4194-6-390	RB-Contract Services	1,000	960	1,000	938	938	(62)	-6.2%
01-4194-6-411	RB-Natural Gas	1,000	2,641	2,575	2,721	2,721	146	5.7%
01-4194-6-430	RB-Building Maintenance	1	0	1,000	1,000	1,000	0	0.0%
01-4194-6-630	RB-Building Supplies	1	0	150	150	150	0	0.0%
		<b>2,002</b>	<b>3,601</b>	<b>4,725</b>	<b>4,809</b>	<b>4,809</b>	<b>84</b>	<b>1.8%</b>
<u>Bow Bog Meeting House</u>								
01-4194-7-390	BBM-Contract Services	650	1,814	650	838	838	188	28.9%
01-4194-7-410	BBM-Electricity	500	473	504	487	487	(17)	-3.3%
01-4194-7-430	BBM-Building Maintenance	1	0	0	923	923	923	*
		<b>1,151</b>	<b>2,287</b>	<b>1,154</b>	<b>2,248</b>	<b>2,248</b>	<b>1,094</b>	<b>94.8%</b>
<u>Bow Center School</u>								
01-4194-8-390	BCS-Contract Services	1,500	1,739	435	763	763	328	75.4%
01-4194-8-410	BCS-Electricity/Gas	429	0	0	0	0	0	*
01-4194-8-430	BCS-Building Maintenance	0	0	1,100	0	0	(1,100)	-100.0%
		<b>1,929</b>	<b>1,739</b>	<b>1,535</b>	<b>763</b>	<b>763</b>	<b>-772</b>	<b>-50.3%</b>
<u>Fields &amp; Parks</u>								
01-4194-9-390	FLD-Contracted Services	5,000	0	0	0	0	0	*
01-4194-9-410	FLD-Electricity	4,450	2,595	4,863	2,708	2,708	(2,155)	-44.3%
01-4194-9-430	FLD-Building Maintenance	0	0	0	3,000	3,000	3,000	*

## 2020-21 Budget Summary

<u>Appropriations</u>		Selectmen				Budget committee		
<u>Department</u>	<u>Acct #</u>	2018-19 Budget	2018-2019 Actual	2019-20 Budget	2020-21 Proposed	2020-21 Proposed	\$ Chg. from '19-20	% Chg. from '19-20
01-4194-9-443	FLD-Equipment Rental	3,470	2,217	3,470	3,000	3,000	(470)	-13.5%
01-4194-9-517	FLD-Field Supplies	17,665	10,676	18,155	15,000	15,000	(3,155)	-17.4%
01-4194-9-630	FLD-Field Materials	3,400	1,242	3,400	3,400	3,400	0	0.0%
		<b>33,985</b>	<b>16,730</b>	<b>29,888</b>	<b>27,108</b>	<b>27,108</b>	<b>-2,780</b>	<b>-9.3%</b>
	<b>TOTAL FACILITIES</b>	<b>353,923</b>	<b>321,090</b>	<b>348,876</b>	<b>370,356</b>	<b>370,356</b>	<b>21,480</b>	<b>6.2%</b>
<b>FINANCE</b>								
01-4150-3-110	FN-Full Time Wages	138,010	139,499	143,583	154,153	154,153	10,570	7.4%
01-4150-3-111	FN-Part Time Wages	7,554	6,640	7,915	20,330	20,330	12,415	156.9%
01-4150-3-112	FN-Elected Treasurer	4,243	4,219	4,243	4,326	4,326	83	2.0%
01-4150-3-130	FN-Overtime	500	0	0	0	0	0	*
01-4150-3-211	FN-Medical Insurance	13,740	12,915	14,417	16,002	16,002	1,585	11.0%
01-4150-3-212	FN-Dental Insurance	1,061	1,051	1,110	1,128	1,128	18	1.6%
01-4150-3-213	FN-Life & Disability Insurance	1,589	1,271	1,332	1,934	1,934	602	45.2%
01-4150-3-221	FN-Social Security	9,320	9,315	9,656	11,087	11,087	1,431	14.8%
01-4150-3-222	FN-Medicare	2,180	2,178	2,259	2,593	2,593	334	14.8%
01-4150-3-230	FN-Retirement	15,763	15,869	16,039	17,219	17,219	1,180	7.4%
01-4150-3-260	FN-Workers Compensation	320	270	286	340	340	54	19.0%
01-4150-3-301	FN-Audit	14,000	13,750	13,500	13,500	13,500	0	0.0%
01-4150-3-390	FN-Contract Services	2,500	3,368	5,500	5,600	5,600	100	1.8%
01-4150-3-550	FN-Printing	500	0	450	400	400	(50)	-11.1%
01-4150-3-570	FN-Travel/Mileage	100	136	50	50	50	0	0.0%
01-4150-3-620	FN-Office Supplies	2,400	2,922	2,500	2,700	2,700	200	8.0%
01-4150-3-625	FN-Postage	1,500	1,349	1,600	1,600	1,600	0	0.0%
01-4150-3-680	FN-Miscellaneous	50	35	0	0	0	0	*
01-4150-3-810	FN-Advertising	100	0	100	100	100	0	0.0%
01-4150-3-830	FN-Training	685	674	800	800	800	0	0.0%
01-4909-3-760	CAP-FIN-Financial Software	20,000	13,886	0	0	0	0	*
		<b>236,115</b>	<b>229,346</b>	<b>225,340</b>	<b>253,862</b>	<b>253,862</b>	<b>28,522</b>	<b>12.7%</b>
<b>TECHNOLOGY</b>								
01-4151-0-390	IT-Contract Services	35,640	44,371	45,600	47,400	47,400	1,800	3.9%
01-4151-0-395	IT-Software Licensing/Support	0	19,858	12,000	15,000	15,000	3,000	25.0%
01-4151-0-740	IT-Computer Equip./Maint.	0	7,789	21,000	25,000	25,000	4,000	19.0%
01-4151-0-745	IT-Software	2,000	1,277	500	9,989	9,989	9,489	1897.8%
		<b>37,640</b>	<b>73,296</b>	<b>79,100</b>	<b>97,389</b>	<b>97,389</b>	<b>18,289</b>	<b>23.1%</b>
<b>TOWN INSURANCES</b>								
01-4196-0-520	INS-Property & Liability Ins	<b>83,468</b>	<b>80,621</b>	<b>80,621</b>	<b>82,395</b>	<b>82,395</b>	<b>1,774</b>	<b>2.2%</b>
<b>DEBT SERVICE</b>								
01-4711-0-980	DBT-Long Term Debt, Principal	1,065,000	1,065,000	1,065,000	1,060,000	1,060,000	(5,000)	-0.5%
01-4721-0-981	DBT-Long Term Debt, Interest	392,406	390,406	352,776	313,253	313,253	(39,523)	-11.2%
01-4731-0-990	DBT-Tax Anticipation Notes, Interest	1	0	1	1	1	0	0.0%
		<b>1,457,407</b>	<b>1,455,406</b>	<b>1,417,777</b>	<b>1,373,254</b>	<b>1,373,254</b>	<b>-44,523</b>	<b>-3.1%</b>

## 2020-21 Budget Summary

Appropriations

<u>Department</u> Acct #	2018-19 Budget	2018-2019 Actual	2019-20 Budget	2020-21 Proposed	Selectmen	Budget committee	
					2020-21 Proposed	\$ Chg. from '19-20	% Chg. from '19-20
<b>FIRE DEPARTMENT</b>							
01-4220-6-110	FD-Full Time Wages	467,925	502,185	541,749	588,422	588,422	46,673 8.6%
01-4220-6-120	FD-Call Wages	135,260	73,403	89,241	98,212	98,212	8,971 10.1%
01-4220-6-130	FD-Overtime	42,541	56,640	31,616	33,941	33,941	2,325 7.4%
01-4220-6-211	FD-Medical Insurance	83,600	81,033	102,625	99,754	99,754	(2,871) -2.8%
01-4220-6-212	FD-Dental Insurance	3,786	3,217	4,439	4,509	4,509	70 1.6%
01-4220-6-213	FD-Life & Disability Insurance	5,558	5,383	4,572	5,603	5,603	1,031 22.6%
01-4220-6-221	FD-Social Security	8,387	4,742	5,533	6,090	6,090	557 10.1%
01-4220-6-222	FD-Medicare	9,364	9,599	9,608	10,449	10,449	841 8.8%
01-4220-6-230	FD-Retirement	162,788	177,237	172,526	187,270	187,270	14,744 8.5%
01-4220-6-260	FD-Workers Compensation	32,158	38,361	49,967	57,777	57,777	7,810 15.6%
01-4220-6-341	FD-Telephone	3,100	2,997	3,000	3,000	3,000	0 0.0%
01-4220-6-350	FD-Medical Fees	11,020	6,179	11,020	11,020	11,020	0 0.0%
01-4220-6-390	FD-Contract Services	127,155	127,705	127,651	120,650	120,650	(7,001) -5.5%
01-4220-6-430	FD-Office Equipment Maint.	75	289	75	75	75	0 0.0%
01-4220-6-431	FD-Equipment Maint.	11,000	7,958	12,000	12,000	12,000	0 0.0%
01-4220-6-432	FD-Radio Maint.	750	1,427	750	750	750	0 0.0%
01-4220-6-560	FD-Memberships	1,585	1,568	1,585	1,585	1,585	0 0.0%
01-4220-6-570	FD-Travel/Mileage	100	0	100	100	100	0 0.0%
01-4220-6-620	FD-Office Supplies/Photo Supplies	2,000	1,735	2,000	2,000	2,000	0 0.0%
01-4220-6-625	FD-Postage	100	29	100	100	100	0 0.0%
01-4220-6-635	FD-Vehicle Fuels, Gas	1,500	1,632	1,700	1,800	1,800	100 5.9%
01-4220-6-636	FD-Vehicle Fuels, Diesel	7,500	10,781	9,315	9,880	9,880	565 6.1%
01-4220-6-660	FD-Vehicle Parts	12,000	10,224	16,500	12,000	12,000	(4,500) -27.3%
01-4220-6-680	FD-Misc. Supplies	26,070	27,144	27,570	27,570	27,570	0 0.0%
01-4220-6-740	FD-Equipment	12,250	13,392	7,650	7,650	7,650	0 0.0%
01-4220-6-830	FD-Training	7,300	4,577	7,300	6,000	6,000	(1,300) -17.8%
	<b>1,174,872</b>	<b>1,169,437</b>	<b>1,240,192</b>	<b>1,308,207</b>	<b>1,308,207</b>	<b>68,015</b>	<b>5.5%</b>
<b>HEALTH OFFICER</b>							
01-4410-0-113	HO-Stipend	2,214	2,740	2,214	2,259	2,259	45 2.0%
01-4410-0-221	HO-Social Security	138	199	138	141	141	3 2.2%
01-4410-0-222	HO-Medicare	33	40	33	33	33	0 0.0%
01-4410-0-260	HO-Workers Compensation	111	116	149	119	119	(30) -20.2%
44100-0561	HA-MEETING EXPENSE	0	0	0	0	0	*
	<b>2,496</b>	<b>3,095</b>	<b>2,534</b>	<b>2,552</b>	<b>2,552</b>	<b>18</b>	<b>0.7%</b>
<b>HERITAGE COMMISSION</b>							
01-4589-0-620	HC-Office Supplies	500	595	500	500	500	0 0.0
01-4589-0-680	HC-Preservaton & Restoration	1,000	506	1,000	1,000	1,000	0 0.0
01-4589-0-690	HC-Miscellaneous	250	315	250	250	250	0 0.0
	<b>1,750</b>	<b>1,416</b>	<b>1,750</b>	<b>1,750</b>	<b>1,750</b>	<b>0</b>	<b>0.0</b>
<b>OUTSIDE AGENCIES</b>							
44152-0392	HA-Red Cross	0	0	500	0	0	(500) -100.0%
01-4415-0-393	CASA	500	500	0	500	500	500 *
44152-0394	HA-Concord Area Transit	0	0	0	0	0	*
01-4415-0-395	Community Action Program	2,900	2,900	2,500	2,900	2,900	400 16.0%
44152-0397	HA-Riverbend Comm. Mental Health	0	0	400	3,500	3,500	3,100 775.0%
44152-0396	The Samaritans	0	250	0	0	0	*
	<b>3,400</b>	<b>3,650</b>	<b>3,400</b>	<b>6,900</b>	<b>6,900</b>	<b>3,500</b>	<b>102.9%</b>

## 2020-21 Budget Summary

<u>Appropriations</u>		Selectmen				Budget committee		
		2018-19 Budget	2018-2019 Actual	2019-20 Budget	2020-21 Proposed	2020-21 Proposed	\$ Chg. from '19-20	% Chg. from '19-20
<b>HUMAN SERVICES</b>								
01-4441-0-111	WL-Part Time Wages	3,128	2,164	3,191	3,272	3,272	81	2.5%
01-4441-0-221	WL-Social Security	194	134	199	203	203	4	2.0%
01-4441-0-222	WL-Medicare	46	31	47	48	48	1	2.1%
01-4441-0-260	WL-Workers Compensation	6	5	6	8	8	2	36.7%
01-4441-0-560	WL-Professional Dev.	50	30	50	50	50	0	0.0%
44111-0620	HS-OFFICE SUPPLIES	0	0	0	0	0	0	*
01-4441-0-891	WL-Assistance	5,000	2,523	3,000	3,000	3,000	0	0.0%
		<b>8,424</b>	<b>4,888</b>	<b>6,493</b>	<b>6,581</b>	<b>6,581</b>	<b>88</b>	<b>1.4%</b>
<b>LIBRARY</b>								
01-4550-9-110	Full Time Salaries	200,508	171,432	191,387	193,398	193,398	2,011	1.1%
01-4550-9-111	Part Time Salaries	89,273	84,915	91,437	95,521	95,521	4,084	4.5%
01-4550-9-120	Vacation Coverage	1,288	44	1,288	1,319	1,319	31	2.4%
01-4550-9-211	Group Insurance - Medical	44,257	45,955	62,599	69,484	69,484	6,885	11.0%
01-4550-9-212	Group Insurance - Dental	2,537	2,634	2,689	2,731	2,731	42	1.6%
01-4550-9-213	Group Insurance - Life & STD	2,620	2,721	2,050	2,050	2,050	0	0.0%
01-4550-9-221	Social Security	18,047	15,426	17,615	17,995	17,995	380	2.2%
01-4550-9-225	Medicare	4,221	3,619	4,120	4,209	4,209	89	2.2%
01-4550-9-230	Retirement	22,765	19,252	21,378	21,603	21,603	225	1.1%
01-4550-9-260	Workers Compensation	900	935	929	1,037	1,037	108	11.7%
01-9550-9-950	Telephone	4,600	4,082	4,480	4,400	4,400	(80)	-1.8%
01-4550-9-231	Sewer	350	347	364	364	364	0	0.0%
01-4550-9-233	Natural Gas	9,600	6,988	8,000	8,240	8,240	240	3.0%
01-4550-9-234	Electricity	15,373	15,930	17,255	17,773	17,773	518	3.0%
01-4550-9-251	Building Maintenance	11,335	18,908	11,585	11,585	11,585	0	0.0%
01-4550-9-252	Grounds Maintenance	3,650	5,141	3,900	4,500	4,500	600	15.4%
01-4550-9-260	Contracted Services	350	45	350	350	350	0	0.0%
01-4550-9-270	Equipment Repair	11,930	13,847	18,167	15,347	15,347	(2,820)	-15.5%
01-4550-9-310	Collection Development	50,312	38,408	46,307	43,870	43,870	(2,437)	-5.3%
01-4550-9-351	Supplies	6,375	7,149	6,875	6,875	6,875	0	0.0%
01-4550-9-355	Postage	600	859	600	700	700	100	16.7%
01-4550-9-410	Special Programs	4,000	3,673	4,000	4,500	4,500	500	12.5%
01-4550-9-450	Professional Development	1,800	3,181	1,800	2,000	2,000	200	11.1%
01-4550-9-510	Preservation	300	0	300	300	300	0	0.0%
		<b>506,991</b>	<b>465,490</b>	<b>519,475</b>	<b>530,152</b>	<b>530,152</b>	<b>10,677</b>	<b>2.1%</b>
<b>PARKS &amp; RECREATION</b>								
01-4520-8-110	PR-Full Time Wages	65,823	62,679	68,371	0	0	(68,371)	-100.0%
01-4520-8-111	PR-Part-Time Wages	55,258	50,660	31,599	39,828	39,828	8,229	26.0%
01-4520-8-120	PR-Seasonal Wages	0	54,733	0	0	0	0	*
01-4520-8-211	PR-Medical Insurance	13,524	7,499	14,047	0	0	(14,047)	-100.0%
01-4520-8-212	PR-Dental Insurance	531	518	555	0	0	(555)	-100.0%
01-4520-8-213	PR-Life & Disability Insurance	799	770	659	0	0	(659)	-100.0%
01-4520-8-221	PR-Social Security	7,508	10,631	6,199	2,470	2,470	(3,729)	-60.2%
01-4520-8-222	PR-Medicare	1,756	2,486	1,450	578	578	(872)	-60.1%
01-4520-8-230	PR-Retirement	7,491	7,133	7,675	0	0	(7,675)	-100.0%
01-4520-8-260	PR-Workers Compensation	4,378	4,302	5,437	1,459	1,459	(3,978)	-73.2%
01-4520-8-341	PR-Telephone	360	330	360	360	360	0	0.0%
01-4520-8-390	PR- Contract Services	4,654	3,356	854	1,375	1,375	521	61.0%

**2020-21 Budget Summary****Appropriations**

<u>Department</u> Acct #	2018-19 Budget	2018-2019 Actual	2019-20 Budget	2020-21 Proposed	Selectmen	Budget committee	
					2020-21 Proposed	\$ Chg. from '19-20	% Chg. from '19-20
01-4520-8-430 PR-Repairs To Equipment	500	891	500	1,000	1,000	500	100.0%
01-4520-8-560 PR-Memberships	1,000	1,358	300	225	225	(75)	-25.0%
01-4520-8-570 PR-Travel/Mileage	150	209	150	150	150	0	0.0%
01-4520-8-615 PR-Uniforms & Clothing	200	0	200	200	200	0	0.0%
01-4520-8-620 PR-Office Supplies	1,200	1,092	1,200	1,200	1,200	0	0.0%
01-4520-8-625 PR-Postage	300	133	300	250	250	(50)	-16.7%
01-4520-8-635 PR-Gasoline & Diesel Fuel	240	379	0	0	0	0	*
01-4520-8-660 PR-Vehicle Parts	500	345	500	0	0	(500)	-100.0%
01-4520-8-740 PR-Equipment	1,200	0	1,000	1,000	1,000	0	0.0%
45201-0875 PR-Program Activities	0	0	0	0	0	0	*
	<b>167,372</b>	<b>209,504</b>	<b>141,356</b>	<b>50,094</b>	<b>50,094</b>	<b>-91,262</b>	<b>-64.6%</b>
<b>POLICE DEPARTMENT</b>							
01-4210-5-110 PD-Full Time Wages	877,921	840,554	934,205	950,012	950,012	15,807	1.7%
01-4210-5-111 PD-Part Time Wages	66,932	8,909	16,890	14,160	14,160	(2,730)	-16.2%
01-4210-5-130 PD-Overtime	53,000	113,500	45,000	61,077	61,077	16,077	35.7%
01-4210-5-211 PD-Medical Insurance	158,675	135,020	189,187	155,371	155,371	(33,816)	-17.9%
01-4210-5-212 PD-Dental Insurance	6,490	6,684	7,768	7,890	7,890	122	1.6%
01-4210-5-213 PD-Life & Disability Insurance	9,736	7,571	9,736	8,078	8,078	(1,658)	-17.0%
01-4210-5-221 PD-Social Security	10,313	6,710	10,313	4,128	4,128	(6,185)	-60.0%
01-4210-5-222 PD-Medicare	14,469	14,230	14,444	14,867	14,867	423	2.9%
01-4210-5-230 PD-Retirement	259,519	269,316	261,802	278,406	278,406	16,604	6.3%
01-4210-5-260 PD-Workers Compensation	21,634	18,323	18,511	20,803	20,803	2,292	12.4%
01-4210-5-341 PD-Telephone	9,000	6,337	8,000	8,000	8,000	0	0.0%
01-4210-5-350 PD-Medical Services	900	791	600	1,000	1,000	400	66.7%
01-4210-5-351 PD-Animal Control	100	92	0	100	100	100	*
01-4210-5-355 PD-Photo Supplies	300	414	0	300	300	300	*
01-4210-5-390 PD-Contract Services	112,650	105,333	100,000	104,400	104,400	4,400	4.4%
01-4210-5-430 PD-Repairs	4,500	6,598	3,000	3,000	3,000	0	0.0%
01-4210-5-432 PD-Radio/Radar Maint.	3,000	4,571	3,000	9,600	9,600	6,600	220.0%
01-4210-5-450 PD-Uniforms	9,700	9,264	9,700	8,700	8,700	(1,000)	-10.3%
01-4210-5-560 PD-Memberships	1,155	820	955	940	940	(15)	-1.6%
01-4210-5-570 PD-Travel/Mileage	200	462	300	300	300	0	0.0%
01-4210-5-620 PD-Office Supplies	4,000	5,343	4,000	4,000	4,000	0	0.0%
01-4210-5-625 PD-Postage	300	248	300	300	300	0	0.0%
01-4210-5-635 PD-Vehicle Fuels, Gasoline	20,000	19,798	20,500	20,000	20,000	(500)	-2.4%
01-4210-5-660 PD-Vehicle Parts	7,000	7,333	6,000	7,500	7,500	1,500	25.0%
01-4210-5-662 PD-Tires	3,000	3,882	2,500	3,000	3,000	500	20.0%
01-4210-5-663 PD-Batteries	2,000	1,998	500	500	500	0	0.0%
01-4210-5-670 PD-Manuals - Books	450	435	450	300	300	(150)	-33.3%
01-4210-5-680 PD-Police Equip./Maint.	9,500	9,627	11,600	9,250	9,250	(2,350)	-20.3%
01-4210-5-688 PD-Police Supplies	3,000	2,996	2,500	7,600	7,600	5,100	204.0%
01-4210-5-740 PD-Office Equipment	3,000	4,467	3,000	3,000	3,000	0	0.0%
01-4210-5-765 PD-Vehicles & Equipment	36,000	37,195	0	45,000	45,000	45,000	*
01-4210-5-830 PD-Training	6,000	8,222	7,000	7,000	7,000	0	0.0%
	<b>1,714,444</b>	<b>1,657,044</b>	<b>1,691,761</b>	<b>1,758,582</b>	<b>1,758,582</b>	<b>66,821</b>	<b>3.9%</b>

## 2020-21 Budget Summary

Appropriations

Department	Acct #	2018-19	2018-2019	2019-20	2020-21	Selectmen	Budget committee		
		Budget	Actual	Budget	Proposed	2020-21	\$ Chg.	% Chg.	
<b>DPW ADMINISTRATION</b>									
01-4311-7-110	DPW-Full Time Wages	720,094	652,341	728,573	756,401	756,401	27,828	3.8%	
01-4311-7-111	DPW - Part Time Wages	30,704	21,380	32,094	32,049	32,049	(45)	-0.1%	
01-4311-7-120	DPW-Seasonal Wages	22,091	49,472	3,839	36,765	36,765	32,926	857.7%	
01-4311-7-130	DPW-Overtime	80,000	71,933	80,000	80,000	80,000	0	0.0%	
01-4311-7-211	DPW-Medical Insurance	187,917	159,243	185,682	155,483	155,483	(30,199)	-16.3%	
01-4311-7-212	DPW-Dental Insurance	7,031	7,620	7,768	7,890	7,890	122	1.6%	
01-4311-7-213	DPW-Life & Disability Insurance	9,236	6,973	7,591	10,279	10,279	2,688	35.4%	
01-4311-7-221	DPW-Social Security	52,879	49,548	52,360	56,124	56,124	3,764	7.2%	
01-4311-7-222	DPW-Medicare	12,367	11,664	12,246	13,126	13,126	880	7.2%	
01-4311-7-230	DPW-Retirement	91,051	82,307	90,318	93,426	93,426	3,108	3.4%	
01-4311-7-260	DPW-Workers Compensation	28,797	23,528	26,030	29,825	29,825	3,795	14.6%	
01-4311-7-341	DPW-Telephone	2,665	4,194	3,000	4,200	4,200	1,200	40.0%	
01-4311-7-390	DPW-Contract Services	7,603	1,289	2,500	5,125	5,125	2,625	105.0%	
01-4311-7-620	DPW-Office Supplies	2,000	1,379	1,600	1,600	1,600	0	0.0%	
01-4311-7-625	DPW-Postage	50	39	50	50	50	0	0.0%	
01-4311-7-740	DPW-Office Equipment	0	0	1,500	1,500	1,500	0	0.0%	
01-4311-7-810	DPW-Advertising	300	50	500	500	500	0	0.0%	
		<b>1,254,785</b>	<b>1,142,960</b>	<b>1,235,651</b>	<b>1,284,343</b>	<b>1,284,343</b>	<b>48,692</b>	<b>3.9%</b>	
<b>HIGHWAY</b>									
01-4312-7-390	DPW-Contracted Services	27,800	43,617	27,800	33,500	33,500	5,700	20.5%	
01-4312-7-394	DPW-Striping/Tree Removal	10,000	9,045	16,800	32,000	32,000	15,200	90.5%	
01-4312-7-396	DPW-Torch Gases	1,250	2,047	1,250	1,500	1,500	250	20.0%	
01-4312-7-398	DPW-Outside Repairs	10,000	8,022	8,000	16,000	16,000	8,000	100.0%	
01-4312-7-432	DPW-Radio Maintenance	500	1,000	0	0	0	0	*	
01-4312-7-440	DPW-Equipment Rental	2,500	570	2,000	2,000	2,000	0	0.0%	
01-4312-7-603	DPW-Traffic Control Supplies	1,500	1,023	1,000	1,000	1,000	0	0.0%	
01-4312-7-612	DPW-Paint	5,500	769	5,500	5,500	5,500	0	0.0%	
01-4312-7-613	DPW-Traffic Control Supplies	6,000	5,552	6,000	6,000	6,000	0	0.0%	
01-4312-7-614	DPW-Drainage Materials	15,000	2,065	13,500	13,500	13,500	0	0.0%	
01-4312-7-615	DPW-Uniforms Clothing	11,500	12,975	11,500	12,000	12,000	500	4.3%	
01-4312-7-616	DPW-First Aid Supplies	700	306	700	700	700	0	0.0%	
01-4312-7-619	DPW-Steel Iron	500	1,687	500	1,000	1,000	500	100.0%	
01-4312-7-630	DPW-Building Materials	3,000	653	0	0	0	0	*	
01-4312-7-635	DPW-Vehicle Fuels, Gasoline	9,000	13,663	15,000	16,560	16,560	1,560	10.4%	
01-4312-7-636	DPW-Vehicle Fuels, Diesel	68,000	55,879	54,000	59,800	59,800	5,800	10.7%	
01-4312-7-640	DPW-Guardrail	9,000	8,411	6,500	10,000	10,000	3,500	53.8%	
01-4312-7-650	DPW-Landscape Materials	2,500	2,006	2,000	2,000	2,000	0	0.0%	
01-4312-7-660	DPW-Vehicle Parts	70,000	67,567	70,000	80,500	80,500	10,500	15.0%	
01-4312-7-661	DPW-Grease-Oil	3,000	2,967	3,000	3,000	3,000	0	0.0%	
01-4312-7-662	DPW-Tires	8,000	6,960	7,000	8,000	8,000	1,000	14.3%	
01-4312-7-664	DPW-Plow Blades	10,000	6,251	0	10,000	10,000	10,000	*	
01-4312-7-680	DPW-Asphalt	30,000	35,551	33,000	33,000	33,000	0	0.0%	
01-4312-7-684	DPW-Sand Screening	12,500	0	12,500	12,500	12,500	0	0.0%	
01-4312-7-685	DPW-Road Salt	130,000	132,812	140,000	140,000	140,000	0	0.0%	
01-4312-7-686	DPW-Magnesium Chloride	2,750	755	2,000	2,000	2,000	0	0.0%	
01-4909-7-688	CAP-Gravel Crushing	0	0	24,500	0	0	(24,500)	-100.0%	

