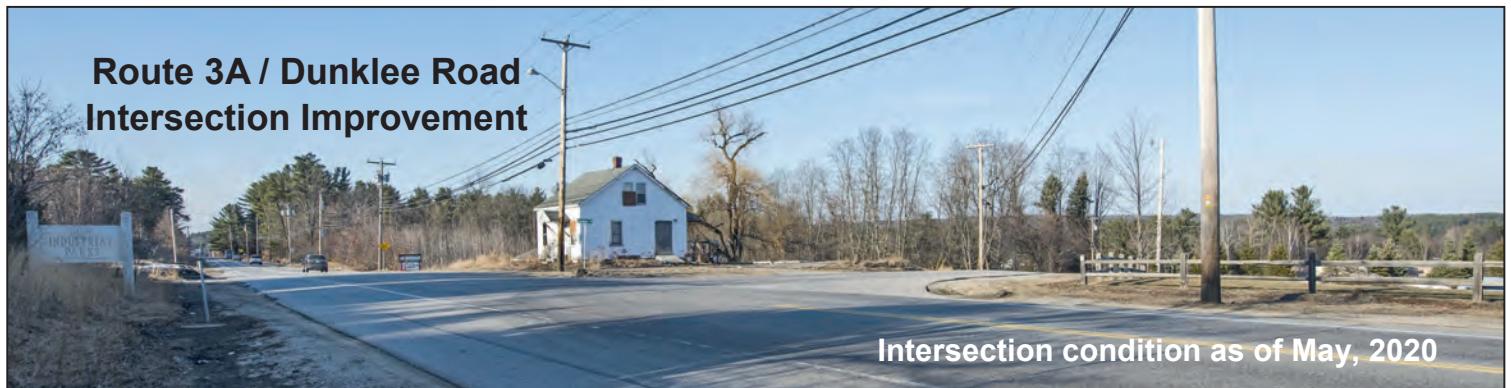




*Town of Bow*  
**Annual Report**  
*Town and School*  
**2021**

*A Sunrise at the Town's 1821 Town Pound*  
Photo by © Eric Anderson 1-Oct-2021 #8034

## Route 3A / Dunklee Road Intersection Improvement



Intersection condition as of May, 2020



4-way intersection improvement completed in late-2021, with traffic signals and turn lanes



Original Salt Shed demolished in April, 2021



Photos by © Eric Anderson 2021

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

*2021 Town and School*  
**Annual Report**

This report would not be possible without the help of Eric Anderson and his beautiful photos. All photos in the 2021 Annual Report are by Eric E. Anderson, unless otherwise noted.

**Annual School District Meeting**  
Friday, March 11, 2022  
6:00 p.m. at Bow High School

**Elections (Town & School) & Ballot Voting Day**  
Tuesday, March 8, 2022  
7:00 a.m. to 7:00 p.m. at the Bow Community Center

**Annual Town Meeting**  
Wednesday, March 9, 2022  
6:30 p.m. at Bow High School



# *Town of Bow - Phone List*

<b><u>New 223 Numbers</u></b>	<b><u>Hours of Operation</u></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	Director Lee Kimball	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	Director Alicia David	228-2214
Police	(non-emergency)	223-3950
Buildings and Facilities Department		223-3977
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

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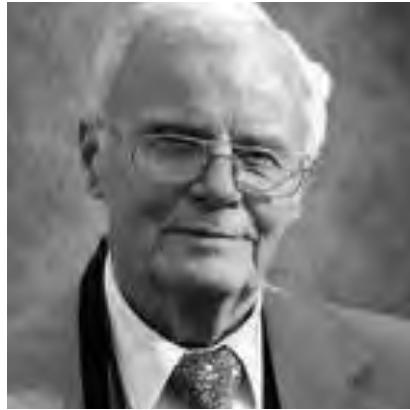
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Annual Report.....	GRAY

# *In Memoriam*

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## **JOHN SWENSON**

Long time resident John Swenson was very committed to his community. He served on the Bow School Board for nine years and served on the building committee for the current Bow Elementary School. He served on the Town Budget Committee and was a corporator of Concord Hospital. He served on the board for Concord Regional Healthcare and on the board of the Concord (now Granite) VNA. He was one of the original founders of Bow Mills Bank and Trust where he served as the Chairman of the Board for the entire existence of the bank before its acquisition by Merrimack County Savings Bank.



## **RICHARD A. PISTEY**

Dick Pistey served 39 years in the Bow Fire Department. Those who know Dick also talk about his service to the community. He served four years in the Air Force, then became a volunteer firefighter, EMT, and spent many years as the Assistant Chief in the Bow Fire Department. He saw births, and tragedies, saved lives of strangers, went into burning buildings, and trained and mentored his successors.

## **CHARLES "CHUCK" RHEINHARDT**

Charles ("Chuck") Rheinhardt was originally from Chatham, NJ, but spent the last 40 years of his life as a resident of Bow. He was a staple in the Bow community and was an active community volunteer. He was a youth sports coach and a member of the Bow Athletic Association and Bow Rotary Club.



# Citizen Recognition

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## COLLEEN S. HUNTER



The Board of Selectmen, with respect and gratitude, wishes to dedicate this year's annual Town Report to Colleen S. Hunter. There is always that one person who continually gives, without asking, without motive, with just pure kindness and that is Colleen.

Colleen has served as member of the Board of Selectmen since 2010. She has played an instrumental role in many projects and initiatives that have all been of benefit to Bow residents. Colleen has a fierce determination that cannot be stopped when she sets her mind to something. She never takes no for an answer, it is always "ok so how are we going to get this done?"

She was a co-founder of the Celebrating Children program.

She has led fundraising efforts for the construction of the Al. St. Cyr Playground, Bow Safety Center and a new storage shed for the Bow Community Men's Club.

She has been instrumental in turning the Capital Improvements Plan into a vital resource for guiding the Town's decisions on building projects, infrastructure and the purchase of equipment.

She currently serves on the Buildings and Facilities Advisory Board and was the lead selectman on the project to purchase the Bow Youth Center. She knew how important it was for parents to have this before and after school care program and the summer program.

She played an important role in the construction of the Safety Center attending project meetings and meetings with contractors.

It is not unusual to see her in the summer weeding the front of the municipal building, or planting flowers at the Community Center.

She has a list of residents that she hand delivers the annual reports to each year.

She always says thank you to everyone and acknowledges their contributions while downplaying the role that she plays in helping the Town achieve its mission

Colleen's laugh and the energy she exudes cannot be missed; it is truly contagious. She is a daughter, sister, wife, mom, aunt, and she is our Selectman.

# Boston Post Cane

## Origins of a New England Tradition\*

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

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

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

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



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



On February 20, 2021 the Board of Selectmen presented the Boston Post Cane to Cedric Dustin age 95

## Recipients of The Boston Post Cane Bow NH since 1940

1940	Albert Wheeler	1985	Arthur Knauf	2001	Lillian Welch
1964	Linnie Noyes	1988	Lonny McDougall	2002	Hilda Sargent
1964	Fred Hammond	1991	Lillian Revoir	2006	Dorothy Frost
1965	Eva Alexander	1996	Loretta Desmarais	2009	Mary MacLean
1984	Harry Flanders	1997	Jane Woodbury	2011	Evelyn Longley Gallant
				2017	Doris Stebbins
				2019	Mary (May) Allquist
				2021	Cedric Dustin

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

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

---

## **Board of Selectmen**

Christopher R. Nicolopoulos, Chairman.....	2022
Bruce J. Marshall, Vice Chairman.....	2023
Colleen S. Hunter .....	2022
Matthew J. Poulin .....	2024
Michael G. Wayne .....	2024

## **Budget Committee**

Mark Zerba, Chairman .....	2023
Jennifer Strong-Rain, Vice Chair.....	School Board Rep.
Benjamin Kiniry, Secretary .....	2024
Jeff Knight.....	2022
Bob Blanchette .....	2023
Kathy Garfield .....	2022
Andrew Mattiace .....	2024
Bruce Marshall .....	Board of Selectmen Rep.
Michael Wayne .....	Board of Selectmen Rep. Alternate
Martin Osterloh .....	School Board Rep. Alternate

## **Supervisors of the Checklist**

Kathryn Ess .....	2026
Jennifer McDaniel .....	2024
Beth Titus .....	2022

## **Town Clerk / Tax Collector**

Mridula Naik .....	2024
--------------------	------

## **Town Moderator**

Peter Imse .....	2022
------------------	------

## **Treasurer**

Roland Gamelin.....	2024
---------------------	------

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

Bob Arnold, Chairman.....	2026
Eric Anderson .....	2024
Matt Gatzke .....	2022
Donna Deos .....	2025
Jennifer Warburton .....	2023

## **Trustees of the Trust Fund**

John Caron.....	2023
Johnathan Marvin .....	2024
Mary Beth Walz.....	2022

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

---

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

Bill Hickey, Chairman.....	2024
Larry Haynes, Vice Chair.....	2023
Cody Herrick, Secretary.....	2024
June Branscom .....	2022
Wendy Gazaway.....	2023
Christopher Johnson.....	2022
Michael Percy.....	2022
John Meissner.....	2023
Don Berube, Jr.,.....	Planning Board Rep. 2024
Matthew Poulin .....	Selectmen Rep.
Colleen Hunter .....	Selectmen, Alternate

## **Buildings and Facilities Advisory Committee**

David Cook, Chairman.....	2023
Thomas Betteridge, Vice Chair.....	2024
Glenn Dugas.....	2022
Bruce Marshall.....	Selectmen Rep
Colleen Hunter .....	Selectmen Alternate
Jennifer Strong-Rain.....	School Board Rep
Chris Andrews, Buildings and Facilities Manager	

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

Bill Oldenburg, Chairman,..	Planning Board Rep.
Mark Davis, Citizen-at-large.....	2022
Glenn Dugas, Citizen-at-large.....	2024
Harry Judd, Citizen-at-large.....	2024
Jeff Knight .....	Budget Committee Rep.
Colleen Hunter .....	Selectmen Rep.
Michael Wayne .....	Selectmen Alternate Rep.
Jennifer Strong-Rain .....	School Board Rep.

## **Conservation Commission**

Sandy Crystal .....	2024
Bob Ball .....	2023
Dik Dagavarian.....	2023
Alexander Grene.....	2024
Christina Blanks.....	2024

## **Drinking Water Protection Committee**

Tom O'Donovan, Chairman.....	2024
Cynthia Klevens, .....	2022
Madhumita Chatterjee.....	2023
Wendy Waskin .....	2023
Jordan Vachon.....	2023
Christopher Dunbar.....	2024
Matt Taylor.....	Community Dev. Director
Eric Smith.....	WhiteWater
Steve Cheney.....	WhiteWater

## **Heritage Commission**

Eric Anderson, Chair .....	2024
John Meissner, Vice Chair.....	2022
Dik Dagavarian, Treasurer.....	2022
Susan Wheeler, Secretary .....	2023
James Dimick.....	2023
Jen Kelly, Alternate.....	2023
David Lindquist, Alternate .....	2024
Faye Johnson.....	2024
Bruce Marshall.....	Selectmen Rep
Colleen Hunter .....	Selectmen Alternate

## **Planning Board**

Don Berube, Jr., Chairman .....	2024
Sandra Crystall, Vice Chairman .....	2023
Bill Oldenburg.....	2022
Garth Orsmond.....	2024
Jonathan Pietrangelo, Alternate .....	2023
Adam Sandahl.....	2022
Willis Sloat .....	2024
David Glasier, Alternate .....	2024
Kip McDaniel.....	2024
Michael Wayne .....	Selectmen Rep.
Bruce Marshall.....	Selectman Alternate

## **Recycling and Solid Waste Committee**

Sherri Cheney, Chair.....	2024
Mark Davis .....	2022
Rebecca Elwood .....	2022
Taj Pietkiewicz .....	2022
Danielle Ruane .....	2024
Beth Titus.....	2023

## **Tax Increment Finance District (TIF) Advisory Board**

Don Berube, Jr.....	2024
John Fournier.....	2022
Larry Haynes.....	2023
Wendy Gazaway.....	2023
Matt Poulin,.....	Selectmen Rep

## **South Bow (TIF) Advisory Board**

Don Berube, Jr.....	2022
Marc Charbonneau.....	2023
Adam Bates.....	2024
Jason Patenaude.....	2024
Matt Poulin.....	Selectmen Rep.

## **Zoning Board of Adjustment**

Harry Hadaway, Chairman .....	2022
Robert Ives, Vice Chairman.....	2023
Donald Burns, Secretary .....	2023
Stephen Buckley.....	2022
Michael O'Neil,.....	2024
Joseph Conti, Alternate .....	2023
June Branscom, Alternate.....	2024

# *Town Employees*

---

## **Town Manager's Office**

David Stack, Town Manager  
Tonia Lindquist, Administrative Assistant

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

Mridula Naik, Town Clerk/Tax Collector  
Barbara Hayes, Deputy Town Clerk/Tax Collector  
Tammy Martin, Account Clerk  
Kate Ess, 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

## **Police Department**

Kenneth Miller, Police Chief  
Scott Hayes, Lieutenant  
Phillip Lamy, Sergeant  
Matthew Pratte, K-9, Sergeant  
Roxy K-9  
Tyler Coady, Detective/Master Patrol Officer  
Phillip Goodacre, Police Officer  
Robert Buchanan, Police Officer  
Matthew LeBlanc, Police Officer  
David Nelson, Police Officer  
Thomas Ouellette, Police Officer  
Jake Clark, Police Officer  
Stephanie Vogel, Administrative Assistant

## **Health Department**

Thomas Ferguson, Health Officer  
Leland Kimball, Deputy Health Officer

## **Human Services Department**

Debra Bourbeau, Director

## **Fire Department**

Eliot Berman, Fire Chief  
Michael Van Dyke, Deputy Chief  
Brandon Skoglund, Captain Paramedic  
Dennis Comeau, Captain AEMT  
Greg Aucoin, Paramedic  
Tom Ferguson, Lieutenant AEMT  
Justin Abbott, Firefighter  
Chris Andrews, Support  
Edwin Bardwell, Support  
Craig Beaulac, Firefighter AEMT  
Richard Bilodeau, Support  
Mark Bitetto, Firefighter AEMT  
John Bowler, Firefighter AEMT  
Greg Brown, Firefighter Paramedic  
Chris Dent, Firefighter EMR  
David Eastman, Firefighter AEMT  
Matthew Espinosa, Firefighter EMT  
Corey Girard, Firefighter AEMT  
Tim Ives, Firefighter EMT  
Kenneth Judkins, Support  
John Keller, Firefighter EMT  
Leland Kimball, Support  
Maria Koustas, AEMT  
Keith Lambert, Firefighter EMT  
Kevin Marquis, Firefighter EMT  
Mark Mattice, Firefighter  
Art Merrigan, Support/PIO  
Joe Nericcio, Firefighter/EMT  
Andrew Nicholls, EMT  
Richard Oberman, Paramedic  
Donald Pickowicz, Firefighter AEMT  
Angelo Puglisi, Firefighter/EMT  
John Sartorelli, Firefighter EMR  
Adam Seligman, Firefighter EMT  
Stephen Shirk, Firefighter/Paramedic  
Liam Smith, Firefighter Paramedic  
Tim White, Firefighter  
Brandon Wood, Firefighter Paramedic  
William Wood, Support

**Public Works Department**

Timothy Sweeney, Director  
Chip Craig, Highway Manager  
Rick Wombolt, Fleet Maintenance Manager  
Lois Richards, Administrative Assistant  
Phil Anderson, Mechanic  
Michael Hague, Mechanic  
Michael Aborn, Heavy Equipment Operator  
Duane Resse, Heavy Equipment Operator  
Robert Cepurneek, Driver/Laborer  
Emile Lacerte, Driver/Laborer  
Brian Piroso, Driver/Laborer  
David Meyer, Driver/Laborer  
Tim Kenneally Driver/Laborer  
Tyler Aborn, Groundskeeper  
Dana Gourley, On Call Seasonal Driver/Laborer  
Jeff Buxton, On Call Plow Driver

**Buildings and Facilities Department**

Chris Andrews, Manager  
Myrton Fellows, Custodian  
Gary Tucker, Building Maintenance Assistant

**Baker Free Library**

Martin Walters, Director  
Juliana Gallo, Youth Services Librarian  
Amy Bain, Library Assistant  
Amelia Holdsworth, Library Assistant  
Betsy Mahoney, Library Assistant  
Liberty Furr, Circulation Desk Assistant  
Delaney King, Circulation Desk Assistant  
Owen Libby, Circulation Desk Assistant  
Sara Lutz-Blackburn, Circulation Desk Assistant  
Lauren Porter, Circulation Desk Assistant  
Beth Titus, Page  
Abe Anderson, Bookkeeper  
Bob Garland, Custodian