## 2020-21 Budget Summary

Appropriations

Department	Acct #	2018-19	2018-2019	2019-20	2020-21	2020-21	Budget committee	
		Budget	Actual	Budget	Proposed	Proposed	\$ Chg. from '19-20	% Chg. from '19-20
01-4312-7-691	DPW-Tire Chains	1,500	2,022	2,000	2,000	2,000	0	0.0%
01-4312-7-740	DPW-Replace Equipment	10,450	10,100	4,200	10,675	10,675	6,475	154.2%
01-4902-7-740	CAP-DPW-Equipment	0	0	18,500	0	0	(18,500)	-100.0%
01-4312-7-830	DPW-Training Programs	2,500	1,541	2,500	2,500	2,500	0	0.0%
		464,950	435,815	491,250	517,235	517,235	25,985	5.3%
<b>STREET LIGHTING</b>								
01-4316-0-410	SL-Electricity	37,000	42,329	37,000	39,771	39,771	2,771	7.5%
	<b>TOTAL PUBLIC WORKS</b>	<b>1,756,735</b>	<b>1,621,103</b>	<b>1,763,901</b>	<b>1,841,349</b>	<b>1,841,349</b>	<b>77,448</b>	<b>4.4%</b>
<b>CEMETERIES</b>								
01-4195-0-390	CEM-Contract Services	15,300	32,530	15,000	35,450	35,450	20,450	136.3%
01-4195-0-430	CEM-Equipment Maint.	500	316	500	500	500	0	0.0%
01-4195-0-620	CEM-Supplies	6,200	1,979	3,500	3,500	3,500	0	0.0%
01-4195-0-690	CEM-Mower Parts/Equipment	500	48	1,000	1,000	1,000	0	0.0%
01-4195-0-830	CEM-Training	200	60	200	200	200	0	0.0%
		22,700	34,933	20,200	40,650	40,650	20,450	101.2%
<b>SOLID WASTE</b>								
01-4324-0-390	SW-Contract Services	669,650	700,179	763,893	819,563	819,563	55,670	7.3%
01-4324-0-393	SW-Appliances Disposal	500	522	500	500	500	0	0.0%
01-4324-0-394	SW-Recycling Committee	3,000	1,236	0	1,500	1,500	1,500	*
01-4324-0-397	SW-Well Testing	9,250	7,850	9,250	9,250	9,250	0	0.0%
43241-0402	SW-HAZARDOUS WASTE DISPOSAL	0	380	0	0	0	0	*
01-4324-0-560	SW-Memberships	530	526	530	530	530	0	0.0%
01-4324-0-740	SW-Equipment	12,000	7,431	12,000	8,000	8,000	(4,000)	-33.3%
		694,930	718,124	786,173	839,343	839,343	53,170	6.8%
<b>TOWN CLERK - TAX COLLECTOR</b>								
01-4140-2-110	TC-Full Time Wages	44,428	38,813	43,615	45,704	45,704	2,089	4.8%
01-4140-2-111	TC-Part Time Wages	35,270	37,829	37,219	37,609	37,609	390	1.0%
01-4140-2-112	TC-Elected Clerk/Tax Collector	60,550	61,780	63,561	66,832	66,832	3,271	5.1%
01-4140-2-130	TC-Overtime	487	30	464	496	496	32	6.9%
01-4140-2-211	TC-Medical Insurance	36,892	22,923	25,672	28,496	28,496	2,824	11.0%
01-4140-2-212	TC-Dental Insurance	1,082	1,095	1,110	1,128	1,128	18	1.6%
01-4140-2-213	TC-Life & Disability Insurance	1,363	1,074	1,124	1,069	1,069	(55)	-4.9%
01-4140-2-221	TC-Social Security	8,726	8,555	8,982	9,340	9,340	358	4.0%
01-4140-2-222	TC-Medicare	2,041	2,001	2,101	2,185	2,185	84	4.0%
01-4140-2-230	TC-Retirement	12,002	11,736	12,024	12,626	12,626	602	5.0%
01-4140-2-260	TC-Workers Compensation	316	275	296	314	314	18	6.0%
01-4140-2-390	TC-Contract Services	6,830	4,330	10,950	12,963	12,963	2,013	18.4%
01-4140-2-560	TC-Memberships	770	20	400	430	430	30	7.5%
01-4140-2-561	TC-Professional Dev.	499	300	499	2,275	2,275	1,776	355.9%
01-4140-2-620	TC-Office Supplies	2,995	1,645	1,500	3,080	3,080	1,580	105.3%
01-4140-2-625	TC-Postage	9,223	7,522	9,000	9,000	9,000	0	0.0%
01-4140-2-740	TC-Office Equip./Maint.	470	909	470	1,013	1,013	543	115.5%
01-4140-2-830	TC-Training	1,600	1,063	1,545	0	0	(1,545)	-100.0%
01-4909-2-760	CAP-TC-Town Clerk Software	36,111	36,311	0	0	0	0	*
		261,655	238,212	220,532	234,560	234,560	14,028	6.4%

## 2020-21 Budget Summary

Appropriations

Department	Acct #	2018-19	2018-2019	2019-20	2020-21	Selectmen	Budget committee		
		Budget	Actual	Budget	Proposed	2020-21	\$ Chg.	% Chg.	
<b><u>WATER</u></b>									
03-4331-0-312	WF-Management Services	56,395	33,909	57,450	58,599	58,599	1,149	2.0%	
03-4331-0-410	WF-Electricity	18,000	13,732	13,500	14,144	14,144	644	4.8%	
03-4331-0-414	WF-Natural Gas	1,000	1,716	1,700	1,714	1,714	14	0.8%	
03-4331-0-314	WF-System Monitoring	1,800	2,189	3,000	3,560	3,560	560	18.7%	
03-4331-0-436	WF-System Maintenance	6,500	0	6,500	6,500	6,500	0	0.0%	
03-4331-0-436	WF-System Maintenance	76,350	32,544	45,000	52,550	52,550	7,550	16.8%	
		<b>160,045</b>	<b>84,090</b>	<b>127,150</b>	<b>137,067</b>	<b>137,067</b>	<b>9,917</b>	<b>7.8%</b>	
<b><u>SEWER</u></b>									
02-4326-0-312	SF-Management Services	91,135	122,632	106,930	84,155	84,155	(22,775)	-21.3%	
02-4326-0-410	SF-Electricity	7,800	9,631	9,000	9,920	9,920	920	10.2%	
02-4326-0-414	SF-Natural Gas	1,000	740	800	690	690	(110)	-13.8%	
02-4326-0-314	SF-System Monitoring	1,800	2,141	1,800	4,810	4,810	3,010	167.2%	
02-4326-0-625	SF-Postage	0	125	250	250	250	0	0.0%	
02-4326-0-436	SF-System Maintenance	126,850	38,568	109,750	92,750	92,750	(17,000)	-15.5%	
		<b>228,585</b>	<b>173,838</b>	<b>228,530</b>	<b>192,574</b>	<b>192,574</b>	<b>-35,956</b>	<b>-15.7%</b>	
<b><u>TRANSFER TO CAPITAL RESERVES</u></b>									
01-4915-7-067	CRF-Bridge & Highway Construction	100,000	100,000	120,000	120,000	120,000	0	0.0%	
01-4915-7-066	CRF-Public Works Equipment	115,000	115,000	180,000	192,500	192,500	12,500	6.9%	
01-4915-6-065	CRF-Fire Equipment	37,000	37,000	37,000	33,000	33,000	-4,000	-10.8%	
01-4915-5-063	CRF-Police Equipment	29,000	29,000	30,000	26,000	26,000	-4,000	-13.3%	
01-4915-8-068	CRF-Recreation Improvements	6,000	6,000	16,000	20,000	20,000	4,000	25.0%	
01-4915-1-062	CRF-Municipal Buildings & Grounds	0	0	65,000	65,000	65,000	0	0.0%	
01-4915-6-064	CRF-Fire Trucks	100,000	100,000	100,000	112,500	112,500	12,500	12.5%	
01-4915-9-087	TRS-Library Emergency Repairs	0	0	8,000	5,000	5,000	-3,000	-37.5%	
01-4915-9-072	CRF-Library Building Repairs	0	0	20,000	20,000	20,000	0	0.0%	
01-4915-4-069	CRF-Community Center	0	0	0	5,000	5,000	5,000	*	
01-4915-6-078	CRF-Fire Suppression Water Supply	0	0	0	10,000	10,000	10,000	*	
01-4915-0-077	CRF-Water System Improvement/Replace	0	0	0	50,000	50,000	50,000	*	
01-4917-0-086	TRF-Health Maintenance	123,582	123,582	104,893	19,116	19,116	-85,777	-81.8%	
		<b>510,582</b>	<b>510,582</b>	<b>680,893</b>	<b>678,116</b>	<b>678,116</b>	<b>-2,777</b>	<b>0</b>	
<b><u>CAPITAL PROJECTS</u></b>									
01-4901-8-711	CAP-PR-Field Improvements	30,000	30,000	0	0	0	0	*	
01-4902-5-740	CAP-PD-Equipment	48,600	48,600	38,892	13,830	13,830	(25,062)	-64.4%	
01-4902-5-750	CAP-PD-Vehicles	0	0	0	43,000	43,000	43,000	*	
01-4902-6-740	CAP-FD-Equipment	0	0	0	0	0	0	*	
01-4902-6-750	CAP-FD-Vehicles	0	0	675,000	249,900	249,900	(425,100)	-63.0%	
01-4902-7-740	CAP-DPW-Equipment	165,000	136,041	0	0	0	0	*	
01-4902-7-750	CAP-DPW-Vehicles	232,000	222,081	67,000	481,074	481,074	414,074	618.0%	
01-4903-1-730	CAP-B&G-Municipal Building Repai	100,000	52,526	90,000	75,000	75,000	(15,000)	-16.7%	
01-4903-5-730	CAP-B&G-Old Town Hall Repairs	30,000	24,894	0	0	0	0	*	
01-4903-7-730	CAP-DPW-Salt Containment	0	0	0	275,000	275,000	275,000	*	
01-4909-0-715	CAP-Cemetery Devevelopment	16,656	16,656	0	0	0	0	*	
01-4909-7-722	CAP-Street Light Replacement	0	0	0	47,947	47,947	47,947	*	
01-4909-7-725	CAP-Road/Bridge Reconstruction	0	0	60,000	2,646,518	2,646,518	2,586,518	4310.9%	

**2020-21 Budget Summary****Appropriations**

<u>Department</u>	<u>Acct #</u>	2018-19	2018-2019	2019-20	2020-21	Selectmen	Budget committee		
		Budget	Actual	Budget	Proposed	Proposed	\$ Chg. from '19-20	% Chg. from '19-20	
01-4909-7-721	CAP-Road Paving, Reclamation	285,000	228,289	370,000	550,000	550,000	180,000	48.6%	
01-4909-7-722	CAP-Culvert Maintenance	170,000	28,085	0	38,000	38,000	38,000	*	
01-4909-7-723	CAP-Bridge Maintenance	0	0	0	0	0	0	*	
01-4909-7-747	CAP-DPW-Fuel System	0	0	0	176,000	176,000	176,000	*	
		<b>1,077,256</b>	<b>787,172</b>	<b>1,300,892</b>	<b>4,596,269</b>	<b>4,596,269</b>	<b>3,295,377</b>	<b>253.3%</b>	
		<b>TOTAL APPROPRIATION</b>	<b>13,250,373</b>	<b>12,686,608</b>	<b>13,764,110</b>	<b>16,907,859</b>	<b>16,907,859</b>	<b>3,143,749</b>	<b>22.8%</b>

## 2020-21 Budget Summary

<u>Revenues</u>		Selectmen				Budget committee		
<u>Department</u>		2018-19	2018-2019	2019-20	2020-43	2020-43	\$ Chg.	% Chg.
Acct #		Estimate	Actual	Estimate	Proposed	Proposed	from '19-20	from '19-20
<b>TAXES</b>								
01-3185-0-804	Timber Yield Taxes	5,000	2,696	7,000	7,000	7,000	0	0.0%
01-3189-0-805	Gravel Tax	8,000	5,518	8,000	8,000	8,000	0	0.0%
01-3190-0-801	Interest & Penalties, Property	40,000	42,370	45,000	40,000	40,000	(5,000)	-11.1%
01-3190-0-802	Interest & Penalties, Tax Liens	45,000	62,859	50,000	55,000	55,000	5,000	10.0%
		<b>98,000</b>	<b>113,444</b>	<b>110,000</b>	<b>110,000</b>	<b>110,000</b>	<b>0</b>	<b>0.0%</b>
<b>BUSINESS LICENSES &amp; FEES</b>								
01-3210-0-824	Filing Fees	0	10	0	0	0	0	*
01-3210-0-821	Uniform Commercial Code	1,500	2,925	2,000	2,000	2,000	0	0.0%
01-3210-0-822	Wetlands Permits	0	10	0	0	0	0	*
01-3210-0-823	Pole Tax	0	10	0	0	0	0	*
		<b>1,500</b>	<b>2,955</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>	<b>0</b>	<b>0.0%</b>
<b>MOTOR VEHICLE FEES</b>								
01-3220-0-000	Motor Vehicle Permits	<b>2,250,000</b>	<b>2,379,779</b>	<b>2,325,000</b>	<b>2,500,000</b>	<b>2,500,000</b>	<b>175,000</b>	<b>7.5%</b>
<b>BUILDING PERMITS</b>								
01-3230-0-000	Building Permits	65,000	70,841	70,000	70,000	70,000	0	0.0%
01-3230-0-839	Driveway Permits	0	156	0	0	0	0	*
		<b>65,000</b>	<b>70,997</b>	<b>70,000</b>	<b>70,000</b>	<b>70,000</b>	<b>0</b>	<b>0.0%</b>
<b>OTHER LICENSES &amp; FEES</b>								
01-3290-0-827	Dog Licences Town	9,000	6,732	8,750	7,000	7,000	(1,750)	-20.0%
01-3290-0-825	Marriage Licenses	200	110	200	150	150	(50)	-25.0%
01-3290-0-852	Returned Check Fee	250	125	300	250	250	(50)	-16.7%
01-3290-0-857	Impact Fee - Safety Bldg.	0	4,557	6,500	6,000	6,000	(500)	-7.7%
01-3290-0-899	Other Licenses, Permits, Fees	0	250	0	0	0	0	*
		<b>9,450</b>	<b>11,774</b>	<b>15,750</b>	<b>13,400</b>	<b>13,400</b>	<b>-2,350</b>	<b>-14.9%</b>
<b>FEDERAL / STATE OF NH</b>								
01-3310-0-920	Federal Grants	0	14,624	0	0	0	0	*
01-3351-0-000	Shared Revenue	0	0	63,778	0	0	(63,778)	-100.0%
01-3352-0-000	Meals & Rooms Tax	399,161	399,161	400,213	400,213	400,213	0	0.0%
01-3353-0-000	Highway Block Grant	227,381	227,037	231,759	231,759	231,759	0	0.0%
01-3356-0-000	State-Federal Forests	81	85	81	85	85	4	4.9%
01-3359-0-910	Boston & Maine R.R.	1,366	1,366	1,366	1,437	1,437	71	5.2%
01-3359-0-000	Other State Grants	0	10,518	0	1,934,626	1,934,626	1,934,626	*
		<b>627,989</b>	<b>652,791</b>	<b>697,197</b>	<b>2,568,120</b>	<b>2,568,120</b>	<b>1,870,923</b>	<b>268.3%</b>
<b>INCOME FROM DEPARTMENTS</b>								
01-3401-1-850	Administrative Revenue	2,000	343	2,000	2,000	2,000	0	0.0%
01-3401-2-826	Vital Stat Research Town	1,200	1,307	1,300	1,300	1,300	0	0.0%
01-3401-2-828	Fish & Game Town	0	35	0	0	0	0	*
01-3401-2-831	Municipal Agent Fee	33,000	34,153	33,000	34,000	34,000	1,000	3.0%

## 2020-21 Budget Summary

<u>Revenues</u>		Selectmen				Budget committee		
<u>Department</u>		2018-19	2018-2019	2019-20	2020-43	2020-43	\$ Chg.	% Chg.
Acct #		Estimate	Actual	Estimate	Proposed	Proposed	from '19-20	from '19-20
01-3401-2-832	Title Application Fee	4,000	4,143	4,000	4,000	4,000	0	0.0%
01-3401-2-856	Dog Fines	0	320	0	100	100	100	*
01-3401-4-831	Planning Board Fees	7,500	24,810	10,000	15,000	15,000	5,000	50.0%
01-3401-4-832	ZBA Fees	1,000	1,650	1,000	1,000	1,000	0	0.0%
01-3401-5-856	Police Parking Fines	500	1,600	500	750	750	250	50.0%
01-3401-5-851	Police Reports	2,000	1,131	1,500	1,250	1,250	(250)	-16.7%
01-3401-5-855	Police Permits	200	545	100	250	250	150	150.0%
01-3401-5-835	Police Witness Fees	2,500	2,046	2,500	2,000	2,000	(500)	-20.0%
01-3401-5-845	Police Details	20,000	28,828	20,000	20,000	20,000	0	0.0%
01-3401-5-843	School Resource Officer	35,000	35,000	57,530	58,000	58,000	470	0.8%
01-3401-6-845	Fire - Ambulance	200,000	242,654	215,000	240,000	240,000	25,000	11.6%
01-3401-6-855	Fire Permits & Inspections	3,500	2,635	2,000	2,500	2,500	500	25.0%
01-3401-6-870	Other Fire Revenue	0	625	1,500	1,500	1,500	0	0.0%
01-3401-7-836	Septic Design Review	1,000	880	750	750	750	0	0.0%
01-3401-7-846	DPW-Snow Removal	23,000	23,000	35,000	35,000	35,000	0	0.0%
01-3401-7-855	Excavation Permits	1,000	2,790	1,500	1,500	1,500	0	0.0%
01-3401-8-841	Recreation	25,000	2,741	12,000	2,500	2,500	(9,500)	-79.2%
01-3401-0-838	Cemetery Lots	2,500	5,590	2,500	2,500	2,500	0	0.0%
01-3401-0-851	Copies	650	439	650	750	750	100	15.4%
01-3404-0-836	Tipping Fees	100,000	119,056	110,000	110,000	110,000	0	0.0%
01-3404-0-846	School Solid Waste Disposal	19,590	19,590	28,079	32,025	32,025	3,946	14.1%
01-3404-0-872	Recycling Revenues	1,000	2,220	2,000	2,000	2,000	0	0.0%
		<b>486,140</b>	<b>558,130</b>	<b>544,409</b>	<b>570,675</b>	<b>570,675</b>	<b>26,266</b>	<b>4.8%</b>
<b>OTHER REVENUE</b>								
01-3501-0-000	Sale of Town Property	15,000	6,142	15,000	10,000	10,000	(5,000)	-33.3%
01-3502-0-000	Interest on Deposits	75,000	206,481	100,000	175,000	175,000	75,000	75.0%
01-3503-0-000	Rent	7,500	5,770	8,000	5,000	5,000	(3,000)	-37.5%
01-3508-0-000	Private Grant & Donations	0	5,000	0	0	0	0	*
01-3506-0-000	Insurance Refunds	0	43,361	0	0	0	0	*
01-3509-0-000	Other Revenue	10,000	83,818	25,371	103,256	103,256	77,885	307.0%
		<b>107,500</b>	<b>350,572</b>	<b>148,371</b>	<b>293,256</b>	<b>293,256</b>	<b>144,885</b>	<b>97.7%</b>
<b>TRANSFERS FROM CAPITAL RESERVES</b>								
01-3915-0-067	CRF-Bridge & Highway Construction	170,000	70,380	60,000	749,892	749,892	689,892	1149.8%
01-3915-0-063	CRF-Police Equipment	48,600	48,600	42,000	56,830	56,830	14,830	35.3%
01-3915-0-065	CRF-Fire Equipment	0	0	0	0	0	0	*
01-3915-0-064	CRF-Fire Trucks	0	0	675,000	249,900	249,900	(425,100)	-63.0%
01-3915-0-066	CRF-Public Works Equipment	397,000	345,754	67,000	481,074	481,074	414,074	618.0%
01-3915-0-062	CRF-Municipal Facilities	130,000	74,413	90,000	467,920	467,920	377,920	419.9%
01-3915-0-068	CRF-Recreation Improvements	30,000	30,000	0	0	0	0	*
01-3916-0-083	TRF-Cemetery Perpetual Care	16,656	16,656	0	0	0	0	*
		<b>792,256</b>	<b>585,803</b>	<b>934,000</b>	<b>2,005,616</b>	<b>2,005,616</b>	<b>1,071,616</b>	<b>114.7%</b>

**2020-21 Budget Summary**

<b>Revenues</b>		Selectmen				Budget committee		
<u>Department</u>		2018-19	2018-2019	2019-20	2020-43	2020-43	\$ Chg.	% Chg.
Acct #		Estimate	Actual	Estimate	Proposed	Proposed	from '19-20	from '19-20
<b>TRANSFERS FROM OTHER FUNDS</b>								
01-3917-0-007	Transfer From Conservation Funds	50,000	72,338	65,000	61,500	61,500	(3,500)	-5.4%
<b>WATER</b>								
03-3402-0-809	WF-Water Usage	45,000	80,631	75,000	136,067	136,067	61,067	81.4%
03-3402-0-845	WF-Water Hookup Fees	1,000	695	1,000	1,000	1,000	0	0.0%
03-3402-0-854	WF-Water Application Fees	150	1,490	0	0	0	0	*
		46,150	82,816	76,000	137,067	137,067	61,067	80.4%
<b>SEWER</b>								
02-3403-0-808	SF-Sewer Usage	222,785	230,629	222,730	186,774	186,774	(35,956)	-16.1%
02-3403-0-858	SF-Hookup Fees	1,500	1,500	1,500	1,500	1,500	0	0.0%
02-3502-0-808	SF-Interest & Penalties, Sewer	300	489	300	300	300	0	0.0%
02-3502-0-000	SF-Interest On Deposits	4,000	24,612	4,000	4,000	4,000	0	0.0%
		228,585	257,230	228,530	192,574	192,574	-35,956	-15.7%
<b>TOTAL REVENUE</b>		<b>4,762,570</b>	<b>5,138,628</b>	<b>5,216,257</b>	<b>8,524,208</b>	<b>8,524,208</b>	<b>3,307,951</b>	<b>63.4%</b>

## FY2020-21 Budget Overview

Account Name	2018-19		2019-20 Budget	2020-21			
	Budget	Actual		Selectmen Recommend	Bud Comm Recommend	BC-\$Chg from '19-20	BC-%Chg from '19-20
<b>BUDGET SUMMARY</b>							
BOARD OF SELECTMEN	13,649	14,164	13,648	23,157	23,157	9,509	69.7%
TOWN MANAGER	257,794	250,170	260,610	272,653	272,653	12,043	4.6%
LEGAL SERVICES	92,000	81,506	100,000	100,000	100,000	0	0.0%
ABATEMENTS	1,800,000	1,800,000	1,800,000	1,500,000	1,500,000	-300,000	-16.7%
PERSONNEL	12,923	7,089	7,600	7,794	7,794	194	2.6%
PATRIOTIC PURPOSES	500	472	500	500	500	0	0.0%
ASSESSING	158,760	269,777	246,290	127,250	127,250	-119,040	-48.3%
COMMUNITY DEVELOPMENT	419,395	394,006	408,543	425,896	425,896	17,353	4.2%
ELECTIONS & REGISTRATIONS	16,382	12,088	11,985	18,217	18,217	6,232	52.0%
EMERGENCY MANAGEMENT	18,180	15,000	27,988	30,388	30,388	2,400	8.6%
FACILITIES	353,923	321,090	348,876	370,356	370,356	21,480	6.2%
FINANCE	236,115	229,346	225,340	253,862	253,862	28,522	12.7%
TECHNOLOGY	37,640	73,296	79,100	97,389	97,389	18,289	23.1%
TOWN INSURANCES	83,468	80,621	80,621	82,395	82,395	1,774	2.2%
DEBT SERVICE	1,457,407	1,455,406	1,417,777	1,373,254	1,373,254	-44,523	-3.1%
FIRE	1,174,872	1,169,437	1,240,192	1,308,207	1,308,207	68,015	5.5%
HEALTH OFFICER	2,496	3,095	2,534	2,552	2,552	18	0.7%
HERITAGE COMMISSION	1,750	1,416	1,750	1,750	1,750	0	0.0%
HUMAN SERVICES	11,824	8,538	9,893	13,481	13,481	3,588	36.3%
LIBRARY	506,991	465,490	519,475	530,152	530,152	10,677	2.1%
PARKS & RECREATION	167,372	209,504	141,356	50,094	50,094	-91,262	-64.6%
POLICE	1,714,444	1,657,044	1,691,761	1,758,582	1,758,582	66,821	3.9%
PUBLIC WORKS	1,756,735	1,621,103	1,763,901	1,841,349	1,841,349	77,448	4.4%
CEMETERIES	22,700	34,933	20,200	40,650	40,650	20,450	101.2%
SOLID WASTE	694,930	718,124	786,173	839,343	839,343	53,170	6.8%
TOWN CLERK/TAX COLLECTOR	261,655	238,212	220,532	234,560	234,560	14,028	6.4%
WATER	160,045	84,090	127,150	137,067	137,067	9,917	7.8%
SEWER	228,585	173,838	228,530	192,574	192,574	-35,956	-15.7%
<b>TOTAL OPERATING BUDGET</b>	<b>11,662,535</b>	<b>11,388,854</b>	<b>11,782,325</b>	<b>11,633,474</b>	<b>11,633,474</b>	<b>-148,851</b>	<b>-1.3%</b>
SPECIAL WARRANT ARTICLES	1,587,838	1,297,754	1,981,785	5,274,385	5,274,385	3,292,600	166.1%
<b>TOTAL GROSS BUDGET</b>	<b>13,250,373</b>	<b>12,686,608</b>	<b>13,764,110</b>	<b>16,907,859</b>	<b>16,907,859</b>	<b>3,143,749</b>	<b>22.8%</b>

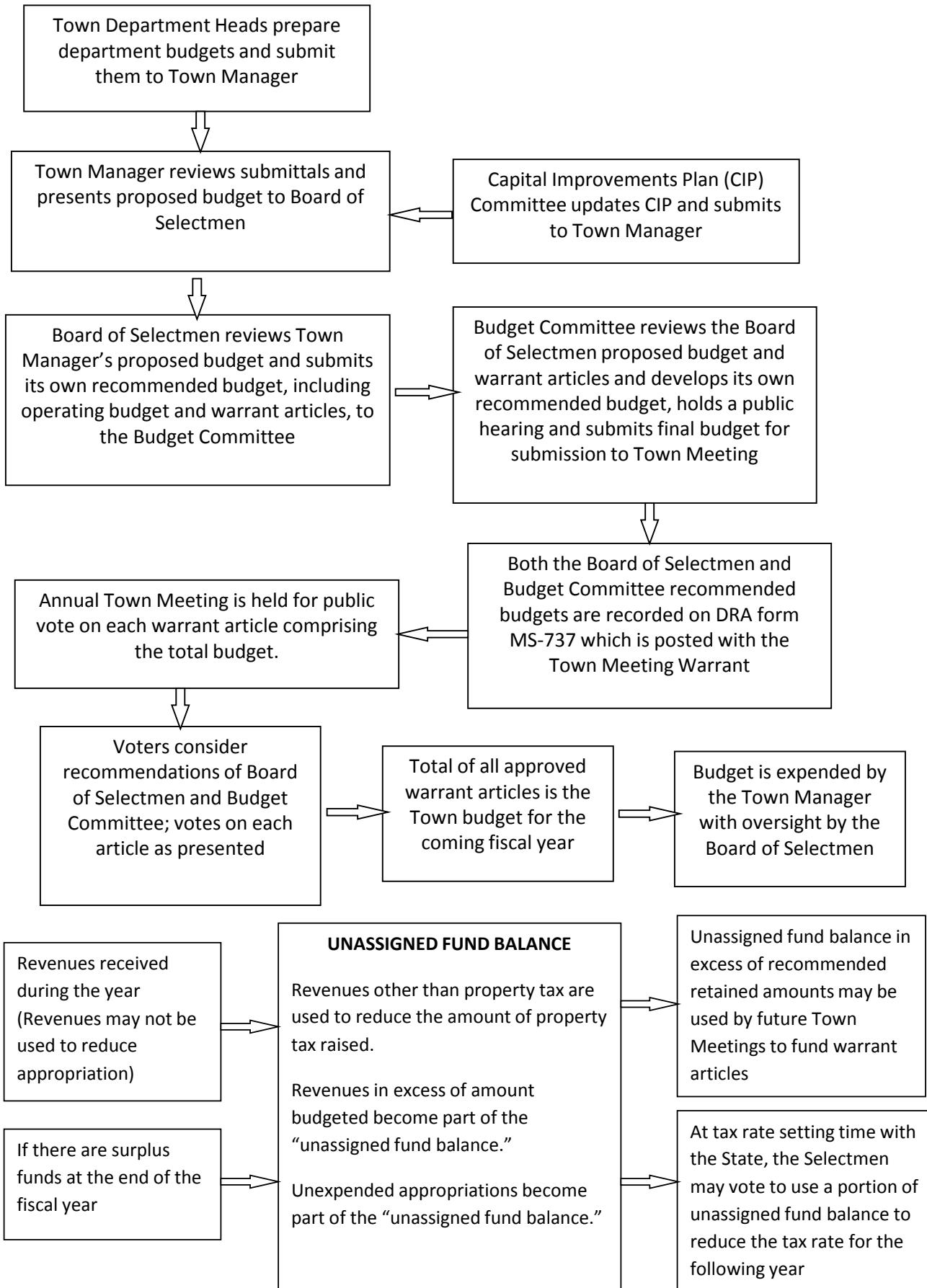
**FY2020-21 Revenue Overview**

Account Name	2018-19		Budget	2020-21			
	Budget	Actual		Selectmen Recommend	Bud Comm Recommend	BC-\$Chg from '19-20	BC-%Chg from '19-20
<b>REVENUE SUMMARY</b>							
TAXES	98,000	113,444	110,000	110,000	110,000	0	0.0%
BUSINESS LICENSES & FEES	1,500	2,955	2,000	2,000	2,000	0	0.0%
MOTOR VEHICLE FEES	2,250,000	2,379,779	2,325,000	2,500,000	2,500,000	175,000	7.5%
BUILDING PERMITS	65,000	70,997	70,000	70,000	70,000	0	0.0%
OTHER LICENSES & FEES	9,450	11,774	15,750	13,400	13,400	-2,350	-14.9%
FEDERAL / STATE OF NH	627,989	652,791	697,197	2,568,120	2,568,120	1,870,923	268.3%
INCOME FROM DEPARTMENTS	486,140	558,130	544,409	570,675	570,675	26,266	4.8%
OTHER REVENUE	107,500	350,572	148,371	293,256	293,256	144,885	97.7%
TRANSFERS FROM CAPITAL RESERVES	792,256	585,803	934,000	2,005,616	2,005,616	1,071,616	114.7%
TRANSFERS FROM OTHER FUNDS	50,000	72,338	65,000	61,500	61,500	-3,500	-5.4%
BOND PROCEEDS	0	0	0	0	0	0	*
WATER	46,150	82,816	76,000	137,067	137,067	61,067	80.4%
SEWER	228,585	257,230	228,530	192,574	192,574	-35,956	-15.7%
<b>TOTAL GROSS REVENUES</b>	<b>4,762,570</b>	<b>5,138,628</b>	<b>5,216,257</b>	<b>8,524,208</b>	<b>8,524,208</b>	<b>3,307,951</b>	<b>63.4%</b>
<b>NET APPROPRIATION</b>	<b>8,487,803</b>	<b>7,547,980</b>	<b>8,547,853</b>	<b>8,383,650</b>	<b>8,383,650</b>		

**FY2020-21 Tax Rate Overview**

	2018	2019	2020	
			Selectmen	Budget Committee
<b>TAX RATE</b>				
NET APPROPRIATIONS	8,487,803	8,547,853	8,383,650	8,383,650
FUND BALANCE VOTED				
ADDITIONAL FUND BALANCE	0	(1,000,000)	0	0
Add: OVERLAY	760,927	1,286,158	200,000	200,000
WAR SERVICE CREDITS	180,250	218,000	218,000	218,000
<b>NET TAXABLE APPROPRIATION</b>	<b>9,428,980</b>	<b>9,052,011</b>	<b>8,801,650</b>	<b>8,801,650</b>
<b>NET TAXABLE VALUATION (x1,000)</b>	<b>1,163,760</b>	<b>1,274,588</b>	<b>1,265,000</b>	<b>1,265,000</b>
<b>MUNICIPAL TAX RATE</b>	<b>\$8.10</b>	<b>\$7.11</b>	<b>\$6.96</b>	<b>\$6.96</b>
		<b>-12.2%</b>	<b>-2.1%</b>	<b>-2.1%</b>

# TOWN BUDGET DEVELOPMENT PROCESS



# ***Town Meeting and School District Meeting***

---

## **MODERATOR'S RULES OF PROCEDURES**

**Peter F. Imse** *Town Moderator*

**James V. Hatem** *School District Moderator*

Unless changed by the voters at the Meetings, the Town and School Moderators will use the following Rules of Procedure to conduct the respective Meetings:

1. The Moderator will not follow Robert's Rules. The Moderator will use the following general rules of procedure, whose main purpose is to keep the meeting moving, and not get bogged down in procedural quagmires.
2. By majority vote, the voters can overrule any decision that the Moderator makes and any rule that the Moderator establishes. A voter can raise such a request by Point of Order.
3. The Moderator will take Articles in the order that they appear on Warrant unless the Moderator announces the intent to take Articles out of order.
4. The Moderator will consider each Article, as follows:
  - a. The Moderator will announce the Article number, and the text of the Article will be displayed on the overhead screen or will be otherwise made available at the Meeting. The Moderator need not read the full text of the Article.
  - b. The Moderator will recognize a member of the Budget Committee or of the Board of Selectmen/School Board, or the petitioner (if a petitioned Article) to move the adoption of the Article.
  - c. If the Motion is seconded, the Moderator will recognize a member of the Board of Selectmen/School Board or the petitioner to explain the Article.
  - d. The Meeting will debate and then vote on the Article.
5. Everyone who speaks must use a microphone so they can be heard. (The Moderator will announce the location of the microphones in the Meeting room.) If a voter is unable to reach one of the stand-up microphones, the voter should raise his/her hand and one of the hand-held microphones will be provided.
6. No one may speak unless he or she has the floor.
  - a. No one may have the floor unless recognized by the Moderator.
  - b. Except for Points of Order, the Moderator will not recognize speakers unless they are standing at or holding one of the microphones.
  - c. Each speaker must provide has/her name and address.
  - d. Even if a voter does not have the floor, a voter may speak to raise a Point of Order, to challenge a Moderator's ruling, or to overrule the Moderator.