**Celebrating Children Preschool****(Parks and Recreation Department)**

Alicia David, Director and Lead Teacher  
Judi Accone, Lead Teacher  
Colleen Hunter, Lead Teacher  
Danielle Saunders, Lead Teacher  
Kathy Tilton, Lead Teacher  
Joy Van Wyck, Lead Teacher  
Jennie Cate, Teacher Assistant  
Jessica Ralston, Teacher Assistant  
Alexandra Welch-Zerba, Teacher Assistant  
Laura Beaudette, Substitute  
Jennifer Konstantakos, Substitute  
Loren Maililay, Substitute

**Parks and Recreation Department**

Darcy Little, Director  
Malinda Blakey, Recreation Office Manager  
Michele Myrdek, Recreation Assistant

**Instructors**

Elsa Chern, Program Instructor  
Tracey Beaulieu, Fitness Instructor  
Becca Cleary, Fitness Instructor  
Althea Kehas, Fitness Instructor  
Kristina Lucas, Fitness Instructor  
Michele Vecchione, Fitness Instructor  
Lucia Cote, Mindfulness Meditation Instructor  
Joe Rider, Pond Stick and Puck  
Julie Guerette, Sports Instructor  
Sarah Mann, Sports Instructor  
David Elder, Assistant Youth Sports Instructor  
Jessica Croft, Youth Track and Field Instructor  
Muriel Orcutt, Strings Instructor  
Dave Taylor, Tennis Instructor  
Melissa Valence, Instructor

**Summer Day Camp**

Alison Howard, Camp Director  
Melissa Valence, Substitute Counselor/Director  
Autumn Boisvert, Camp Counselor  
Aiden Fisher, Camp Counselor  
Aara Jensen, Camp Counselor  
Max Keefe, Camp Counselor  
Meghan O'Brien, Camp Counselor  
Libby Parker, Camp Counselor  
Lindsay Burnham, Camp Counselor  
Taylor Burnham, Camp Counselor  
Grace Maurer, Camp Counselor  
Madison McSweeney, Camp Counselor

**Before and After School Program**

Sherri Wombolt, School Age Site Coordinator  
Anna Krause, Assistant School Age Site Coordinator  
Siobhan Droney, Administrative Assistant  
Isabella Parkerson, Group Leader  
Whitney Moses, Assistant Group Leader  
Pancratia Sestak, Group Leader  
Mia Contreras, Assistant Group Leader  
Karen Giaquinta, Group Leader  
David Elder, Group Leader  
Lily Roberge, Assistant Group Leader  
Katlin Viera, Group Leader  
Abby Alexakos, Assistant Group Leader  
Jada Brassard  
Elise Brady, Receptionist  
Madison Roberge, Group Leader  
Carmen Lafreniere, Group Leader

# 2021 Town Meeting Results



*Ballots are hand counted immediately following the  
closing of the polls for the Special Election in June*

# 2021 Town Meeting, Town of Bow, NH

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## 2021 TOWN MEETING, TOWN OF BOW, NEW HAMPSHIRE MARCH 17, 2021

Peter Imse, Moderator, called the Town Meeting to order at 7:00 a.m. on Tuesday, March 9, 2021 at the Bow Community Center. 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 17, 2020 at 6:30 p.m.

### Town and School Election Results:

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

Office	Vote for not more than	... Year Term	Candidate (in Ballot Order)	Results/Winner*
SELECTMAN	Two	Three	Matthew Poulin Michael G. Wayne Jeffrey S. Levesque	408* 493* 402
BUDGET COMMITTEE MEMBER	Two	Three	Benjamin J. Kiniry Andrew Mattice	542* 527*
TOWN CLERK/TAX COLLECTOR	One	Three	Mridula Naik	679*
TOWN TREASURER	One	Three	Roland Gamelin	632*
TRUSTEE OF TRUST FUNDS	One	Three	Jonathan Marvin	615*
LIBRARY TRUSTEE	One	Five	Bob Arnold	624*
LIBRARY TRUSTEE	One	One	Matt Gatzke	630*

TOTAL BALLOTS CAST 774

Recount of ballots cast for the Office of Selectman in Bow, NH on March 9th, 2021 was held on Monday, March 22nd, 2021 in meeting Room C at the Town office Building, 10 Grandview Road, Bow NH 03304 at 4:00 PM. Present at the recount were the 3 candidates, observers, the board of Selectmen, Town Moderator, Town Clerk, Supervisors of the Checklist and the counters.

Recount was requested by Mr. Jeffrey Levesque in writing on March 12, 2021 with a \$10 fee. Two of the candidates received one additional vote. However, the outcome of the election did not change.

**Results of the Recount:**

Office	vote for not More than	year TERM	CANDIDATE (IN BALLOT ORDER)	RECOUNT RESULTS 3/22/21	RESULTS FROM 3/9/21
SELECTMAN	TWO	THREE	Mathew Poulin Michael G. Wayne Jeffrey S. Levesque	409* 493 403*	408 493 402

**WARRANT ARTICLE #2-2021 ZONING AMENDMENTS**

A. Are you in favor of the adoption of ZONING AMENDMENT A as proposed by the Planning Board vote of December 17, 2020 to replace the existing Section 7.14 Excavation of Earth Materials, with the adoption by reference of New Hampshire Revised Statutes Annotated, Chapter 155-E in its entirety, as amended, and designate the Planning Board as the “Regulator?” The amendment has been on file at the Municipal Building since Tuesday, December 22, 2020.  
(Recommended by the Planning Board by a vote of 7-0)

**Yes: 520 No: 137**

B. Are you in favor of the adoption of ZONING AMENDMENT B as proposed by the Planning Board vote of December 3, 2020 to amend the Zoning Map to rezone the existing Business Development (BD) District to General Industrial (I-2)? The amendment has been on file at the Municipal Building since Tuesday, December 8, 2020.  
(Recommended by the Planning Board by a vote of 7-0)

**Yes: 553 No: 119**

C. Are you in favor of the adoption of ZONING AMENDMENT C as proposed by the Planning Board vote of January 7, 2021 to revise Section 14.03(A) and require a certified foundation plan for all new residences? The amendment has been on file at the Municipal Building since Tuesday, January 12, 2021.  
(Recommended by the Planning Board by a vote of 7-0)

**Yes: 519 No: 150**

D. Are you in favor of the adoption of ZONING AMENDMENT D as proposed by the Planning Board vote of January 21, 2021 to revise Article 6.07, Table of Dimensions, and reduce minimum lot sizes in the Commercial (C), Limited Industrial (I-1), and General Industrial (I-2) districts based on the availability of public utilities? The amendment has been on file at the Municipal Building since Tuesday, January 26, 2021.  
(Recommended by the Planning Board by a vote of 7-0)

**Yes: 513 No: 163**

E. Are you in favor of the adoption of ZONING AMENDMENT E as proposed by the Planning Board vote of January 21, 2021 to amend Article 14.07, Violations, and add a provision about violations visible from public street? The amendment has been on file at the Municipal Building since Tuesday, January 26, 2021. (Recommended by the Planning Board by a vote of 7-0)

**Yes: 504 No: 163**

F. Are you in favor of the adoption of ZONING AMENDMENT F as proposed by the Planning Board vote of January 21, 2021 to revise Article 3, Definitions, and amend the definition of a Vernal Pool? The amendment has been on file at the Municipal Building since Tuesday, January 26, 2021.

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

**Yes: 465 No: 189**

G. Are you in favor of the adoption of ZONING AMENDMENT G as proposed by the Planning Board vote of January 21, 2021 to amend Article 10.03, Wetlands Conservation District? The amendment has been on file at the Municipal Building since Tuesday, January 26, 2021.

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

**Yes: 470 No: 190**

The Town meeting was reconvened on Wednesday, March 17, 2020 at 7:21p.m., at the Bow High School, by Town Moderator Peter Imse. Due to COVID-19 and practicing safe distancing, attendance in the auditorium was limited and several alternate remote rooms were opened for overflow participants. The Presentation of Colors was made by video.

#### **Presentation of Colors and National Anthem.**

Video Presentation of the Colors was presented by the Bow Girl Scouts Brownie Troop 58502, under the leadership of Jennifer Archer. Color Guard Members: Elizabeth Nesbitt, Ava Ledbetter, Madelyn Ledbetter, Isabella Archer, Emma Carter, Kyla O'Connor, Hayley Corkum, Abigail Raymond, and Caleigh Epple. The Star-Spangled Banner was sung by Caleigh Epple.

#### **Introduction and Welcome**

Moderator Imse asked the voters to please be patient as we deal with technology. Please, only speak at the microphone and do not adjust the microphones. If you need help, an Assistant or student will help you. Voters are participating from remote rooms and we will be taking steps throughout the evening to assure that they can participate and that their votes are counted.

Moderator Imse recognized the head table. Selectmen: Christopher R. Nicolopoulos, Chair; Colleen S. Hunter, Vice Chair; Matthew Poulin; Michael Wayne, and Bruce Marshall. Also present were: Town Manager David Stack, Finance Director Geoff Ruggles; Town Counsel Eric Maher, Town Clerk/Tax Collector Mridula Naik; Administrative Secretary Tonia Lindquist and Recording Secretary Wendy Gilman.

Moderator Imse thanked Jeff Summerville and Roy Bailey for their assistance with the technology and the school for all their help. The Moderator referred to the 3 Supervisors of the

checklist Jenn McDaniel, Beth Titus and Kathryn Ess as the unsung heroes and thanked them for the amazing job they did during the September and November elections and right up with them Mr. Imse thanked the Town Clerk, Mridula Naik and her staff who had the difficult task of processing the unprecedented number of absentee ballots and voter registrations.

Peter introduced the Assistant Moderators who would be assisting in the auditorium and in the remote rooms

Auditorium: James Hatem, Jack Crisp, Judy Goodnow and Harry Judd. Remote Rooms: #1105 – Jamie Smith; #1109 – Jared Bland; #2216 – John Reardon; #2305 – Donald Hubbard; #1313 – Thomas Hoey; #1200 – Richard Minard, #2200 – Chuck Rheinhardt. #2201- Harry Hadaway, # 2205- Deborah Imse and # 2208 – Robert Louf.

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

Richard Oberman, President of the Bow Men's Club, introduced the recipient for the Citizen of the Year award. Dik Dagavarian has supported numerous town activities and is a member of multiple organizations. What makes Mr. Dagavarian worthy of the award is his hard work, effort and support despite of Covid. His fund-raising activity helped fund a lot of the essential activities. Mr. Dagavarian was presented with the Citizen of the Year Award.

### **Rules or Order**

Mr. Imse announced the next meeting date of March 24<sup>th</sup> if the meeting is not finished tonight. The moderator also explained the voting procedures. Voting has to be kept open for the entire one hour by statute for article 3.

There would be one ballot box on the stage and one in each remote room. One ballot box would be located at the lobby with a supervisor in charge for everyone who wants to come just for the 1 hour of voting and leave. Residents leaving before the end of the meeting has to return all unused ballots and cards. Moderator Imse reviewed the 'Moderator's Rules of Procedures' as referenced in the Town and School Annual Report. Moderator Imse asked for a motion to adopt the above-mentioned rules as the town's rules for this meeting. Karen Wadsworth so moved, and Jack Crisp seconded. Moderator Imse called for comments. Sensing none, he called for a vote in the auditorium and for counts from the remote rooms. **The rules are adopted by majority vote.**

Moderator Imse announced that Jim Hatem would be the Moderator Pro-Tem for Article 3 concerning adoption of RSA 40:13 (known as SB2) to avoid a potential conflict of interest because of his opinions on the article. He then read the Public Notice for the Town Meeting into the record and announced the results of the March 9, 2021 town ballots.

### **WARRANT ARTICLE #3** motion by Jeffrey Knight and seconded by Brian Colandreo.

Moderator Pro-Tem Hatem read Article #3. "Shall we adopt the provisions of RSA 40:13 (known as SB2) to allow official ballot voting on all issues before the Town on the second Tuesday of March." (3/5 majority ballot vote required). This article is not amendable.

Selectman Chair Nicolopoulos spoke to this Article. The Board of Selectmen voted on this article to get the citizens pulse on whether or not they wanted to vote for SB2 option and welcomes comments and open debate and looks forward to direction from the Citizens.

John Urdi, 51 Putney Road. spoke against adopting Article 3 as he has every time it has come up for a vote. He referenced newspaper articles of town's where HB2 has been adopted but now has a hard time reversing SB2. In all cases, the amount of people voting far outnumbered those who attended the deliberative session. These towns are finding it harder to get rid of SB2.

Brian Colandreo, 15 Erin Drive, spoke in favor of adopting SB2 stating it would make it easier for people to vote and it would not disenfranchise voters who were unable to come to town meeting. Anti SB2 folks want to hold on to the sentiment of robust debate at Town meetings.

SB2 decouples the debating process from the voting process and gives people an easier path to voting. Lisa Cohen, 104 Brown Hill Drive, stated she was not in favor of adopting SB2 and was bothered by the way it came to be on the warrant without input from voters and not as a petition article from people who wanted the process. Karen Wadsworth, 9 Betty Lane, former Clerk of the House of Representatives, and a former representative herself and former chairman of NH Municipal governing committee, who has lived in Bow 25 years, spoke against adopting SB2. SB2 has been amended fourteen times from 1995 through 2019 and there are currently bills in the House to amend it again. A law that is constantly being amended should not be adopted. It does not work.

Robert Hollinger, 6 Sharon Drive, compared the much higher attendance at the 2020 modified School District Annual Meeting to the lower attendance at the 2021 meeting, characterizing the 2020 meeting as being "SB2-like" due to COVID. Harry Judd, 25 Stack Drive, urged a no vote on SB2 and for the Select Board to form a citizens committee, as it has in past years, to study town government and to solicit input from the voters. Jill Hadaway, 10 Timmins road, Town Clerk/Tax Collector of Bow for 16 years, and a former Selectwoman wants the voters to realize that anyone, many, or few, can show up to the deliberative session and change what the Select board have previously determined. The reality of SB2 and the theory behind it are miles apart. So, she urged a No vote. Peter Imse, 609 Page Road, also urged a no vote on SB2 and a continuation of the town meeting form of government. He said he is a traditionalist who believes in the legacy of Town meeting format and wants it to continue.

Deb McCain, 32 Branch Londonderry turnpike east, wanted to clarify that SB2 is only being proposed for the Town and not the school district. She voiced her opposition to SB2 and requested that a committee be set up.

Donna Colandreo, 15 Erin Drive, spoke in favor of adoption and gave the example of the expensive high school being built as a result of a traditional town meeting that did not have much attendance.

Richard Blake, 3 Stoney Brooke Road, is new to town and needs more information before he could vote yes. For now, he is voting No as he is a traditionalist and likes the idea of the committee.

Moderator Hatem took public comment from the overflow rooms. Room 2216 – no speakers. Room 2305: John Martin, 96 Woodhill Road, mentioned that SB2 is still a deliberative session and then addressed some of the comments from other speakers regarding SB2 failing. He also noted that 70 people voted on the school budget last week. George Lagos, 9 Windsor Drive stated that the distinctive element of the town meeting process, is it associates the voting with the discussion and debate in one place. Steven Blevens, 15 Hampshire Hills Drive wants the town residents to think about intentional inclusion. He hopes that people voting for or against have taken the time to talk and discuss.

Room 1313: David Farr, 12 Heidi Lane – SB2 robs you of your voice because a small number takes away the voice of the people you elected to make decisions by overriding what they decide. In his opinion SB2 strips away the power of democracy and wants a NO vote. Shea Sennet, 574 Page Road – Having grown up in an SB2 town, he is excited for the town meeting process and likes the idea of having a committee to study SB2 without rushing to change the nature of Town Meeting.

Room 1200 – Richard Minard, 373 Page Road – SB2 is deeply flawed and things can go wrong. A small number of people can highjack the deliberative session. No voters in room #2200

**MOTION:** Fredrick Hinck, 3 Golden view Drive motioned to move the question. Motion was seconded by Patricia Macneil, 18 Rising wood Drive. Moderator Hatem clarified that if the voters

wanted to cut off further debate from people in the overflow rooms, they were to vote yes to call the question. If they want debate to continue, vote no.

After taking votes in all remote rooms and the auditorium, motion to call the question **was approved by majority vote.**

Moderator Pro-Tem Hatem went over the voting procedures to cast their ballots on Article #3. Voters will vote using the purple ballot and get their voter card stamped. The ballot will remain open for one hour, open at 8:50 PM and close at 9:50 PM. The Moderator clarified for the voters. If they vote yes, that means they want SB2 to pass. If they vote no, they do not want SB2 to pass.

After the voters had cast their votes and were back in their seats, Moderator Imse went on with the other business of the meeting at 9:11 PM. Leslie Macneil, 18 Rising wood Drive in room #2200 wanted to make a motion to restrict reconsideration but was informed by the Moderator that the vote had to be tallied first and the hour has passed.

At 9:50 PM votes were tallied for Article #3. Moderator Pro Tem Hatem announced the results **111 Yes and 426 No. A 3/5's majority vote was achieved, and Article #3 fails.**

Harry Judd moved to restrict reconsideration of the vote on Article #3. Jeffrey Knight seconded. After taking votes in all remote rooms and the auditorium, motion to restrict reconsideration **was approved by majority vote.**

**WARRANT ARTICLE #4** motion by Jeffrey Knight and seconded by Kenneth Hunter.

To see if the Town will vote to approve the purchase of the property and contents at 21 Bow Center Road, known as the Bow Youth Center, at a cost not to exceed \$1,250,000 payable over a term of two years with an annual appropriation of \$700,000 in the first year and \$550,000 in the second year per RSA 32:7-a Capital Projects, and further to raise and appropriate \$700,000 for the first year's payment and to further authorize the withdrawal of \$327,877 from the Land Purchase Capital Reserve Fund created for that purpose, to be used toward the first year's payment with the balance to come from general taxation. In the following year, the appropriation of \$550,000 will be contained in the operating budget. (2/3 majority vote required)

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

Selectman Nicolopoulos spoke to the Article. The Article is unanimously supported by both the Board of Selectmen and the Budget Committee. Purchasing the building would protect and preserve critical programs, such as before and after school care, that serve over 150 families in town. Space is available for other uses during the middle of the day and weekends to be used by the Bow Parks and Recreation department. The building was offered to the town at 1.25 million slightly over the town assessment. The funding would be a two-payment plan of \$700,000 the first year and \$500,000 the second year. To make up the \$700,000 in the first year with very little impact on taxes, the Board of Selectmen put together a 3-part plan. \$327,877 would come from

the Land Purchase capital Reserve Fund and the Selectmen have the authority to expend these funds absent this vote. \$200,000 would come from money in the Municipal Building Capital Reserve fund. The balance of \$223,000 will come from fund balance which is the Towns rainy day fund. The \$500,000 for the next year will come from appropriate funding in next year's budget. The town estimates that this purchase could make the Recreation department a self-funded program with additional dollars going into their revolving fund.

Moderator Imse called for discussion on the Article.

John Urdi, 51 Putney Road asked how much money in taxes would the town lose by buying the building. Selectman Nicolopoulos replied the building was assessed at \$1.15 million and the town would lose approximately \$30,000 in taxes if they bought the building but has been factored into the calculation. Donna Colandreo, 15 Erin drive had comments/questions revolved around whether the recreation center would be moving to the building and what would happen to the community center? Room # 1105, Shannon Rhodes, 28 Bela view drive asked how much revenue the Town would make and (Approximately \$103,000); concern about losing summer programs at the rec center or the youth center while combining the two programs. John Martin, 96 Woodhill road had concerns about the Town operating a business, adding Youth center employees to the Town payroll and using pre- covid numbers for revenue estimates. Frank Ritter, 77 Bow Bog road urged a yes vote to maintain the before and after school programs, calling them vital services for the community. Jonathan Pietrangelo, 5 Whittier drive had questions regarding roof, septic and Hvac in the building and if there are inspection papers and when they were done and what steps are being taken to protect town money and question on if the Town has looked into 3<sup>rd</sup> party audits. Dianne Moulton, 11 Poor Richards had concern regarding liability to the town to run a daycare business.

Room 1313, Andrew Thomas Bennett, 3 Tower Hill road wanted the business plan and the profit and loss statement to review before voting. Room 2200, Erin Zaffini, 98 Allen drive views the purchase as supporting the community. Aldous, 45 Knox road thinks it could be a profitable proposition of reducing taxes and providing better services to the residents. Room 2200# Chuck Rheinhardt, 80 Foote road questioned if the building would only offer after school care or be ideal for pr-school or full kindergartens programs? Room 2305, Michael Habif ,12 Saltmarsh circle was against funding the needs of some 150 families with his tax money. Jennifer Foster, 13 Buckingham drive questioned if the business plan review was done and if the youth center would be run as a private entity to which the Mr. Nicolopoulos replied that it would be run as per the Select board guidelines as a recreation program.

Deborah McCann 32 Br Londonderry Tpke, Jared Sadeck, 2 Blueberry Lane and Brandy Cusson, 10 Buckingham drive spoke in support of it. Lisa Cohen, 104 Brown hill road, spoke against the Town buying the space with the view that the money should be spent to repair the Community building instead. Richard Blake, 3 Stoneybrook road had reservation about moving the Celebrating children to the new space that does not consist of a playground and the costs that the Town might have to incur in the future.

Discussion continued for some time both for and against the purchase until there was a motion to call the question. Jeffrey Knight moved to call the question. Charles Rheinhardt seconded. But since there were only 2 speakers left to talk, they were allowed to speak and the Moderator

announced that since the debate was done, we would vote on it. After taking votes in all remote rooms and the auditorium, motion to call the question **was approved by majority vote**.

Moderator Imse then called for the vote on Warrant Article #4 to purchase the building. After taking votes in all remote rooms and the auditorium, the Moderator signaled a 2/3's majority vote (234 Yes and 109No) had been cast. **Article #4 passes by 3/5's majority vote.**

Harry Judd moved to restrict reconsideration of the vote on Article #4. Jeffrey Knight seconded. After taking votes in all remote rooms and the auditorium, motion to restrict reconsideration **was approved by majority vote**.

**WARRANT ARTICLE #5** motion by Jeffrey Knight and seconded by Kenneth Hunter.

To see if the Town will vote to raise and appropriate the Budget Committee's recommended sum of \$11,657,982 for general municipal operations. This article does not include appropriations contained in special or individual articles addressed separately.

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

Selectman Nicolopoulos spoke to the Article to raise and appropriate monies for general municipal operations. Both the Select Board and the Budget Committee unanimously recommended the operating budget which is a **decrease of 17.1%** from the 2020-21 Budget.

The Moderator asked for discussion on Article #5. Sensing none, he called for a vote. **Article #5 is approved by majority vote.**

**MOTION:** Harry Judd moved to restrict any reconsideration of Article 5. Motion was seconded by Jeffrey Knight. Sensing no discussion, Moderator Imse called for a vote. **Motion is approved by majority vote.**

**MOTION:** A motion was made by Christopher Bartman, 3 Hampshire Hills Drive and seconded by Dave Farr, 12 Heidi Lane to act on Warrant Article #10 out of order. Moderator Imse asked for discussion on the motion. Sensing none, he called for a vote. **Motion to take Article 10 out of order is approved by majority vote.**

**WARRANT ARTICLE #10** motion by Jeffrey Knight and seconded by Kenneth Hunter.

To see if the Town will vote to authorize the Board of Selectmen to convey an easement, license, or leasehold interest on property owned by the Town of Bow located at 21-51 Branch Londonderry Turnpike East, identified as Map 23. Map3, Lot 62, for a period not to exceed 30 years for the purposes of construction, installing, and operating a communications tower, under such terms and consideration as the Board of Selectmen, in its discretions, deems suitable, and to further authorize the Board of Selectmen to execute such related contracts and agreements related to such communications tower, such authority shall be non-lapsing and shall remain effective until December 31, 2022.

Selectman Nicolopoulos spoke to the Article. One of the frequent complaints to the Select Board concerns the lack of cell coverage/service in certain spots in the town. The Select Board has been reviewing options for two years and now has a proposal to increase service and eliminate "dead" spots in Bow. The proposal is to authorize the board of Selectmen to enter into a lease with a cell tower company to install a cell tower on town owned property.

Moderator Imse asked for discussion on the Article. Susan Moore, 11 Crocket Drive, spoke against having a cell tower placed on town property and read from a long list of side effects purported to be caused by living near cell towers. She also had a complaint that she was not sure of the exact location of the Cell tower as the Town had not done a site walk or sent any notice to abutters and requested the location be moved from middle of a residential site to any hilltop in Bow. Linda Millman, 80 Robinson Road, Eric Thum, 15 Crockett Drive, Steven Nicholls, 17 Branch Londonderry Tpke, Eric Kropp, 21 Jonathan Lane, Kevin Mccann, 32 Branch Londonderry Trpk East, Owen Kossick, 11 Astor Lane and Lawrence Mooney, 8 Sharon Drive, John Urdi, 51 Putney drive and Arthur Moore, 11 Crockett drive all spoke against the cell tower. John Martin, 96 Wood Hill Road, Katherine Pfeifle, 8 Wilson Meadow drive, Christopher Bartman, 3 Hampshire Hills Drive in room 1200 and Mathew Furr, 40 Rocky point drive were for the Warrant article.

Michael Wheeler, 57 Dunbarton Center Road wanted to inform the Selectmen that he already had a contract with the cell tower company to put a tower in his backyard. Mr. Nicolopoulos instructed Mr. Wheeler to get in touch with the Town Manager.

Discussion continued for some time expressing concerns and comments covering: life safety/vital services; esthetics/ruining the view; health concerns; property devaluation; apparent lack of transparency or public notice to abutters; lack of detailed presentation about the details and location of the Tower; potential revenue to the town; "not-in-my-back-yard" and public safety. Selectman Nicolopoulos stated that the siting of the tower and other information would come about through the planning board process after they have approval from the voters to move forward. He also clarified that the cell tower if approved will be in Town owned property but not in the Town forest. He informed the Public that no one had offered the town any money before this to put a cell tower at the Safety center and informed the public that if given the authority and if the Town does go ahead the Town would collect rent.

Mary Beth Walz, 25 Stack Drive informed the residents that if the warrant passes tonight the residents would have given the Select board authority to agree and move ahead with the cell tower without any explanation.

Jeffrey Knight made a motion to call the question. Andrew Howard seconded the motion. After taking votes in all remote rooms and the auditorium, motion to call the question **was approved by majority vote**. The Moderator then called for a vote on the Article. The count is 77 votes in favor and 104 against. **Article #10 fails by majority vote.**

Laura Sagris, Whittier Drive, moved to reconsider Article #10. Jeffrey Knight seconded. After taking votes in all remote rooms and the auditorium, motion to reconsider **Article #10 fails**.

Moderator Imse indicated he was willing to stay past 11:00 PM to finish the warrant if the voters were willing to stay.

David Farr, 12 Heidi Lane Moved to close the meeting at this time and meet again next week. Motion was seconded by Stephen Blethen, 15 Hampshire Hills drive. After taking votes in all remote rooms and the auditorium, **motion to close the meeting failed.**

Art Cunningham, 8 Heather Lane moved to restrict reconsideration of Article #10. Jeffrey Knight seconded. After taking votes in all remote rooms and the auditorium, motion to restrict reconsideration of Article #10 **passes by majority vote.**

**WARRANT ARTICLE #6** motion by Jeffrey Knight and seconded by Kenneth Hunter.

To see if the Town will vote to raise and appropriate \$549,500 and authorize payment into existing capital reserve and expendable trust funds in the following amounts for the purpose for which such funds were established.

Bridge and Highway Construction Capital Reserve Fund	\$1,000
Community Center Capital Reserve Fund	\$5,000
Fire Equipment Capital Reserve Fund	\$33,000
Fire Suppression Capital Reserve Fund	\$10,000
Fire Truck Capital Reserve Fund	\$112,500
Library Building Repairs Capital Reserve Fund	\$5,000
Municipal Buildings and Grounds Capital Reserve Fund	\$65,000
Police Department Equipment Capital Reserve Fund	\$42,000
Public Works Capital Reserve Fund	\$205,500
Recreation Improvements Capital Reserve Fund	\$20,000
Water System Improvements/Replacement Capital Reserve Fund	\$50,000

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

Selectman Nicolopoulos spoke to the Article. Article #6 is to raise and appropriate, and authorize payments to capital reserve accounts to fund capital projects. Lisa Cohen, 104 Brown Hill Road, urged others to vote no since the purchase of the Bow Youth Center passed. Joseph Conti, 36 Bow Center Road asked what the tax implication of passing this article would be. Selectman Nicolopoulos, replied \$0.43

The Moderator called for further discussion. Sensing none, he called for a vote. **Article #6 is approved by majority vote.**

**WARRANT ARTICLE #7** motion by Jeffrey Knight and seconded by Kenneth Hunter.

To see if the Town will vote to raise and appropriate the sum of \$616,800 for the purposes listed below and to authorize funding these amounts by withdrawal from the listed capital reserve funds in the following amounts:

\$61,000	Bow Bog Road culvert engineering from the Bridge Capital Reserve Fund
\$62,500	Falcon Way/White Rock Hill Road intersection engineering from the Bridge and Highway Capital Reserve Fund
\$81,600	Purchase of turnout gear from the Fire Equipment Capital Reserve Fund
\$65,000	Purchase of Defibrillators from the Fire Equipment Capital Reserve Fund
\$78,000	Purchase of 1-ton pickup truck from the Fire Equipment Capital Reserve Fund
\$76,500	For construction of a salt mixing shed from the Municipal Buildings & Grounds Capital Reserve Fund
\$95,200	For construction of a storage building for maintenance equipment from the Buildings & Grounds Capital Reserve Fund
\$31,500	Purchase of a Tiltrotator for the DPW excavator from the Public Works Department Capital Reserve Fund
\$30,300	Purchase a field mowing tractor from the Public Works Department Capital Reserve Fund
\$35,000	Merging IMC data from the Police Department Equipment Capital Reserve Fund

This will be a non-lapsing appropriation per RSA 32:7 and will not lapse until these specified purchases are complete or June 30, 2025, whichever occurs sooner.

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

Selectman Nicolopoulos spoke to the Article. Article #7 is asking for withdrawals from existing capital reserve funds to make the capital purchases listed. Passage of this article will not have any tax implications because it is a withdrawal from existing funds.

Selectman Nicolopoulos moved to amend the Article to add the word “Municipal” to the seventh (7<sup>th</sup>) bullet line “...*Municipal* Buildings & Grounds Capital Reserve Fund.” Seconded by Jeff Knight. Moderator Imse called for discussion *on the amendment*. Sensing none he called for a vote on the amendment from the auditorium and any remaining remote rooms. **Amendment to Article #7 passes by majority vote.**

The Moderator called for discussion on the Article, as amended. Sensing none, he called for a vote on the amended Article #7 from, the auditorium and remaining remote rooms. **Article #7, as amended, passes by majority vote.**

**WARRANT ARTICLE #8** moved by Jeffrey Knight and seconded by Kenneth Hunter.

To see if the Town will vote to raise and appropriate the sum of \$475,000 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, 2026, whichever is sooner.

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

Selectman Nicolopoulos spoke to the Article. Article #8 is the annual warrant article for reconstruction and paving of town roads. It has a tax implication of \$0.37.

Moderator Imse asked for discussion on Article #8. Sensing none, he called for a vote from the auditorium and remaining remote room. **Article #8 is approved by majority vote.**

**WARRANT ARTICLE #9** motion by Jeffrey Knight and seconded by Kenneth Hunter.

To see if the Town will vote to authorize the establishment of the Revaluation Capital Reserve Fund to meet our constitutional and statutory requirement that assessments are at full and true value at least as often as every fifth year. Furthermore, to raise and appropriate the sum of \$18,000 towards this purpose and to appoint the selectmen as agents to expend from the fund.

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

Selectman Nicolopoulos spoke to this article. The tax impact of Article #9 is \$0.02. The Department of Revenue Administration (DRA) has advised that a full evaluation of the town be conducted every five (5) years. The article proposes to establish and save for the costs in a new capital reserve fund. The Moderator asked for discussion. Sensing none, he called for a vote of the auditorium and remaining remote room. **Article #9 is approved by majority vote.**

**WARRANT ARTICLE #10 motion** by Jeffrey Knight and seconded by Kenneth Hunter and taken out of order after Article #5.

**WARRANT ARTICLE #11 motion** by Jeffrey Knight and seconded by Kenneth Hunter.

Shall the Town of Bow vote to adopt the provisions of RSA 72:28-b, All Veterans' Tax Credit? If adopted, the credit will be available to any resident, or the spouse or surviving spouse of any resident, who (1) served not less than 90 days on active service in the armed forces of the United States and was honorably discharged or an officer honorably separated from services and is not eligible for or receiving the credit under RSA 72:28 or RSA 72:35. If adopted, the credit granted will be \$500, the same amount as the standard or optional veterans' tax credit voted by the Town of Bow under RSA 72:28.

Selectman Nicolopoulos spoke to the Article. The article allows for veteran's who were not previously eligible for the veterans' tax credit to become eligible. It will increase the credit to 50 extra veterans. John Martin, 96 Woodhill Road, stated that although there was no declared war from the end of the Viet Nam War to Desert Storm, those service men and women had to stand ready to be shipped out to any area of insurgency in the world and were entitled to be eligible for the tax credit like the other veterans.

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

### **WARRANT ARTICLE #12**

To hear report of standing committees and take any action thereto. No reports were heard, or actions taken.

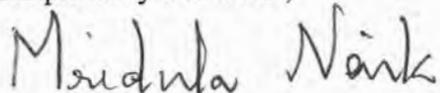
### **WARRANT ARTICLE #13**

To transact any other business which may legally come before such meeting. There was not any further business and no action was taken.