7. The Moderator will allow only one motion on the floor at a time. There are two exceptions to this rule:
  - a. A voter may raise a Point of Order at any time, and
  - b. If a voter has the floor, the voter may make
    - i. A motion to amend the pending motion, or
    - ii. A motion to Call the Question.
8. The Moderator will not accept negative motions, which are motions that require a “no” vote to vote in the affirmative such as “I move that we not adopt the budget.”
9. Motions to Call the Question limit debate and require a 2/3 vote. If passed, these motions stop debate on a motion. However, all those voters who are standing at a microphone or holding a microphone, and anyone seated at the head table who has previously told the Moderator that he/she wishes to speak on the Motion will be allowed to speak. In addition, the Moderator shall have the right to refuse to recognize a Motion to Call the Question, if, in the Moderator’s opinion, the voters have not yet had an adequate opportunity to discuss an issue.
10. Non-voters may not speak at the Meeting without the permission of the voters except, the Moderator will allow non-resident Town officials and consultants or experts who are at the Meeting to provide information about an Article to speak.
11. All speakers must be courteous and must speak to the issues, not the individuals raising them. The Moderator will not allow personal attacks or inappropriate language.
12. If any person behaves in a disorderly manner, and after notice from the Moderator, persists in such behavior, or shall in any way disturb the meeting, or willfully violate any rule of proceeding, the Moderator may have a police officer, or any legal voter of the town, remove such person from the meeting. (RSA 40:8).
13. All questions and comments should be addressed to the Moderator. The Moderator will choose who responds to the questions.
14. With the exception of initial presentations on Articles which the Moderator requests be limited to ten (10) minutes, all speakers in debate will be limited to three (3) minutes.
15. Each speaker may only speak once until everyone has spoken.
16. The Moderator may determine the method of voting except as determined by law. However, any voter who doubts the accuracy of any non-counted vote may require the Moderator to determine a vote by a counted show of hands or counted standing vote.
17. Any vote on a bond issue of over \$100,000 must be voted on by secret ballot. In addition, any five (5) voters may require that the vote on any Article or question be by secret ballot. To do so:
  - a. All five (5) voters must be present and identified, and
  - b. The request must be presented in writing to the Moderator prior to the end of debate on the Article or question.

18. Motions to reconsider an Article may only be made immediately after the vote on the Article, and may only be made by a voter who voted on the prevailing side of the vote to be reconsidered. However, the following limits may apply to the reconsideration of an Article:
  - a. Mandatory Restriction: In accordance with RSA 33:8-a, if a motion to reconsider a ballot vote on a bond issue of over \$100,000 passes, the Article cannot be reconsidered until a reconvened Meeting that is at least seven (7) days after the original vote. With respect to bond votes, the restriction on reconsideration automatically applies without the need for the Meeting to vote for it.
  - b. Optional Restriction: Voters may postpone reconsideration of any Article at this Meeting by voting to restrict reconsideration of the Article in accordance with RSA 40:10. If the Meeting passes such a motion, then the Article cannot be reconsidered until a reconvened meeting held at least seven (7) days after the date of the original vote.
  - c. Reminder: Since any rule of the Moderator or decision of the Meeting can be reversed or changed at any time prior to the end of the meeting by a majority vote of the Meeting, there is no rule that can be adopted that can absolutely prevent the reconsideration of an Article.
19. The Moderator may vote on all Articles. However, the Moderator plans to vote only in two (2) instances:
  - a. To break a tie
  - b. To make a vote a tie vote if a motion the Moderator opposes would otherwise carry by one (1) vote.
20. If the Meeting is not finished at 11:00, the Moderator will recess the Meeting to a future date.

---

## **VOTERS' RIGHTS AND RESPONSIBILITIES**

**Peter F. Imse** *Town Moderator*

**James V. Hatem** *School District Moderator*

### *Every Voter is responsible to:*

1. Recognize that the Meeting is a legislative assembly where voters gather together to conduct business, and that the Moderator has volunteered to preside over the Meeting to bring order to the process.
2. Review the Town and School Reports in advance of the Town and School Meetings.
3. Seek answers to any questions that you have from the appropriate Town or School officials in advance of the Meetings. Attend informational sessions to learn the background of significant proposals and to ensure meaningful debate at the Meeting.
4. Become familiar with the Rules of Procedure for the Meetings which are published in the Town Report.
5. Give the Moderator fair warning if you would like to do anything out of the ordinary, like present slides or use alternative rules of procedure.
6. Arrive early enough for the Meetings to allow sufficient time to check in and find a seat.
7. Be courteous to all officials, presenters, and other voters.

8. Avoid personal attacks and inappropriate language.
9. Understand that occasional problems are to be expected when presenting information to or managing the movement of large numbers of voters, and be patient and courteous with officials and other voters when they occur.
10. Be aware that since any rule of the Moderator or decision of the Meeting can be reversed or changed at any time by a majority vote of the Meeting, there is no rule that can be adopted that can prevent reconsideration of an Article. Restricting reconsideration can only postpone the second vote to a reconvened meeting held at least seven (7) days after the date of the original vote.
11. Remember that if the Moderator cancels a Meeting due to inclement weather, the decision will be communicated via the same radio and TV stations that the School District uses to announce school cancellations.
12. Help the Meeting to promptly complete the business on the warrant.

### *Every Voter has a right to:*

13. Speak on every Article by approaching a microphone or by requesting a hand-held microphone, unless debate has been limited by a successful Motion to Call the Question.
14. Request the Meeting to overrule the Moderator or to change the Rules of Procedure, as follows:
  - a. Seek to be recognized by saying “Mr./Ms. Moderator, I have a Point of Order”, and
  - b. Once recognized by the Moderator, proceed to state your request or make your Motion.
15. Request that any Article or question be acted upon by secret ballot, as follows:
  - a. A minimum of five voters who are present and identified at the Meeting must make the request in writing; and
  - b. The written request must be presented to the Moderator prior to the end of the debate on the Article or question.
16. Request the Meeting to postpone the reconsideration of an Article at the Meeting until a future Meeting, as follows:
  - a. At any time after the Article has been voted upon, seek to be recognized at a microphone by the Moderator.
  - b. Once recognized by the Moderator, say “Mr./Ms. Moderator, I move that the Meeting restrict consideration of Article \_\_\_, in accordance with NH RSA 40:10.”
  - c. NOTE: Voters need not vote to restrict reconsideration of any ballot vote on a bond issue over \$100,000 because State law provides that the reconsideration vote may not be held until an adjourned Meeting that is at least seven (7) days after the date of the Meeting.



# School District



**BOW SCHOOL DISTRICT  
2019  
ANNUAL REPORT**

School District Officers.....	S3
Report of 2017 Bow School District Meeting .....	S4
2018 Bow School District Election Warrant.....	S11
2018 Bow School District Warrant Articles.....	S12
Form MS-27 – 2018-2019 School District Budget.....	S14
Revenue and Tax Impact Estimate .....	S23
2018-2019 Proposed School Budget.....	S24
Student Services Expenditures and Revenues .....	S38
Estimated Revenues 2018-2019.....	S39
Statement of Bonded Indebtedness.....	S40
Report of the Trust Fund Balances as of December 31, 2017 .....	S40
School Board Report – 2017-2018 School Year .....	S41
Superintendent’s Report – 2017-2018 School Year .....	S42
Bow Elementary School Principals’ Report – 2017-2018 School Year.....	S44
Bow Memorial School Principals’ Report – 2017-2018 School Year.....	S56
Bow High School Principal’s Report – 2017-2018 School Year .....	S48
Bow POPS Report – 2017-2018 School Year.....	S50
Bow PTO Report – 2017-2018 School Year.....	S51
Pupil Enrollment as of October 1, 2017.....	S53
School District Budget Process.....	S54

## **BOW SCHOOL DISTRICT OFFICERS 2019**

	<u>Term Expires</u>
Mr. James Hatem, Moderator	2020
Atty. John E. Rich, Jr., Clerk	2021
Mr. Mark Lavalle, Treasurer	2020

## **BOW SCHOOL BOARD**

	<u>Term Expires</u>
Ms. June Branscom, Chair	2020
Ms. Jennifer Strong-Rain, Vice Chair	2021
Dr. Eric Shulman, Member	2022
Mr. Bryce Larrabee, Member	2020
Ms. Jenna Reardon, Member	2022

## **AUDITOR**

Plodzik & Sanderson, P.A.	Concord
---------------------------	---------

## **ADMINISTRATION**

Dr. Dean S. T. Cascadden	Superintendent of Schools
Mr. Duane Ford	Business Administrator
Ms. Lori Krueger	Principal, Bow Elementary School
Mr. Adam Osburn	Principal, Bow Memorial School
Mr. Brian O'Connell	Principal, Bow High School
Ms. Marcy Kelley	Director of Student Services

## **UNAPPROVED**

### **Report of the Annual Meeting of the BOW SCHOOL DISTRICT SAU #67, Bow, NH, MARCH 15, 2019**

A duly called meeting of the voters of the Bow School District was held in the Bow High School auditorium on Friday, March 15, 2019. School Moderator Jim Hatem called the meeting to order at 7:00 PM. The Bow and Dunbarton Cub Scout Pack #75: presented the colors and led the Pledge of Allegiance. Members from the Bow High School Band: played the National Anthem.

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: Matthew Upton, Esq., legal counsel; Roy Bailey to run the PowerPoint; Robert Jaques recording the meeting and Wendy Gilman substituting for John Rich taking the minutes.

Mr. Hatem then paused for a presentation from Outgoing Chair June Branscom. Ms. Branscom presented a plaque to outgoing members Kathy Garfield and Robert Louf. Ms. Garfield served from 2016 to 2019 and brought a business woman's prospective to both the budget committee and the School Board. Ms. Garfield thanked the community for giving her the opportunity to serve on the Board. She also thanked the School Board members, teachers and administrators saying it was a pleasure to serve on the Board.

Robert Louf served nine years on the School Board. His knowledge of the rules, history and the budget process has been invaluable. Mr. Louf thanked everyone for the opportunity. He went on to say it was an extreme pleasure and honor to serve on the School Board. Over the nine years he has served with eleven different School Board members. He was involved with three different contract negotiations; served as vice chair for one year; and chair for five years. It is with great honor that he accepts this plaque. A hearty round of applause followed each presentation.

June Branscom introduced the two new School Board members: Jenna Reardon and Eric Shullman.

Mr. Hatem announced that the 2020 elections would be held at the Bow Community Center. Mr. Hatem went on to quote Henry David Thoreau who in 1854 wrote, "When, in some obscure country town, the farmers come together to a special town-meeting, to express their opinion on some subject which is vexing the land, that, I think, is the true Congress, and the most respectable one that is ever assembled in the United States."

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 were reviewed and speakers would only be recognized when at a microphone.
- Procedure for hand-counted votes and ballot votes were reviewed.

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 2019 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 recognized Superintendent Dr. Dean Cascadden.

Dr. Cascadden thanked the residents who had come to the meeting. He then went on to review the three SAU 67 vision statements: 1) Care for each person every day. There is a lot of pain in young people today, the opioid crisis, political climate, growing up with the internet. It is the school's responsibility to see that the students are fed, emotionally safe and ready to learn. 2) Learning is our focus. Learning is an individual activity. People learn in different ways; they start at different levels; and they have to be taught in the way they learn. Lastly, 3) teach to touch the future. These students are growing up in the technology age. They think differently. They process information differently and they learn differently than in the past. The District has to be ready to prepare the students for a future they may not even know about.

Dr. Cascadden reviewed the District enrollment. The merger with Dunbarton and the establishment of all-day kindergarten brought the District's enrollment up but it now seems to be leveling off. Of interest is the growth at the Bow Elementary School (BES), as it appears families with young children are moving into Bow. If this pattern continues, it may affect the school's plans for renovation. Dr. Cascadden then reviewed the grade sizes and sources of students indicating they have good capacity at the middle and high schools.

Highlights of the 2018 SAU and District were reviewed. The School Board is well aware of the power plant valuation concerns and presented a tight budget while also maintaining quality. There are enrollment growth and class size concerns, with 96 potential kindergarten students. The District was presented with a 10.1% Guaranteed Maximum Rate (GMR) for insurance plans and there were increased special needs costs. Dr. Cascadden highlighted the teacher and support staff contracts; putting money aside for the future BES building project and the collaboration of the Board of Selectmen, Budget Committee and School Board.

On the horizon, an Ad Hoc Committee is being set up to do a preliminary study of the BES renovations/additions; The District is searching for a new Assistant Principal at the Bow High School (BHS) and a Director of Student Services. Dr. Cascadden went on to say how proud he was to see the District's neediest students involved in their schools, citing the importance of leadership and support structure for Student Services. There are new regulations concerning data privacy and security. The District will be looking at how they protect personally identifiable information (PII); how to protect student information; come up with security plans and security breach plans. Lastly, they are looking at ways to increase training opportunities such as offering them on-line.

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 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)**

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 Mr. Louf. Mr. Hatem indicated that Ms. Garfield would make the presentation.

Ms. Garfield spoke to the Article. The School Board and the Budget Committee agreed on a budget proposal and all the Warrant Articles by unanimous vote. There is an operating budget increase over 2018-19 of \$705,272 or +2.51%. Of the increase, approximately \$430,000 is for medical; \$50,000 retirement and the remainder is for special education. There is an increase in estimated revenue over the previous year of approximately \$118,000. The Adequate Education Grant is estimated to increase by \$119,400 and the estimated State-wide Education Property Tax (SWEPT) will decrease \$5,503. In all, there are increases in the operating budget, estimated revenues, adequacy grant and property tax, with a decrease in the SWEPT resulting in a change in the local rate of \$0.39 or 2.33%.

Mr. Hatem then opened the Article for comment by the public. Justin Spaulding, Grandview Road, asked for clarification on the increase of \$705,272. Ms. Garfield responded the majority of the increase was medical due to the GMR rate of over 10%; with the remainder made up of State retirement and special education costs, over which the District has no control. There was also some question about the discontinuance of the Special Education Expendable Trust Fund. The trust goes into the General Fund as revenue and is not raised by taxes.

Mr. Hatem called for further comment. Sensing none, he called for a vote. **Article #2 PASSED by majority vote.**

Mr. Hatem stated that Article 3 would now be considered.

### **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)**

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 make the presentation.

Mr. Louf spoke to the Article. The fund was established in 2002. There have been no deposits into the fund since 2005 and no funds have been withdrawn. The funds can only be used when the special education portion of the budget has been over expended and then only for those expenditures that were "unforeseen" and "unexpected." The balance in the fund at closing would be deposited into the General Fund as revenue. The

intent, as shown in the next Article, would be to deposit some of those funds into a capital reserve fund (CRF) for BES.

Mr. Hatem then opened the Article for comment by the public. Sensing none, Mr. Hatem called for a vote.  
**Article #3 PASSED by majority vote**

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 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 (5-0-0) 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 make the presentation.

Ms. Strong-Rain spoke to the Article. The funds would be eligible for future BES building project(s). Passage of this Article would add \$400,000 to the existing balance (as of June 30, 2018) of \$683,796 to be used for the BES project which includes such things as new roof, HVAC, lighting, generator and sprinklers. An ad hoc committee is being set up to look at all the needs of the elementary school including space needs. It could mean looking at adding space or finding space at another building. The Committee will look at construction methods such as design build, container construction with the goal of coming back to the taxpayers with a carefully thought out and comprehensive plan.

Mr. Hatem then opened the Article for comment by the public. The School Board clarified some questions the public had. The goal is to complete the BES Building Project by saving for it and not bonding. The School Board recommended taking \$200,000 out of the Special Education Trust Fund to put it aside in a capital reserve fund (CRF) for the project. The Budget Committee recommended adding another \$200,000 to it making the total contribution \$400,000. As of June 30, 2018 the CRF for the BES Project has \$683,796 in it. This Article would add another

\$400,000. Assistant Superintendent Ford stated that the school's HVAC CRF could also be used for the BES project. The tax effect of the entire School Warrant, should it pass, is \$0.79 per thousand dollars of assessed value.

Mr. Hatem called for further comment. Sensing none, he called for a vote. **Article #4 PASSED by majority vote.**

Article 5 will now be considered. Mr. Hatem stated that he has received signatures from the School Board calling for a secret ballot on Articles 5 and 7. Voters are to use their green cards and come up on the stage to cast their votes in the ballot box located there.

#### **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)**

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 present the Article.

Mr. Louf explained that the Article covers the bargaining agreement with the Bow Education Association (BEA) which includes 149 staff members: classroom teachers, special education case managers, guidance counselors, nurses, speech pathologists and librarians. It is a three- year contract which starts on July 1, 2019. The agreement includes 2% negotiated wage increases applied to the salary schedule; associated benefits tied to salary increase (FICA, NHRS etc.); and health insurance changes and savings.

Mr. Hatem recognized Selectman Harry Judd. Selectman Judd asked if the Moderator would consider presenting Article 7 next so the voting on Articles 5 and 7 can take place at the same time using different color ballots. After some discussion among the School Board, Article 7 was removed from the secret ballot.

Mr. Hatem opened the Article for public comment. Justin Spaulding, Grandview Road, and David Gazaway, 3 Pleasant Drive, asked questions about the health care plans. The District offers a flexible savings plan but not a health savings plan at this time. Multiple health care plan options were a part of the negotiations. Once there is more education about the new plan being offered, it is hoped staff will decide to switch to it. If this Article doesn't pass, the current contract language would continue as before and no new health plan would be offered.

There being no further discussion, Mr. Hatem called for voting by secret ballot to commence at 8:10 P.M. Voting was closed once everyone had voted at 8:18 P.M. The tally was Yea – 99 and Nay – 17. **Article 5 PASSED by majority vote.**

Mr. Hatem stated that Article 5 passed so Article 6 wasn't needed or presented. **No action was taken.**

## **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)**

Mr. Hatem stated that Article 7 would now be considered.

## **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)**

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 present the Article.

Mr. Larrabee explained that the Article covers the bargaining agreement with the Bow Education Support Staff (BESS) which includes 93 staff members. Average yearly wage for 2018-19 was \$22,264. The agreement includes 2.5% negotiated wage increases within the salary schedule and associated benefits tied to salary increase (FICA, NHRS etc.); health insurance changes and savings and dental insurance.

Mr. Hatem called for public comment. One member of the public spoke for parity amongst school staff in wages.

There being no further comments, Mr. Hatem called for a vote. **Article 7 PASSED by majority vote.**

Mr. Hatem stated that Article 7 passed so Article 8 was not presented or considered. No action was taken.

## **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)**

Mr. Hatem stated that Article 9 would now be considered.

## **Article 9**

TO SEE if the School District will vote to raise and appropriate the sum of 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)**

The Article was displayed on the overhead projector and read by Mr. Hatem.

Motion to present the Article for consideration was made by Ms. Branscom and seconded by Ms. Strong-Rain. Mr. Hatem indicated that Ms. Branscom would present the Article.

Ms. Branscom stated the Article covered capital improvements fees paid by Dunbarton to Bow as defined in the AREA Agreement. The fee must be deposited in a non-lapsing CRF or be returned to Dunbarton. Definition for use of the funds is in the negotiated AREA Agreement. Fees can only be used at BMS or BHS and the applicable project must be capital in nature with a minimum life of 15 years and minimum value of \$600,000.

Mr. Hatem called for discussion. Sensing none, he called for a vote. **Article 9 PASSED by majority vote.**

Mr. Hatem stated Article 10 would be considered next.

#### **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)**

The Article was displayed on the overhead projector and read by Mr. Hatem.

Motion to present the Article for consideration was made by Ms. Branscom and seconded by Ms. Strong-Rain. Mr. Hatem indicated that Ms. Branscom would present the Article.

This Article is to add \$28,000, raised by athletic fees, to the Athletic Fields and Facilities Capital Reserve Fund.

Mr. Hatem called for discussion. Sensing none, he called for a vote. **Article 10 PASSED by majority vote.**

TO TRANSACT ANY other business that may legally come before the meeting. Mr. Hatem asked if anyone had any other business to come before the meeting. Sensing none, Mr. Hatem called for a motion to adjourn.

A motion was made and seconded to adjourn the March 15, 2019 School District meeting at 8:34 P.M.

Respectfully submitted,

*Wendy Gilman*

Bow School Board Secretary

On behalf of the School Board:

June Branscom, Chair

Jennifer Strong-Rain, Vice Chair

Robert Louf, Jr., Member

Kathy Garfield, Member

Bryce Larrabee, Member

BOW SCHOOL DISTRICT WARRANT

Election of Officers  
2020

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 10<sup>th</sup> DAY OF MARCH 2020, 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, ONE Moderator, and ONE Treasurer for the ensuing three years.

GIVEN UNDER OUR HANDS AT SAID BOW THIS 6<sup>th</sup> DAY OF FEBRUARY 2020.

*Bryce Larrabee, Chair*

*Jenifer Strong-Rain, Vice Chair*

*Jenna Reardon Member*

*Dr. Eric Shulman Member*

*June Branscom, Member*

**SCHOOL BOARD**

A TRUE COPY OF WARRANT – ATTEST:

*Bryce Larrabee, Chair*

*Jennifer Strong-Rain, Vice Chair*

*Jenna Reardon, Member*

*Dr. Eric Shulman, Member*

*June Branscom, Member*

**SCHOOL BOARD**

# **BOW SCHOOL DISTRICT 2020 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 13<sup>TH</sup> OF MARCH, 2019, 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 Thirty Million Three Hundred Fifty Thousand Three Hundred Forty-One Dollars (\$30,350,341) 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 Thirty Million Three Hundred Fifty Thousand Three Hundred Forty-One Dollars (\$30,350,341)

**Recommended by the School Board (5-0)**

## **Article 3**

TO SEE if the School District will vote to raise and appropriate the sum of up to One Hundred Fifty Thousand Dollars (\$150,000) for architectural design fees, engineering fees and other costs associated with the construction, renovation, addition and repairs to Bow Elementary School as proposed by the Bow School Board and to authorize the withdrawal of up to One Hundred Fifty Dollars (\$150,000) from the Bow School District Buildings Construction Capital Reserve Fund established in March 1992. (Majority vote required)

**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 One Million Dollars (\$1,000,000) 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 raise and appropriate the sum of Fifty-Eight Thousand Seven Hundred Twenty-Nine Dollars (\$58,729) 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 2020-21 fiscal year that must be deposited in the capital reserve fund in accordance with the 2014 AREA agreement. (Majority vote required)

**Recommended by the School Board (5-0)**  
**Recommended by the Budget Committee (7-0)**

**Article 6**

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 2019-20 school year and will not be raised from taxation. (Majority vote required)

**Recommended by the School Board (5-0)**  
**Recommended by the Budget Committee (7-0)**

**Article 7**

TO SEE if the School District will vote to raise and appropriate the sum of Fifty-One Thousand Dollars (\$51,000) for the purchase of athletic equipment and athletic facilities upgrades and to authorize the withdrawal of up to Fifty-One Thousand Dollars (\$51,000) from the Athletic Fields and Facilities Capital Reserve Fund established in March 2016. (Majority vote required)

**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 TENTH DAY OF FEBRUARY, 2020:**

---

Bryce Larrabee, Chair

---

Jennifer Strong-Rain, Vice-Chair

---

June Branscom, Member

---

Jenna Reardon, Member

---

Eric Shulman, Member

**A TRUE COPY OF THE WARRANT ATTEST:**

---

Bryce Larrabee, Chair

---

Jennifer Strong-Rain, Vice-Chair

---

June Branscom, Member

---

Jenna Reardon, Member

---

Eric Shulman, Member



2020  
MS-27

## 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, 2020 to June 30, 2021

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.