#### **Adjourn**

Moderator Imse asked for any other comments, questions, or reports. Sensing none he called for a motion to adjourn. Jeffrey Knight moved to adjourn the meeting, with a second from Kenneth Hunter. Motion to adjourn the 2021 Bow Town Meeting at 11:58 PM, **carried by majority vote.**

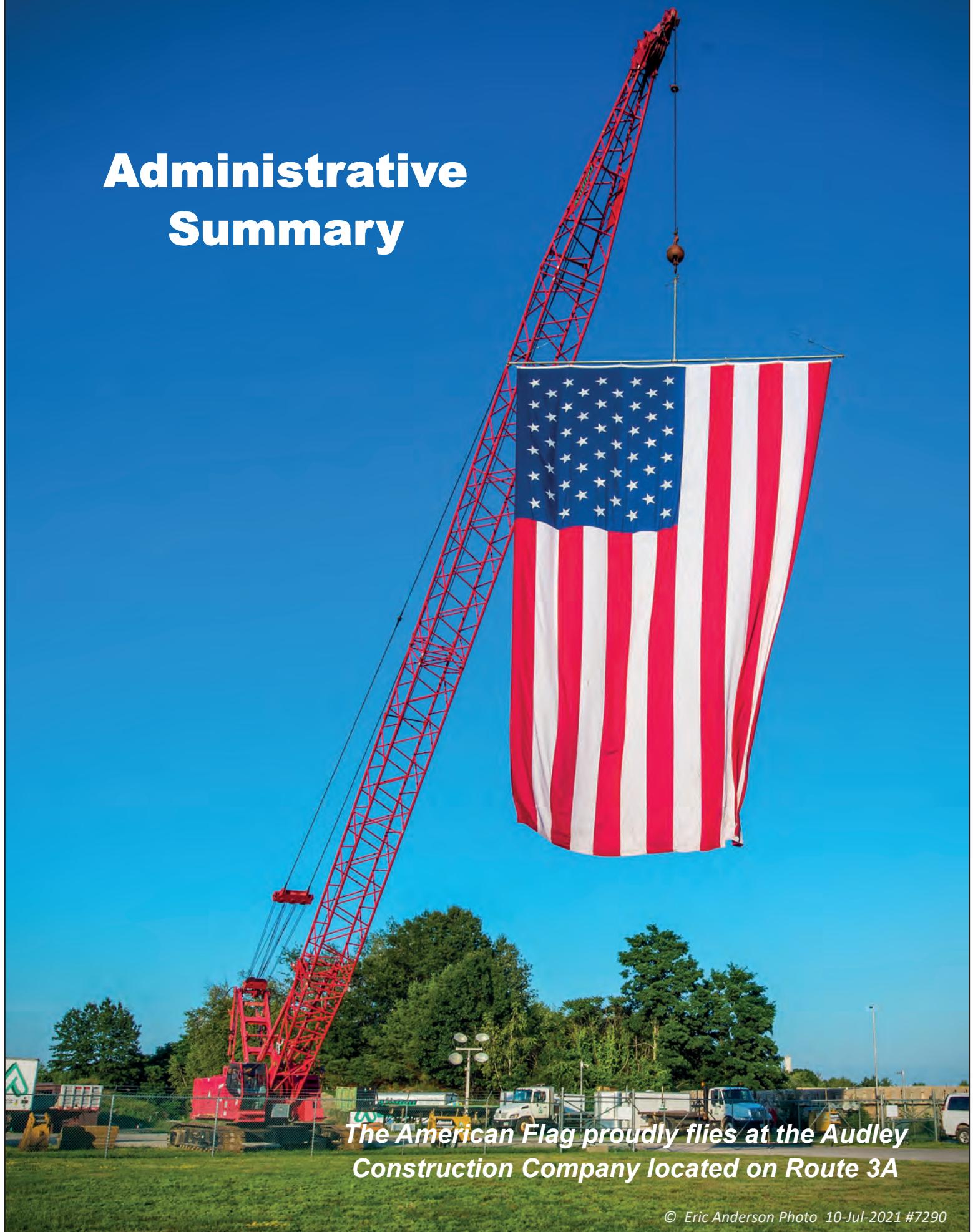
Respectfully submitted,



Mridula Naik, Town Clerk/tax Collector

Recorded and prepared by Wendy Gilman, Recording Secretary

# Administrative Summary



*The American Flag proudly flies at the Audley  
Construction Company located on Route 3A*

# *Administrative Summary*

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## **BOARD OF SELECTMEN TOWN MANAGER**

**Board Chair Christopher Nicolopoulos and  
Town Manager David L. Stack**

We are pleased to submit the Board of Selectmen and Town Manager's Annual Report for 2021.

During 2021 we saw the Town of Bow continue to successfully navigate and emerge from the worse of the COVID Pandemic. We were able to resume normal meeting protocols and welcomed more public participation. Neighbor continued to help neighbor while our safety personnel continued to work the front lines while transitioning back to some degree of normalcy. Bow has been extremely lucky in that volunteers to various boards and committees continued to provide much needed participation. Our Town staff have also continued to step up as needed and go the extra mile to ensure Bow's transition back to some degree of normalcy was uneventful. Thanks to the hard work of our department heads and staff, Bow remains on a solid financial footing with a bright future ahead.

Bow has also welcomed a new police chief as well as a new fire chief this past year. In response to citizen input Bow continues to explore entering into an agreement for the construction of a much-needed cell tower. Bow's Building Committee has continued to focus on the better management of our facilities. Bow's Planning Department continues its work to encourage commercial development in Bow while assuring that potential impacts from proposed residential development are properly considered by the Town and school Board. Even with COVID-19 the Town has continued to grow sufficient to maintain our ability to confidently plan for the future. Providing safe access along Rte. 3A and at Exit 1 remain paramount to the successful development of Bow's remaining land.



Seated *L to R*: Chairman Christopher Nicolopoulos, Vice Chair Bruce Marshall. Standing *L to R*: Selectman Michael Wayne, Selectman Colleen Hunter, Selectman Matthew Poulin

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

This past March, Town voters approved a proposal to purchase the Bow Youth Center building. The former owners had approached the Board of Selectmen to see if the Town was interested in purchasing the building. The Town explored the potential income and expenses for the Town to purchase the building and the capability of our staff to continue to offer a before and after school program. Many families over the years have depended on the Youth Center to meet their need for care for their school aged children. It was projected that fee income would cover expenses, including staff salaries and benefits, program expenses and utility and maintenance costs and we have to date exceeded these expectations.

The income and expenses for all recreation programs are accounted for separately from the Town General Fund in the Recreation Revolving Fund. The Board of Selectmen had set a goal to make all recreation program self-sustaining and this has been achieved. There are no longer any recreation expenses in the Town's operating budget.

The Board of Selectmen, department heads, finance director and town manager continually seek the most cost effective and efficient manner with which to provide services and to ensure that the funds provided by the taxpayers are spent in a fiscally responsible manner. In 2019 and 2020, the municipal portion of the property tax rate was \$7.11 per thousand dollars of property value and in 2021 the rate rose to \$7.15. It is projected that the proposed FY 2022-23 budget will result in a municipal tax rate of \$7.22.

The Town has been able to maintain a relatively level tax rate despite a decrease in the value of the properties and transmission systems owned by both Eversource and Utili. The Town also continues to apply a \$1.3 million tax credit to Eversource's tax bill each year as part of a settlement agreement between the Town and Eversource. The funding needed to cover these credits was absorbed into the operating budget with no major spike in the municipal portion of the tax rate, eliminating any need to issue bonds to pay for the credits. The last credit that will be granted and funded in the operating budget will be in FY 2024-25.

The impact to the tax rate was also tempered due to the availability of municipal water in the Town's commercial zone. The availability of adequate water pressure for fire protection systems allowed the Town to attract the large warehouse and distribution facilities that have been built. In 2018, the total assessed value of all commercial



*Seated L to R: Police Chief Ken Miller, Town Manager David Stack, Fire Chief Eliot Berman. Standing L to R: Human Services Director Debra Bourbeau, Town Clerk/Tax Collector Mridula Naik, Emergency Management Director Lee Kimball, Finance Director Geoff Ruggles, Buildings and Facilities Manager Chris Andrews, Community Development Director Matt Taylor, Library Director Martin Walters, Public Works Director Tim Sweeney, and Parks and Recreation Director Darcy Little.*

properties surpassed the total value of utilities. This new commercial development has covered the loss of utility value and this trend continues.

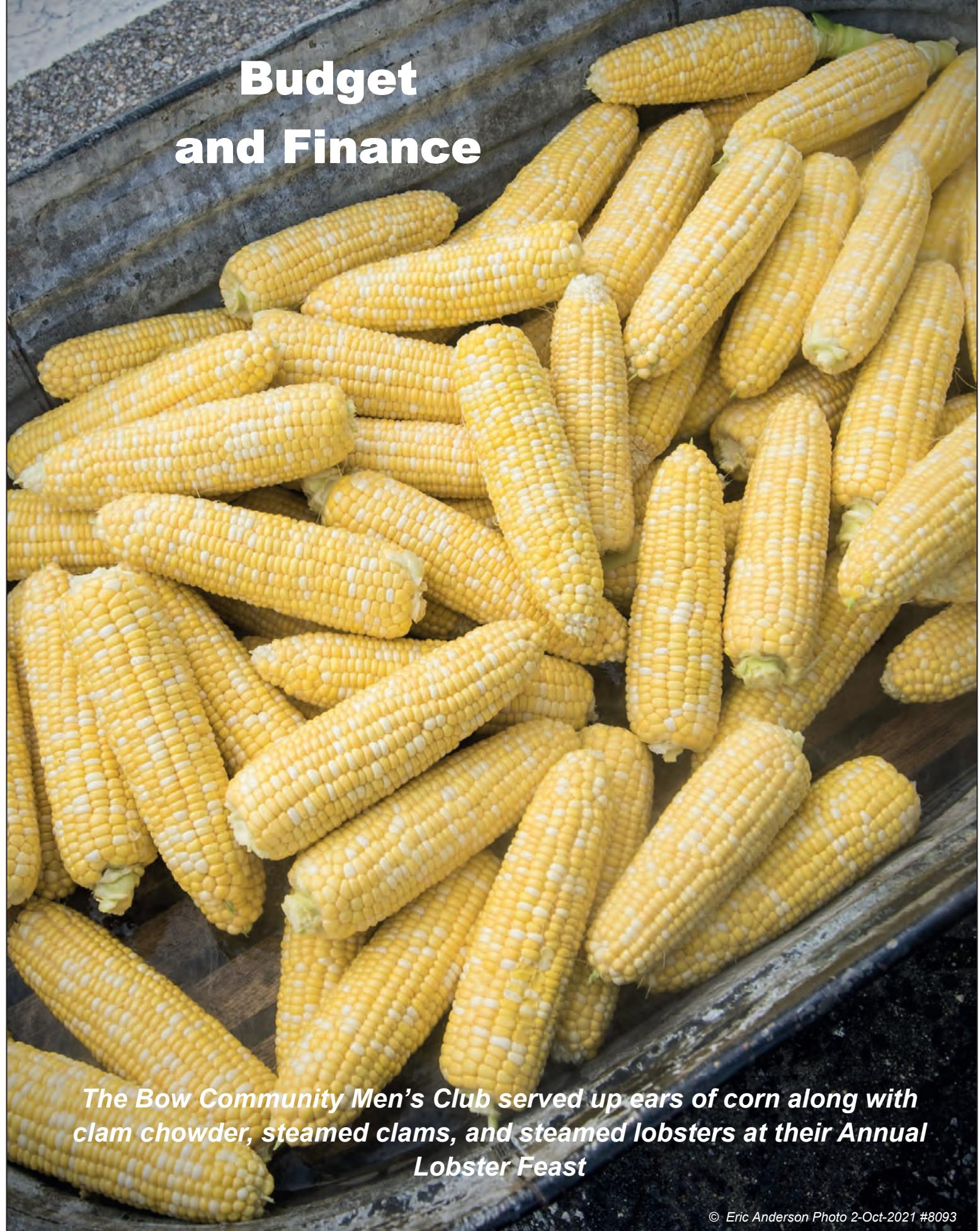
When the municipal water system was first constructed and brought online, the water user fees were insufficient to cover the system's operating costs. In FY 2019-20, the system generated a slight surplus of just over \$1,600 due primarily to the sale of bulk water. In FY 2020-21, that surplus grew to over \$40,000 due to the continued sale of bulk water. The water system has now been designated an enterprise fund, removed from the operating budget, and is no longer supported by property taxes.

A project to reconfigure the Dunklee Road/ Route 3A intersection and install traffic signals was completed this past year. In the past, trucks pulling out onto Rte. 3A were forced to cross into the opposite lane to make the turn both north and south. The new intersection layout and traffic signalization allow delivery trucks and cement trucks traveling to and from commercial businesses to safely enter Rte. 3A. This will serve to enhance the Town's economic development efforts.

The Town completed two projects this past year in order to help lower the Town's energy costs, including the conversion of all existing streetlights to new LED technology and the installation of LED lighting in the Community Building and Public Works facility administrative offices. The Town has undertaken many projects over the past few years including adding additional insulation in the attic and all exterior walls at the Old Town Hall, conversion of bay lighting to LED technology at the Public Works Facility; conversion of the gym lights to LED technology at the Community Building; and the installation of a solar array on the Safety Center. All of these measures will help the Town to keep our energy costs in check.

We are very proud of all our Town employees and the great work that they perform year in and year out. All department and employees continue to provide excellent service to the residents of Bow and take pride in the work that they do. Thank you, all!

# Budget and Finance



*The Bow Community Men's Club served up ears of corn along with clam chowder, steamed clams, and steamed lobsters at their Annual Lobster Feast*

# Budget and Finance

## ANNUAL DEBT SERVICE ON OUTSTANDING BONDS (FY 2021-22)

Year End June 30	2011 Commercial Water/Sewer Bond			2007 Hammond Land Bond		
	Principal	Interest (3.2%)	Total	Principal	Interest (3.9%)	Total
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>\$3,910,000</b>	<b>\$407,915</b>	<b>\$4,317,915</b>	<b>\$110,000</b>	<b>\$5,225</b>	<b>\$115,225</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
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>\$880,000</b>	<b>\$98,770</b>	<b>\$978,770</b>	<b>\$2,610,000</b>	<b>\$499,328</b>	<b>\$3,109,328</b>

Year End June 30	Total		
	Principal	Interest	Total
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>\$7,510,000</b>	<b>\$1,011,238</b>	<b>\$8,521,238</b>

# **TOWN OF BOW, NEW HAMPSHIRE**

## **FINANCIAL REPORT**

**AS OF AND FOR THE FISCAL YEAR ENDED  
JUNE 30, 2021**

**TOWN OF BOW, NEW HAMPSHIRE**  
**FINANCIAL REPORT**  
**AS OF AND FOR THE FISCAL YEAR ENDED**  
**JUNE 30, 2021**

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# Roberts & Greene, PLLC

## INDEPENDENT AUDITOR'S REPORT

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

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Bow, as of and for the fiscal year ended June 30, 2021, 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, 2021, 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.

***Emphasis of Matter***

*Change in Accounting Principle*

As discussed in Note I.B.5. to the financial statements, in the year ended June 30, 2021, the Town adopted new accounting guidance regarding the accounting and reporting for fiduciary activities. Our opinion is not modified with respect to this matter.

***Other Matters***

*Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, and pension and OPEB information on pages 3-9 and 43-46 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 9, 2022

*Roberts & Greene, PLLC*

## MANAGEMENT'S DISCUSSION AND ANALYSIS

Having responsibility for the financial management of the Town of Bow (“Town”), we offer readers of the Town’s financial statements this narrative overview and analysis of the financial activities of the Town for the year ended June 30, 2021.

### Financial Highlights

As of June 30, 2021, the assets of the Town exceeded its liabilities by \$37,365,801 (net position).

The Town’s net position increased by \$3,634,531.

As of June 30, 2021, the Town’s governmental funds reported combined ending fund balances of \$9,188,861, an increase of \$877,783 in comparison with the prior year.

As of June 30, 2021, the \$1,637,054 unassigned fund balance of the General Fund represented 13% of total General Fund expenditures.

During the year ended June 30, 2021, the Town’s total general obligation bonded debt decreased by \$1,060,000, 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, 2021. 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 \$37,365,801 at June 30, 2021.

The largest portion of the Town's net position (100%) 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, 2021</u>	<u>June 30, 2020</u>
Current assets	\$ 26,632,722	\$ 26,266,900
Capital assets	<u>48,132,282</u>	<u>47,145,948</u>
Total assets	74,765,004	73,412,848
Deferred outflows of resources	2,363,310	1,053,263
Long-term liabilities outstanding	20,006,881	23,188,129
Current liabilities	<u>15,541,125</u>	<u>13,235,588</u>
Total liabilities	35,548,006	36,423,717
Deferred inflows of resources	4,214,507	4,469,938
Net position:		
Invested in capital assets, net of related debt	40,145,662	38,395,948
Restricted	551,953	458,707
Unrestricted	<u>(3,331,814)</u>	<u>(4,918,656)</u>
Total net position	\$ 37,365,801	\$ 33,572,456

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

## MANAGEMENT'S DISCUSSION AND ANALYSIS

As indicated by the schedule below, the Town's net position increased by \$3,634,531 during the year ended June 30, 2021.