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

<https://www.proptrax.org/>

**For assistance please contact:**  
NH DRA Municipal and Property Division

http://www.revenue.nh.gov/mun-prop/  
(603) 230-5090



**New Hampshire**  
Department of  
Revenue Administration

**2020  
MS-27**

**Appropriations**

Account	Purpose	Expenditures for period ending 6/30/2019	Appropriations as Approved by DRA for period ending 6/30/2020	School Board's Appropriations for period ending 6/30/2021 (Recommended)	School Board's Appropriations for period ending 6/30/2021 (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2021 (Recommended)	Budget Committee's Appropriations for period ending 6/30/2021 (Not Recommended)
<b>Instruction</b>							
1100-1199	Regular Programs	02	\$11,854,290	\$12,330,543	\$12,647,617	\$0	\$12,647,617
1200-1299	Special Programs	02	\$5,420,243	\$5,717,881	\$6,307,897	\$0	\$6,307,897
1300-1399	Vocational Programs	02	\$117,795	\$115,936	\$121,774	\$0	\$121,774
1400-1499	Other Programs	02	\$659,149	\$694,517	\$693,912	\$0	\$693,912
1500-1599	Non-Public Programs	02	\$0	\$0	\$0	\$0	\$0
1600-1699	Adult/Continuing Education Programs	02	\$0	\$0	\$0	\$0	\$0
1700-1799	Community/Junior College Education Programs		\$0	\$0	\$0	\$0	\$0
1800-1899	Community Service Programs		\$0	\$0	\$0	\$0	\$0
<b>Instruction Subtotal</b>		<b>\$18,081,477</b>	<b>\$18,853,877</b>	<b>\$19,771,200</b>	<b>\$0</b>	<b>\$19,771,200</b>	<b>\$0</b>
<b>Support Services</b>							
2000-2199	Student Support Services	02	\$2,385,654	\$2,593,225	\$2,555,242	\$0	\$2,555,242
2200-2299	Instructional Staff Services	02	\$1,179,084	\$1,236,182	\$1,286,748	\$0	\$1,286,748
<b>Support Services Subtotal</b>		<b>\$3,564,738</b>	<b>\$3,829,407</b>	<b>\$3,841,990</b>	<b>\$0</b>	<b>\$3,841,990</b>	<b>\$0</b>
<b>General Administration</b>							
0000-0000	Collective Bargaining		\$0	\$0	\$0	\$0	\$0
2310 (840)	School Board Contingency	02	\$24,311	\$25,000	\$25,000	\$0	\$25,000
2310-2319	Other School Board	02	\$81,216	\$84,539	\$81,493	\$0	\$81,493
<b>General Administration Subtotal</b>		<b>\$105,527</b>	<b>\$109,539</b>	<b>\$106,493</b>	<b>\$0</b>	<b>\$106,493</b>	<b>\$0</b>



## Appropriations

Account	Purpose	Expenditures for period ending 6/30/2019	Appropriations as Approved by DRA for period ending 6/30/2020	School Board's Appropriations for period ending 6/30/2021 (Recommended)	School Board's Appropriations for period ending 6/30/2021 (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2021 (Recommended)	Budget Committee's Appropriations for period ending 6/30/2021 (Not Recommended)
<b>Executive Administration</b>							
2320 (310)	SAU Management Services	02	\$723,543	\$744,351	\$795,015	\$795,015	\$0
2320-2399	All Other Administration		\$0	\$0	\$0	\$0	\$0
2400-2499	School Administration Service	02	\$1,363,851	\$1,401,913	\$1,422,387	\$1,422,387	\$0
2500-2599	Business		\$0	\$0	\$0	\$0	\$0
2600-2699	Plant Operations and Maintenance	02	\$2,037,557	\$2,182,242	\$2,145,104	\$2,145,104	\$0
2700-2799	Student Transportation	02	\$1,130,345	\$1,142,003	\$1,209,278	\$1,209,278	\$0
2800-2999	Support Service, Central and Other		\$0	\$0	\$0	\$0	\$0
<b>Executive Administration Subtotal</b>		<b>\$5,255,296</b>	<b>\$5,470,509</b>	<b>\$5,571,784</b>	<b>\$0</b>	<b>\$5,571,784</b>	<b>\$0</b>
<b>Non-Instructional Services</b>							
3100	Food Service Operations	02	\$741,908	\$730,465	\$800,674	\$800,674	\$0
3200	Enterprise Operations		\$0	\$0	\$0	\$0	\$0
<b>Non-Instructional Services Subtotal</b>		<b>\$741,908</b>	<b>\$730,465</b>	<b>\$800,674</b>	<b>\$0</b>	<b>\$800,674</b>	<b>\$0</b>
<b>Facilities Acquisition and Construction</b>							
4100	Site Acquisition		\$0	\$0	\$0	\$0	\$0
4200	Site Improvement		\$0	\$0	\$0	\$0	\$0
4300	Architectural/Engineering		\$0	\$0	\$0	\$0	\$0
4400	Educational Specification Development		\$0	\$0	\$0	\$0	\$0
4500	Building Acquisition/Construction		\$0	\$0	\$0	\$0	\$0
4600	Building Improvement Services		\$0	\$0	\$0	\$0	\$0
4900	Other Facilities Acquisition and Construction		\$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	\$0	\$200,000	\$0
5120	Debt Service - Interest	02	\$75,700	\$67,000	\$58,200	\$58,200	\$0
							~



**New Hampshire**  
Department of  
Revenue Administration

**2020  
MS-27**

**Appropriations**

Account	Purpose	Expenditures for period ending 6/30/2019	Appropriations as Approved by DRA for period ending 6/30/2020	School Board's Appropriations for period ending 6/30/2021 (Recommended)	School Board's Appropriations for period ending 6/30/2021 (Not Recommended)	Budget Committee's Appropriations for Appropriations for period ending 6/30/2021 (Recommended)	Budget Committee's Appropriations for period ending 6/30/2021 (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>\$30,350,341</b>	<b>\$0</b>	<b>\$30,350,341</b>	<b>\$0</b>



**New Hampshire**  
Department of  
Revenue Administration

**Special Warrant Articles**

Account	Purpose	Article	School Board's Appropriations for period ending 6/30/2021 (Recommended)	School Board's Appropriations for period ending 6/30/2021 (Not Recommended)	Budget Committee's Appropriations for Appropriations for period ending 6/30/2021 (Recommended)	Budget Committee's Appropriations for Appropriations for period ending 6/30/2021 (Not Recommended)
5251	To Capital Reserve Fund		\$0	\$0	\$0	\$0
5252	To Expendable Trust Fund		\$0	\$0	\$0	\$0
5253	To Non-Expendable Trust Fund		\$0	\$0	\$0	\$0
1400-1499	Other Programs	07	\$51,000	\$0	\$51,000	\$0
		<i>Purpose: Athletic Equipment</i>				
4300	Architectural/Engineering	03	\$150,000	\$0	\$150,000	\$0
		<i>Purpose: Design Fees</i>				
5251	To Capital Reserve Fund	04	\$1,000,000	\$0	\$1,000,000	\$0
		<i>Purpose: CRF Deposit</i>				
5251	To Capital Reserve Fund	05	\$58,729	\$0	\$58,729	\$0
		<i>Purpose: Dunbarton Fees</i>				
5251	To Capital Reserve Fund	06	\$28,000	\$0	\$28,000	\$0
		<i>Purpose: Athletic Fees</i>				
		<b>Total Proposed Special Articles</b>				
			<b>\$1,287,729</b>	<b>\$0</b>	<b>\$1,287,729</b>	<b>\$0</b>

**New Hampshire**  
Department of  
Revenue Administration



**Individual Warrant Articles**

Account	Purpose	Article	School Board's Appropriations for period ending 6/30/2021 (Recommended)	School Board's Appropriations for period ending 6/30/2021 (Not Recommended)	Budget Committee's Appropriations for Appropriations for period ending 6/30/2021 (Recommended)	Budget Committee's Appropriations for Appropriations for period ending 6/30/2021 (Not Recommended)
			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>



**New Hampshire**  
Department of  
Revenue Administration

**2020  
MS-27**

Account	Source	Revenues Article for period ending 6/30/2020	Revised Revenues for period ending 6/30/2020	School Board's Estimated Revenues for period ending 6/30/2021	Budget Committee's Estimated Revenues for period ending 6/30/2021
<b>Local Sources</b>					
1300-1349 Tuition	02, 05	\$2,941,115	\$3,143,979	\$3,143,979	\$3,143,979
1400-1449 Transportation Fees		\$0	\$0	\$0	\$0
1500-1599 Earnings on Investments	02	\$4,500	\$7,500	\$7,500	\$7,500
1600-1699 Food Service Sales	02	\$614,965	\$654,674	\$654,674	\$654,674
1700-1799 Student Activities	06	\$28,000	\$28,000	\$28,000	\$28,000
1800-1899 Community Service Activities		\$0	\$0	\$0	\$0
1900-1999 Other Local Sources	02	\$242,240	\$330,368	\$330,368	\$330,368
<b>Local Sources Subtotal</b>		<b>\$3,830,820</b>	<b>\$4,164,521</b>	<b>\$4,164,521</b>	<b>\$4,164,521</b>
<b>State Sources</b>					
3210 School Building Aid	02	\$67,290	\$67,290	\$67,290	\$67,290
3215 Kindergarten Building Aid		\$0	\$0	\$0	\$0
3220 Kindergarten Aid		\$0	\$0	\$0	\$0
3230 Special Education Aid	02	\$329,923	\$329,923	\$329,923	\$329,923
3240-3249 Vocational Aid		\$0	\$0	\$0	\$0
3250 Adult Education		\$0	\$0	\$0	\$0
3260 Child Nutrition	02	\$30,500	\$39,500	\$39,500	\$39,500
3270 Driver Education		\$0	\$0	\$0	\$0
3290-3299 Other State Sources		\$0	\$0	\$0	\$0
<b>State Sources Subtotal</b>		<b>\$427,713</b>	<b>\$436,713</b>	<b>\$436,713</b>	<b>\$436,713</b>



**Revenues**

Account	Source	Article	Revised Revenues for period ending 6/30/2020	School Board's Estimated Revenues for period ending 6/30/2021	Budget Committee's Estimated Revenues for period ending 6/30/2021
<b>Federal Sources</b>					
4100-4539	Federal Program Grants		\$0	\$0	\$0
4540	Vocational Education		\$0	\$0	\$0
4550	Adult Education		\$0	\$0	\$0
4560	Child Nutrition	02	\$85,000	\$95,000	\$95,000
4570	Disabilities Programs		\$0	\$0	\$0
4580	Medicaid Distribution	02	\$100,000	\$75,000	\$75,000
4590-4999	Other Federal Sources (non-4810)		\$0	\$0	\$0
4810	Federal Forest Reserve		\$0	\$0	\$0
<b>Federal Sources Subtotal</b>			<b>\$185,000</b>	<b>\$170,000</b>	<b>\$170,000</b>
<b>Other Financing Sources</b>					
5110-5139	Sale of Bonds or Notes		\$0	\$0	\$0
5140	Reimbursement Anticipation Notes		\$0	\$0	\$0
5221	Transfer from Food Service Special Revenue Fund		\$0	\$0	\$0
5222	Transfer from Other Special Revenue Funds		\$0	\$0	\$0
5230	Transfer from Capital Project Funds		\$0	\$0	\$0
5251	Transfer from Capital Reserve Funds	03, 07	\$0	\$201,000	\$201,000
5252	Transfer from Expendable Trust Funds		\$0	\$0	\$0
5253	Transfer from Non-Expendable Trust Funds		\$0	\$0	\$0
5300-5699	Other Financing Sources		\$0	\$0	\$0
9997	Supplemental Appropriation (Contra)		\$0	\$0	\$0
9998	Amount Voted from Fund Balance		\$0	\$0	\$0
9999	Fund Balance to Reduce Taxes	02	\$210,827	\$839,264	\$839,264
<b>Other Financing Sources Subtotal</b>			<b>\$210,827</b>	<b>\$1,040,264</b>	<b>\$1,040,264</b>
<b>Total Estimated Revenues and Credits</b>			<b>\$4,654,360</b>	<b>\$5,811,498</b>	<b>\$5,811,498</b>



**Budget Summary**

<b>Item</b>	<b>School Board Period ending 6/30/2021 (Recommended)</b>	<b>Budget Committee Period ending 6/30/2021 (Recommended)</b>
Operating Budget Appropriations	\$30,350,341	\$30,350,341
Special Warrant Articles	\$1,287,729	\$1,287,729
Individual Warrant Articles	\$0	\$0
Total Appropriations	\$31,638,070	\$31,638,070
Less Amount of Estimated Revenues & Credits	\$5,811,498	\$5,811,498
Less Amount of State Education Tax/Grant	\$6,839,517	\$6,839,517
<b>Estimated Amount of Taxes to be Raised</b>	<b>\$18,987,055</b>	<b>\$18,987,055</b>



## Supplemental Schedule

<b>1. Total Recommended by Budget Committee</b>	<b>\$31,638,070</b>
<b>Less Exclusions:</b>	
2. Principal: Long-Term Bonds & Notes	\$200,000
3. Interest: Long-Term Bonds & Notes	\$58,200
4. Capital outlays funded from Long-Term Bonds & Notes	\$0
5. Mandatory Assessments	\$0
6. Total Exclusions (Sum of Lines 2 through 5 above)	\$258,200
<b>7. Amount Recommended, Less Exclusions (Line 1 less Line 6)</b>	<b>\$31,379,870</b>
8. 10% of Amount Recommended, Less Exclusions (Line 7 x 10%)	\$3,137,987
<b>Collective Bargaining Cost Items:</b>	
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
<b>12. Bond Override (RSA 32:18-a), Amount Voted</b>	<b>\$0</b>
<b>Maximum Allowable Appropriations Voted at Meeting:</b> <i>(Line 1 + Line 8 + Line 11 + Line 12)</i>	<b>\$34,776,057</b>

## BOW SCHOOL DISTRICT 2020-21 REVENUE AND TAX IMPACT ESTIMATE

School Board and Budget Committee Proposal	Current Year FY 2019-20 Budget		Proposed FY 2020-21 Budget		Dollar Difference	Percent Change	Tax Rate Impact
<b><u>Warrant Articles</u></b>							
School District Budget (Including Food Service)	Article #2	\$28,832,825	Article #2	\$30,350,341	\$1,517,516	5.26%	
Bow School District Buildings Construction CRF Deposit	Article #4	\$400,000	Article #4	\$1,000,000	\$600,000	150.00%	
Architect, Design and Engineering Fees		\$0	Article #3	\$150,000	\$150,000		
Dunbarton CIP Fees (CRF) Deposit (Tuition Collected CIP Fees)	Article #9	\$56,375	Article #5	\$58,729	\$2,354	4.18%	
Athletic Fields/Facilities (CRF) Deposit (Athletic Fees)	Article #10	\$28,000	Article #6	\$28,000	\$0	0.00%	
Athletic Fields Equipment Purchase (CRF) Withdrawal		\$0	Article #7	\$51,000	\$51,000		
SPED Expendable Trust Fund Closure	Article #3	\$0		\$0	\$0		
Negotiated BEA Contract	Article #5	\$341,210		\$0	-\$341,210	-100.00%	
Negotiated BESS Contract	Article #7	\$91,762		\$0	-\$91,762	-100.00%	
<b>Total Warrant Article Appropriations</b>		<b>\$29,750,172</b>		<b>\$31,638,070</b>	<b>\$1,887,898</b>	<b>6.35%</b>	<b>\$1.48</b>
<b><u>Revenues and Credits</u></b>							
Tuition		\$2,941,115		\$3,143,979		\$202,864	6.90%
Earnings on Investments		\$4,500		\$7,500		\$3,000	66.67%
Food Service Sales		\$614,965		\$654,674		\$39,709	6.46%
Student Activities (Athletic Fees)		\$28,000		\$28,000		\$0	0.00%
Other Local Sources		\$328,964		\$318,868		-\$10,096	-3.07%
Misc. Food Service Revenue		\$0		\$11,500			
School Building Aid		\$67,290		\$67,290		\$0	0.00%
Kindergarten Full Day Aid		\$0		\$0		\$0	#DIV/0!
Special Education Aid		\$329,923		\$329,923		\$0	0.00%
State Child Nutrition		\$30,500		\$39,500		\$9,000	29.51%
Federal Child Nutrition		\$85,000		\$95,000		\$10,000	11.76%
Medicaid Distribution		\$100,000		\$75,000		-\$25,000	-25.00%
Transfer From Capital Reserve/Expendable Trust Funds		\$0		\$201,000		\$201,000	#DIV/0!
Fund Balance Use as Voted		\$0		\$0		\$0	#DIV/0!
Prior Year Fund Balance to Reduce Taxes		\$210,827		\$839,264		\$628,437	298.08%
<b>Total Revenues and Credits</b>	<b>\$4,741,084</b>	<b>-\$4,741,084</b>	<b>\$5,811,498</b>	<b>-\$5,811,498</b>	<b>\$1,058,914</b>	<b>22.33%</b>	<b>-\$0.83</b>
<b>Total Appropriations Less Revenues</b>		<b>\$25,009,088</b>		<b>\$25,826,572</b>	<b>\$817,484</b>	<b>3.27%</b>	<b>\$0.65</b>
State Adequate Education Grant		\$4,104,163		\$4,625,276		\$521,113	12.70%
Statewide Education Property Tax (SWEPT)		\$2,167,917		\$2,214,241		\$46,324	2.14%
<b>Total State Grant and SWEPT</b>	<b>\$6,272,080</b>	<b>-\$6,272,080</b>	<b>\$6,839,517</b>	<b>-\$6,839,517</b>	<b>\$567,437</b>	<b>9.05%</b>	<b>-\$0.45</b>
<b>Total Local School Taxes to be Raised</b>		<b>\$18,737,008</b>		<b>\$18,987,055</b>	<b>\$250,047</b>	<b>1.33%</b>	<b>\$0.20</b>
<b><u>ESTIMATED TAX RATE CALCULATION</u></b>							
Bow Assessed Property Value		\$1,274,587,874		\$1,274,587,874			
Bow Assessed Property w/o Utilities		\$1,162,609,169		\$1,162,609,169			
Tax Rate Impact to Raise \$100,000 based on Bow Assessed Property Value		\$0.078		\$0.078			
Local School Tax Rate (Estimated 2020-21)		\$14.70		\$14.90		\$0.20	1.36%
State School Tax Rate (Estimated 2020-21)		\$1.86		\$1.90		\$0.04	2.15%
<b>Total School Tax Rate (Estimated 2020-21)</b>		<b>\$16.56</b>		<b>\$16.80</b>		<b>\$0.24</b>	<b>1.45%</b>

Assumptions: No change in Assessed Property Value from October 2019 tax rate setting to October 2020 tax rate setting

Proposed 2020-21 Fund Balance to reduce taxes = \$210,827 same as 2019-20 + \$378,437 SPED Expendable Trust Fund Closure

Increase to Fund Balance to Offset Taxes - \$250,000 - 1/29/2020

Changes: Adequacy Revenue and SWEPT Estimates Received 11/15/2019

# BOW SCHOOL DISTRICT 2020-2021 PROPOSED BUDGET

Function	Program	Object	School	Account	FY2018-19	FY2018-19	FY2019-20	FY2020-21	Difference	Difference
Code	Code	Code	Code	Name	Approved	Actual	Approved	Proposed	\$	%
<b>GENERAL FUND BUDGET</b>										
				<b>1100 REGULAR EDUCATION</b>						
1100	02	610	1	Art Supplies - BES	3,500	3,482	3,353	3,353	0	0.00%
1100	02	610	2	Art Supplies - BMS	4,039	2,913	3,631	3,631	0	0.00%
1100	02	610	3	Art Supplies - BHS	14,500	13,840	10,028	13,500	3,472	34.62%
1100	02	641	2	Art Books - BMS	170	0	0	0	0	#DIV/0!
				<b>TOTAL ART EDUCATION</b>	<b>22,209</b>	<b>20,235</b>	<b>17,012</b>	<b>20,484</b>	<b>3,472</b>	<b>20.41%</b>
1100	03	610	2	Computer Literacy Supplies - BMS	739	0	739	3,500	2,761	373.61%
				<b>TOTAL COMPUTER LITERACY</b>	<b>739</b>	<b>0</b>	<b>739</b>	<b>3,500</b>	<b>2,761</b>	<b>373.61%</b>
1100	05	610	2	Language/Arts Supplies - BMS	2,266	2,192	1,546	1,546	0	0.00%
1100	05	641	2	Language/Arts Textbooks - BMS	1,220	1,219	1,940	1,940	0	0.00%
1100	05	642	1	Electronic Info - BES	1,998	2,101	1,998	1,998	0	0.00%
				<b>TOTAL LANGUAGE ARTS</b>	<b>5,484</b>	<b>5,511</b>	<b>5,484</b>	<b>5,484</b>	<b>0</b>	<b>0.00%</b>
1100	06	610	2	World Language Supplies - BMS	2,099	297	1,000	1,000	0	0.00%
1100	06	610	3	World Language Supplies - BHS	2,150	535	632	2,246	1,614	255.38%
1100	06	641	2	World Language Textbooks - BMS	93	0	1,000	0	(1,000)	-100.00%
				<b>TOTAL WORLD LANGUAGES</b>	<b>4,342</b>	<b>831</b>	<b>2,632</b>	<b>3,246</b>	<b>614</b>	<b>23.33%</b>
1100	08	610	1	Physical Education Supplies - BES	700	697	700	700	0	0.00%
1100	08	610	2	Physical Education Supplies - BMS	2,000	4,507	2,000	1,200	(800)	-40.00%
1100	08	610	3	Physical Education Supplies - BHS	2,400	2,399	3,200	2,100	(1,100)	-34.38%
				<b>TOTAL PHYSICAL EDUCATION</b>	<b>5,100</b>	<b>7,603</b>	<b>5,900</b>	<b>4,000</b>	<b>(1,900)</b>	<b>-32.20%</b>
1100	09	610	2	Family/Consumer Science Supplies - BMS	4,865	4,909	4,865	4,865	0	0.00%
1100	09	610	3	Family/Consumer Science Supplies - BHS	6,500	6,285	7,000	6,884	(116)	-1.66%
				<b>TOTAL FAMILY/CONSUMER SCIENCE</b>	<b>11,365</b>	<b>11,194</b>	<b>11,865</b>	<b>11,749</b>	<b>(116)</b>	<b>-0.98%</b>
1100	10	610	2	Technology Education Supplies - BMS	6,454	6,213	6,830	6,330	(500)	-7.32%
1100	10	610	3	Technology Education Supplies - BHS	8,000	1,166	8,000	7,746	(254)	-3.18%
1100	10	641	2	Technology Education Textbooks - BMS	376	0	0	0	0	#DIV/0!
1100	10	641	3	Technology Education Textbooks - BHS	0	0	0	0	0	0.00%
1100	10	642	2	Technology Education Electronic Info - BMS	0	0	0	0	0	#DIV/0!
				<b>TOTAL TECHNOLOGY EDUCATION</b>	<b>14,830</b>	<b>7,379</b>	<b>14,830</b>	<b>14,076</b>	<b>(754)</b>	<b>-5.08%</b>
1100	11	610	1	Math Supplies - BES	6,000	2,023	2,636	20,431	17,795	675.08%
1100	11	610	2	Math Supplies - BMS	2,086	2,480	1,996	11,100	9,104	456.11%
1100	11	610	3	Math Supplies - BHS	1,344	1,341	921	800	(121)	-13.14%
1100	11	641	1	Math Textbooks - BES	1,000	0	1,000	23,825	22,825	2282.50%
1100	11	641	2	Math Textbooks - BMS	583	423	583	0	(583)	-100.00%
1100	11	642	1	Math Electronic Info - BES	3,667	2,340	3,667	3,667	0	0.00%
1100	11	642	2	Math Electronic Info - BMS	200	0	0	0	0	#DIV/0!
				<b>TOTAL MATHEMATICS</b>	<b>14,880</b>	<b>8,607</b>	<b>10,803</b>	<b>59,823</b>	<b>49,020</b>	<b>453.76%</b>
1100	12	610	1	Music/Band Supplies - BES	200	182	200	200	0	0.00%
1100	12	610	2	Music/Band Supplies - BMS	3,630	3,300	3,630	2,630	(1,000)	-27.55%
1100	12	610	3	Music/Band Supplies - BHS	8,765	7,151	7,840	4,300	(3,540)	-45.15%
1100	12	641	1	Music/Band Textbooks - BES	100	100	0	0	0	#DIV/0!
1100	12	642	2	Music Electronic Media - BMS	0	0	0	0	0	#DIV/0!
1100	12	730	1	New Musical Instruments - BES	1,000	1,000	825	825	0	0.00%
1100	12	730	2	New Musical Instruments - BMS	1,800	1,757	4,400	2,200	(2,200)	-50.00%
1100	12	730	3	New Musical Instruments - BHS	7,400	6,027	7,400	7,400	0	0.00%
				<b>TOTAL MUSIC/BAND</b>	<b>22,895</b>	<b>19,517</b>	<b>24,295</b>	<b>17,555</b>	<b>(6,740)</b>	<b>-27.74%</b>
1100	13	610	1	Science Supplies - BES	3,000	39	2,291	2,291	0	0.00%
1100	13	610	2	Science Supplies - BMS	10,000	9,679	12,250	12,650	400	3.27%
1100	13	610	3	Science Supplies - BHS	13,034	8,881	13,156	11,565	(1,591)	-12.09%
1100	13	641	1	Science Textbooks - BES	1,000	495	1,000	500	(500)	-50.00%
1100	13	641	2	Science Textbooks - BMS	0	0	0	0	0	#DIV/0!
1100	13	642	2	Science Electronic Media - BMS	0	0	0	0	0	#DIV/0!
				<b>TOTAL SCIENCE</b>	<b>27,034</b>	<b>19,094</b>	<b>28,697</b>	<b>27,006</b>	<b>(1,691)</b>	<b>-5.89%</b>
1100	15	610	2	Social Studies Supplies - BMS	1,676	1,327	1,204	1,004	(200)	-16.61%
1100	15	641	1	Social Studies Textbooks - BES	500	458	500	700	200	40.00%
1100	15	641	2	Social Studies Textbooks - BMS	0	0	0	0	0	#DIV/0!
1100	15	739	1	Social Studies Other Equipment - BES	250	49	250	100	(150)	-60.00%
				<b>TOTAL SOCIAL STUDIES</b>	<b>2,426</b>	<b>1,834</b>	<b>1,954</b>	<b>1,804</b>	<b>(150)</b>	<b>-7.68%</b>
1100	18	110	1	Certified Staff Wages - BES	2,155,791	2,086,261	2,264,216	2,385,482	121,266	5.36%
1100	18	110	2	Certified Staff Wages - BMS	2,236,437	2,195,997	2,303,388	2,336,257	32,869	1.43%
1100	18	110	3	Certified Staff Wages - BHS	3,139,608	3,205,893	3,144,791	3,173,383	28,592	0.91%
1100	18	111	1	Aides Wages - BES	0	0	0	0	0	#DIV/0!
1100	18	111	2	Aides Wages - BMS	13,485	16,175	26,753	21,085	(5,668)	-21.19%
1100	18	111	3	Aides Wages - BHS	15,964	18,386	19,689	22,915	3,226	16.38%
1100	18	120	0	Substitutes Wages - DW	117,500	217,352	117,500	117,500	0	0.00%
1100	18	240	0	Course Reimbursement - DW	58,000	46,743	58,000	58,000	0	0.00%
1100	18	241	0	Course Reimbursement Aides - DW	7,500	6,008	7,500	7,500	0	0.00%