### Town of Bow Changes in Net Position

	Year Ended <u>June 30, 2021</u>	Year Ended <u>June 30, 2020</u>
<b>Revenues:</b>		
Program revenues:		
Charges for services	\$ 1,085,982	\$ 1,166,328
Operating grants and contributions	1,792,801	309,015
Capital grants and contributions	219,662	231,734
General revenues:		
Property taxes and other taxes	9,168,627	8,914,051
Licenses and permits	2,634,896	2,469,204
Unrestricted grants and contributions	478,792	463,991
Miscellaneous	<u>82,525</u>	<u>187,008</u>
Total revenues	15,463,285	13,741,331
<b>Expenses:</b>		
General government	2,345,810	2,199,927
Public safety	3,680,550	3,636,461
Highways and streets	2,646,529	2,883,618
Sanitation	1,293,647	1,258,416
Water distribution and treatment	73,335	84,953
Health and welfare	9,554	4,461
Culture and recreation	798,056	853,377
Conservation	25,400	34,003
Interest on long-term debt	231,856	270,126
Capital outlay	<u>724,017</u>	<u>645,144</u>
Total expenses	<u>11,828,754</u>	<u>11,881,348</u>
Change in net position	3,634,531	1,859,983
Net position – July 1, restated	<u>33,731,270</u>	<u>31,712,473</u>
Net position – June 30	\$37,365,801	\$33,572,456

### 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

## MANAGEMENT'S DISCUSSION AND ANALYSIS

As of June 30, 2021, the Town's governmental funds reported combined fund balances of \$9,188,861, an increase of \$877,783 in comparison to the prior year. This amount consists of: non-spendable fund balances of \$345,326 representing, tax deeded property for resale, prepaid expenditures and the non-spendable portion of permanent funds; restricted fund balances of \$289,598 representing the library fund and the expendable portion of permanent funds; committed fund balances of \$6,913,883 representing designations by Town Meeting votes for future expenditures and the special revenue and capital project funds; assigned fund balances of \$3,000 representing purchase orders or encumbrances authorized by the Board of Selectmen; and a General Fund unassigned fund balance of \$1,637,054.

The General Fund is the chief operating fund of the Town. As of June 30, 2021, the unassigned fund balance of the General Fund was \$1,637,054, while total fund balance amounted to \$1,761,025.

During the year ended June 30, 2021, the unassigned fund balance of the General Fund increased by \$611,620.

### 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, 2021. Actual revenues and transfers in of the General Fund were over budgetary estimates by \$358,584, while expenditures and transfers out were \$764,008 under budget. This produced a favorable total variance of \$1,122,592.

### Capital Asset and Debt Administration

Capital assets. The Town's investment in capital assets as of June 30, 2021 amounted to \$40,145,662 (net of accumulated depreciation and related long-term debt). This investment in capital assets includes land, buildings, improvements, machinery, equipment, vehicles, and infrastructure and represents an increase of \$2,113,257 compared to the investment in capital assets at July 1, 2020, which is primarily the result of new bridge and road construction.

## MANAGEMENT'S DISCUSSION AND ANALYSIS

### Town of Bow Investment in Capital Assets

	<u>June 30, 2021</u>	<u>June 30, 2020</u>
Land	\$ 7,507,338	\$ 7,542,890
Buildings and improvements	9,365,682	9,133,197
Machinery, equipment, and vehicles	7,292,737	7,120,416
Infrastructure	58,539,331	58,539,331
Sewer lines	1,703,756	1,703,756
Construction in progress	2,136,689	857,164
Total investment in capital assets	86,545,533	84,896,754
Related long-term debt	(7,986,620)	(9,113,543)
Accumulated depreciation	<u>(38,413,251)</u>	<u>(37,591,992)</u>
Net investment in capital assets	\$ 40,145,662	\$ 38,191,219

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

Long-term bonded debt. As of June 30, 2021, the Town had total long-term bonded debt outstanding of \$7,510,000. The entire amount is backed by the full faith and credit of the Town.

### Town of Bow Long-Term Bonded Debt

	<u>June 30, 2021</u>	<u>June 30, 2020</u>
2007 land acquisition bonds	110,000	165,000
2012 water and sewer system bonds	3,910,000	4,565,000
2008 water and sewer system bonds	880,000	990,000
2016 public safety bond	<u>2,610,000</u>	<u>2,850,000</u>
Total long-term debt	\$7,510,000	\$8,570,000

There were no authorized but unissued bonds at June 30, 2021.

### Economic Factors

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 9% since the 2010 census and by 15% since the 2000 census. The median household income in Bow has long been considerably greater than state and national averages. While the unemployment rate for Bow has decreased from 6.6% to 1.3% during the past year, it still compares very favorably with state and national rates of 2.7% and 3.9%, respectively. More importantly, there continues to be a slight increase in building permits and new vehicle registrations. The Bow Business Development Commission continues to work toward attracting new businesses. Feasibility studies of water and sewer system expansions in the business districts, suggest continued industrial and commercial growth, which Bow has started recently enjoying and which

is so important to increasing the tax base and to providing diverse employment opportunities. Of course Bow's economy is influenced by national and state economic conditions which have been uncertain this past year and may continue into the near future.

#### 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, 2021**

	Governmental Activities
<b>ASSETS</b>	
Cash and cash equivalents	\$ 19,444,336
Investments	3,284,110
Receivables, net of allowance for uncollectibles	3,821,305
Prepaid items	56,811
Tax deeded property held for resale	26,160
Capital assets, not being depreciated:	
Land	7,507,338
Construction in progress	2,136,689
Capital assets, net of accumulated depreciation:	
Vehicles	1,879,763
Buildings and building improvements	7,784,237
Machinery and equipment	634,785
Sewer lines	738,179
Roads	14,853,949
Bridges	1,125,127
Water and sewer system	10,992,372
Other infrastructure	479,843
Total assets	<u>74,765,004</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Deferred amounts related to pensions	2,293,151
Deferred amounts related to OPEB	70,159
Total deferred outflows of resources	<u>2,363,310</u>
<b>LIABILITIES</b>	
Accounts payable	422,941
Accrued payroll and benefits	153,870
Accrued interest payable	106,899
Intergovernmental payable	11,864,055
Performance and escrow deposits	430,152
Noncurrent obligations:	
Due within one year:	
Bonds payable	1,060,000
Unamortized bond premium	54,305
Capital leases payable	8,888
Compensated absences payable	31,015
Accrued landfill postclosure care costs	9,000
PSNH settlement	1,400,000
Due in more than one year:	
Bonds payable	6,450,000
Unamortized bond premium	411,891
Capital leases payable	1,536
Compensated absences payable	311,250
Accrued landfill postclosure care costs	81,000
Net pension liability	8,457,641
Other postemployment benefits liability	1,493,563
PSNH settlement	2,800,000
Total liabilities	<u>35,548,006</u>

*(continued)*

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

**EXHIBIT 1 (continued)**  
**TOWN OF BOW, NEW HAMPSHIRE**  
**Statement of Net Position**  
**June 30, 2021**

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	Governmental Activities
<b>DEFERRED INFLOWS OF RESOURCES</b>	
Unearned revenue	4,100,795
Deferred amounts related to pensions	109,075
Deferred amounts related to OPEB	4,637
Total deferred inflows of resources	<b>4,214,507</b>
<b>NET POSITION</b>	
Net investment in capital assets	40,145,662
Restricted for:	
Perpetual care:	
Nonexpendable	262,355
Expendable	100,761
Other purposes	188,837
Unrestricted	(3,331,814)
Total net position	<b>\$ 37,365,801</b>

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

**EXHIBIT 2**  
**TOWN OF BOW, NEW HAMPSHIRE**  
**Statement of Activities**  
**For the Year Ended June 30, 2021**

	Program Revenues				Net (Expense) Revenue and Changes in Net Position
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
<b>Governmental activities:</b>					
General government	\$ 2,345,810	\$ 86,362	\$ 495,577	\$ -	\$ (1,763,871)
Public safety	3,680,550	292,581	263	-	(3,387,706)
Highways and streets	2,646,529	36,400	1,276,590	219,662	(1,113,877)
Sanitation	1,293,647	333,862	1,535	-	(958,250)
Water distribution and treatment	73,335	118,664	76	-	45,405
Health	5,741	-	-	-	(5,741)
Welfare	3,813	-	8,813	-	5,000
Culture and recreation	798,056	218,113	3,462	-	(576,481)
Conservation	25,400	-	6,485	-	(18,915)
Interest on long-term debt	231,856	-	-	-	(231,856)
Capital outlay	724,017	-	-	-	(724,017)
<b>Total governmental activities</b>	<b>\$ 11,828,754</b>	<b>\$ 1,085,982</b>	<b>\$ 1,792,801</b>	<b>\$ 219,662</b>	<b>\$ (8,730,309)</b>
<b>General revenues:</b>					
Property taxes					8,562,160
Other taxes					606,467
Licenses and permits					2,634,896
Grants and contributions not restricted to specific programs					478,792
Miscellaneous					82,525
<b>Total general revenues</b>					<b>12,364,840</b>
Change in net position					3,634,531
<b>Net position, beginning, as restated, see Note III.D.3.</b>					<b>33,731,270</b>
<b>Net position, ending</b>					<b>\$ 37,365,801</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, 2021**

	General	Expendable Trust	Other Governmental Funds	Total Governmental Funds
<b>ASSETS</b>				
Cash and cash equivalents	\$ 15,249,646	\$ 1,091,297	\$ 3,103,393	\$ 19,444,336
Investments	-	2,948,046	336,064	3,284,110
Receivables, net of allowance for uncollectibles:				
Taxes	2,333,235	-	22,140	2,355,375
Accounts	185,013	-	86,563	271,576
Intergovernmental	24	-	1,194,330	1,194,354
Interfund receivable	1,023,023	-	237,537	1,260,560
Prepaid items	56,811	-	-	56,811
Tax deeded property held for resale	26,160	-	-	26,160
Total assets	<u>\$ 18,873,912</u>	<u>\$ 4,039,343</u>	<u>\$ 4,980,027</u>	<u>\$ 27,893,282</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>				
Liabilities:				
Accounts payable	\$ 277,254	\$ -	\$ 145,687	\$ 422,941
Accrued salaries and benefits	153,870	-	-	153,870
Intergovernmental payable	11,864,055	-	-	11,864,055
Interfund payable	-	230,412	1,030,148	1,260,560
Escrow and performance deposits	430,152	-	-	430,152
Total liabilities	<u>12,725,331</u>	<u>230,412</u>	<u>1,175,835</u>	<u>14,131,578</u>
Deferred inflows of resources:				
Deferred revenue	<u>4,387,556</u>	<u>-</u>	<u>185,287</u>	<u>4,572,843</u>
Fund balances:				
Nonspendable	82,971	-	262,355	345,326
Restricted	-	-	289,598	289,598
Committed	38,000	3,808,931	3,066,952	6,913,883
Assigned	3,000	-	-	3,000
Unassigned	1,637,054	-	-	1,637,054
Total fund balances	<u>1,761,025</u>	<u>3,808,931</u>	<u>3,618,905</u>	<u>9,188,861</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 18,873,912</u>	<u>\$ 4,039,343</u>	<u>\$ 4,980,027</u>	<u>\$ 27,893,282</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, 2021**

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Total fund balances of governmental funds (Exhibit 3)	\$ 9,188,861
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	\$ 86,545,533
Less accumulated depreciation	<u>(38,413,251)</u>
	48,132,282
Interfund receivables and payables between governmental funds are eliminated on the statement of net position.	
Receivables	\$ (1,260,560)
Payables	<u>1,260,560</u>
Revenues that are not available to pay for current period expenditures are deferred in the funds.	
Unavailable tax revenue	\$ 448,046
Unavailable ambulance revenue	<u>24,002</u>
	472,048
Interest on long-term debt is not accrued in governmental funds.	
Accrued interest payable	(106,899)
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds.	
Bonds outstanding	\$ 7,510,000
Unamortized bond premium	466,196
Capital lease outstanding	10,424
Compensated absences payable	342,265
Accrued landfill postclosure care costs	90,000
Net pension liability	8,457,641
Other postemployment benefits liability	1,493,563
PSNH settlement	<u>4,200,000</u>
	(22,570,089)
Deferred outflows and inflows of resources are applicable to future periods and, therefore, are not reported in the funds.	
Deferred outflows of resources related to pensions	\$ 2,293,151
Deferred outflows of resources related to OPEB	70,159
Deferred inflows of resources related to pensions	<u>(109,075)</u>
Deferred inflows of resources related to OPEB	<u>(4,637)</u>
	2,249,598
Total net position of governmental activities (Exhibit 1)	<u><u>\$ 37,365,801</u></u>

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

**EXHIBIT 5**  
**TOWN OF BOW, NEW HAMPSHIRE**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Governmental Funds**  
**For the Year Ended June 30, 2021**

	General	Expendable Trust	Other Governmental Funds	Total Governmental Funds
<b>Revenues:</b>				
Taxes	\$ 8,744,752	\$ -	\$ 516,090	\$ 9,260,842
Licenses, permits and fees	2,636,133	-	-	2,636,133
Intergovernmental	951,370	-	1,278,188	2,229,558
Charges for services	449,733	-	632,873	1,082,606
Miscellaneous	278,116	19,775	75,773	373,664
<b>Total revenues</b>	<b>13,060,104</b>	<b>19,775</b>	<b>2,502,924</b>	<b>15,582,803</b>
<b>Expenditures:</b>				
<b>Current:</b>				
General government	3,620,486	57,911	4,073	3,682,470
Public safety	3,011,356	-	43,342	3,054,698
Highways and streets	1,579,763	-	-	1,579,763
Sanitation	808,411	-	156,079	964,490
Water distribution and treatment	-	-	73,335	73,335
Health	5,741	-	-	5,741
Welfare	748	-	3,065	3,813
Culture and recreation	536,198	-	223,487	759,685
Conservation	-	-	25,400	25,400
<b>Debt service:</b>				
Principal	1,060,000	-	-	1,060,000
Interest	300,304	-	-	300,304
<b>Capital outlay</b>	<b>1,691,584</b>	-	1,503,737	3,195,321
<b>Total expenditures</b>	<b>12,614,591</b>	<b>57,911</b>	<b>2,032,518</b>	<b>14,705,020</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>445,513</b>	<b>(38,136)</b>	<b>470,406</b>	<b>877,783</b>
<b>Other financing sources (uses):</b>				
Transfers in	914,797	678,116	348,627	1,941,540
Transfers out	(748,690)	(1,108,541)	(84,309)	(1,941,540)
<b>Total other financing sources and uses</b>	<b>166,107</b>	<b>(430,425)</b>	<b>264,318</b>	<b>-</b>
<b>Net change in fund balances</b>	<b>611,620</b>	<b>(468,561)</b>	<b>734,724</b>	<b>877,783</b>
<b>Fund balances, beginning</b>	<b>1,149,405</b>	<b>4,277,492</b>	<b>2,884,181</b>	<b>8,311,078</b>
<b>Fund balances, ending</b>	<b>\$ 1,761,025</b>	<b>\$ 3,808,931</b>	<b>\$ 3,618,905</b>	<b>\$ 9,188,861</b>

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

**EXHIBIT 6**  
**TOWN OF BOW, NEW HAMPSHIRE**  
**Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund**  
**Balances of Governmental Funds to the Statement of Activities**  
**For the Year Ended June 30, 2021**

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Net change in fund balances of governmental funds (Exhibit 5)	\$ 877,783
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	\$ 2,537,206
Depreciation expense	<u>(1,647,099)</u>
	890,107
The net effect of the disposal of capital assets decreased net position.	(62,587)
Transfers in and out between governmental funds are eliminated on the operating statement.	
Transfers in	\$ (1,941,540)
Transfers out	<u>1,941,540</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	\$ (142,727)
Change in unavailable ambulance revenue	<u>3,376</u>
	(139,351)
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	\$ 1,060,000
Amortization of bond premium	54,305
Repayment of capital lease principal	<u>12,618</u>
	1,126,923
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.	
Decrease in accrued interest expense	\$ 14,143
Decrease in compensated absences payable	2,431
Decrease in OPEB liability and related deferrals	76,548
Decrease in PSNH liability	<u>1,550,000</u>
	1,643,122
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	\$ 595,539
Cost of benefits earned, net of employee contributions	<u>(1,297,005)</u>
	(701,466)
Change in net position of governmental activities (Exhibit 2)	<u><u>\$ 3,634,531</u></u>

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

**EXHIBIT 7**  
**TOWN OF BOW, NEW HAMPSHIRE**  
**General Fund**  
**Statement of Revenues, Expenditures and Changes in Unassigned Fund Balance**  
**Budget and Actual (Non-GAAP Budgetary Basis)**  
**For the Year Ended June 30, 2021**

	Original and Final Budget	Actual	Variance Positive (Negative)
<b>REVENUES</b>			
Taxes	\$ 8,544,842	\$ 8,602,025	\$ 57,183
Licenses, permits and fees	2,485,150	2,636,133	150,983
Intergovernmental	742,700	951,370	208,670
Charges for services	550,925	449,733	(101,192)
Miscellaneous	235,176	278,116	42,940
Total revenues	<u>12,558,793</u>	<u>12,917,377</u>	<u>358,584</u>
<b>EXPENDITURES</b>			
Current:			
General government	3,617,181	3,618,986	(1,805)
Public safety	3,097,177	2,998,352	98,825
Highways and streets	1,778,348	1,582,763	195,585
Sanitation	839,343	808,411	30,932
Health	9,452	5,741	3,711
Welfare	6,581	748	5,833
Culture and recreation	582,497	536,198	46,299
Debt service:			
Principal	1,060,000	1,060,000	-
Interest on long-term debt	313,253	300,304	12,949
Interest on tax anticipation note	1	-	1
Capital outlay	1,952,068	1,580,390	371,678
Total expenditures	<u>13,255,901</u>	<u>12,491,893</u>	<u>764,008</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(697,108)</u>	<u>425,484</u>	<u>1,122,592</u>
Other financing sources (uses):			
Transfers in	1,375,224	914,797	(460,427)
Transfers out	(678,116)	(748,690)	(70,574)
Total other financing sources and uses	<u>697,108</u>	<u>166,107</u>	<u>(531,001)</u>
Net change in fund balance	<u>\$ -</u>	<u>591,591</u>	<u>\$ 591,591</u>
Decrease in nonspendable fund balance		5,716	
Unassigned fund balance, beginning		1,487,793	
Unassigned fund balance, ending		<u>\$ 2,085,100</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, 2021***

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	Custodial
Assets:	
Cash and cash equivalents	\$ 570,648
Investments	1,560,747
Total assets	<hr/> <hr/> 2,131,395
Liabilities	-
Net position	<hr/> <hr/> \$ 2,131,395

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

**EXHIBIT 9**  
**TOWN OF BOW, NEW HAMPSHIRE**  
**Statement of Changes in Fiduciary Net Position**  
**Fiduciary Funds**  
**For the Year Ended June 30, 2021**

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	Custodial
Additions:	
Receipts from School District	\$ 92,587
Investment earnings:	
Interest and dividends	21,861
Net change in fair value of investments	(8,454)
Total additions	105,994
Deductions:	
Payments to School District	51,000
Change in net position	54,994
Net position, beginning, as restated, see Note III.D.3.	2,076,401
Net position, ending	\$ 2,131,395

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, 2021**

**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, 2021.

**I.B. Financial Reporting Entity – Basis of Presentation**

**I.B.1. *Entity Defined***

The Town of Bow is a municipal corporation governed by a town manager and 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, 2021**

*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.

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 debt 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, 2021**

**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 Fund*

The Town reports the following fiduciary fund:

*Custodial Fund* – Accounts for fiduciary assets held by the Town in a custodial capacity as an agent on behalf of others. The custodial fund is used to account for the various capital reserve and scholarship accounts held by the Trustees of Trust Funds on behalf of the local school district.

**I.B.5. Change in Accounting Principle**

During the year, the Town adopted the provisions of GASB Statement No. 84, *Fiduciary Activities*. This results in a change in the measurement and presentation of the prior agency fund, which is now reported as a custodial fund, and additions and deductions are now reported on the Statement of Changes in Fiduciary Net Position. The prior year's equity was restated as shown in Note III.D.3. to reflect this change.

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

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

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

**TOWN OF BOW, NEW HAMPSHIRE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

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

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

New Hampshire law authorizes the Town to invest in obligations of the United States government; the public deposit investment pool established pursuant to RSA 383:22; savings bank deposits; prime bankers' acceptances; or certificates of deposit and repurchase agreements of banks incorporated under the laws of the State of New Hampshire or in banks recognized by the state treasurer.

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

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

Generally, the Town's property, plant and equipment with useful lives of more than two years are stated at historical cost and reported in the government-wide financial statements. Donated assets are stated at acquisition 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	4-20
Buildings and building improvements	25-200
Machinery and equipment	5-30
Sewer Lines	50
Roads	50
Bridges	50
Water and sewer system	50
Other infrastructure	10-50

**TOWN OF BOW, NEW HAMPSHIRE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

**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 fund that is allowed to be used only for cemetery care. This balance is segregated between nonexpendable, representing the principal balance that must be invested to generate income and cannot be expended, and expendable, representing income earned that can be used for cemetery care.
- Restricted for other purposes, which consists of the rest of the permanent fund 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 fund 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 fund 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.

**TOWN OF BOW, NEW HAMPSHIRE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

**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 nonlapsing or encumbered, all governmental fund appropriations lapse at year-end. The Town is allowed to use beginning unassigned fund balance to balance the budget. In fiscal year 2021, none of the General Fund unassigned fund balance from fiscal year 2020 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)	\$ 13,832,174
Adjustments:	
Basis difference:	
Tax revenue deferred in the prior year	590,773
Tax revenue deferred in the current year	(448,046)
Per Exhibit 5 (GAAP basis)	<u><u>\$ 13,974,901</u></u>
Expenditures and other financing uses:	
Per Exhibit 7 (budgetary basis)	\$ 13,240,583
Adjustments:	
Basis difference:	
Encumbrances, beginning	163,698
Encumbrances, ending	(41,000)
Per Exhibit 5 (GAAP basis)	<u><u>\$ 13,363,281</u></u>

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Unassigned fund balance:	
Per Exhibit 7 (budgetary basis)	\$ 2,085,100
Adjustment:	
Basis difference:	
Deferred tax revenue, GAAP basis	(448,046)
Per Exhibit 3 (GAAP basis)	<u><u>\$ 1,637,054</u></u>

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

### **III. Detailed Notes on Funds and Government-Wide Statements**

#### **III.A. Assets**

##### **III.A.1. *Cash and Equivalents***

The Town reported total cash and equivalents in all funds of \$20,014,984 which represented bank balances of \$19,375,436, of which \$1,445,087, consisting of money market funds, was uninsured and uncollateralized. These funds are invested in U.S. government agencies.

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

As of June 30, 2021, the Town had the following investments:

Certificates of Deposit	\$ 520,220
U.S. Government Agencies	3,011,620
Mutual Funds	363,080
Corporate Bonds	949,016
Mortgage-Backed Securities	921
	<u><u>\$ 4,844,857</u></u>

The investments appear in the financial statements as follow:

Fund reporting level:	
Governmental funds - balance sheet (Exhibit 3)	\$ 3,284,110
Fiduciary funds - statement of fiduciary net position (Exhibit 8)	1,560,747
Total	<u><u>\$ 4,844,857</u></u>

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*Fair Value Measurement*

The Town categorizes its fair value investments within the fair value hierarchy established by generally accepted accounting principles. The Town has the following recurring fair value measurements as of June 30, 2021:

<u>Investment</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Certificates of Deposit	\$ -	\$ 520,220	\$ -	\$ 520,220
U.S. Government Obligations	3,011,620	-	-	3,011,620
Mutual Funds	363,080	-	-	363,080
Corporate Bonds	949,016	-	-	949,016
Mortgage-Backed Securities	921	-	-	921
	<b>\$ 4,324,637</b>	<b>\$ 520,220</b>	<b>\$ -</b>	<b>\$ 4,844,857</b>

The Town classifies its investments into Level 1, which refers to investments traded in an active market; Level 2, which refers to investments not traded on an active market but for which observable market inputs are readily available; and Level 3, which refers to investments not traded in an active market and for which no significant observable market inputs are available. Generally, Level 3 investments are valued based upon information provided by fund managers, including audited financial statements of the investment fund. The levels relate to valuation only and do not necessarily indicate a measure of risk.

*Investment Risk*

**Credit Risk** is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. New Hampshire law limits investments to those described in Note I.C.1. The Town's credit rating quality of investments as of June 30, 2021 is as follows:

	<u>Fair Value</u>
Aaa	\$ 2,725,773
Aa	315,879
A	314,657
N/A	605,248
Not rated	520,220
Exempt from disclosure	363,080
	<b>\$ 4,844,857</b>

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**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. The Town's sensitivity of the fair value of the Town's investments to market interest rate fluctuations is as follows:

	Fair Value	Investment maturities (in years)		
		Less than 1	1 to 5	5 to 10
U.S. Government Agencies	\$ 3,011,620	\$ 505,030	\$ 2,256,585	\$ 250,005
Certificates of Deposit	520,220	-	520,220	-
Corporate Bonds	949,016	403,883	545,133	-
Mortgage Backed Securities	921	-	921	-
	<b><u>\$ 4,481,777</u></b>	<b><u>\$ 908,913</u></b>	<b><u>\$ 3,322,859</u></b>	<b><u>\$ 250,005</u></b>

**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 8% per annum on all taxes levied in 2020 or 2021, and 12% per annum on all previously levied 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 levied prior to 2019, and 14% per annum for the redemption of taxes levied thereafter. Properties not redeemed within two years of the date of the tax lien should be deeded to the Town. During the current fiscal year, the tax collector executed a lien for uncollected 2019 property taxes on September 24<sup>th</sup>.

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, 2020, on which the 2020 property tax levy was based was:

For the New Hampshire education tax	\$ 1,168,733,773
For all other taxes	\$ 1,272,627,173

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The tax rates and amounts assessed for the fiscal year ended June 30, 2021 were as follow:

	Per \$1,000 of Assessed Valuation	
Municipal portion	\$7.11	\$ 9,050,238
School portion:		
State of New Hampshire	\$1.89	2,214,241
Local	\$14.04	17,861,480
County portion	\$2.54	3,231,486
Total property taxes assessed		<u><u>\$ 32,357,445</u></u>

The following details the taxes receivable at year-end:

Property:		
Levy of 2021		\$ 2,053,670
Levy of 2020		198,952
Unredeemed (under tax lien):		
Levy of 2019		113,550
Levies of 2018 and prior		15,826
Land use change		22,140
Timber		1,237
Less: allowance for estimated uncollectible taxes		(50,000)
Net taxes receivable		<u><u>\$ 2,355,375</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	\$ 554,821
Intergovernmental	1,194,354
Less: allowance for uncollectible amounts	(283,245)
Net total receivables	<u><u>\$ 1,465,930</u></u>

Deferred revenue in the governmental funds consists of \$448,046 of taxes and \$24,002 of ambulance charges that were not received within sixty days of year-end; and \$4,006,434 of property taxes committed for the fiscal year 2022, \$86,247 of tax overpayments to be applied to the next billing, \$189 of sewer overpayments and \$5,825 of sewer charges collected in advance, and \$2,100 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.

**TOWN OF BOW, NEW HAMPSHIRE**  
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**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	\$ 4,420	\$ (39,972)	\$ 7,507,338
Construction in progress	857,164	1,562,528	(283,003)	2,136,689
Total capital assets not being depreciated	<u>8,400,054</u>	<u>1,566,948</u>	<u>(322,975)</u>	<u>9,644,027</u>
Being depreciated:				
Vehicles	4,325,762	985,256	(502,600)	4,808,418
Buildings and improvements	9,133,197	277,485	(45,000)	9,365,682
Machinery and equipment	2,794,654	-	(310,335)	2,484,319
Sewer lines	1,703,756	-	-	1,703,756
Roads	42,515,644	-	-	42,515,644
Bridges	1,680,619	-	-	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>76,496,700</u>	<u>1,262,741</u>	<u>(857,935)</u>	<u>76,901,506</u>
Total all capital assets	<u>84,896,754</u>	<u>2,829,689</u>	<u>(1,180,910)</u>	<u>86,545,533</u>
Less accumulated depreciation:				
Vehicles	(3,152,093)	(269,682)	493,120	(2,928,655)
Buildings and improvements	(1,500,340)	(126,105)	45,000	(1,581,445)
Machinery and equipment	(2,017,106)	(120,148)	287,720	(1,849,534)
Sewer lines	(931,502)	(34,075)	-	(965,577)
Roads	(26,882,547)	(779,148)	-	(27,661,695)
Bridges	(525,012)	(30,480)	-	(555,492)
Water and sewer system	(2,473,281)	(274,809)	-	(2,748,090)
Other infrastructure	(110,111)	(12,652)	-	(122,763)
Total accumulated depreciation	<u>(37,591,992)</u>	<u>(1,647,099)</u>	<u>825,840</u>	<u>(38,413,251)</u>
Net book value, capital assets being depreciated	<u>38,904,708</u>	<u>(384,358)</u>	<u>(32,095)</u>	<u>38,488,255</u>
Net book value, all capital assets	<u>\$ 47,304,762</u>	<u>\$ 1,182,590</u>	<u>\$ (355,070)</u>	<u>\$ 48,132,282</u>

*This note continues on the following page.*

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

Governmental activities:	
General government	\$ 78,972
Public safety	225,319
Highways and streets	994,984
Sanitation	329,157
Culture and recreation	18,667
Total depreciation expense	<u><u>\$ 1,647,099</u></u>

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

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

The amounts due to other governments at June 30, 2021 consist of \$12,162 of miscellaneous fees due to the State of New Hampshire, and the portions of the June property tax commitment due to the School District (\$10,722,954) and Merrimack County (\$1,128,939)

#### ***III.B.2. PSNH Settlement***

Public Service Company of New Hampshire (PSNH), doing business as Eversource Energy, had filed litigation involving the tax years from 2014 through 2018. 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 was bound by the settlement agreement to refund \$10,000,000 to PSNH in the form of \$4,250,000 in three scheduled payments during calendar year 2020, and four years of tax credits in fiscal years 2021-2024 totaling the balance. In the event that the taxes owed are less than the credit for each year, the difference will be refunded. During the current year, \$1,313,108 of abatements were issued, and \$236,892 was refunded. The three additional years of credits are reported as a long-term liability in the Governmental Activities.

#### ***III.B.3. 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 unamortized bond premium, 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 costs 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.

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Long-term liabilities currently outstanding are as follow:

	Original Amount	Issue Date	Maturity Date	Interest Rate %	Outstanding at June 30, 2021	Current Portion
General obligation bonds payable:						
Land purchase	\$880,600	2007	2023	4.00-5.00	\$ 110,000	\$ 55,000
Water/sewer system	\$2,212,020	2008	2029	4.00-5.00	880,000	110,000
Water/sewer project	\$9,805,300	2011	2027	2.00-4.00	3,910,000	655,000
Public safety	\$3,571,850	2017	2032	2.02-5.02	2,610,000	240,000
					7,510,000	1,060,000
Unamortized bond premium					466,196	54,305
Capital lease payable:						
Telephone system	\$39,830	2018	2023	6.20	10,424	8,888
Compensated absences payable					342,265	31,015
Accrued landfill postclosure care costs					90,000	9,000
Net pension liability					8,457,641	-
Other postemployment benefits liability					1,493,563	-
					\$ 18,370,089	\$ 1,163,208

The following is a summary of changes in the long-term liabilities for the year ended June 30, 2021:

	General Obligation Bonds Payable	Unamortized Bond Premium	Capital Lease Payable	Compensated Absences Payable	Accrued Landfill Postclosure Care Costs	Net Pension Liability	OPEB Liability	Total
Balance, beginning	\$ 8,570,000	\$ 520,501	\$ 23,042	\$ 344,696	\$ 90,000	\$ 6,321,114	\$ 1,568,776	\$ 17,438,129
Additions	-	-	-	-	-	2,136,527	-	2,136,527
Reductions	(1,060,000)	(54,305)	(12,618)	(2,431)	-	-	(75,213)	(1,204,567)
Balance, ending	<u>\$ 7,510,000</u>	<u>\$ 466,196</u>	<u>\$ 10,424</u>	<u>\$ 342,265</u>	<u>\$ 90,000</u>	<u>\$ 8,457,641</u>	<u>\$ 1,493,563</u>	<u>\$ 18,370,089</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
2022	\$ 1,060,000	\$ 266,407	\$ 1,326,407
2023	1,060,000	195,953	1,255,953
2024	1,000,000	153,024	1,153,024
2025	1,000,000	121,892	1,121,892
2026	1,000,000	70,766	1,070,766
2027-2031	2,155,000	141,949	2,296,949
2032	235,000	4,723	239,723
Totals	<u>\$ 7,510,000</u>	<u>\$ 954,714</u>	<u>\$ 8,464,714</u>

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

Year Ending June 30,	Principal	Interest	Total
2022	\$ 8,888	\$ 397	\$ 9,285
2023	1,536	12	1,548
Totals	<u><u>\$ 10,424</u></u>	<u><u>\$ 409</u></u>	<u><u>\$ 10,833</u></u>

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

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

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

The following shows the interfund balances at June 30, 2021:

Receivable Fund	Payable Fund	Amount
General	Expendable trust	\$ 1,861
General	Nonmajor	1,021,162
Nonmajor	Expendable trust	228,551
Nonmajor	Nonmajor	8,986
		<u><u>\$ 1,260,560</u></u>

The amount due to the General Fund from the Expendable Trust Fund represents reimbursement for capital and health expenditures, and the amount due to the General Fund from the Nonmajor Fund represents police detail revenue in excess of expenditures. The amount due to the Nonmajor Funds from the Expendable Trust Fund represents reimbursement for capital expenditures, and the amount due to the Nonmajor Funds from other Nonmajor Funds represents income earned on 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.