# BOW SCHOOL DISTRICT

## 2020-2021 PROPOSED BUDGET

Function	Program	Object	School	Account	FY2018-19	FY2018-19	FY2019-20	FY2020-21	Difference	Difference
Code	Code	Code	Code	Name	Approved	Actual	Approved	Proposed	\$	%
1100	18	310	1	Home Instruction Contracted Service - BES	500	0	500	500	0	0.00%
1100	18	310	2	Home Instruction Contracted Service - BMS	1,000	0	1,000	1,000	0	0.00%
1100	18	310	3	Home Instruction Contracted Service - BHS	1,000	0	1,000	1,000	0	0.00%
1100	18	320	0	Pre-Employment Contracted Service - DW	0	279	0	500	500	#DIV/0!
1100	18	430	1	Maintenance Contracts - BES	18,920	21,140	20,580	20,040	(540)	-2.62%
1100	18	430	2	Maintenance Contracts - BMS	24,010	24,570	23,854	23,143	(711)	-2.98%
1100	18	430	3	Maintenance Contracts - BHS	29,410	29,628	29,659	28,776	(883)	-2.98%
1100	18	610	1	General Supplies - BES	31,860	29,760	31,860	35,860	4,000	12.55%
1100	18	610	2	General Supplies - BMS	22,500	15,974	15,059	16,500	1,441	9.57%
1100	18	610	3	General Supplies - BHS	20,000	16,849	20,000	20,000	0	0.00%
1100	18	641	3	Textbooks - BHS	23,762	24,456	21,296	16,317	(4,979)	-23.38%
1100	18	642	2	Electronic Info - BMS	25,000	23,166	11,418	16,000	4,582	40.13%
1100	18	733	1	Furniture - BES	0	0	1,153	1,153	0	0.00%
1100	18	733	2	Furniture - BMS	635	0	6,483	6,483	0	0.00%
1100	18	733	3	Furniture - BHS	3,842	3,402	0	4,616	4,616	#DIV/0!
1100	18	734	1	Equipment - BES	5,800	200	5,800	5,800	0	0.00%
1100	18	734	2	Equipment - BMS	10,000	7,750	5,633	6,210	577	10.24%
1100	18	734	3	Equipment - BHS	2,000	96	9,187	4,560	(4,627)	-50.36%
1100	18	737	1	Replacement Furniture/Fixtures - BES	3,500	3,464	0	0	0	#DIV/0!
1100	18	737	2	Replacement Furniture/Fixtures - BMS	6,965	6,946	0	0	0	#DIV/0!
1100	18	737	3	Replacement Furniture/Fixtures - BHS	0	0	0	18,793	18,793	0.00%
1100	18	738	1	Replacement Equipment - BES	0	0	0	0	0	0
1100	18	738	2	Replacement Equipment - BMS	2,800	2,450	0	0	0	#DIV/0!
1100	18	738	3	Replacement Equipment - BHS	14,000	13,465	0	4,208	4,208	#DIV/0!
1100	18	739	1	Other Equipment - BES	0	0	0	0	0	0.00%
1100	18	810	1	Dues/Fees - BES	0	0	0	0	0	0
1100	18	810	2	Dues/Fees - BMS	2,200	1,580	2,200	2,000	(200)	-9.09%
1100	18	810	3	Dues/Fees - BHS	5,300	4,871	5,300	5,300	0	0.00%
				<b>TOTAL REGULAR INSTRUCTION</b>	<b>7,999,289</b>	<b>8,022,860</b>	<b>8,153,819</b>	<b>8,360,881</b>	<b>207,062</b>	<b>2.54%</b>
1100	23	610	1	Reading Supplies - BES	500	583	500	500	0	0.00%
1100	23	610	2	Reading Supplies - BMS	1,071	992	1,292	1,292	0	0.00%
1100	23	610	3	Reading Supplies - BHS	750	636	500	500	0	0.00%
1100	23	641	1	Reading Books - BES	17,000	16,335	17,000	12,000	(5,000)	-29.41%
1100	23	641	2	Reading Books - BMS	3,000	3,024	17,850	2,500	(15,350)	-85.99%
				<b>TOTAL READING</b>	<b>22,321</b>	<b>21,570</b>	<b>37,142</b>	<b>16,792</b>	<b>(20,350)</b>	<b>-54.79%</b>
1100	25	430	1	Computer Repairs - BES	5,500	5,854	5,500	5,500	0	0.00%
1100	25	430	2	Computer Repairs - BMS	9,000	5,407	9,000	9,000	0	0.00%
1100	25	430	3	Computer Repairs - BHS	4,000	2,864	5,000	3,000	(2,000)	-40.00%
1100	25	610	1	Computer Supplies - BES	7,000	12,622	4,429	4,429	0	0.00%
1100	25	610	2	Computer Supplies - BMS	2,500	409	2,500	2,500	0	0.00%
1100	25	610	3	Computer Supplies - BHS	2,000	771	2,500	1,000	(1,500)	-60.00%
				<b>TOTAL COMPUTER REPAIRS/SUPPLIES</b>	<b>30,000</b>	<b>27,926</b>	<b>28,929</b>	<b>25,429</b>	<b>(3,500)</b>	<b>-12.10%</b>
1100	27	610	3	Humanities Supplies - BHS	2,000	1,655	2,024	2,000	(24)	-1.19%
				<b>TOTAL HUMANITIES</b>	<b>2,000</b>	<b>1,655</b>	<b>2,024</b>	<b>2,000</b>	<b>(24)</b>	<b>-1.19%</b>
1100	29	610	3	Health/Wellness Supplies - BHS	200	0	200	200	0	0.00%
				<b>TOTAL HEALTH/WELLNESS</b>	<b>200</b>	<b>0</b>	<b>200</b>	<b>200</b>	<b>0</b>	<b>0.00%</b>
1100	85	211	0	Health Insurance - DW	1,660,244	1,587,033	1,852,903	1,821,950	(30,953)	-1.67%
1100	85	211	0	Health Insurance Retiree Payments - DW	5,475	2,325	4,650	8,183	3,533	75.98%
1100	85	212	0	Dental Insurance - DW	162,701	152,442	166,383	168,102	1,719	1.03%
1100	85	213	0	Life Insurance - DW	9,054	5,234	9,292	9,486	194	2.09%
1100	85	214	0	Disability Insurance - DW	15,515	12,298	15,919	16,251	332	2.09%
1100	85	220	0	FICA - DW	587,427	586,242	602,540	616,332	13,792	2.29%
1100	85	230	0	NH Retirement - DW	1,300,223	1,310,324	1,381,906	1,406,010	24,104	1.74%
1100	85	250	0	Unemployment Insurance - DW	6,395	2,916	5,431	3,850	(1,581)	-29.11%
1100	85	260	0	Workers Comp Insurance - DW	18,615	19,660	19,093	23,424	4,331	22.68%
				<b>TOTAL EMPLOYEE BENEFITS</b>	<b>3,765,649</b>	<b>3,678,474</b>	<b>4,058,117</b>	<b>4,073,588</b>	<b>15,471</b>	<b>0.38%</b>
				<b>TOTAL 1100 REGULAR EDUCATION</b>	<b>11,950,763</b>	<b>11,854,290</b>	<b>12,404,442</b>	<b>12,647,617</b>	<b>243,175</b>	<b>1.96%</b>
				<b>1200 SPECIAL EDUCATION</b>						
1200	18	110	1	Certified Staff Wages - BES	370,546	341,338	358,701	438,988	80,287	22.38%
1200	18	110	2	Certified Staff Wages - BMS	397,763	399,830	408,564	529,445	120,881	29.59%
1200	18	110	3	Certified Staff Wages - BHS	336,101	341,181	347,591	533,029	185,438	53.35%
1200	18	111	1	Aides Wages - BES	499,831	442,951	514,152	464,262	(49,890)	-9.70%
1200	18	111	2	Aides Wages - BMS	397,670	446,877	450,242	365,681	(84,561)	-18.78%
1200	18	111	3	Aides Wages - BHS	452,077	292,856	359,919	338,288	(21,631)	-6.01%
1200	18	113	3	Clerical Wages - BHS	0	0	0	0	0	0.00%
1200	18	120	0	Substitutes - DW	28,000	37,370	28,000	28,000	0	0.00%

# BOW SCHOOL DISTRICT 2020-2021 PROPOSED BUDGET

Function	Program	Object	School	Account	FY2018-19	FY2018-19	FY2019-20	FY2020-21	Difference	Difference
Code	Code	Code	Code	Name	Approved	Actual	Approved	Proposed	\$	%
1200	18	240	0	Course Reimbursement - DW	0	0	0	0	0	0.00%
1200	18	319	1	Home Instruction Contracted Service - BES	1,000	527	1,000	1,000	0	0.00%
1200	18	319	2	Home Instruction Contracted Service - BMS	1,500	1,053	1,500	1,500	0	0.00%
1200	18	319	3	Home Instruction Contracted Service - BHS	2,000	1,987	3,000	7,500	4,500	150.00%
1200	18	322	0	Conferences/Seminars - DW	8,000	7,612	3,692	7,500	3,808	103.14%
1200	18	323	0	Professional Services for Pupils - DW	437,487	453,801	489,672	332,457	(157,215)	-32.11%
1200	18	324	0	Transcription Services - DW	0	0	0	0	0	#DIV/0!
1200	18	325	1	Testing - BES	0	0	0	0	0	#DIV/0!
1200	18	325	3	Testing - BHS	0	0	0	0	0	#DIV/0!
1200	18	569	0	Tuition to Private Schools - DW	812,656	1,052,971	1,049,318	1,411,655	362,337	34.53%
1200	18	580	0	Travel - DW	4,000	2,522	2,785	2,785	0	0.00%
1200	18	610	0	Supplies - DW	2,500	1,188	1,343	1,500	157	11.69%
1200	18	610	1	Supplies - BES	2,000	2,073	708	500	(208)	-29.38%
1200	18	610	2	Supplies - BMS	3,500	3,778	2,512	2,450	(62)	-2.47%
1200	18	610	3	Supplies - BHS	3,500	4,480	2,806	2,120	(686)	-24.45%
1200	18	641	1	Textbooks - BES	800	0	800	650	(150)	-18.75%
1200	18	641	2	Textbooks - BMS	2,000	2,939	2,800	650	(2,150)	-76.79%
1200	18	641	3	Textbooks - BHS	800	681	800	650	(150)	-18.75%
1200	18	650	0	Software - DW	0	9,900	0	0	0	#DIV/0!
1200	18	650	1	Software - BES	1,800	(1,241)	1,800	1,000	(800)	-44.44%
1200	18	650	2	Software - BMS	1,800	(1,454)	4,000	1,500	(2,500)	-62.50%
1200	18	650	3	Software - BHS	1,800	(1,375)	3,000	3,760	760	25.33%
1200	18	733	1	New Furniture - BES	1,500	399	784	2,380	1,596	203.57%
1200	18	733	2	New Furniture - BMS	1,000	308	697	1,500	803	115.21%
1200	18	733	3	New Furniture - BHS	1,000	743	744	1,500	756	101.61%
1200	18	734	0	New Equipment - DW	3,000	2,384	3,000	2,500	(500)	-16.67%
1200	18	734	1	New Equipment - BES	3,000	2,389	3,000	6,860	3,860	128.67%
1200	18	734	2	New Equipment - BMS	3,160	3,160	2,928	6,100	3,172	108.33%
1200	18	734	3	New Equipment - BHS	4,000	3,417	4,275	2,350	(1,925)	-45.03%
1200	18	737	1	Replacement Furniture - BES	1,000	0	0	0	0	#DIV/0!
1200	18	737	2	Replacement Furniture - BMS	1,000	624	262	0	(262)	-100.00%
1200	18	737	3	Replacement Furniture - BHS	1,000	0	440	0	(440)	-100.00%
1200	18	738	1	Replacement Equipment - BES	1,000	0	1,000	0	(1,000)	-100.00%
1200	18	738	2	Replacement Equipment - BMS	1,000	3,412	1,000	0	(1,000)	-100.00%
1200	18	738	3	Replacement Equipment - BHS	1,000	291	1,000	0	(1,000)	-100.00%
1200	18	810	0	Memberships/Dues - DW	2,000	300	0	450	450	#DIV/0!
1200	18	890	0	Summer School	145,000	138,518	150,000	140,000	(10,000)	-6.67%
				<b>TOTAL SPECIAL EDUCATION</b>	<b>3,938,791</b>	<b>3,999,792</b>	<b>4,207,835</b>	<b>4,640,510</b>	<b>432,675</b>	<b>10.28%</b>
1200	85	211	0	Health Insurance - DW	617,249	629,899	684,554	737,010	52,456	7.66%
1200	85	212	0	Dental Insurance - DW	43,148	47,262	43,970	61,470	17,500	39.80%
1200	85	213	0	Life Insurance - DW	2,969	1,527	2,977	3,206	229	7.69%
1200	85	214	0	Disability Insurance - DW	5,103	3,721	5,074	5,553	479	9.44%
1200	85	220	0	FICA - DW	189,872	164,464	188,738	206,374	17,636	9.34%
1200	85	230	0	NH Retirement - DW	350,304	315,372	355,805	404,282	48,477	13.62%
1200	85	250	0	Unemployment Insurance - DW	4,632	1,669	3,505	2,405	(1,100)	-31.38%
1200	85	260	0	Workers Comp Insurance - DW	6,066	6,007	6,094	8,014	1,920	31.51%
				<b>TOTAL EMPLOYEE BENEFITS</b>	<b>1,219,343</b>	<b>1,169,921</b>	<b>1,290,717</b>	<b>1,428,314</b>	<b>137,597</b>	<b>10.66%</b>
				<b>TOTAL 1200 SPECIAL EDUCATION</b>	<b>5,158,134</b>	<b>5,169,713</b>	<b>5,498,552</b>	<b>6,068,824</b>	<b>570,272</b>	<b>10.37%</b>
				<b>1260 BILINGUAL EDUCATION</b>						
1260	18	111	0	Wages - DW	16,233	16,233	17,536	16,156	(1,380)	-7.87%
1260	18	320	0	Professional Services for Pupils - DW	0	1,715	0	0	0	#DIV/0!
				<b>TOTAL BILINGUAL EDUCATION</b>	<b>16,233</b>	<b>17,948</b>	<b>17,536</b>	<b>16,156</b>	<b>(1,380)</b>	<b>#DIV/0!</b>
1260	85	211	0	Health Insurance - DW	5,254	5,254	5,784	3,060	(2,724)	-47.10%
1260	85	212	0	Dental Insurance - DW	273	273	273	233	(40)	-14.65%
1260	85	213	0	Life Insurance - DW	19	11	21	19	(2)	-9.52%
1260	85	214	0	Disability Insurance - DW	34	27	36	33	(3)	-8.33%
1260	85	220	0	FICA - DW	1,242	1,242	1,342	1,236	(106)	-7.90%
1260	85	230	0	NH Retirement - DW	1,847	1,847	1,959	0	(1,959)	-100.00%
1260	85	250	0	Unemployment Insurance - DW	53	25	43	31	(12)	-27.91%
1260	85	260	0	Workers Comp Insurance - DW	39	42	42	47	5	11.90%
				<b>TOTAL EMPLOYEE BENEFITS</b>	<b>8,761</b>	<b>8,721</b>	<b>9,500</b>	<b>4,659</b>	<b>(4,841)</b>	<b>-50.96%</b>
				<b>TOTAL 1260 BILINGUAL EDUCATION</b>	<b>24,994</b>	<b>26,669</b>	<b>27,036</b>	<b>20,815</b>	<b>(6,221)</b>	<b>-23.01%</b>
				<b>1280 GIFTED &amp; TALENTED</b>						
1280	18	110	1	Certified Staff Wages - BES	70,650	75,679	47,776	50,685	2,909	6.09%

# BOW SCHOOL DISTRICT

## 2020-2021 PROPOSED BUDGET

Function	Program	Object	School	Account	FY2018-19	FY2018-19	FY2019-20	FY2020-21	Difference	Difference
Code	Code	Code	Code	Name	Approved	Actual	Approved	Proposed	\$	%
1280	18	110	2	Certified Staff Wages - BMS	73,928	78,668	75,448	79,315	3,867	5.13%
1280	18	610	1	Supplies - BES	2,000	2,070	1,593	1,593	0	0.00%
1280	18	610	2	Supplies - BMS	1,039	1,568	2,011	1,011	(1,000)	-49.73%
1280	18	641	1	Textbooks - BES	0	0	0	0	0	#DIV/0!
1280	18	641	2	Textbooks - BMS	611	0	0	0	0	#DIV/0!
1280	18	733	2	New Furniture - BMS	0	0	0	0	0	#DIV/0!
1280	18	734	1	New Equipment - BES	2,700	2,579	1,905	1,905	0	0.00%
1280	18	734	2	New Equipment - BMS	0	0	0	0	0	0.00%
				<b>TOTAL GIFTED &amp; TALENTED</b>	<b>150,928</b>	<b>160,564</b>	<b>128,733</b>	<b>134,509</b>	<b>5,776</b>	<b>4.49%</b>
1280	85	211	0	Health Insurance - DW	24,106	20489.52+G537	27,449	45,680	18,231	66.42%
1280	85	212	0	Dental Insurance - DW	3,053	3,819	3,966	4,121	155	3.91%
1280	85	213	0	Life Insurance - DW	173	102	148	156	8	5.41%
1280	85	214	0	Disability Insurance - DW	299	240	255	269	14	5.49%
1280	85	220	0	FICA - DW	11,060	11,391	9,427	9,945	518	5.49%
1280	85	230	0	NH Retirement - DW	25,099	26,795	21,934	23,140	1,206	5.50%
1280	85	250	0	Unemployment Insurance - DW	106	49	85	62	(23)	-27.06%
1280	85	260	0	Workers Comp Insurance - DW	347	412	296	376	80	27.03%
				<b>TOTAL EMPLOYEE BENEFITS</b>	<b>64,243</b>	<b>42,808</b>	<b>63,560</b>	<b>83,749</b>	<b>20,189</b>	<b>31.76%</b>
				<b>TOTAL 1280 GIFTED &amp; TALENTED</b>	<b>215,171</b>	<b>203,372</b>	<b>192,293</b>	<b>218,258</b>	<b>25,965</b>	<b>13.50%</b>
				<b>1300 VOCATIONAL EDUCATION</b>						
1300	18	110	3	Transportation Staff Wages - BHS	17,015	17,015	17,269	18,077	808	4.68%
1300	18	561	3	Vocational Education Tuition - BHS	84,000	98,903	96,628	101,562	4,934	5.11%
				<b>TOTAL VOCATIONAL</b>	<b>101,015</b>	<b>115,918</b>	<b>113,897</b>	<b>119,639</b>	<b>5,742</b>	<b>5.04%</b>
1300	85	220	0	FICA - DW	1,302	1,136	1,321	1,383	62	4.69%
1300	85	260	0	Workers Comp Insurance - DW	408	741	718	752	34	4.74%
				<b>TOTAL EMPLOYEE BENEFITS</b>	<b>1,710</b>	<b>1,877</b>	<b>2,039</b>	<b>2,135</b>	<b>96</b>	<b>4.71%</b>
				<b>TOTAL 1300 VOCATIONAL</b>	<b>102,725</b>	<b>117,795</b>	<b>115,936</b>	<b>121,774</b>	<b>5,838</b>	<b>5.04%</b>
				<b>1410 CO-CURRICULAR</b>						
1410	20	110	1	Wages - BES	7,958	7,946	11,000	11,069	69	0.63%
1410	20	110	2	Wages - BMS	27,751	28,417	32,000	32,971	971	3.03%
1410	20	110	3	Wages - BHS	48,171	48,172	48,000	48,780	780	1.63%
1410	20	322	3	Conferences - BHS	3,850	3,709	4,000	4,000	0	0.00%
1410	20	610	1	Supplies - BES	600	0	157	157	0	0.00%
1410	20	610	2	Supplies - BMS	2,500	1,613	405	2,300	1,895	467.90%
1410	20	610	3	Supplies - BHS	9,000	11,010	7,134	7,200	66	0.93%
1410	20	734	2	New Equipment - BMS	0	0	0	0	0	#DIV/0!
1410	20	810	1	Dues/Fees - BES	2,500	0	2,500	2,500	0	0.00%
1410	20	810	2	Dues/Fees - BMS	3,385	3,554	3,700	3,700	0	0.00%
1410	20	810	3	Dues/Fees - BHS	5,000	1,494	6,500	6,500	0	0.00%
1410	20	890	2	Transition Expenses - BMS	6,500	5,746	6,500	6,500	0	0.00%
1410	20	890	3	Assemblies - BHS	1,200	5,000	500	500	0	0.00%
				<b>TOTAL CO-CURRICULAR</b>	<b>118,415</b>	<b>116,661</b>	<b>122,396</b>	<b>126,177</b>	<b>3,781</b>	<b>3.09%</b>
1410	85	220	0	FICA - DW	6,417	6,462	6,962	7,101	139	2.00%
1410	85	230	0	NH Retirement - DW	14,562	14,675	16,198	16,522	324	2.00%
1410	85	260	0	Workers Comp Insurance - DW	201	214	218	268	50	22.94%
				<b>TOTAL EMPLOYEE BENEFITS</b>	<b>21,180</b>	<b>21,352</b>	<b>23,378</b>	<b>23,891</b>	<b>513</b>	<b>2.19%</b>
				<b>TOTAL 1410 CO-CURRICULAR</b>	<b>139,595</b>	<b>138,013</b>	<b>145,774</b>	<b>150,068</b>	<b>4,294</b>	<b>2.95%</b>
				<b>1420 ATHLETICS</b>						
1420	18	110	3	Athletic Director - BHS	76,016	78,003	80,000	82,359	2,359	2.95%
1420	18	320	2	Officials - BMS	7,684	7,684	7,684	8,000	316	4.11%
1420	18	320	3	Officials - BHS	53,574	54,491	53,824	55,424	1,600	2.97%
1420	18	322	3	Conference/Seminars - BHS	3,220	2,789	2,431	3,750	1,319	54.26%
1420	18	400	3	Purchased Services - BHS	35,780	31,442	34,703	37,180	2,477	7.14%
1420	18	442	3	Equipment - BHS	3,800	2,312	0	1,800	1,800	0.00%
1420	18	610	1	Playground Supplies - BES	550	0	550	0	(550)	-100.00%
1420	18	610	2	Athletic Supplies - BMS	2,879	2,351	1,419	1,419	0	0.00%
1420	18	610	3	Athletic Supplies - BHS	18,763	18,009	19,749	21,349	1,600	8.10%
1420	18	734	2	New Equipment - BMS	1,692	1,793	937	937	0	0.00%
1420	18	734	3	New Equipment - BHS	14,000	17,561	0	15,000	15,000	#DIV/0!
1420	18	738	2	Replacement Equipment - BMS	3,308	12,839	3,306	3,306	0	0.00%
1420	18	738	3	Replacement Equipment - BHS	3,000	11,937	12,945	22,330	9,385	72.50%

# BOW SCHOOL DISTRICT 2020-2021 PROPOSED BUDGET

Function	Program	Object	School	Account	FY2018-19	FY2018-19	FY2019-20	FY2020-21	Difference	Difference
Code	Code	Code	Code	Name	Approved	Actual	Approved	Proposed	\$	%
1420	18	810	2	Dues/Fees - BMS	500	500	500	575	75	15.00%
1420	18	810	3	Dues/Fees - BHS	8,530	8,191	10,150	10,950	800	7.88%
				<b>TOTAL ATHLETICS</b>	<b>233,296</b>	<b>249,901</b>	<b>228,198</b>	<b>264,379</b>	<b>36,181</b>	<b>15.86%</b>
1420	20	110	2	Athletic Stipends - BMS	26,035	26,024	35,403	36,153	750	2.12%
1420	20	110	3	Athletic Stipends - BHS	172,167	172,204	179,359	187,241	7,882	4.39%
				<b>TOTAL ATHLETIC STIPENDS</b>	<b>198,202</b>	<b>198,228</b>	<b>214,762</b>	<b>223,394</b>	<b>8,632</b>	<b>4.02%</b>
1420	85	211	0	Health Insurance - DW	20,484	20,490	22,559	20,955	(1,604)	-7.11%
1420	85	212	0	Dental Insurance - DW	1,941	1,897	1,941	2,016	75	3.86%
1420	85	213	0	Life Insurance - DW	91	54	96	99	3	3.13%
1420	85	214	0	Disability Insurance - DW	157	126	166	170	4	2.41%
1420	85	220	0	FICA - DW	20,978	21,236	22,549	23,390	841	3.73%
1420	85	230	0	NH Retirement - DW	43,058	47,954	47,164	48,964	1,800	3.82%
1420	85	250	0	Unemployment Insurance - DW	53	25	43	31	(12)	-27.91%
1420	85	260	0	Workers Comp Insurance - DW	658	702	707	884	177	25.04%
				<b>TOTAL EMPLOYEE BENEFITS</b>	<b>87,420</b>	<b>92,482</b>	<b>95,225</b>	<b>96,509</b>	<b>1,284</b>	<b>1.35%</b>
				<b>TOTAL 1420 ATHLETICS</b>	<b>518,918</b>	<b>540,611</b>	<b>538,185</b>	<b>584,282</b>	<b>46,097</b>	<b>8.57%</b>
				<b>1490 SUMMER ENRICHMENT PROGRAM</b>						
1490	18	112	3	Wages - BHS	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>0</b>	<b>0.00%</b>
1490	85	220	3	FICA - DW	643	643	643	643	0	0.00%
1490	85	230	3	NH Retirement - DW	1,458	1,458	1,495	1,495	0	0.00%
1490	85	260	3	Workers Comp - DW	20	21	20	24	4	20.00%
				<b>TOTAL EMPLOYEE BENEFITS</b>	<b>2,121</b>	<b>2,122</b>	<b>2,158</b>	<b>2,162</b>	<b>4</b>	<b>0.19%</b>
				<b>TOTAL 1490 SUMMER ENRICHMENT</b>	<b>10,521</b>	<b>10,522</b>	<b>10,558</b>	<b>10,562</b>	<b>4</b>	<b>0.04%</b>
				<b>2113 SOCIAL WORK SERVICES</b>						
2113	18	110	0	Certified Staff Wages	0	800	0	0	0	0.00%
				<b>TOTAL SOCIAL WORK SERVICES</b>	<b>0</b>	<b>800</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
2113	85	211	0	Health Insurance - DW	15,177	15,177	14,135	15,300	1,165	8.24%
2113	85	212	0	Dental Insurance - DW	1,113	754	772	802	30	3.89%
2113	85	213	0	Life Insurance - DW	72	42	73	76	3	4.11%
2113	85	214	0	Disability Insurance - DW	124	100	126	130	4	3.17%
2113	85	220	0	FICA - DW	0	22	0	0	0	0.00%
2113	85	230	0	NH Retirement - DW	6,814	6,814	6,821	7,031	210	3.08%
2113	85	250	0	Unemployment Insurance - DW	53	25	43	31	(12)	-27.91%
2113	85	260	0	Workers Comp Insurance - DW	144	154	147	182	35	23.81%
				<b>TOTAL EMPLOYEE BENEFITS</b>	<b>23,497</b>	<b>23,087</b>	<b>22,117</b>	<b>23,552</b>	<b>1,435</b>	<b>6.49%</b>
				<b>TOTAL 2113 SOCIAL WORK SERVICES</b>	<b>23,497</b>	<b>23,887</b>	<b>22,117</b>	<b>23,552</b>	<b>1,435</b>	<b>6.49%</b>
				<b>2119 SCHOOL RESOURCE OFFICER SERVICES</b>						
2119	21	300	0	SRO Contracted Services to Town	35,365	35,365	57,529	57,529	0	0.00%
				<b>TOTAL 2119 SCHOOL RESOURCE OFFICER SERVICES</b>	<b>35,365</b>	<b>35,365</b>	<b>57,529</b>	<b>57,529</b>	<b>0</b>	<b>100.00%</b>
				<b>2120 GUIDANCE SERVICES</b>						
2120	35	110	1	Certified Staff Wages - BES	74,953	74,953	76,452	80,781	4,329	5.66%
2120	35	110	2	Certified Staff Wages - BMS	129,363	129,363	134,151	141,961	7,810	5.82%
2120	35	110	3	Certified Staff Wages - BHS	216,338	215,985	225,939	289,893	63,954	28.31%
2120	35	113	3	Clerical Wages - BHS	48,501	47,913	49,770	51,081	1,311	2.63%
2120	35	335	3	Testing - BHS	5,865	2,417	2,640	3,055	415	15.72%
2120	35	580	3	Travel - BHS	2,025	1,783	2,038	3,050	1,012	49.66%
2120	35	610	1	Supplies - BES	500	566	500	500	0	0.00%
2120	35	610	2	Supplies - BMS	795	190	841	816	(25)	-2.97%
2120	35	610	3	Supplies - BHS	5,200	3,208	2,328	3,200	872	37.46%
2120	35	641	2	Books/Printed Media - BMS	150	0	175	0	(175)	-100.00%
2120	35	641	3	Books/Printed Media - BHS	660	276	630	630	0	0.00%
2120	35	642	3	Software - BHS	11,340	9,947	7,040	7,050	10	0.14%
2120	35	733	2	New Furniture - BMS	0	0	0	0	0	#DIV/0!
2120	35	734	2	New Equipment - BMS	0	0	0	0	0	#DIV/0!
2120	35	734	3	New Equipment - BHS	0	0	0	0	0	#DIV/0!
2120	35	737	2	Replacement Furniture - BMS	0	0	0	0	0	#DIV/0!
2120	35	810	1	Dues - BES	179	139	179	179	0	0.00%

# BOW SCHOOL DISTRICT 2020-2021 PROPOSED BUDGET

Function	Program	Object	School	Account	FY2018-19	FY2018-19	FY2019-20	FY2020-21	Difference	Difference
Code	Code	Code	Code	Name	Approved	Actual	Approved	Proposed	\$	%
2120	35	810	3	Dues - BHS	815	225	555	550	(5)	-0.90%
2120	35	890	1	Assemblies - BES	2,000	600	2,000	2,000	0	0.00%
				<b>TOTAL GUIDANCE</b>	<b>498,684</b>	<b>487,563</b>	<b>505,238</b>	<b>584,746</b>	<b>79,508</b>	<b>15.74%</b>
2120	85	211	0	Health Insurance - DW	103,731	103,790	114,657	133,358	18,701	16.31%
2120	85	212	0	Dental Insurance - DW	10,986	10,656	10,901	12,091	1,190	10.92%
2120	85	213	0	Life Insurance - DW	563	332	584	676	92	15.75%
2120	85	214	0	Disability Insurance - DW	971	781	1,007	1,167	160	15.89%
2120	85	220	0	FICA - DW	35,890	35,787	37,203	43,124	5,921	15.92%
2120	85	230	0	NH Retirement - DW	78,545	78,417	83,264	96,955	13,691	16.44%
2120	85	250	0	Unemployment Insurance - DW	372	172	299	246	(53)	-17.73%
2120	85	260	0	Workers Comp Insurance - DW	1,126	1,201	1,167	1,629	462	39.59%
				<b>TOTAL EMPLOYEE BENEFITS</b>	<b>232,184</b>	<b>231,135</b>	<b>249,082</b>	<b>289,246</b>	<b>40,164</b>	<b>16.12%</b>
				<b>TOTAL 2120 GUIDANCE SERVICES</b>	<b>730,868</b>	<b>718,698</b>	<b>754,320</b>	<b>873,992</b>	<b>119,672</b>	<b>15.86%</b>
				<b>2132 HEALTH SERVICES</b>						
2132	42	110	1	Certified Staff Wages - BES	46,375	46,371	49,192	52,179	2,987	6.07%
2132	42	110	2	Certified Staff Wages - BMS	65,321	65,299	66,689	68,083	1,394	2.09%
2132	42	110	3	Certified Staff Wages - BHS	65,321	65,311	66,689	68,083	1,394	2.09%
2132	42	111	1	Health Assistant Wages - BES	21,383	19,191	21,895	23,612	1,717	7.84%
2132	42	111	2	Health Assistant Wages - BMS	10,371	10,787	10,632	14,759	4,127	38.82%
2132	42	320	0	Contracted Health Services - DW	9,053	3,053	9,250	8,150	(1,100)	-11.89%
2132	42	430	1	Equipment Repair - BES	0	0	0	0	0	#DIV/0!
2132	42	430	2	Equipment Repair - BMS	100	0	0	0	0	#DIV/0!
2132	42	550	3	Printing - BHS	70	69	70	79	9	12.86%
2132	42	580	3	Travel - BHS	385	249	249	280	31	12.45%
2132	42	610	1	Supplies - BES	1,800	1,800	1,800	1,800	0	0.00%
2132	42	610	2	Supplies - BMS	2,945	2,969	2,945	2,945	0	0.00%
2132	42	610	3	Supplies - BHS	2,500	2,413	2,058	2,500	442	21.48%
2132	42	641	3	Books - BHS	110	0	110	100	(10)	-9.09%
2132	42	642	0	Software - DW	0	0	0	2,640	2,640	#DIV/0!
2132	42	734	1	New Equipment - BES	350	350	161	161	0	0.00%
2132	42	734	2	New Equipment - BMS	0	0	0	0	0	#DIV/0!
2132	42	737	2	Replacement Furniture - BMS	650	625	0	0	0	#DIV/0!
2132	42	738	2	Replacement Equipment - BHS	180	0	0	0	0	#DIV/0!
2132	42	810	3	Dues - BHS	165	150	180	150	(30)	-16.67%
				<b>TOTAL HEALTH SERVICES</b>	<b>227,079</b>	<b>218,639</b>	<b>231,920</b>	<b>245,521</b>	<b>13,601</b>	<b>5.86%</b>
				<b>TOTAL 2130 HEALTH SERVICES</b>	<b>314,550</b>	<b>317,633</b>	<b>334,853</b>	<b>349,296</b>	<b>14,443</b>	<b>4.31%</b>
				<b>2140 PSYCHOLOGICAL SERVICES</b>						
2140	18	110	0	Certified Staff Wages - DW	159,387	181,146	203,111	209,090	5,979	2.94%
2140	18	325	0	Testing - DW	3,500	5,187	4,500	4,500	0	0.00%
2140	18	610	0	Supplies - DW	500	380	246	500	254	103.25%
2140	18	641	0	Textbooks - DW	150	0	0	0	0	#DIV/0!
				<b>TOTAL PSYCHOLOGICAL SERVICES</b>	<b>163,537</b>	<b>186,713</b>	<b>207,857</b>	<b>214,090</b>	<b>6,233</b>	<b>3.00%</b>
2140	85	211	0	Health Insurance - DW	28,073	36,959	44,450	41,178	(3,272)	-7.36%
2140	85	212	0	Dental Insurance - DW	2,604	3,285	3,684	3,828	144	3.91%
2140	85	213	0	Life Insurance - DW	228	81	253	261	8	3.16%
2140	85	214	0	Disability Insurance - DW	330	199	437	450	13	2.97%
2140	85	220	0	FICA - DW	12,193	13,432	15,538	15,995	457	2.94%
2140	85	230	0	NH Retirement - DW	27,670	31,447	37,597	38,703	1,106	2.94%
2140	85	260	0	Workers Comp Insurance - DW	383	332	507	628	121	23.87%
				<b>TOTAL EMPLOYEE BENEFITS</b>	<b>71,481</b>	<b>85,736</b>	<b>102,466</b>	<b>101,043</b>	<b>(1,423)</b>	<b>-1.39%</b>
				<b>TOTAL 2140 PSYCHOLOGICAL SERVICES</b>	<b>235,018</b>	<b>272,449</b>	<b>310,323</b>	<b>315,133</b>	<b>4,810</b>	<b>1.55%</b>
				<b>2150 SPEECH/LANGUAGE SERVICES</b>						