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The following shows the transfers within the reporting entity:

	Transfers In:			
	Expendable			
	General Fund	Trust Fund	Nonmajor Funds	Total
<b>Transfers out:</b>				
General fund	\$ -	\$ 678,116	\$ 70,574	\$ 748,690
Expendable trust fund	831,009	-	277,532	1,108,541
Nonmajor funds	83,788	-	521	84,309
	<b><u>\$ 914,797</u></b>	<b><u>\$ 678,116</u></b>	<b><u>\$ 348,627</u></b>	<b><u>\$ 1,941,540</u></b>

The transfers from the General Fund represent voted appropriations. 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 \$61,531 from the Conservation Commission Fund to the General Fund toward the bond payment on the land purchase, \$68,892 from the General Fund to the Library Fund for voted appropriations, and \$521 of investment earnings in the Permanent Fund transferred to the Library Fund.

### **III.D. Net Position and Fund Balances**

#### **III.D.1. *Restricted Net Position***

The government-wide statement of net position includes restricted net position of \$363,116 for perpetual care and \$188,837 for other purposes representing public trust funds reported as restricted to reflect purpose restrictions contained in trust indentures, the Library Fund, and unexpended grant proceeds.

*The notes continue on the following page.*

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

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

	General Fund	Expendable Trust Fund	Nonmajor Funds
<b>Nonspendable:</b>			
Endowments	\$ -	\$ -	\$ 262,355
Prepaid items	56,811	-	-
Tax deeded property	26,160	-	-
<b>Total nonspendable</b>	<b>82,971</b>	<b>-</b>	<b>262,355</b>
<b>Restricted:</b>			
General government	-	-	120,133
Culture and recreation	-	-	169,465
<b>Total restricted</b>	<b>-</b>	<b>-</b>	<b>289,598</b>
<b>Committed:</b>			
General government	-	-	618,209
Public safety	-	-	1,834
Highways and streets	38,000	-	314,276
Sanitation	-	-	1,418,011
Water distribution and treatment	-	-	58,048
Culture and recreation	-	-	148,780
Conservation	-	-	507,794
Capital outlay	-	3,808,931	-
<b>Total committed</b>	<b>38,000</b>	<b>3,808,931</b>	<b>3,066,952</b>
Assigned for highways and streets	3,000	-	-
Unassigned	1,637,054	-	-
<b>Total fund balance</b>	<b>\$ 1,761,025</b>	<b>\$ 3,808,931</b>	<b>\$ 3,618,905</b>

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

The beginning equity balances were restated as follow:

	Govermental Activities	Custodial Funds
To adjust capital asset balances	\$ 158,814	\$ -
To adjust for changes in accounting principle	-	2,076,401
Net position, as previously reported	33,572,456	-
<b>Net position, as restated</b>	<b>\$ 33,731,270</b>	<b>\$ 2,076,401</b>

**TOWN OF BOW, NEW HAMPSHIRE**  
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**IV. Other Information**

**IV.A. Risk Management**

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

Primex's Workers' Compensation and Property/Liability Programs are pooled risk management programs under RSA 5-B and RSA 281-A. Coverage was provided for the fiscal year for property/liability, and for the calendar year for workers' compensation. Contributions billed and paid in fiscal year 2021 to be recorded as an insurance expenditure/expense totaled \$82,395 for property/liability and \$104,039 for workers' compensation. The member agreement permits Primex to make additional assessments to members should there be a deficiency in assets to meet its liabilities. At this time, Primex foresees no likelihood of any additional assessments for past years.

**IV.B. Retirement Pensions**

*General Information about the Pension Plan*

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

Both the members and the Town make contributions to the NHRS. Member rates of contribution are set by the Legislature. Employer rates are determined by the NHRS trustees based on an actuarial valuation. The rates of contribution for police officers, firefighters, and other employees were 11.55%, 11.80%, and 7.0%, respectively, of gross earnings. During fiscal year 2021, the rates of contribution from the Town were 28.43% for police, 30.89% for fire personnel, and 11.17% for other employees, which are actuarially determined to generate an amount, that when combined with employee contributions, is expected to finance the cost of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. Employer contributions from the Town during the fiscal years, 2019, 2020, and 2021 were \$636,838, \$587,421, and \$595,539 respectively.

**TOWN OF BOW, NEW HAMPSHIRE**  
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*Pension Liabilities, Pension Expense, and Deferred Outflows and Inflows of Resources Related to Pensions*

At June 30, 2021, the Town reported a liability of \$8,457,641 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2019, 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, 2020, the Town's proportion was 0.1322%, which was an increase of 0.0009% from its proportion measured as of June 30, 2019.

For the year ended June 30, 2021, the Town recognized pension expense of \$1,297,005. At June 30, 2021, the Town reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes in proportion and differences between employer contributions and proportionate share of contributions	\$ 109,472	\$ 18,264
Net differences between projected and actual earnings on pension plan investments	523,114	-
Changes in assumptions	836,629	-
Differences between expected and actual experience	228,397	90,811
Town contributions subsequent to the measurement date	595,539	-
	<u>\$ 2,293,151</u>	<u>\$ 109,075</u>

The Town reported \$595,539 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, 2022.

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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,	\$	
2022	312,141	
2023	429,463	
2024	447,340	
2025	399,593	
	<u>1,588,537</u>	

*Actuarial Assumptions*

The total pension liability in the June 30, 2020 valuation was determined using the valuation as of June 30, 2019 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, 2019 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 6.75%, as well as what the Town's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage point lower (5.75%) or one percentage point higher (7.75%) than the current rate.

	1% Decrease (5.75%)	Current Discount Rate (6.75%)	1% Increase (7.75%)
Town's proportionate share of net pension liability	\$10,949,204	\$8,457,641	\$6,421,705

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**  
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**IV.C. Contingent Liabilities**

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

**IV.D. 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*. 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, 2021, 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 rate 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

**TOWN OF BOW, NEW HAMPSHIRE**  
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**AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

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 \$1,493,563, consists of \$892,134 for the implicit rate subsidy, measured as of June 30, 2021 and determined using the Alternative Measurement Method; and \$601,429 for the medical insurance subsidy, determined by an actuarial valuation as of June 30, 2019 with roll-forward procedures used to determine the liability as of June 30, 2020. For the year ended June 30, 2021, the Town recognized OPEB expense of \$595,618.

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

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes in proportion and differences between employer contributions and proportionate share of contributions	\$ -	\$ 2,894
Net differences between projected and actual earnings on pension plan investments	2,250	-
Changes in assumptions	3,867	-
Differences between expected and actual experience	-	1,743
Town contributions subsequent to the measurement date	64,042	-
	<u>\$ 70,159</u>	<u>\$ 4,637</u>

The Town reported \$64,042 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 2022.

**TOWN OF BOW, NEW HAMPSHIRE**  
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Other amounts recognized as deferred outflows and inflows of resources related to OPEB will be recognized in OPEB expense as follow:

Year Ending June 30,	\$	(599)
2022	666	666
2023	794	794
2024	619	619
2025	<u><u>\$ 1,480</u></u>	<u><u>\$ 1,480</u></u>

*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: 2.00%

Healthcare cost trend rates:

Medical	4.90%, decreasing 0.0-0.1% per year to ultimate rate of 4.30% in FY27
Pharmacy	5.90%, decreasing 0.0-1.1% per year to ultimate rate of 4.30% in FY27
Dental	2.50%
Vision	3.00%
Salary increases	2.00%

Medical insurance subsidy:

Payroll growth 3.25%

Discount rate 6.75%

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 (1.00%)	(2.00%)	Increase (3.00%)
Town's total OPEB liability	<u><u>\$1,042,828</u></u>	<u><u>\$892,134</u></u>	<u><u>\$772,838</u></u>

**TOWN OF BOW, NEW HAMPSHIRE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

Medical Subsidy:	1%	Current Discount	1%
	Decrease	Rate	Increase
Town's total OPEB liability	<u>(5.75%)</u>	<u>(6.75%)</u>	<u>(7.75%)</u>
	\$653,089	\$601,429	\$556,578

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

The following presents what the total OPEB liability for the implicit rate subsidy 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%	Current Healthcare Cost Trend Rate	1%
	Decrease	Rate	Increase
Town's total OPEB liability	<u>\$755,172</u>	<u>\$892,134</u>	<u>\$1,067,182</u>

**REQUIRED SUPPLEMENTARY INFORMATION**

**EXHIBIT 10****TOWN OF BOW, NEW HAMPSHIRE*****Schedule of the Town's Proportionate Share of the Net Pension Liability***

<b>New Hampshire Retirement System</b>							
	Fiscal Year 2021	Fiscal Year 2020	Fiscal Year 2019	Fiscal Year 2018	Fiscal Year 2017	Fiscal Year 2016	Fiscal Year 2015
Town's proportion of net pension liability	0.1322%	0.1313%	0.1293%	0.1281%	0.1303%	0.1268%	0.1310%
Town's proportionate share of the net pension liability	\$8,457,641	\$6,321,114	\$6,227,647	\$6,302,166	\$6,926,213	\$5,012,730	\$4,918,796
Town's covered-employee payroll	\$3,321,790	\$3,243,913	\$3,152,042	\$3,062,615	\$2,785,559	\$2,776,708	\$2,705,900
Town's proportionate share of the net pension liability as a percentage of covered-employee payroll	254.61%	194.86%	197.58%	205.78%	248.65%	180.53%	181.78%
Plan fiduciary position as a percentage of the total pension liability	58.7%	65.6%	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 11**

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

	Fiscal Year 2021	Fiscal Year 2020	Fiscal Year 2019	Fiscal Year 2018	Fiscal Year 2017	Fiscal Year 2016	Fiscal Year 2015	Fiscal Year 2014
Contractually required contribution	\$ 595,539	\$ 587,421	\$ 572,193	\$ 607,762	\$ 523,683	\$ 497,074	\$ 459,361	\$ 425,133
Contribution in relation to the contractually required contribution	(595,539)	(587,421)	(572,193)	(607,762)	(523,683)	(497,074)	(459,361)	(425,133)
Contribution deficiency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Town's covered-employee payroll	\$3,321,790	\$3,243,913	\$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	17.93%	18.11%	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 12**  
**TOWN OF BOW**  
*Schedule of Changes in the Town's Total OPEB Liability and Related Ratios*

	Fiscal Year 2021	Fiscal Year 2020	Fiscal Year 2019	Fiscal Year 2018
Total OPEB liability:				
Service cost	\$ 64,142	\$ 39,517	\$ 28,086	\$ 20,247
Interest	73,256	63,343	18,610	30,106
Effect of economic/demographic gains or losses	250,744	612,752	365,011	(6,124)
Changes of assumptions				
and differences between expected and actual experience	209,096	257,082	363,953	817,166
Benefit payments	(672,451)	(649,797)	(587,240)	(705,635)
Net change in total OPEB liability	(75,213)	322,897	188,420	155,760
Total OPEB liability, beginning	<u>1,568,776</u>	<u>1,245,879</u>	<u>1,057,459</u>	<u>901,699</u>
Total OPEB liability, ending	<u><u>\$ 1,493,563</u></u>	<u><u>\$ 1,568,776</u></u>	<u><u>\$ 1,245,879</u></u>	<u><u>\$ 1,057,459</u></u>
Covered-employee payroll	\$3,321,790	\$3,243,913	\$3,152,042	\$3,062,615
Total OPEB liability as a percentage of covered-employee payroll	44.96%	48.36%	39.53%	34.53%

**EXHIBIT 13**  
**TOWN OF BOW**  
*Schedule of the Town's OPEB Contributions*

	Fiscal Year 2021	Fiscal Year 2020	Fiscal Year 2019	Fiscal Year 2018
Actuarially determined contribution	\$ 672,166	\$ 645,365	\$ 652,514	\$ 747,371
Contributions in relation to the actuarially determined contribution	(64,042)	(63,779)	(65,274)	(61,124)
Contribution deficiency	<u>\$ 608,124</u>	<u>\$ 581,586</u>	<u>\$ 587,240</u>	<u>\$ 686,247</u>
Covered-employee payroll	\$3,321,790	\$3,243,913	\$3,152,042	\$3,062,615
Contributions as a percentage of covered-employee payroll	20.24%	19.89%	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, 2021**

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

## **COMBINING AND INDIVIDUAL FUND SCHEDULES**

EXHIBIT 14  
**TOWN OF BOW, NEW HAMPSHIRE**  
*Nonmajor Governmental Funds*  
*Combining Balance Sheet*  
*June 30, 2021*

Special Revenue Funds											Capital Projects Fund						
	Library	Recreation	Recreation Fields	Heritage	Conservation	Water	Sewer	300th Anniversary	Welfare Holiday Baskets	Police Detail	Celebrating Children	Drug Forfeiture	TIF Districts	Grants	Roads and Bridges	Permanent Fund	Total
<b>ASSETS</b>																	
Cash and cash equivalents	\$ 168,086	\$ 130,381	\$ 17,729	\$ 18,893	\$ 504,607	\$ 50,003	\$ 1,363,197	\$ 1,896	\$ 58,427	\$ -	\$ 2,860	\$ 1,834	\$ 730,070	\$ 19,372	\$ -	\$ 36,038	
Investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ 336,064	
Receivables, net of allowance for uncollectibles:																	
Taxes	-	-	-	-	-	22,140	9,986	62,874	-	-	13,703	-	-	-	-	-	22,140
Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	86,563
Intergovernmental	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,194,330
Interfund receivable	8,986	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	237,537
Total assets	<u>\$ 177,072</u>	<u>\$ 130,381</u>	<u>\$ 17,729</u>	<u>\$ 18,893</u>	<u>\$ 526,747</u>	<u>\$ 59,989</u>	<u>\$ 1,426,071</u>	<u>\$ 1,896</u>	<u>\$ 58,427</u>	<u>\$ 13,703</u>	<u>\$ 2,860</u>	<u>\$ 1,834</u>	<u>\$ 730,070</u>	<u>\$ 19,372</u>	<u>\$ 1,422,881</u>	<u>\$ 372,102</u>	<u>\$ 4,980,027</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>																	
Liabilities:																	
Accounts payable	\$ 7,607	\$ 90	\$ -	\$ -	\$ 18,953	\$ 1,941	\$ 2,046	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,904	\$ -	\$ 108,753	\$ 145,687	
Interfund payable	<u>7,607</u>	<u>90</u>	<u>-</u>	<u>-</u>	<u>18,953</u>	<u>1,941</u>	<u>2,046</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>13,904</u>	<u>-</u>	<u>999,852</u>	<u>8,986</u>	
Total liabilities																	1,030,148
Deferred inflows of resources:																	
Deferred revenue	-	-	-	-	-	-	-	-	-	-	6,014	-	-	-	-	-	1,175,835
Fund balances:																	
Nonspendable	169,465	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	262,355
Restricted	130,291	17,729	18,893	507,794	58,048	1,418,011	1,896	58,427	-	760	1,834	538,993	19,372	-	100,761	289,598	
Committed	130,291	17,729	18,893	507,794	58,048	1,418,011	1,896	58,427	-	760	1,834	538,993	19,372	-	314,276	3,066,952	
Total fund balances	<u>169,465</u>	<u>130,291</u>	<u>17,729</u>	<u>18,893</u>	<u>526,747</u>	<u>59,989</u>	<u>\$ 1,426,071</u>	<u>\$ 1,896</u>	<u>\$ 58,427</u>	<u>\$ 13,703</u>	<u>\$ 2,860</u>	<u>\$ 1,834</u>	<u>\$ 730,070</u>	<u>\$ 19,372</u>	<u>\$ 1,422,881</u>	<u>\$ 372,102</u>	<u>\$ 4,980,027</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 177,072</u>	<u>\$ 130,381</u>	<u>\$ 17,729</u>	<u>\$ 18,893</u>	<u>\$ 526,747</u>	<u>\$ 59,989</u>	<u>\$ 1,426,071</u>	<u>\$ 1,896</u>	<u>\$ 58,427</u>	<u>\$ 13,703</u>	<u>\$ 2,860</u>	<u>\$ 1,834</u>	<u>\$ 730,070</u>	<u>\$ 19,372</u>	<u>\$ 1,422,881</u>	<u>\$ 372,102</u>	<u>\$ 4,980,027</u>