# BOW SCHOOL DISTRICT 2020-2021 PROPOSED BUDGET

Function	Program	Object	School	Account	FY2018-19	FY2018-19	FY2019-20	FY2020-21	Difference	Difference
Code	Code	Code	Code	Name	Approved	Actual	Approved	Proposed	\$	%
2150	18	110	0	Certified Staff Wages - DW	292,520	285,090	300,676	307,028	6,352	2.11%
2150	18	111	0	Speech Pathologist Aides Wages - DW	135,327	124,007	142,815	142,815	(108,467)	-75.95%
2150	18	320	0	Contracted Services - DW	12,500	7,191	12,500	5,500	(7,000)	-56.00%
2150	18	325	0	Testing - DW	2,500	1,763	2,500	2,772	272	10.88%
2150	18	610	0	Supplies - DW	2,000	1,358	492	1,736	1,244	252.85%
2150	18	641	0	Books - DW	500	0	700	250	(450)	-64.29%
2150	18	650	0	Software - DW	1,500	269	1,500	1,400	(100)	-6.67%
2150	18	734	0	Equipment - DW	5,500	2,219	2,325	1,500	(825)	-35.48%
				<b>TOTAL SPEECH/LANGUAGE SERVICES</b>	<b>452,347</b>	<b>421,898</b>	<b>463,508</b>	<b>354,534</b>	<b>(108,974)</b>	<b>-23.51%</b>
2150	85	211	0	Health Insurance - DW	88,986	95,460	100,629	75,701	(24,928)	-24.77%
2150	85	212	0	Dental Insurance - DW	8,285	8,524	8,864	7,807	(1,057)	-11.92%
2150	85	213	0	Life Insurance - DW	513	302	532	410	(122)	-22.93%
2150	85	214	0	Disability Insurance - DW	886	712	918	707	(211)	-22.98%
2150	85	220	0	FICA - DW	32,730	30,219	33,927	26,115	(7,812)	-23.03%
2150	85	230	0	NH Retirement - DW	66,182	63,855	69,473	58,488	(10,985)	-15.81%
2150	85	250	0	Unemployment Insurance - DW	479	222	384	154	(230)	-59.90%
2150	85	260	0	Workers Comp Insurance - DW	1,027	1,095	1,064	987	(77)	-7.24%
				<b>TOTAL EMPLOYEE BENEFITS</b>	<b>199,088</b>	<b>200,389</b>	<b>215,791</b>	<b>170,369</b>	<b>(45,422)</b>	<b>-21.05%</b>
				<b>TOTAL 2150 SPEECH/LANGUAGE SERVICES</b>	<b>651,435</b>	<b>622,287</b>	<b>679,299</b>	<b>524,903</b>	<b>(154,396)</b>	<b>-22.73%</b>
				<b>2160 PT/OT SERVICES</b>						
2160	18	110	0	Certified Staff Wages - DW	201,232	201,213	205,256	211,465	6,209	3.03%
2160	18	320	0	Contracted Services - DW	87,500	72,712	96,283	70,000	(26,283)	-27.30%
2160	18	325	0	Testing - DW	500	589	1,500	1,000	(500)	-33.33%
2160	18	610	0	Supplies - DW	2,500	1,752	973	656	(317)	-32.58%
2160	18	641	0	Books - DW	500	0	500	500	0	0.00%
2160	18	734	0	Equipment - DW	2,000	583	1,756	1,500	(256)	-14.58%
2160	18	734	1	Equipment - BES	3,000	1,231	1,787	1,500	(287)	-16.06%
				<b>TOTAL PT/OT SERVICES</b>	<b>297,232</b>	<b>278,079</b>	<b>308,055</b>	<b>286,621</b>	<b>(21,434)</b>	<b>-6.96%</b>
2160	85	211	0	Health Insurance - DW	61,452	61,469	67,677	62,866	(4,811)	-7.11%
2160	85	212	0	Dental Insurance - DW	5,606	5,398	5,522	6,137	615	11.14%
2160	85	213	0	Life Insurance - DW	241	142	246	254	8	3.25%
2160	85	214	0	Disability Insurance - DW	417	335	425	438	13	3.06%
2160	85	220	0	FICA - DW	15,394	14,392	15,702	16,177	475	3.03%
2160	85	230	0	NH Retirement - DW	34,934	34,931	36,536	37,641	1,105	3.02%
2160	85	250	0	Unemployment Insurance - DW	160	74	128	92	(36)	-28.13%
2160	85	260	0	Workers Comp Insurance - DW	483	515	493	611	118	23.94%
				<b>TOTAL EMPLOYEE BENEFITS</b>	<b>118,687</b>	<b>117,255</b>	<b>126,729</b>	<b>124,216</b>	<b>(2,513)</b>	<b>-1.98%</b>
				<b>TOTAL 2160 PT/OT SERVICES</b>	<b>415,919</b>	<b>395,334</b>	<b>434,784</b>	<b>410,837</b>	<b>(23,947)</b>	<b>-5.51%</b>
				<b>2212 PROFESSIONAL SERVICES/TESTING</b>						
2212	37	110	0	Wages - DW	11,100	12,037	11,100	11,100	0	0.00%
2212	37	335	1	Test Scoring - BES	3,366	0	3,366	3,366	0	0.00%
2212	37	335	2	Test Scoring - BMS	750	0	995	1,650	655	65.83%
2212	37	641	1	Books - BES	400	113	400	400	0	0.00%
2212	37	641	2	Books - BMS	930	925	930	250	(680)	-73.12%
				<b>TOTAL PROFESSIONAL SERVICES/TESTING</b>	<b>16,546</b>	<b>13,075</b>	<b>16,791</b>	<b>16,766</b>	<b>(25)</b>	<b>-0.15%</b>
2212	85	220	0	FICA - DW	849	788	849	849	0	0.00%
2212	85	230	0	NH Retirement - DW	1,927	2,090	1,976	1,976	0	0.00%
2212	85	260	0	Workers Comp Insurance - DW	27	29	27	32	5	18.52%
				<b>TOTAL EMPLOYEE BENEFITS</b>	<b>2,803</b>	<b>2,906</b>	<b>2,852</b>	<b>2,857</b>	<b>5</b>	<b>0.18%</b>
				<b>TOTAL 2212 PROF. SERVICES/TESTING</b>	<b>19,349</b>	<b>15,981</b>	<b>19,643</b>	<b>19,623</b>	<b>(20)</b>	<b>-0.10%</b>
				<b>2213 IMPROVEMENT OF INSTRUCTION</b>						
2213	34	320	1	Staff Development - BES	5,000	7,201	9,190	26,000	16,810	182.92%
2213	34	320	2	Staff Development - BMS	8,269	6,021	13,990	24,393	10,403	74.36%
2213	34	320	3	Staff Development - BHS	12,000	6,491	20,539	21,000	461	2.24%
2213	34	321	1	In-Service Training - BES	8,000	5,944	0	0	0	#DIV/0!
2213	34	321	2	In-Service Training - BMS	7,855	9,224	0	0	0	#DIV/0!
2213	34	321	3	In-Service Training - BHS	9,000	6,145	0	0	0	#DIV/0!
2213	34	322	1	Conferences/Conventions - BES	10,000	8,570	0	0	0	#DIV/0!
2213	34	322	2	Conferences/Conventions - BMS	8,269	7,987	0	0	0	#DIV/0!
2213	34	322	3	Conferences/Conventions - BHS	10,000	9,246	0	0	0	#DIV/0!

# BOW SCHOOL DISTRICT

## 2020-2021 PROPOSED BUDGET

Function	Program	Object	School	Account	FY2018-19	FY2018-19	FY2019-20	FY2020-21	Difference	Difference
Code	Code	Code	Code	Name	Approved	Actual	Approved	Proposed	\$	%
TOTAL 2213 IMPROVEMENT OF INSTRUCTION					78,393	66,828	43,719	71,393	27,674	63.30%
2222 LIBRARY/MEDIA SERVICES										
2222	38	110	1	Certified Staff Wages - BES	78,553	78,553	80,152	81,781	1,629	2.03%
2222	38	110	2	Certified Staff Wages - BMS	73,628	73,434	75,148	76,697	1,549	2.06%
2222	38	110	3	Certified Staff Wages - BHS	77,216	77,216	78,810	80,634	1,824	2.31%
2222	38	111	1	Aides Wages - BES	8,601	8,637	9,441	10,259	818	8.66%
2222	38	111	2	Aides Wages - BMS	9,528	9,285	9,845	10,693	848	8.61%
2222	38	111	3	Aides Wages - BHS	20,747	20,690	21,467	22,087	620	2.89%
2222	38	430	1	Equipment Repairs/Maintenance - BES	1,000	745	1,000	1,000	0	0.00%
2222	38	430	2	Equipment Repairs/Maintenance - BMS	0	0	0	0	0	#DIV/0!
2222	38	430	3	Equipment Repairs/Maintenance - BHS	0	0	0	1,000	1,000	#DIV/0!
2222	38	610	1	Supplies - BES	410	425	700	700	0	0.00%
2222	38	610	2	Supplies - BMS	1,146	1,113	1,006	1,006	0	0.00%
2222	38	610	3	Supplies - BHS	3,765	3,172	3,552	3,825	273	7.69%
2222	38	641	1	Books/Printed Media - BES	9,000	8,825	9,000	5,000	(4,000)	-44.44%
2222	38	641	2	Books/Printed Media - BMS	5,475	5,019	5,475	5,475	0	0.00%
2222	38	641	3	Books/Printed Media - BHS	4,100	4,277	4,175	4,175	0	0.00%
2222	38	642	1	Electronic Information - BES	7,050	7,063	7,050	7,000	(50)	-0.71%
2222	38	642	2	Electronic Information - BMS	5,000	3,159	5,000	5,000	0	0.00%
2222	38	642	3	Electronic Information - BHS	47,000	36,312	47,000	39,640	(7,360)	-15.66%
2222	38	733	1	New Furniture/Fixtures - BES	0	0	0	0	0	0.00%
2222	38	733	2	New Furniture/Fixtures - BMS	6,000	2,987	5,078	0	(5,078)	0.00%
2222	38	733	3	New Furniture/Fixtures - BHS	3,000	1,917	0	1,000	1,000	#DIV/0!
2222	38	734	1	New Equipment - BES	0	0	0	0	0	0.00%
2222	38	734	2	New Equipment - BMS	0	0	0	0	0	0.00%
2222	38	734	3	New Equipment - BHS	0	0	0	0	0	#DIV/0!
2222	38	737	2	Replacement Furniture/Fixtures - BMS	0	0	0	0	0	#DIV/0!
2222	38	737	3	Replacement Furniture/Fixtures - BHS	0	0	0	0	0	#DIV/0!
2222	38	738	1	Replacement Equipment - BES	900	847	890	890	0	0.00%
2222	38	738	2	Replacement Equipment - BMS	0	0	0	0	0	#DIV/0!
2222	38	738	3	Replacement Equipment - BHS	2,100	1,825	993	2,540	1,547	155.79%
2222	38	810	3	Dues - BHS	730	720	730	740	10	1.37%
TOTAL LIBRARY/MEDIA SERVICES					364,949	346,221	366,512	361,142	(5,370)	-1.47%
2222	85	211	0	Health Insurance - DW	63,180	63,197	70,497	69,455	(1,042)	-1.48%
2222	85	212	0	Dental Insurance - DW	5,823	5,692	5,822	6,125	303	5.20%
2222	85	213	0	Life Insurance - DW	300	177	307	313	6	1.95%
2222	85	214	0	Disability Insurance - DW	518	416	529	541	12	2.27%
2222	85	220	0	FICA - DW	20,523	19,994	21,027	21,585	558	2.65%
2222	85	230	0	NH Retirement - DW	42,184	42,144	44,069	45,029	960	2.18%
2222	85	250	0	Unemployment Insurance - DW	266	123	214	185	(29)	-13.55%
2222	85	260	0	Workers Comp Insurance - DW	644	687	660	815	155	23.48%
TOTAL EMPLOYEE BENEFITS					133,438	132,429	143,125	144,048	923	0.64%
TOTAL 2222 LIBRARY/MEDIA SERVICES					498,387	478,650	509,637	505,190	(4,447)	-0.87%
2223 AUDIO/VISUAL SERVICES										
2223	38	445	3	Film Rental - BHS	100	0	0	0	0	#DIV/0!
2223	38	610	1	Supplies - BES	300	64	0	0	0	#DIV/0!
2223	38	610	2	Supplies - BMS	0	0	0	0	0	#DIV/0!
TOTAL 2223 AUDIO/VISUAL SERVICES					400	64	0	0	0	#DIV/0!
2250 TECHNOLOGY SERVICES										
2250	40	110	0	Technology Assistant Wages - DW	130,466	130,458	134,743	137,051	2,308	1.71%
2250	40	119	0	Technology Administrator Wages - DW	55,453	55,453	56,562	58,289	1,727	3.05%
2250	40	320	0	Staff Development - DW	1,500	1,555	1,500	1,500	0	0.00%
2250	40	532	0	Data Services - DW	43,174	38,489	53,409	56,386	2,977	5.57%
2250	40	539	0	Data Management - DW	58,355	58,288	60,936	61,338	402	0.66%
2250	40	734	0	New Equipment - DW	242,214	238,283	257,934	265,826	7,892	3.06%
TOTAL TECHNOLOGY SERVICES					531,162	522,527	565,084	580,390	15,306	2.71%
2250	85	211	0	Health Insurance - DW	54,461	54,421	55,739	66,856	11,117	19.94%
2250	85	212	0	Dental Insurance - DW	5,067	4,953	5,067	5,177	110	2.17%
2250	85	213	0	Life Insurance - DW	223	119	230	234	4	1.74%
2250	85	214	0	Disability Insurance - DW	385	288	396	404	8	2.02%
2250	85	220	0	FICA - DW	14,223	13,522	14,635	14,943	308	2.10%
2250	85	230	0	NH Retirement - DW	21,158	21,157	21,369	21,819	450	2.11%

# BOW SCHOOL DISTRICT 2020-2021 PROPOSED BUDGET

Function	Program	Object	School	Account	FY2018-19	FY2018-19	FY2019-20	FY2020-21	Difference	Difference
Code	Code	Code	Code	Name	Approved	Actual	Approved	Proposed	\$	%
2250	85	250	0	Unemployment Insurance - DW	266	123	214	154	(60)	-28.04%
2250	85	260	0	Workers Comp Insurance - DW	446	451	459	565	106	23.09%
				<b>TOTAL EMPLOYEE BENEFITS</b>	<b>96,229</b>	<b>95,034</b>	<b>98,109</b>	<b>110,152</b>	<b>12,043</b>	<b>12.28%</b>
				<b>TOTAL 2250 TECHNOLOGY SERVICES</b>	<b>627,391</b>	<b>617,560</b>	<b>663,193</b>	<b>690,542</b>	<b>27,349</b>	<b>4.12%</b>
				<b>2300 GENERAL FUND CONTINGENCY</b>						
2300	18	840	0	General Fund Contingency - DW	25,000	24,312	25,000	25,000	0	0.00%
				<b>TOTAL 2300 GENERAL FUND CONTINGENCY</b>	<b>25,000</b>	<b>24,312</b>	<b>25,000</b>	<b>25,000</b>	<b>0</b>	<b>0.00%</b>
				<b>2311 SCHOOL BOARD SERVICES</b>						
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	3,690	1,732	3,672	3,690	18	0.49%
2311	40	540	0	Advertising - DW	14,000	14,732	20,000	17,000	(3,000)	-15.00%
2311	40	610	0	Supplies - DW	7,000	3,858	5,316	5,250	(66)	-1.24%
2311	40	810	0	Dues - DW	5,580	5,475	5,475	5,475	0	0.00%
				<b>TOTAL SCHOOL BOARD SERVICES</b>	<b>42,770</b>	<b>38,297</b>	<b>46,963</b>	<b>43,915</b>	<b>(3,048)</b>	<b>-6.49%</b>
2311	85	220	0	FICA - DW	1,239	1,089	1,237	1,239	2	0.16%
				<b>TOTAL EMPLOYEE BENEFITS</b>	<b>1,239</b>	<b>1,089</b>	<b>1,237</b>	<b>1,239</b>	<b>2</b>	<b>0.16%</b>
				<b>TOTAL 2311 SCHOOL BOARD SERVICES</b>	<b>44,009</b>	<b>39,386</b>	<b>48,200</b>	<b>45,154</b>	<b>(3,046)</b>	<b>-6.32%</b>
				<b>2313-2317 CONTRACTED SERVICES</b>						
2312	40	110	0	Clerk/Moderator Wages - DW	300	150	300	300	0	0.00%
2313	40	110	0	District Treasurer Wages	1,300	1,300	1,300	1,300	0	0.00%
2315	40	380	0	Legal Services - DW	25,000	28,140	22,500	22,500	0	0.00%
2317	40	370	0	Audit Services - DW	12,140	12,140	12,140	12,140	0	0.00%
				<b>TOTAL CONTRACTED SERVICES</b>	<b>38,740</b>	<b>41,730</b>	<b>36,240</b>	<b>36,240</b>	<b>0</b>	<b>0.00%</b>
2313	85	220	0	FICA - DW	99	99	99	99	0	0.00%
				<b>TOTAL EMPLOYEE BENEFITS</b>	<b>99</b>	<b>99</b>	<b>99</b>	<b>99</b>	<b>0</b>	<b>0.00%</b>
				<b>TOTAL 2313-2317 CONTRACTED SERVICES</b>	<b>38,839</b>	<b>41,830</b>	<b>36,339</b>	<b>36,339</b>	<b>0</b>	<b>0.00%</b>
				<b>2320 EXECUTIVE SERVICES</b>						
2320	40	310		SAU 67 Assessment - DW	723,543	723,543	744,351	795,015	50,664	6.81%
				<b>TOTAL 2320 EXECUTIVE SERVICES</b>	<b>723,543</b>	<b>723,543</b>	<b>744,351</b>	<b>795,015</b>	<b>50,664</b>	<b>6.81%</b>
				<b>2410 OFFICE OF THE PRINCIPAL</b>						
2410	40	110	1	Principal Salary - BES	102,792	102,792	104,848	107,828	2,980	2.84%
2410	40	110	2	Principal Salary - BMS	110,520	110,521	112,730	115,907	3,177	2.82%
2410	40	110	3	Principal Salary - BHS	112,033	112,039	114,274	117,490	3,216	2.81%
2410	40	113	1	Clerical Wages - BES	90,670	89,349	92,926	95,262	2,336	2.51%
2410	40	113	2	Clerical Wages - BMS	92,170	90,594	94,526	96,962	2,436	2.58%
2410	40	113	3	Clerical Wages - BHS	110,681	110,751	114,323	118,654	4,331	3.79%
2410	40	119	1	Assistant Principal Salary - BES	90,139	90,139	91,942	94,599	2,657	2.89%
2410	40	119	2	Assistant Principal Salary - BMS	90,139	90,139	91,942	94,599	2,657	2.89%
2410	40	119	3	Assistant Principal Salary - BHS	91,387	91,387	93,215	95,904	2,689	2.88%
2410	40	240	1	Course Reimbursement - BES	5,000	5,097	5,000	2,550	(2,450)	-49.00%
2410	40	240	2	Course Reimbursement - BMS	2,160	1,773	0	0	0	#DIV/0!
2410	40	240	3	Course Reimbursement - BHS	5,000	0	0	0	0	#DIV/0!
2410	40	322	1	Conferences/Conventions - BES	2,000	1,019	2,000	2,000	0	0.00%
2410	40	322	2	Conferences/Conventions - BMS	1,750	1,780	980	980	0	0.00%
2410	40	322	3	Conferences/Conventions - BHS	2,500	532	2,472	2,500	28	1.13%
2410	40	531	1	Telephone - BES	2,880	3,439	2,880	3,213	333	11.56%
2410	40	531	2	Telephone - BMS	2,640	3,240	2,640	2,925	285	10.80%
2410	40	531	3	Telephone - BHS	13,560	15,253	13,560	12,867	(693)	-5.11%
2410	40	534	1	Postage - BES	2,300	1,393	2,300	2,300	0	0.00%
2410	40	534	2	Postage - BMS	3,000	2,267	2,294	1,857	(437)	-19.05%
2410	40	534	3	Postage - BHS	4,000	5,210	5,000	5,250	250	5.00%
2410	40	550	1	Printing - BES	500	0	208	208	0	0.00%
2410	40	550	2	Printing - BMS	1,200	0	0	0	0	#DIV/0!
2410	40	550	3	Printing - BHS	8,000	4,115	3,916	4,000	84	2.15%
2410	40	580	1	Travel - BES	350	0	0	0	0	#DIV/0!
2410	40	580	2	Travel - BMS	900	651	632	632	0	0.00%
2410	40	580	3	Travel - BHS	1,000	970	134	250	116	86.57%
2410	40	610	1	Supplies - BES	200	104	0	0	0	#DIV/0!

# BOW SCHOOL DISTRICT

## 2020-2021 PROPOSED BUDGET

Function	Program	Object	School	Account	FY2018-19	FY2018-19	FY2019-20	FY2020-21	Difference	Difference
Code	Code	Code	Code	Name	Approved	Actual	Approved	Proposed	\$	%
2410	40	610	2	Supplies - BMS	1,746	529	381	530	149	39.11%
2410	40	610	3	Supplies - BHS	3,000	1,471	1,252	1,250	(2)	-0.16%
2410	40	650	0	Software - DW	0	0	0	0	0	#DIV/0!
2410	40	733	1	Furniture - BES	0	0	250	250	0	0.00%
2410	40	733	2	Furniture - BMS	0	0	0	0	0	#DIV/0!
2410	40	733	3	Furniture - BHS	2,100	1,837	1,182	0	(1,182)	-100.00%
2410	40	733	3	New Equipment - BES	0	0	0	0	0	#DIV/0!
2410	40	734	1	Equipment - BES	0	0	48	48	0	0.00%
2410	40	734	2	Equipment - BMS	0	0	0	0	0	#DIV/0!
2410	40	734	3	Equipment - BHS	0	0	0	0	0	#DIV/0!
2410	40	737	1	Replacement Furniture/Fixtures - BES	2,000	0	0	0	0	#DIV/0!
2410	40	737	2	Replacement Furniture/Fixtures - BMS	0	0	0	0	0	#DIV/0!
2410	40	737	3	Replacement Furniture/Fixtures - BHS	0	0	0	0	0	#DIV/0!
2410	40	738	1	Replacement Equipment - BES	500	199	0	0	0	#DIV/0!
2410	40	738	2	Replacement Equipment - BMS	0	0	0	0	0	0.00%
2410	40	810	1	Dues - BES	1,977	1,602	1,977	1,977	0	0.00%
2410	40	810	2	Dues - BMS	1,802	660	1,802	1,802	0	0.00%
2410	40	810	3	Dues - BHS	2,200	1,128	2,200	2,200	0	0.00%
2410	40	890	3	High School Graduation - BHS	8,000	11,794	6,714	8,000	1,286	19.15%
				<b>TOTAL OFFICE OF THE PRINCIPAL</b>	<b>972,796</b>	<b>953,775</b>	<b>970,548</b>	<b>994,794</b>	<b>24,246</b>	<b>2.50%</b>
2410	85	211	0	Health Insurance - DW	160,171	159,558	158,777	164,792	6,015	3.79%
2410	85	212	0	Dental Insurance - DW	12,762	13,530	14,214	14,906	692	4.87%
2410	85	213	0	Life Insurance - DW	2,506	1,477	2,561	2,635	74	2.89%
2410	85	214	0	Disability Insurance - DW	1,852	1,489	1,897	1,952	55	2.90%
2410	85	220	0	FICA - DW	68,436	66,789	70,102	72,139	2,037	2.91%
2410	85	230	0	NH Retirement - DW	158,692	164,623	163,815	168,044	4,229	2.58%
2410	85	250	0	Unemployment Insurance - DW	692	320	555	400	(155)	-27.93%
2410	85	260	0	Workers Comp Insurance - DW	2,147	2,290	2,199	2,725	526	23.92%
				<b>TOTAL EMPLOYEE BENEFITS</b>	<b>407,258</b>	<b>410,076</b>	<b>414,120</b>	<b>427,593</b>	<b>13,473</b>	<b>3.25%</b>
				<b>TOTAL 2410 OFFICE OF THE PRINCIPAL</b>	<b>1,380,054</b>	<b>1,363,851</b>	<b>1,384,668</b>	<b>1,422,387</b>	<b>37,719</b>	<b>2.72%</b>
				<b>2620 OPERATING BUILDING SERVICES</b>						
2620	70	110	1	Custodial Wages - BES	124,101	113,897	125,709	129,234	3,525	2.80%
2620	70	110	2	Custodial Wages - BMS	122,309	90,795	126,423	126,163	(260)	-0.21%
2620	70	110	3	Custodial Wages - BHS	211,537	225,261	214,957	208,871	(6,086)	-2.83%
2620	70	130	0	Custodial Overtime - DW	5,000	0	5,000	5,000	0	0.00%
2620	70	320	1	Contracted Services - BES	0	0	0	0	0	0.00%
2620	70	322	1	Staff Development - BES	250	240	250	250	0	0.00%
2620	70	322	2	Staff Development - BMS	250	240	250	250	0	0.00%
2620	70	322	3	Staff Development - BHS	250	371	250	250	0	0.00%
2620	70	411	1	Water/Sewerage - BES	10,500	12,009	10,500	12,500	2,000	19.05%
2620	70	411	2	Water/Sewerage - BMS	10,600	14,356	10,272	24,500	14,228	138.51%
2620	70	411	3	Water/Sewerage - BHS	13,250	15,467	13,250	15,500	2,250	16.98%
2620	70	421	1	Rubbish Removal - BES	6,000	5,832	8,424	8,424	0	0.00%
2620	70	421	2	Rubbish Removal - BMS	6,000	5,855	8,424	8,424	0	0.00%
2620	70	421	3	Rubbish Removal - BHS	9,000	9,973	11,232	11,232	0	0.00%
2620	70	430	3	Equipment Maintenance - BHS	750	1,498	750	750	0	0.00%
2620	70	431	1	Building Repairs - BES	3,750	689	17,529	17,529	0	0.00%
2620	70	431	2	Building Repairs - BMS	3,250	2,048	17,313	17,313	0	0.00%
2620	70	431	3	Building Repairs - BHS	4,750	7,015	34,788	34,788	0	0.00%
2620	70	432	1	HVAC Repairs - BES	17,000	4,921	0	0	0	#DIV/0!
2620	70	432	2	HVAC Repairs - BMS	15,000	8,834	0	0	0	#DIV/0!
2620	70	432	3	HVAC Repairs - BHS	30,000	29,570	0	0	0	#DIV/0!
2620	70	433	1	Plumbing Repairs - BES	1,750	708	0	0	0	#DIV/0!
2620	70	433	2	Plumbing Repairs - BMS	1,750	1,584	0	0	0	#DIV/0!
2620	70	433	3	Plumbing Repairs - BHS	2,750	2,473	0	0	0	#DIV/0!
2620	70	434	1	Glass Breakage - BES	400	0	0	0	0	#DIV/0!
2620	70	434	2	Glass Breakage - BMS	400	0	0	0	0	#DIV/0!
2620	70	434	3	Glass Breakage - BHS	400	0	0	0	0	#DIV/0!
2620	70	435	1	Building Exterior - BES	10,000	2,488	10,000	10,000	0	0.00%
2620	70	435	2	Building Exterior - BMS	7,500	4,232	7,500	7,500	0	0.00%
2620	70	435	3	Building Exterior - BHS	10,000	9,386	10,000	10,000	0	0.00%
2620	70	436	1	Building Interior - BES	15,000	11,878	15,000	15,000	0	0.00%
2620	70	436	2	Building Interior - BMS	50,000	54,134	50,000	50,000	0	0.00%
2620	70	436	3	Building Interior - BHS	46,410	47,495	46,410	50,000	3,590	7.74%
2620	70	521	0	Property/Liability Insurance - DW	63,105	58,422	56,401	58,882	2,481	4.40%
2620	70	521	0	Insurance Deductible Cost - DW	1,000	546	1,000	1,000	0	0.00%
2620	70	610	1	Custodial Supplies - BES	14,000	19,077	16,000	20,000	4,000	25.00%

# BOW SCHOOL DISTRICT 2020-2021 PROPOSED BUDGET

Function	Program	Object	School	Account	FY2018-19	FY2018-19	FY2019-20	FY2020-21	Difference	Difference
Code	Code	Code	Code	Name	Approved	Actual	Approved	Proposed	\$	%
2620	70	610	2	Custodial Supplies - BMS	17,500	15,850	16,529	16,750	221	1.34%
2620	70	610	3	Custodial Supplies - BHS	28,500	31,745	30,000	32,000	2,000	6.67%
2620	70	621	1	Heating Gas - BES	34,942	35,151	34,362	35,020	658	1.91%
2620	70	621	2	Heating Gas - BMS	42,023	35,776	42,000	42,981	981	2.34%
2620	70	621	3	Heating Gas - BHS	106,784	60,914	106,280	70,000	(36,280)	-34.14%
2620	70	622	0	Electricity - DW	374,434	380,736	360,620	349,180	(11,440)	-3.17%
2620	70	624	1	Fuel Oil - BES	0	0	0	0	0	#DIV/0!
2620	70	624	2	Diesel Oil - BMS	1,000	133	1,000	750	(250)	-25.00%
2620	70	624	3	Diesel Fuel - BHS	1,000	351	1,000	750	(250)	-25.00%
2620	70	733	1	Furniture - BES	0	0	2,810	2,810	0	0.00%
2620	70	733	2	Furniture - BMS	0	0	3,500	3,500	0	0.00%
2620	70	733	3	Furniture - BHS	0	0	0	0	0	0.00%
2620	70	734	1	Equipment - BES	0	0	0	0	0	0.00%
2620	70	734	2	Equipment - BMS	0	0	0	0	0	0.00%
2620	70	734	3	Equipment - BHS	0	0	711	0	(711)	100.00%
2620	70	737	1	Replacement Furniture/Fixtures - BES	3,500	0	0	0	0	#DIV/0!
2620	70	737	2	Replacement Furniture/Fixtures - BMS	3,500	0	0	0	0	#DIV/0!
2620	70	737	3	Replacement Furniture/Fixtures - BHS	0	0	0	0	0	0.00%
2620	70	738	1	Replacement Equipment - BES	0	0	0	0	0	#DIV/0!
2620	70	738	2	Replacement Equipment - BMS	0	0	0	0	0	#DIV/0!
2620	70	738	3	Replacement Equipment - BHS	711	933	0	0	0	#DIV/0!
2620	70	810	1	Dues - BES	0	0	0	0	0	#DIV/0!
2620	70	810	2	Dues - BMS	0	0	0	0	0	#DIV/0!
2620	70	810	3	Dues - BHS	0	0	0	0	0	#DIV/0!
				<b>TOTAL OPERATING BUILDING SERVICES</b>	<b>1,431,906</b>	<b>1,322,885</b>	<b>1,416,444</b>	<b>1,397,101</b>	<b>(19,343)</b>	<b>-1.37%</b>
2620	85	211	0	Health Insurance - DW	174,987	191,058	175,906	177,503	1,597	0.91%
2620	85	212	0	Dental Insurance - DW	15,613	16,614	16,540	16,136	(404)	-2.44%
2620	85	213	0	Life Insurance - DW	541	319	551	548	(3)	-0.54%
2620	85	214	0	Disability Insurance - DW	933	750	950	945	(5)	-0.53%
2620	85	220	0	FICA - DW	35,415	33,050	36,115	35,899	(216)	-0.60%
2620	85	230	0	NH Retirement - DW	46,780	45,896	46,768	48,052	1,284	2.75%
2620	85	250	0	Unemployment Insurance - DW	892	413	720	520	(200)	-27.78%
2620	85	260	0	Workers Comp Insurance - DW	6,018	9,764	11,283	11,215	(68)	-0.60%
				<b>TOTAL EMPLOYEE BENEFITS</b>	<b>281,179</b>	<b>297,864</b>	<b>288,833</b>	<b>290,818</b>	<b>1,985</b>	<b>0.69%</b>
				<b>TOTAL 2620 OPERATING BUILDING SERVICES</b>	<b>1,713,085</b>	<b>1,620,748</b>	<b>1,705,277</b>	<b>1,687,919</b>	<b>(17,358)</b>	<b>-1.02%</b>
				<b>2630 CARE/UPKEEP OF GROUNDS SERVICES</b>						
2630	70	110	0	Building Maintenance Wages - DW	71,243	65,311	72,081	73,728	1,647	2.28%
2630	70	110	3	Grounds Maintenance Wages - DW	80,810	78,879	82,353	85,056	2,703	3.28%
2630	70	130	0	Grounds Maintenance Overtime - DW	2,000	2,529	2,000	2,000	0	0.00%
2630	70	424	1	Maintenance of Grounds - BES	14,733	6,480	10,821	9,000	(1,821)	-16.83%
2630	70	424	2	Maintenance of Grounds - BMS	16,233	8,536	18,821	17,000	(1,821)	-9.68%
2630	70	424	3	Maintenance of Grounds - BHS	45,734	28,295	45,262	39,000	(6,262)	-13.83%
2630	70	430	0	Equipment Maintenance - DW	6,500	7,000	10,000	10,000	0	0.00%
2630	70	610	0	Supplies - DW	12,500	9,747	6,389	9,500	3,111	48.69%
2630	70	626	0	Gas - DW	5,700	10,676	7,500	6,150	(1,350)	-18.00%
2630	70	734	0	New Equipment - DW	0	2,441	0	0	0	0.00%
				<b>TOTAL CARE/UPKEEP OF GROUNDS SERVICES</b>	<b>255,453</b>	<b>219,893</b>	<b>255,227</b>	<b>251,434</b>	<b>(3,793)</b>	<b>-1.49%</b>
2630	85	211	0	Health Insurance - DW	53,447	62,108	50,722	64,861	14,139	27.88%
2630	85	212	0	Dental Insurance - DW	5,051	4,290	5,051	5,878	827	16.37%
2630	85	213	0	Life Insurance - DW	181	107	184	189	5	2.72%
2630	85	214	0	Disability Insurance - DW	312	251	317	326	9	2.84%
2630	85	220	0	FICA - DW	11,785	12,198	11,967	12,300	333	2.78%
2630	85	230	0	NH Retirement - DW	17,167	17,321	17,116	17,602	486	2.84%
2630	85	250	0	Unemployment Insurance - DW	233	108	187	135	(52)	-27.81%
2630	85	260	0	Workers Comp Insurance - DW	2,003	3,250	2,034	3,843	1,809	88.94%
				<b>TOTAL EMPLOYEE BENEFITS</b>	<b>90,179</b>	<b>99,632</b>	<b>87,578</b>	<b>105,134</b>	<b>17,556</b>	<b>20.05%</b>
				<b>TOTAL 2630 CARE/UPKEEP OF GROUNDS SERVICES</b>	<b>345,632</b>	<b>319,525</b>	<b>342,805</b>	<b>356,568</b>	<b>13,763</b>	<b>4.01%</b>
				<b>2640 CARE/UPKEEP OF EQUIPMENT SERVICES</b>						
2640	70	430	1	Maintenance Contracts - BES	14,078	13,844	13,502	14,121	619	4.58%
2640	70	430	2	Maintenance Contracts - BMS	20,256	24,188	22,389	24,672	2,283	10.20%
2640	70	430	3	Maintenance Contracts - BHS	55,047	50,765	53,759	51,780	(1,979)	-3.68%
2640	70	437	1	Repairs Instructional Equipment - BES	0	0	0	0	0	0.00%
2640	70	437	2	Repairs Instructional Equipment - BMS	3,500	1,199	2,044	2,044	0	0.00%
2640	70	437	3	Repairs Instructional Equipment - BHS	6,095	6,692	3,649	8,000	4,351	119.24%

# BOW SCHOOL DISTRICT

## 2020-2021 PROPOSED BUDGET

Function	Program	Object	School	Account	FY2018-19	FY2018-19	FY2019-20	FY2020-21	Difference	Difference
Code	Code	Code	Code	Name	Approved	Actual	Approved	Proposed	\$	%
2640	70	438	1	Repairs Non-Instructional Equipment - BES	1,100	598	154	0	(154)	-100.00%
2640	70	438	2	Repairs Non-Instructional Equipment - BMS	1,000	0	1,000	0	(1,000)	-100.00%
2640	70	438	3	Repairs Non-Instructional Equipment - BHS	2,000	0	11	0	(11)	-100.00%
				<b>TOTAL 2640 CARE/UPKEEP OF EQUIPMENT SERVICES</b>	<b>103,076</b>	<b>97,285</b>	<b>96,508</b>	<b>100,617</b>	<b>4,109</b>	<b>4.26%</b>
				<b>2721 STUDENT TRANSPORTATION</b>						
2721	80	110	0	Wages - Regular Transportation - DW	291,074	288,380	278,316	307,901	29,585	10.63%
2721	80	321	0	In-service Training - DW	250	358	0	0	0	#DIV/0!
2721	80	531	0	Telephone - DW	1,550	1,606	1,700	1,700	0	0.00%
2721	80	610	0	Training Supplies - DW	100	0	100	100	0	0.00%
2721	80	641	0	Books/Printed Material - DW	575	544	575	575	0	0.00%
2721	80	642	0	Software - DW	3,300	3,200	3,300	3,250	(50)	-1.52%
2721	80	732	0	Bus Lease - New Vehicles - DW	0	0	0	0	0	0.00%
2721	80	890	0	Other Transportation Expense - DW	6,750	6,871	7,000	7,000	0	0.00%
				<b>TOTAL STUDENT TRANSPORTATION</b>	<b>303,599</b>	<b>300,959</b>	<b>290,991</b>	<b>320,526</b>	<b>29,535</b>	<b>10.15%</b>
2721	85	211	0	Health Insurance - DW	39,982	45,532	45,731	53,616	7,885	17.24%
2721	85	212	0	Dental Insurance - DW	3,917	4,394	4,495	5,531	1,036	23.05%
2721	85	213	0	Life Insurance - DW	349	206	334	369	35	10.48%
2721	85	220	0	FICA - DW	22,267	21,156	21,291	23,554	2,263	10.63%
2721	85	230	0	NH Retirement - DW	0	0	0	0	0	0.00%
2721	85	250	0	Unemployment Insurance - DW	851	394	641	493	(148)	-23.09%
2721	85	260	0	Workers Comp Insurance - DW	5,298	9,618	11,578	12,809	1,231	10.63%
				<b>TOTAL EMPLOYEE BENEFITS</b>	<b>72,664</b>	<b>81,300</b>	<b>84,070</b>	<b>96,372</b>	<b>12,302</b>	<b>14.63%</b>
				<b>TOTAL 2721 STUDENT TRANSPORTATION</b>	<b>376,263</b>	<b>382,259</b>	<b>375,061</b>	<b>416,898</b>	<b>41,837</b>	<b>11.15%</b>
				<b>2722 SPECIAL EDUCATION TRANSPORTATION</b>						
2722	80	110	0	Wages - SPED Transportation - DW	64,450	64,450	65,728	66,226	498	0.76%
2722	80	519	0	Contracted Transportation - DW	168,160	177,393	197,383	202,896	5,513	2.79%
2722	80	734	0	Handicapped Transportation New Equipment - DW	0	0	0	0	0	0.00%
2722	80	738	0	Handicapped Transportation Replacement Equipment - DW	23,068	22,762	22,762	12,506	(10,256)	-45.06%
				<b>TOTAL SPECIAL EDUCATION TRANSPORTATION</b>	<b>255,678</b>	<b>264,605</b>	<b>285,873</b>	<b>281,628</b>	<b>(4,245)</b>	<b>-1.48%</b>
2722	85	211	0	Health Insurance - DW	0	0	0	0	0	0.00%
2722	85	212	0	Dental Insurance - DW	0	0	0	0	0	0.00%
2722	85	213	0	Life Insurance - DW	77	45	79	79	0	0.00%
2722	85	214	0	Disability Insurance - DW	0	0	0	0	0	0.00%
2722	85	220	0	FICA - DW	4,930	7,848	5,028	5,066	38	0.76%
2722	85	230	0	NH Retirement - DW	0	0	0	0	0	#DIV/0!
2722	85	250	0	Unemployment Insurance - DW	189	87	152	105	(47)	-30.92%
2722	85	260	0	Workers Comp Insurance - DW	1,173	2,129	2,734	2,755	21	0.77%
				<b>TOTAL EMPLOYEE BENEFITS</b>	<b>6,369</b>	<b>10,110</b>	<b>7,993</b>	<b>8,005</b>	<b>12</b>	<b>0.15%</b>
				<b>TOTAL 2722 SPECIAL EDUCATION TRANSPORTATION</b>	<b>262,047</b>	<b>274,715</b>	<b>293,866</b>	<b>289,633</b>	<b>(4,233)</b>	<b>-1.44%</b>
				<b>2724 CO-CURRICULAR TRANSPORTATION</b>						
2724	80	110	0	Wages - Co-Curricular Transportation - DW	19,951	19,951	20,355	20,861	506	2.49%
2724	80	519	0	Contracted Transportation - DW	0	3,333	0	3,750	3,750	#DIV/0!
				<b>TOTAL CO-CURRICULAR TRANSPORTATION</b>	<b>19,951</b>	<b>23,284</b>	<b>20,355</b>	<b>24,611</b>	<b>4,256</b>	<b>20.91%</b>
2724	85	220	0	FICA - DW	1,526	1,472	1,557	1,596	39	2.50%
2724	85	260	0	Workers Comp Insurance - DW	363	659	847	868	21	2.48%
				<b>TOTAL EMPLOYEE BENEFITS</b>	<b>1,889</b>	<b>2,131</b>	<b>2,404</b>	<b>2,464</b>	<b>60</b>	<b>2.50%</b>
				<b>TOTAL 2724 CO-CURRICULAR TRANSPORTATION</b>	<b>21,840</b>	<b>25,415</b>	<b>22,759</b>	<b>27,075</b>	<b>4,316</b>	<b>18.96%</b>
				<b>2725 ATHLETIC TRANSPORTATION</b>						
2725	80	110	0	Wages - Athletic Transportation - DW	29,926	29,926	30,533	31,291	758	2.48%
2725	80	519	0	Contracted Transportation - DW	7,000	23,016	10,000	22,500	12,500	125.00%
				<b>TOTAL ATHLETIC TRANSPORTATION</b>	<b>36,926</b>	<b>52,942</b>	<b>40,533</b>	<b>53,791</b>	<b>13,258</b>	<b>32.71%</b>
2725	85	220	0	FICA - DW	2,289	2,188	2,336	2,394	58	2.48%
2725	85	260	0	Workers Comp Insurance - DW	545	989	1,270	1,302	32	2.52%
				<b>TOTAL EMPLOYEE BENEFITS</b>	<b>2,834</b>	<b>3,178</b>	<b>3,606</b>	<b>3,696</b>	<b>90</b>	<b>2.50%</b>
				<b>TOTAL 2725 ATHLETIC TRANSPORTATION</b>	<b>39,760</b>	<b>56,120</b>	<b>44,139</b>	<b>57,487</b>	<b>13,348</b>	<b>30.24%</b>
				<b>2740 VEHICLE REPAIRS</b>						

# BOW SCHOOL DISTRICT 2020-2021 PROPOSED BUDGET

Function	Program	Object	School	Account	FY2018-19	FY2018-19	FY2019-20	FY2020-21	Difference	Difference
Code	Code	Code	Code	Name	Approved	Actual	Approved	Proposed	\$	%
2740	80	110	0	Wages - Vehicle Repair - DW	58,856	58,856	60,038	61,916	1,878	3.13%
2740	80	130	0	Wages - Vehicle Repair Overtime - DW	6,342	6,342	6,470	6,672	202	3.12%
2740	80	439	0	Contracted Services - DW	70,000	73,172	72,000	77,000	5,000	6.94%
2740	80	521	0	Vehicle Insurance - DW	0	0	0	0	0	0.00%
2740	80	580	0	Travel - DW	250	0	250	0	(250)	-100.00%
2740	80	610	0	Supplies - DW	38,000	41,779	37,744	42,500	4,756	12.60%
2740	80	626	0	Diesel Fuel - DW	60,929	69,446	85,997	78,213	(7,784)	-9.05%
2740	80	736	0	Replacement Vehicles - DW	94,092	93,992	95,058	110,812	15,754	16.57%
2740	80	738	0	Replacement Equipment - DW	3,500	3,083	3,500	3,500	0	0.00%
				<b>TOTAL VEHICLE REPAIR</b>	<b>331,969</b>	<b>346,669</b>	<b>361,057</b>	<b>380,613</b>	<b>19,556</b>	<b>5.42%</b>
2740	85	211	0	Health Insurance - DW	20,484	25,770	19,382	20,955	1,573	8.12%
2740	85	212	0	Dental Insurance - DW	579	566	579	601	22	3.80%
2740	85	213	0	Life Insurance - DW	78	46	80	82	2	2.50%
2740	85	214	0	Disability Insurance - DW	135	108	138	142	4	2.90%
2740	85	220	0	FICA - DW	4,988	5,392	5,088	5,247	159	3.13%
2740	85	230	0	NH Retirement - DW	7,419	11,107	7,429	7,661	232	3.12%
2740	85	250	0	Unemployment Insurance - DW	53	25	43	31	(12)	-27.91%
2740	85	260	0	Workers Comp Insurance - DW	1,187	2,155	2,767	2,853	86	3.11%
				<b>TOTAL EMPLOYEE BENEFITS</b>	<b>34,923</b>	<b>45,169</b>	<b>35,506</b>	<b>37,572</b>	<b>2,066</b>	<b>5.82%</b>
				<b>TOTAL 2740 VEHICLE REPAIR</b>	<b>366,892</b>	<b>391,838</b>	<b>396,563</b>	<b>418,185</b>	<b>21,622</b>	<b>5.45%</b>
				<b>4000-5000 OTHER</b>						
5110	40	910	0	Debt Service Principal	200,000	200,000	200,000	200,000	0	0.00%
5120	40	830	0	Debt Service Interest	75,700	75,700	67,000	58,200	(8,800)	-13.13%
5230	00	930	0	Transfer to Capital Projects	0	0	0	0	0	0.00%
5251	00	930	0	Transfer to Capital Reserve Fund	79,072	79,072	484,375	1,086,729	602,354	124.36%
				\$275 CIF Fee @ 62 BMS + 143 BHS						
				Athletic Fee CRF Deposit						
5252	00	930	0	Transfer to Expendable Trust	0	0	0	0	0	0.00%
				<b>TOTAL 4000-5000 OTHER</b>	<b>354,772</b>	<b>354,772</b>	<b>751,375</b>	<b>1,344,929</b>	<b>593,554</b>	<b>79.00%</b>
				<b>TOTAL PROPOSED GENERAL FUND</b>	<b>27,546,205</b>	<b>27,341,320</b>	<b>29,029,104</b>	<b>30,687,396</b>	<b>1,658,292</b>	<b>5.71%</b>

# BOW SCHOOL DISTRICT

## 2020-2021 PROPOSED BUDGET

Function	Program	Object	School	Account	FY2018-19	FY2018-19	FY2019-20	FY2020-21	Difference	Difference
Code	Code	Code	Code	Name	Approved	Actual	Approved	Proposed	\$	%
<b>FOOD SERVICE FUND BUDGET</b>										
3120	00	110	0	Wages	218,034	227,565	222,313	240,904	18,591	8.36%
3120	00	120	0	Wages - Substitutes	0	0	0	0	0	0.00%
3120	00	320	0	Staff Development	2,000	658	1,500	1,500	0	0.00%
3120	00	429	0	Contracted Services	10,000	10,400	11,000	11,000	0	0.00%
3120	00	430	0	Equipment Repair	7,500	8,085	7,000	8,000	1,000	14.29%
3120	00	580	0	Travel	750	583	800	800	0	0.00%
3120	00	610	0	Non-Food Supplies	17,000	33,610	40,000	35,000	(5,000)	-12.50%
3120	00	631	0	Food	250,000	284,578	275,000	285,000	10,000	3.64%
3120	00	632	0	Milk	0	0	0	0	0	#DIV/0!
3120	00	639	0	Commodities	25,000	32,654	40,000	37,500	(2,500)	-6.25%
3120	00	738	0	Replacement Equipment	0	0	0	0	0	0.00%
3120	00	739	0	Capital Equipment	12,500	30,647	10,000	20,000	10,000	100.00%
3120	00	890	0	Miscellaneous	1,000	321	1,000	1,000	0	0.00%
<b>TOTAL FOOD SERVICE</b>					<b>543,784</b>	<b>629,100</b>	<b>608,613</b>	<b>640,704</b>	<b>32,091</b>	<b>5.27%</b>
3120	85	211	0	Health Insurance - DW	78,912	72,779	74,500	112,887	38,387	51.53%
3120	85	212	0	Dental Insurance - DW	4,690	4,113	4,111	8,683	4,572	111.21%
3120	85	213	0	Life Insurance - DW	262	154	267	289	22	8.24%
3120	85	214	0	Disability Insurance - DW	894	719	911	988	77	8.45%
3120	85	220	0	FICA - DW	16,680	17,012	17,007	18,429	1,422	8.36%
3120	85	230	0	NH Retirement - DW	11,540	13,051	9,669	12,448	2,779	28.74%
3120	85	250	0	Unemployment Insurance - DW	824	381	677	488	(189)	-27.92%
3120	85	260	0	Workers Comp Insurance - DW	2,834	4,598	5,313	5,758	445	8.38%
<b>TOTAL EMPLOYEE BENEFITS</b>					<b>116,636</b>	<b>112,808</b>	<b>112,455</b>	<b>159,970</b>	<b>47,515</b>	<b>42.25%</b>
<b>TOTAL PROPOSED FOOD SERVICE FUND</b>					<b>660,420</b>	<b>741,908</b>	<b>721,068</b>	<b>800,674</b>	<b>79,606</b>	<b>11.04%</b>

**Bow School District  
Report of Student Services  
Expenditures/Revenues**

	<b>Fiscal Year 2017-18</b>	<b>Fiscal Year 2018-19</b>
<b>Expenditures for Special Education (All Funds)</b>		
Instruction	\$ 5,130,880.44	\$ 5,342,972.03
Related Services	\$ 1,244,341.37	\$ 1,291,208.70
Administration	\$ 281,541.50	\$ 288,813.37
Legal	\$ 16,495.65	\$ 4,039.67
Transportation	\$ 260,884.02	\$ 274,714.83
<b>Total Expenditures for Special Education (All Funds)</b>	<b>\$ 6,934,142.98</b>	<b>\$ 7,201,748.60</b>
<b>Revenues</b>		
IDEA Grant/IDEA Preschool Grant	\$ 313,627.30	\$ 316,188.27
Tuition	\$ 49,068.71	\$ 26,060.67
Medicaid	\$ 277,192.09	\$ 171,972.09
State Special Education Aid	\$ 300,977.54	\$ 346,476.10
Adequacy Allocation for Special Education	\$ 326,236.69	\$ 364,198.92
<b>Total Revenues</b>	<b>\$ 1,267,102.33</b>	<b>\$ 1,224,896.05</b>
<b>Expenditures Net Of Revenues</b>	<b>\$ 5,667,040.65</b>	<b>\$ 5,976,852.55</b>

# BOW SCHOOL DISTRICT PROPOSED BUDGET

## 2020-2021 ESTIMATED REVENUES

Function	Account	2017-18 Estimate	2017-18 Actual	2018-19 Estimate	2018-19 Actual	2019-20 Estimate	2020-21 Proposed	Difference \$	Difference %
<b>GENERAL FUND BUDGET ESTIMATED REVENUES</b>									
1111	State Education Tax	2,176,723	2,176,723	2,173,420	2,173,420	2,167,917	2,214,241	46,324	2.14%
1121	Local Property Taxes	17,382,101	17,382,101	16,942,745	16,942,745	18,737,008	18,987,054	250,046	1.33%
	<b>TOTAL 1100 PROPERTY TAXES</b>	<b>19,558,824</b>	<b>19,558,824</b>	<b>19,116,165</b>	<b>19,116,165</b>	<b>20,904,925</b>	<b>21,201,295</b>	<b>296,370</b>	<b>1.42%</b>
1310	Regular Tuition - Parental/Other Districts	297,088	313,026	249,264	240,681	103,192	153,704	50,512	48.95%
	<i>Hooksett - Grade 12 = 2, Grade 11 = 2, Grade 10 = 2, Grade 9 = 4 TOTAL ESTIMATED 10</i>								
1311	Regular Tuition - Dunbarton MS	702,476	697,955	717,745	686,414	861,212	982,122	120,910	14.04%
	<i>Grade 7 = 37, Grade 8 = 42, TOTAL ESTIMATED = 81</i>								
1312	Regular Tuition - Dunbarton HS	1,734,469	1,720,123	1,973,117	1,957,714	1,966,711	1,998,153	31,442	1.60%
	<i>Grade 9 = 32, Grade 10 = 34, Grade 11 = 37, Grade 12 = 27, TOTAL ESTIMATED = 130</i>								
1315	Summer School Tuition	0	90	0	5,200	0	0	0	#DIV/0!
1330	Special Education Tuition	10,000	54,149	10,000	26,061	10,000	10,000	0	0.00%
	<b>TOTAL 1300 TUITION REVENUE</b>	<b>2,744,033</b>	<b>2,785,343</b>	<b>2,950,126</b>	<b>2,916,070</b>	<b>2,941,115</b>	<b>3,143,979</b>	<b>202,864</b>	<b>6.90%</b>
1500	Interest Income	1,500	8,045	1,500	11,414	4,500	7,500	3,000	66.67%
	<b>TOTAL 1500 EARNINGS ON INVESTMENTS</b>	<b>1,500</b>	<b>8,045</b>	<b>1,500</b>	<b>11,414</b>	<b>4,500</b>	<b>7,500</b>	<b>3,000</b>	<b>66.67%</b>
1740	Student Activity Fees	28,750	30,525	28,000	32,920	28,000	28,000	0	0.00%
	<b>TOTAL 1700 STUDENT REVENUE</b>	<b>28,750</b>	<b>30,525</b>	<b>28,000</b>	<b>32,920</b>	<b>28,000</b>	<b>28,000</b>	<b>0</b>	<b>0.00%</b>
1900	Facilities Rental	0	18,135	0	34,205	0	0	0	0.00%
1990	Miscellaneous	22,000	19,926	1,000	3,496	1,000	1,000	0	0.00%
1995	Employee Insurance Payments	80,578	63,666	248,860	302,740	327,964	317,868	(10,096)	-3.08%
	<b>TOTAL 1900 OTHER REVENUE</b>	<b>102,578</b>	<b>101,727</b>	<b>249,860</b>	<b>340,441</b>	<b>328,964</b>	<b>318,868</b>	<b>(10,096)</b>	<b>-3.07%</b>
3110	Adequate Education Aid	3,616,786	3,634,839	3,758,568	3,765,207	4,104,163	4,625,276	521,113	12.70%
3210	School Building Aid	67,290	67,290	67,290	67,290	67,290	67,290	0	0.00%
3215	Kindergarten Full Day Aid	0	0	94,688	94,688	0	0	0	#DIV/0!
3220	Vocational Aid	0	9,559	0	7,183	0	0	0	0.00%
3230	Medicaid Reimbursement	200,000	277,192	225,000	171,972	100,000	75,000	(25,000)	-25.00%
3250	Special Education Aid	324,934	300,978	371,038	346,476	329,923	329,923	0	0.00%
	<b>TOTAL 3000 STATE AID</b>	<b>4,209,010</b>	<b>4,289,857</b>	<b>4,516,584</b>	<b>4,452,817</b>	<b>4,601,376</b>	<b>5,097,489</b>	<b>496,113</b>	<b>10.78%</b>
	<b>TOTAL ESTIMATED OPERATING BUDGET REVENUES</b>	<b>26,644,695</b>	<b>26,774,321</b>	<b>26,862,235</b>	<b>26,869,827</b>	<b>28,808,880</b>	<b>29,797,131</b>	<b>988,251</b>	<b>3.43%</b>
5250	Transfer From Capital Reserve/Expendable Trust Funds	103,150	103,150	42,950	42,950	0	201,000	201,000	#DIV/0!
	<b>TOTAL 5000 TRANSFERS FROM OTHER SOURCES</b>	<b>103,150</b>	<b>103,150</b>	<b>42,950</b>	<b>42,950</b>	<b>0</b>	<b>201,000</b>	<b>201,000</b>	<b>0.00%</b>
	<b>TOTAL ESTIMATED GENERAL FUND REVENUES</b>	<b>26,747,845</b>	<b>26,877,471</b>	<b>26,905,185</b>	<b>26,912,777</b>	<b>28,808,880</b>	<b>29,998,131</b>	<b>1,189,251</b>	<b>4.13%</b>

## STATEMENT OF BONDED INDEBTEDNESS

### Annual Requirements to Amortize General Obligation Debt

Fiscal Year	Principal	Interest	Total
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
2024-2025	\$ 200,000.00	\$ 22,500.00	222,500.00
Thereafter**	<u>\$ 400,000.00</u>	<u>\$ 18,000.00</u>	<u>418,000.00</u>
	\$ 1,400,000.00	\$ 220,100.00	\$ 1,620,100.00

\*\*BMS Bond Payments Ending in FY 2026-27 - Principal Payment \$200,000 Per Year

### REPORT OF TRUST FUND BALANCES

**As of June 30, 2019**

Month/Year Created	Name	Balance
March-92	Bow School District	\$ 699,048.25
March-96	BSD HVAC	\$ 541,563.21
March-00	Bow High School Capital Improvements	\$ 106,610.32
March-02	Unanticipated Special Education Costs	\$ 378,512.11
March-06	BSD Paving	\$ 8,814.92
March-14	AREA School Capital Improvements - Dunbarton	\$ 168,758.76
March-16	Athletic Fields and Facilities Improvements	<u>\$ 73,358.18</u>
		\$ 1,976,665.75

Note:

Deposit to Bow School District CRF Fund - \$400,000 Made on July 16, 2019

Special Education Fund Closed - Funds Received on September 3, 2019

**ANNUAL REPORT  
BOW SCHOOL BOARD CHAIR  
2019 - 2020**

As I complete my first year of service as the Bow School Board Chair, I am proud to serve the Bow School District that continues to offer great educational opportunities and is consistently ranked as one the finest districts in the State. We have strong programs and solid achievement results in academics and co-curriculars. While other districts in NH are contracting, we have seen steady or slightly increases in enrollment as the Bow Community continues to be viewed as a great place to live, work and raise a family. Our collaborative relationship with Dunbarton, now in its seventh year, has proven to be beneficial to both towns. Dunbarton is also experiencing growth, and Dunbarton and Bow are working well together to further the best interests of all students.

In response to issues surrounding assessment of the power plant, the last few years have been ones of fiscal restraint. Bow's cost per pupil is now less than the state average. This is due, in part, to efforts by the Bow School Board to constrain its budget and costs even as enrollment increased. This past year, the board formed two ad-hoc study committees to look at Bow Elementary School (BES) and a possible need for a turf field. The turf field committee did recognize the need for improved facilities, and looked at alternative funding options through a variety of funding options, but ultimately felt that now was not the right time to bring a turf field project forward. The BES Facility Committee looked at many options from minimal "must have" maintenance needs to a full renovation of all existing space with a large addition. The final proposal that will be brought to the voters in the form of a warrant article for design work using capital improvement fund money is the "right size" for our needs. The proposed project has areas of significant renovation, areas of light renovation and an addition to address class size and small instructional space needs.

This year's operating budget has an increase. The three main drivers, most of which are simply out of the control of the School Board, are salaries that include raises from settled union contracts and some new positions, benefits including a 9.6% increase in health insurance rates and contracted services with increased out of district placement costs for some of our neediest students. The new positions are focused on student needs including class size reduction in grades kindergarten or one and grade 5, a Special Education Coordinator at Bow High School (BHS), an additional school counselor at BHS and a special education teacher at Bow Memorial School (BMS). Due to the lack of space, but to allow class size reduction at BES, the preschool program will move from BES to BHS.

The District welcomed Marcy Kelley as the Director of Student Services and Matt Fiske as the BHS Assistant Principal. Both of these administrators have brought fresh energy and vision to their roles. The District has accepted the retirements of Patty Hickey BES Teacher, Leslie Bean BHS Nurse, Ann West BES Teacher, Nancy Smith BHS Special Educator, Donna Ireland BMS Nurse, Kim Brewster BES Librarian, Cheryl Joseph BHS Special Educator and Cheryl Hamer BES Teacher. These long term Bow employees have served our students well. SAU 67 has accepted the retirement of Dr. Don Gage as Curriculum Director who has quietly provided vision and direction for the District in curriculum and assessment for over two decades and whose knowledge, wisdom and insight will be missed. His work has been the foundation to the academic success of the Bow School District.

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,

*Bryce Larrabee*

Bow School Board Chair

**OFFICE OF THE SUPERINTENDENT, SAU 67**  
**Bow and Dunbarton School Districts**  
**Annual Report 2019 - 2020**

As I work through my 13th year of being the Superintendent of SAU 67 and the sixth year of the partnership of the Dunbarton and Bow School Districts in an AREA Agreement, I find that both Districts are balancing the needs of a high performing school system with fiscal concerns. SAU 67 continues to have the reputation of having great schools, and is experiencing growth while most other districts in New Hampshire face declining enrollment. We continue to strive to fulfill our mission of Caring for Each Person Every Day, Focusing on Learning, and Teaching to Touch the Future.

Changes in educational practice implementing differentiated and personalized learning, and more support for social and emotional issues to make sure that students are ready to learn, have increased. Education now includes the concept of Multi-Tiered Systems of Support (MTSS) for both academics and behavior. First we must have a strong Tier I, general education program for all students. We use universal screening and assessment to measure learning and analyze the data to make sure students meet learning targets and, if done right, most students will find success by differentiation or support in the regular classroom. Some students will need additional support or remediation from learning specialists in Tier II to catch up on missed content or to fill learning gaps. A small percentage will need intensive Tier III support in the form of Special Education or alternative learning areas. This system is designed to make sure that all students succeed, but it does require reasonable class sizes and funding educators, specialists, and interventionists beyond the regular classroom teachers. A similar system is being developed for social and emotional needs and regulating student behavior.

Education is a very people oriented business. Over 75% of our budgets cover salary and benefits, and the most important factor in quality education is the dedication and skills of the people we employ to work with our students. Major budget drivers in both Districts include: salaries from settled contracts and proposed new positions, benefits including a 9.6% increase in health insurance rates, and increases to special services for Tier II and III interventions. Bow will also be considering a major building project at Bow Elementary School as Dunbarton did previously.

Statewide, there continues to be concerns regarding the fairness of using property tax to fund an equitable education for all. One metric to study is equalized valuation per pupil, which is the amount of taxable property in each community divided by the total number of students supported. For 2018-2019, Bow was \$816,146 per pupil and Dunbarton was \$839,982 while the State average was \$1,117,573. For the same years, the cost per pupil for Bow was \$15,186, while Dunbarton was \$14,214 and the State average was \$16,346. This measure calculated by the New Hampshire Department of Education for comparison purposes does not include transportation or tuition, If all costs are included, the State average is \$19,806 per pupil.

The take-home lesson for me from these figures is that both Bow and Dunbarton are not property rich communities and have been very conscious of controlling costs as evidenced by all the statistics being under State averages. We do have a quality school system that requires funding to support. I am especially proud to work in SAU 67 serving the Bow and Dunbarton communities and look forward to working to continue our success. 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 ad-

vantage of the changes in Technology while recognizing that, fundamentally, learning is still a social process with the relationship of the teacher and student as the foundation and core.

In closing, there are many decisions to be made this year during our Districts' Annual Meetings. Many of them will focus on balancing fiscal concerns with educational programs. It is a good discussion for our communities to have, and I look forward to continuing our journey together.

Sincerely,

*Dean S. T. Cascadden*

Superintendent SAU 67

**ANNUAL REPORT**  
**Bow Elementary School Principal**  
**2019-2020**

At Bow Elementary School, we look to engage our students in all academic and social endeavors while caring for each person, every day. Our 2019-2020 Strategic Plan has us focusing on our academic programming in Mathematics and our support for social-emotional skill development while negotiating our space issues and maintaining a safe and secure facility.

This school year, we have piloted two exceptionally ranked national Math programs, Eureka Math and Bridges in Mathematics Grades K-4. They are highly rated for their Math content, student engagement, and resources for teachers, students, and families. The teachers, in working with our Math team, have been vetting all aspects of the program throughout the year to determine which program to fully implement during the 2020-2021 school year. We have noticed a higher level of student engagement during Math lessons, along with a deeper understanding of core Mathematical concepts. This will provide continuity in our Math structure as students progress through Bow Elementary School.

In the area of social and emotional skill development, we have reorganized our Counseling and Special Education staff to better support all students. At BES, we recognize that there are times during a student's journey through school that additional support, in order to be able to access learning, is needed. In our restructuring, we have provided for a Special Education teacher and a Counselor to have a more flexible schedule to meet the needs of students as they arise. In addition, there is collaborative work with classroom teachers to support individual student needs. We will continue to look at our model of support, District-wide, by implementing a Multi-Tiered System of Support Framework for Behavioral Health and Wellness (MTSS-B). The MTSS-B framework has been shown to improve student engagement, create school climates and cultures that are positive and inclusive of all students, improve student academic outcomes, and reduce behavioral issues. This work is done in collaboration with the University of New Hampshire.

Currently, there are 556 students enrolled at Bow Elementary School in Preschool through Grade 4. Each year, we monitor the number of students at each grade level to determine the number of classrooms needed while keeping in mind what the building can accommodate to meet all learning needs. Kindergarten registration for the 2020-2021 school year began on January 10, 2020 and as of this report, there are 58 registered Kindergartners. We are expecting a class of between 90-100 students. The current Kindergarten class has 107 students in 5 classrooms, which allots for average class sizes of 21-22 students. In the proposed budget, we added an additional classroom teacher to reduce class sizes to better align with District and State recommendations of under 20 students per class in the primary grades (K-2). This year, our Grade 3 classes consist of 22-23 students in each of the five classrooms.

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. Beginning in May 2019, a community Committee of 15 members met almost weekly to look at the building from a structural and an educational standpoint to determine necessary steps in a building renovation. The Committee's recommendations included, but were not limited to, the following: venting systems, electrical, roof, sprinklers, safety in classrooms, and the office / entrance areas, access from the building to the playground, and a second egress from the site. In addition, we looked at space needs for small group and classroom instruction. This Committee brought their recommendations to the School Board in October and November. The outcome of this work is reflected in the proposed warrant articles.

The BES staff continues to provide educational opportunities for students within the confines of our space. As our class sizes grow, we are limited in our options for adding additional classrooms at various grade levels due to lack of rooms. In addition, our Special Education and Intervention teachers work in crowded, small room areas, originally intended for storage, with multiple groups at the same time. At BES, we collaborate on an ongoing basis to utilize rooms during lunch, recess, and Specials when the need is there for intervention services. As the possibility of a renovation continues to be on the horizon we are at the tipping point for which building renovations in regards to systems and safety are needed now, as many projects have been put on hold as we look to the future.

Bow is a community that values and appreciates the educational opportunities afforded to their children. I see this through the commitment and engagement of families throughout the elementary school years, along with the comments of families moving into the community. At registration, all families have expressed their pleasure to have moved to a community that values education. At BES, the staff is proud to work in partnership with families as their children begin their educational journey through the Bow School District.

Sincerely,

*Lori Krueger*

Principal

**Bow Memorial School**  
**Annual Report**  
**2019 – 2020**

Bow Memorial School is halfway through a productive and positive school year. Our school is changing as the needs of our student body evolve. We are making efforts to adjust our future planning to reflect the changes that we see manifesting presently and that we anticipate. One area of focus at Bow Memorial School is in the area of behavioral and mental health among our students, and we are learning about Multi-Tiered Systems of Support for Behavior and Wellness (MTSS-B) to help us meet this challenge. Another area we are looking at is our Special Education Department as we look to restructure both its organization and, in many ways, how services are delivered. We are continuing to look at a variety of aspects of our school's programming from intervention to enrichment to ensure that we are maximizing the resources we have available to our students. Additionally, we have continued to focus our attention and effort on improving our emergency response procedures and protocols to keep our students safe.

Bow Memorial School, like many schools in our state, is experiencing an evolving student population. We are working with an increasingly diverse group of students, particularly when considering their social and emotional needs as well as their mental health. We are looking to focus some of our professional development efforts this coming year on developing Multi-Tiered Systems of Support for Behavior and Wellness to respond to these needs. This is an important District-wide effort that has begun with the Principals and Assistant Principals attending webinars and workshops. Our next steps will be to roll this out to the larger faculty and staff groups of people and develop an implementation team. We will be using our March professional development day for this purpose. MTSS-B is not a product, rather it is a way of responding to students who have behavioral or mental health concerns. MTSS-B uses a three-tier approach to identify students' behavior and help focus our interventions and responses to that child. We have seen the number of students who would be assigned to Tier 3 (most significant behaviors) grow consistently over the past 5 years. Having a universal approach to supporting these students will help them to better succeed.

In keeping with the theme of developing systems to better help our students to succeed, we are working with our Special Education Department and looking to restructure both how it is organized and also how services are delivered within it. For many years, Bow Memorial School has been able to organize Special Education teachers by grade level and this system has worked very well for the teams of teachers. However, as the needs of our students have evolved to become more specific and acute, we need to look for ways to better organize around the needs of our students. We are looking to develop specific programming to meet the needs of our students with emotional disabilities. They may require different programming and support than a learning disabled student may need. We also need to create specific programming for students who have educational disabilities on the Autism Spectrum. In addition to these new broader disability types, we will still need to have learning disability generalists for our general learning disabled population as well as a learning specialist who focuses on students who have language- based learning disabilities.

In addition to restructuring how the Special Education teachers are organized to support students, we are going to restructure how many of our tier three interventions are delivered in Grades 5 and 6. By the time students arrive in middle school, those who are receiving tier three interventions are overwhelmingly receiving Special Education services. At BMS we typically use the benchmark of two to three years below grade level as our metric for defining this tier. When students are two to three years below grade level, we know that in order to make the needed academic gains we need to provide the student with small group prescriptive instruction targeted to their needs. To do this effectively, we are creating grade span classes, meaning Grade

5 and 6 students or Grade 7 and 8 students could be in a common class. We are going to build these classes around a common need such as fluency, comprehension, phonemic awareness, and so forth based upon what the students need. The classes will have a low student to teacher ratio because the programs being used are intensive and prescriptive. These courses are only going to be offered to students who are significantly below grade level in Reading or Math and are designed to replace a mainstream class which means the student in these classes will not be exposed to some aspects of the standard curriculum.

Bow Memorial School is looking to proactively shift some of its existing resources to better serve its current student population as well. We are looking holistically at data across our school from school counseling to academic data. Our goal is to try to be as proactive as we are able in addressing the needs of our changing student population. One area this data study shows up is in our development and use of grade level data teams that help shape and develop our academic interventions delivered through our Response to Intervention (RtI) models across our school. Our grade level team teachers along with Administration, Math, and Reading Specialists collaborate to develop intervention groups that are designed to best address the academic areas of need according to the data. Our effort is aimed at creating a system that is responsive to the needs of each student.

Another area of continued focus remains on safety and our school's ability to respond in the event of an emergency. School safety drills and our overall approach to teaching and learning about emergency response has dramatically changed in the past decade. Our drills now look and feel much more like dynamic learning experiences than the drills of a few years ago. We ask our teachers to talk with students as we go through the various drills and scenarios which are designed to get students thinking about how they would respond given certain information and situations. Our efforts are designed to have students come through our schools ready to be able to transfer our emergency response training into other settings in their lives and apply a common set of sensible principles and logic to situations which they may encounter during their lives.

Bow Memorial School is off to a very productive school year. We are an evolving school community and our goal is to be reflective about our changing nature so that we can best be proactive and anticipate needs as they continue to manifest moving forward. As always, we appreciate the continued support of the communities of Bow and Dunbarton and invite our community members to feel comfortable and welcome to contact us should any of you have questions.

Sincerely,

*Adam Osburn*

Principal

**Annual Report  
Bow High School Principal  
2019-2020**

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 of the classroom. This report will feature a number of highlights and achievements of our students at Bow High School from the spring 2019 and fall 2019 semesters.

At Bow High School, our student enrollment remains relatively stable; we finished the 2018- 2019 school year 651 students and currently have 635 students. The June 2020 Graduation will be a significant one as our current seniors, the Class of 2020, will be the first BHS graduating class of Bow and Dunbarton students who have been together since seventh grade. All of our students are wonderful and contribute to creating an incredibly positive atmosphere in the building that allows everyone the opportunity to be successful.

In June of 2019, Bow High School had a graduating class of 171 students. Incredibly, 94% of the students from the Class of 2019 have continued on to post-secondary education programs or the military. Specifically, 70% of the Class of 2019 are attending four-year colleges or universities, 15% are attending two-year colleges, 6% are attending other academic-related programs, and 3% enlisted in the military. Additionally, 75% of the Class of 2019 were recognized as NH State Scholars. Congratulations to the Class of 2019 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 of 2019, 122 students took 211 AP Exams in 12 different courses. 65% 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. 19% of students scored a 5 on their AP Exams, the highest score that can be earned. Concurrent or dual enrollment courses continue to be popular with students at BHS. 171 students completed at least one concurrent course resulting in 1,080 college credits being earned by students during the 2018-2019 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 2019, Bow High School claimed one team state championship with our wrestling team winning the Division III title and two individual state champions as Zack Anderson and Will Zachistal won Division III wrestling titles at 126 pounds and 285 pounds, respectively. During the spring of 2019, our baseball team had an incredible run, winning each of their three playoff games in their last at bat in route to the Division II State Championship. In addition,

Connor Blandini was recognized as the Division II Baseball Player of the Year and Coach Ben Forbes was named the Division II and NFHS New Hampshire Baseball Coach of the Year. Success on the athletic fields carried over to the Fall of 2019 with numerous teams qualifying for the playoffs including the football team, who had an undefeated regular season, the boys' soccer team who made it to the Division II semifinals, and the girls' soccer team who were the runners-up in Division II. At the conclusion of the fall season, Steven Guerrette was named the Division II Football Player of the Year.

The music and performing arts departments at Bow High School continue 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, providing the National Anthem at many school and town events, and caroling at the local senior living community during the holiday season. During the 2019-2020 school year numerous BHS students have had the opportunity to play in a number of prestigious music festivals, including Madeleine Kropp (oboe) who was selected to perform with the All National Honor Ensembles in Orlando, Florida. Two students were accepted to be a part of the 2020 NHMEA Jazz All State festival, Mikayla Wray (soprano voice) and Gabe Neff (alto saxophone). Hailey Kaliscik (soprano voice), Cassie Murphy (soprano voice), Mikayla Wray (soprano voice) Justin Murphy (double bass), Madeleine Kropp (oboe), Katie Lessard (clarinet), Gianna Mantini (trumpet), and Hannah Waltz (euphonium) were selected to be a part of the 2020 NHMEA All State Mixed Choir, Treble Choir, and Concert Band. The BHS concert band and BHS concert choir will both be attending the NHMEA Large Group Festival in Plymouth, NH in March of 2020. The performing arts department have been busy by putting on three major productions during the past year beginning with Romeo and Juliet in May of 2019. Over the summer, our production of Into the Woods involved current and incoming BHS students, BHS alumni, and other high school students from local area schools. Most recently the performing arts department put on a production of You Can't Take It With You in December of 2019. Kiss Me Kate is scheduled to be performed in May of 2020.

A number of other co-curricular groups had a great deal of success during the past year. A few of the highlights include the BHS Vex Robotics team who won the New Hampshire/Vermont championship in Skills and Team Excellence in March 2019 and competed in the VEX World Championships in Louisville, Kentucky. The BHS Granite State Challenge team again qualified for the television rounds of the Granite State Challenge, thus far winning their first round match up. This past December, BHS Peer Outreach literally stuffed a (school) bus with donations for those in need in the Bow and Dunbarton communities.

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, DHL, and Northeast Delta Dental.

Respectfully submitted by:

*Brian O'Connell*

Principal

Bow High School

## ANNUAL REPORT

### Bow POPS

2019 – 2020

Bow POPS (Parents of Performing Arts Students) is a nonprofit organization that supports the performing arts (band, chorus, drama, and orchestra). In prior years, our focus has been on the Bow School District; however, we are pleased to announce that this year we are extending our support to include the Dunbarton 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 the Bow and Dunbarton performing arts programs, and work with the faculty and the School Boards 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 17th at 6:30 PM in the Bow High School auditorium. Other noteworthy performances in the BHS Auditorium this spring include the BMS/BHS Jazz Concert, on April 7 (with special guest, Freese Brothers Big Band), the BHS Spring Musical, Kiss Me Kate, on May 8-10, and the BMS Spring Musical, Shrek The Musical, Jr., on May 30. Please come out to support our students in these wonderful performances!

Bow POPS takes pride in assisting the Performing Arts Departments at all age levels with special financial needs. Some of the projects that Bow POPS has helped fund include guest clinicians for BHS and BMS music departments, new percussion instruments for BES, scripts and royalties for the BMS annual theater production, and financial assistance for the annual BHS senior music field trip to the Boston POPS.

The Bow POPS Enrichment fund was created to provide financial assistance to individual students pursuing performing arts activities outside of school, such as private lessons, music festivals, and summer camps. Bow and Dunbarton students in grades 5-12 are encouraged to apply for funding, which is awarded three times per year. Bow POPS was thrilled to be able to award a total of \$1800 in Enrichment Funds for the 2018-2019 school year. The online application link will be shared through Parent Square, as well as on our Facebook page.

Each spring, three Bow High School graduates are selected for their accomplishments in Band, Chorus, and Theater Arts, and one graduate is selected to receive the Bow POPS Award, which honors excellence across the performing arts disciplines. The recipients' names are added to the plaques in the Music Department wing, and monetary awards are given, as well.

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 second Thursday of the month, at 6:00 PM, in the Bow High School chorus room. Please direct inquiries to [bowpopsmusic@gmail.com](mailto:bowpopsmusic@gmail.com).

Respectfully submitted,

*Meredith Kropp*

President, Bow POPS

**ANNUAL REPORT**  
**BOW PARENT-TEACHER ORGANIZATION (PTO)**  
**2019 - 2020**

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 school year, the PTO is on track to raise over \$71,000 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 and events throughout the school year. Some events include the Annual PTO Craft Fair, BMS & Dunbarton 5th and 6th grade social which allows for Bow and Dunbarton kids to enjoy a few hours together before beginning classes together in the 7th grade, BES Bingo Night, two Scholastic Book Fairs, and a Parent and Child night out. At BES and BMS, 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!

The PTO also provides two \$500 scholarships to two BHS seniors who have embraced the significance of giving back to their community through service. This scholarship is given in the memory of Christopher Richter, a Bow High School sophomore who passed away in June 2000.

PTO funds also support teachers & specialists with funds to purchase additional items for their classes. Reptiles in Motion and the Second Grade Country Dance are also financially supported by the PTO. School events and assemblies, library, and nurse supplies, artist in residence programs, yearbook, prom, and many other safety and educational programs are also funded by PTO dollars and, in some cases, are covered 100 percent.

The 40th Annual PTO Craft Fair event held in November requires year-round volunteers to make it a success, currently chaired by Angela Hubbard and Mary Holland. This is the third year it has been expanded to a two-day event which allows the PTO to maximize the profit. We charge a fee for door entry per person, which the PTO splits with BHS to be distributed to each class for their class account, we also charge each vendor for their table rental space, as well as a raffle table which includes donated items from each vendor. We thank Mary Holland and Angela Hubbard for all their hard work throughout the year which makes this event a great one!

The Scholastic Book Fairs are also seeing continued success from Sarah Abberton who returned for her third 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 the chairperson coordinating October's Ski and Skate Sale. It is a two-day volunteer event which involves collecting, organizing, and pricing the donated and consignment winter apparel and equipment from the community and the second day selling, selling, selling!

In February 2019, we hosted a Father-Daughter Dance coordinated by Melynne Klunk and Alex Zerba which has expanded over the last few years to become an unforgettable event the girls look forward to. Local photographer, Mary Noce, volunteers her time to photograph the event with a beautifully themed backdrop. We also hosted a Mom-Son Superhero Dance with our special DJ, Joe Widman, which provided the boys a fun night of superhero crafts, masks, photos, and dancing with their parent. We look forward to both events this February!

March 2019 was Kristen Johnson's last year as chairperson of the BES Bingo night which includes prizes, raffles, pizza, and a fun-filled Friday night of B-I-N-G-O! We thank Kristen for her years of volunteer service and help in making the event so fun. Assistant Principal, Tim Vasconcellos, did a fantastic job as the number caller!

Annually in March, a much-appreciated Staff Appreciation Luncheon is organized at BES, BMS, and BHS. Families donate gift cards which are raffled off and 20-30 lucky staff members at each school wins!

In May 2019, we hosted our second BMS 8th grade semi-formal. We had a professional DJ and photographer capture special moments of the kids. The dance is held at BHS and the kids get to look forward to what will be their school the following year. We look forward to this event again this year!

The website, [www.bownet.org/pto](http://www.bownet.org/pto) continues to be updated by Sarah Abberton, and she updates the Facebook page as well. ParentSquare for all three schools has been a fantastic addition to be able to reach out to each parent and let them know what's happening! Heather Wood continues as our Volunteer Coordinator and does a fantastic job to get the word with assistance from parents. In June 2019, Mary Holland and Sarah Abberton stepped down as Board members to focus their attention on other volunteer activities. We thank you, Mary and Sarah, for your years of work and commitment to the Bow PTO Board! We elected two new Board members for fall 2019 -- Ali Coutu as Vice President and Melissa Valence as Secretary - two Bow High School alumni! Bianca Contreras was elected as President for a 6th year, and Melissa Carder has again returned as our Treasurer.

Every day, our volunteers help in classrooms, chaperone field trips, 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 & supplies needed for 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:

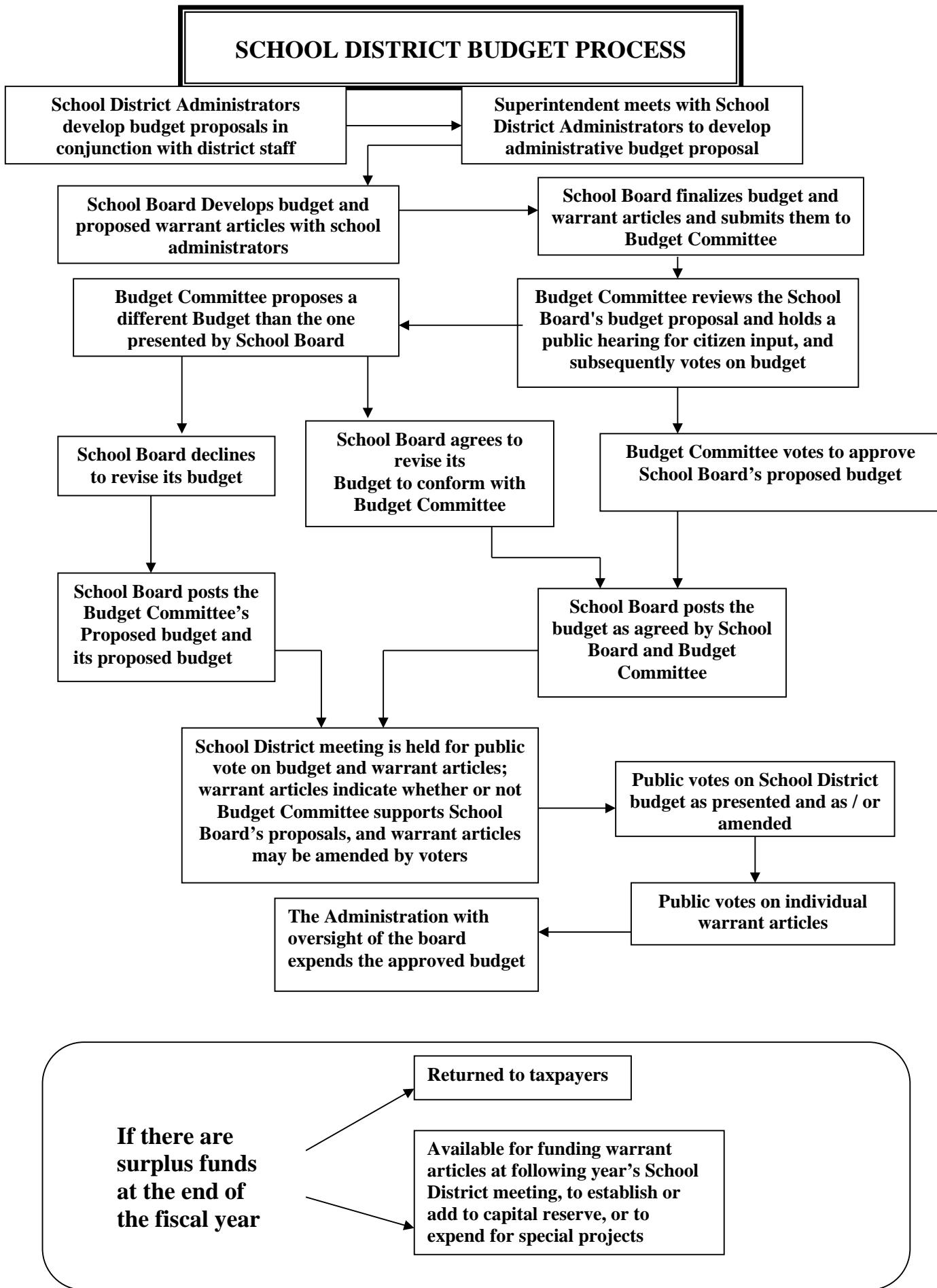
*Bianca Contreras*

President

[bowptopres@gmail.com](mailto:bowptopres@gmail.com)

**ANNUAL REPORT**  
**BOW SCHOOL DISTRICT ENROLLMENT HISTORY**  
**AS OF OCTOBER 1, 2019**

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
2019-20	542	506	637	1685







## HOW EACH TAX DOLLAR WAS SPENT IN 2019