## EXHIBIT 15

**TOWN OF ECRW, NEW HAMPSHIRE**  
**Nonmajor Governmental Funds**  
**Combining Statement of Revenues, Expenditures and Changes in Fund Balances**  
**For the Year Ended June 30, 2021**

	Special Revenue Funds										Capital Projects Fund					
	Library	Recreation	Recreation Fields	Heritage	Conservation	Water	Sewer	300th Anniversary	Welfare Holiday Baskets	Police Detail	Celebrating Children	Drug Forfeiture	TIF Districts	Grants	Permanent Fund	
<b>REVENUES</b>																
Taxes	\$ -	\$ -	\$ -	\$ -	\$ 171,408	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 344,682	\$ -	\$ -	\$ 516,090	
Intergovernmental																
Charges for services	6,940	166,990	-	-	1,337	-	-	241,094	-	-	-	261	\$ 1,276,590	\$ -	\$ 1,728,188	
Miscellaneous	2,337	261	795	531	2,762	76	1,535	-	56,328	42,857	-	-	-	-	632,873	
Total revenues	<u>9,277</u>	<u>167,251</u>	<u>795</u>	<u>531</u>	<u>175,507</u>	<u>118,740</u>	<u>242,629</u>	<u>6</u>	<u>8,813</u>	<u>56,328</u>	<u>6</u>	<u>14,539</u>	<u>5,189</u>	<u>38,921</u>	<u>75,773</u>	
<b>EXPENDITURES</b>																
General government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4,073	
Public safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	43,342	
Sanitation	-	-	-	-	-	-	-	156,079	-	-	-	-	-	-	156,079	
Water distribution and treatment	-	-	-	-	-	-	-	73,335	-	-	-	-	-	-	73,335	
Welfare	-	-	-	-	-	-	-	-	-	3,065	-	-	-	-	3,065	
Culture and recreation	15,950	159,301	189	-	-	25,400	-	-	-	-	48,047	-	-	-	223,487	
Conservation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	25,400	
Capital outlay	-	-	-	-	-	-	-	-	-	-	-	149,115	-	-	150,737	
Total expenditures	<u>15,950</u>	<u>159,301</u>	<u>189</u>	<u>-</u>	<u>-</u>	<u>25,400</u>	<u>-</u>	<u>156,079</u>	<u>-</u>	<u>3,065</u>	<u>-</u>	<u>48,047</u>	<u>-</u>	<u>-</u>	<u>1354,622</u>	
Excess (deficiency) of revenues over (under) expenditures	<u>(6,673)</u>	<u>7,950</u>	<u>606</u>	<u>531</u>	<u>150,107</u>	<u>45,405</u>	<u>86,550</u>	<u>6</u>	<u>5,748</u>	<u>13,506</u>	<u>(5,184)</u>	<u>2</u>	<u>210,106</u>	<u>3,918</u>	<u>(78,032)</u>	<u>3,061</u>
Other financing sources (uses):																
Transfers in	69,413	-	-	-	1,682	-	(61,531)	-	-	-	-	-	-	-	348,627	
Transfers out	<u>69,413</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,682</u>	<u>(61,531)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(84,309)</u>	
Total other financing sources and uses																
Net change in fund balances	62,740	7,350	606	2,213	88,576	45,405	86,550	6	5,748	52,679	-	(5,184)	2	210,106	3,918	
Fund balances, beginning	106,725	122,341	17,123	16,680	419,218	12,643	1,331,461	1,890	5,944	1,832	328,887	15,454	199,500	26,588	734,724	
Fund balances, ending	<u>\$ 169,465</u>	<u>\$ 130,293</u>	<u>\$ 17,729</u>	<u>\$ 18,993</u>	<u>\$ 507,794</u>	<u>\$ 58,048</u>	<u>\$ 1,418,011</u>	<u>\$ 1,896</u>	<u>\$ 58,427</u>	<u>\$ 760</u>	<u>\$ 1,834</u>	<u>\$ 538,991</u>	<u>\$ 19,372</u>	<u>\$ 336,528</u>	<u>2,884,181</u>	
															<u>\$ 3,631,116</u>	
															<u>\$ 3,631,905</u>	

**EXHIBIT 16**  
**TOWN OF BOW, NEW HAMPSHIRE**  
**General Fund**  
**Schedule of Estimated and Actual Revenues (Non-GAAP Budgetary Basis)**  
**For the Year Ended June 30, 2021**

	Estimated	Actual	Variance Positive (Negative)
<b>Taxes:</b>			
Property	\$ 8,434,842	\$ 8,512,160	\$ 77,318
Timber	7,000	12,903	5,903
Excavation	8,000	5,094	(2,906)
Interest and penalties on delinquent taxes	95,000	71,868	(23,132)
<b>Total taxes</b>	<b><u>8,544,842</u></b>	<b><u>8,602,025</u></b>	<b><u>57,183</u></b>
<b>Licenses, permits and fees:</b>			
Business licenses and permits	2,000	3,171	1,171
Motor vehicle permits	2,400,000	2,517,479	117,479
Building permits	70,000	89,657	19,657
Other	13,150	25,826	12,676
<b>Total licenses, permits and fees</b>	<b><u>2,485,150</u></b>	<b><u>2,636,133</u></b>	<b><u>150,983</u></b>
<b>Intergovernmental:</b>			
<b>State sources:</b>			
Municipal aid	63,067	63,067	-
Meals and rooms distributions	399,913	399,913	-
Highway block grant	219,718	219,662	(56)
State and federal forest land	88	84	(4)
Railroad tax	1,834	17,646	15,812
<b>Federal sources:</b>			
COVID-19 grants	-	202,172	202,172
<b>Other government sources:</b>			
Bow School District	58,080	48,826	(9,254)
<b>Total intergovernmental</b>	<b><u>742,700</u></b>	<b><u>951,370</u></b>	<b><u>208,670</u></b>
<b>Charges for services:</b>			
Income from departments	<u>550,925</u>	<u>449,733</u>	<u>(101,192)</u>
<b>Miscellaneous:</b>			
Sale of property	10,000	219,706	209,706
Interest on investments	175,000	11,004	(163,996)
Other	50,176	47,406	(2,770)
<b>Total miscellaneous</b>	<b><u>235,176</u></b>	<b><u>278,116</u></b>	<b><u>42,940</u></b>
<b>Other financing sources:</b>			
<b>Transfers in:</b>			
Expendable trust fund	1,293,724	831,009	(462,715)
Nonmajor funds	81,500	83,788	2,288
<b>Total other financing sources</b>	<b><u>1,375,224</u></b>	<b><u>914,797</u></b>	<b><u>(460,427)</u></b>
<b>Total revenues and other financing sources</b>	<b><u>\$ 13,934,017</u></b>	<b><u>\$ 13,832,174</u></b>	<b><u>\$ (101,843)</u></b>

**EXHIBIT 17**  
**TOWN OF BOW, NEW HAMPSHIRE**  
**General Fund**  
***Schedule of Appropriations, Expenditures and Encumbrances (Non-GAAP Budgetary Basis)***  
***For the Year Ended June 30, 2021***

	Encumbered from Prior Year	Appropriations	Expenditures	Encumbered to Subsequent Year	Variance Positive (Negative)
<b>Current:</b>					
General government:					
Executive	\$ -	\$ 295,810	\$ 294,173	\$ -	\$ 1,637
Election and registration	-	252,777	252,503	-	274
Financial administration	-	351,252	388,446	-	(37,194)
Revaluation of property	-	127,250	123,256	-	3,994
Legal	-	1,600,000	1,555,634	-	44,366
Personnel administration	-	7,794	13,254	-	(5,460)
Planning and zoning	-	425,896	422,821	-	3,075
General government buildings	1,500	433,357	457,138	-	(22,281)
Cemeteries	-	40,650	30,866	-	9,784
Insurance, not otherwise allocated	-	82,395	82,395	-	-
Total general government	<u>1,500</u>	<u>3,617,181</u>	<u>3,620,486</u>	<u>-</u>	<u>(1,805)</u>
Public safety:					
Police	-	1,758,582	1,639,573	-	119,009
Fire	13,004	1,308,207	1,317,634	-	3,577
Emergency management	-	30,388	54,149	-	(23,761)
Total public safety	<u>13,004</u>	<u>3,097,177</u>	<u>3,011,356</u>	<u>-</u>	<u>98,825</u>
Highways and streets:					
Administration	-	1,221,342	1,123,698	-	97,644
Highways and streets	-	517,235	413,940	3,000	100,295
Street lighting	-	39,771	42,125	-	(2,354)
Total highways and streets	<u>-</u>	<u>1,778,348</u>	<u>1,579,763</u>	<u>3,000</u>	<u>195,585</u>
Sanitation:					
Solid waste disposal	<u>-</u>	<u>839,343</u>	<u>808,411</u>	<u>-</u>	<u>30,932</u>
Health:					
Administration	-	2,552	2,341	-	211
Health agencies	-	6,900	3,400	-	3,500
Total health	<u>-</u>	<u>9,452</u>	<u>5,741</u>	<u>-</u>	<u>3,711</u>
Welfare:					
Administration	-	3,581	456	-	3,125
Direct assistance	-	3,000	292	-	2,708
Total welfare	<u>-</u>	<u>6,581</u>	<u>748</u>	<u>-</u>	<u>5,833</u>
Culture and recreation:					
Parks and recreation	-	50,095	73,475	-	(23,380)
Public library	-	461,260	462,655	-	(1,395)
Patriotic purposes	-	500	-	-	500
Other	-	68	68	-	-
Total culture and recreation	<u>-</u>	<u>511,923</u>	<u>536,198</u>	<u>-</u>	<u>(24,275)</u>

(continued)

**EXHIBIT 17 (continued)**  
**TOWN OF BOW, NEW HAMPSHIRE**  
**General Fund**  
**Schedule of Appropriations, Expenditures and Encumbrances (Non-GAAP Budgetary Basis)**  
**For the Year Ended June 30, 2021**

	Encumbered from Prior Year	Appropriations	Expenditures	Encumbered to Subsequent Year	Variance Positive (Negative)
Debt service:					
Principal	-	1,060,000	1,060,000	-	-
Interest on long-term debt	-	313,253	300,304	-	12,949
Interest on tax anticipation note	-	1	-	-	1
Total debt service	-	<u>1,373,254</u>	<u>1,360,304</u>	-	<u>12,950</u>
Capital outlay:					
Machinery, vehicles and equipment	-	1,014,068	861,789	-	152,279
Buildings	-	350,000	277,485	-	72,515
Improvements other than buildings	149,194	588,000	552,310	38,000	146,884
Total capital outlay	<u>149,194</u>	<u>1,952,068</u>	<u>1,691,584</u>	<u>38,000</u>	<u>371,678</u>
Other financing uses:					
Transfers out:					
Expendable trust fund	-	678,116	678,116	-	-
Nonmajor funds	-	70,574	70,574	-	-
Total other financing uses	-	<u>748,690</u>	<u>748,690</u>	-	-
Total encumbrances, appropriations, expenditures and other financing uses	<u>\$ 163,698</u>	<u>\$ 13,934,017</u>	<u>\$ 13,363,281</u>	<u>\$ 41,000</u>	<u>\$ 693,434</u>

**EXHIBIT 18**  
**TOWN OF BOW, NEW HAMPSHIRE**  
**General Fund**  
**Schedule of Changes in Unassigned Fund Balance (Non-GAAP Budgetary Basis)**  
**For the Year Ended June 30, 2021**

Unassigned fund balance, beginning, as restated	\$ 1,487,793
<b>Changes:</b>	
Budget summary:	
Revenue shortfall (Exhibit 16)	\$ (101,843)
Unexpended balance of appropriations (Exhibit 17)	<u>693,434</u>
Budget surplus	591,591
Decrease in nonspendable fund balance	<u>5,716</u>
Unassigned fund balance, ending	<u>\$ 2,085,100</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, 2021, 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 material weaknesses and, therefore, there can be no assurance that all such deficiencies have been identified.

We continue to 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 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 9, 2022

*Roberts & Greene, PLLC*

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

# BUDGET COMMITTEE

Mark Zerba, *Chairman*

## MEMBERS

Mark Zerba, *Chairman*

Jennifer Strong-Rain, *Vice Chair*

Ben Kiniry, *Secretary*

Bob Blanchette

Kathy Garfield

Jeff Knight

Andrew Mattiace

Bruce Marshall, *Board of Selectmen Representative*

Michael Wayne, *Board of Selectmen Alternate Representative*

The Bow Budget Committee consists of an eight-member group of fiscally conscious individuals who 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 – Mark Zerba, Ben Kiniry, Kathy Garfield, Jeffrey Knight, Bob Blanchette and Andrew Mattiace – along with a Select Board representative, Bruce Marshall, and a School Board representative, Jennifer Strong-Rain. The budget

review process consists of a line by line review and analysis through each and every department both for the town and the school. Both the town and 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.



From L to R seated: Jennifer Strong-Rain, Mark Zerba, Kathy Garfield. Standing L to R: Andrew Mattiace, Bob Blanchette, Bruce Marshall, and Ben Kiniry.

The budget review process kicks into gear at the beginning of January as the 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.

# **CIP COMMITTEE (Capital Improvements Plan)**

**Bill Oldenburg, Chair**

## **MEMBERS**

Bill Oldenburg, *Planning Board, Chair*

Glenn Dugas, *Vice Chair*

Mark Davis

Harry Judd

Jennifer Strong Rain, *School Board*

Jeff Knight, *Budget Committee*

Colleen Hunter, *Board of Selectmen Rep.*

Mike Wayne, *Board of Selectmen Alternate*

Geoff Ruggles, *Finance Director, Ex-Officio*

David Stack, *Town Manager, Ex-Officio*

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

When developing the purchase schedule, the Committee determines the potential impact to the Town's property tax rate for both the Town and School District. The goal is to avoid large spikes in the tax rate, or indebtedness of the Town, from tax year to tax year.

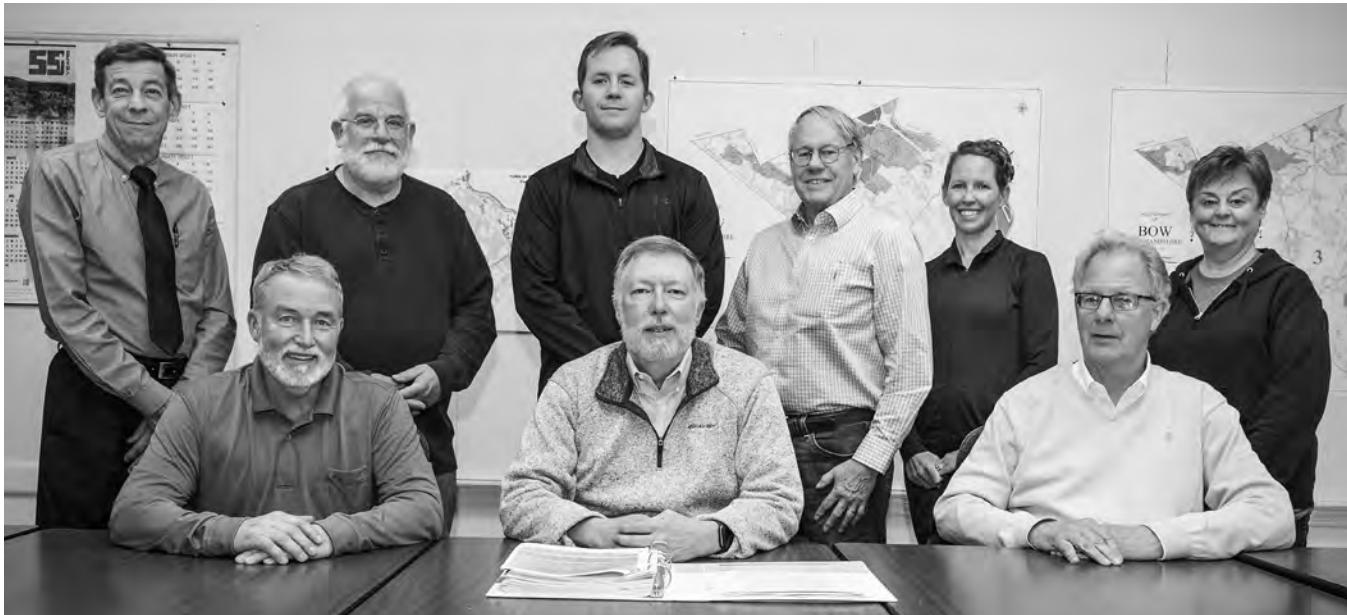
Capital projects and purchases are funded in three ways; general taxation, borrowing, or through the use of capital reserve funds. When a capital reserve fund approach is taken, the Committee determines the dollar amount of deposits that need to be made to each separate capital reserve funds in order to fully fund the replacement schedule for infrastructure projects and vehicle/equipment purchases. The Committee has identified the following significant projects that should be addressed in the next few years whose costs are significant enough that bonding may be needed. Below are outlines of the projects as viewed by the Committee.

Renovation of the Bow Elementary School. The School Board created a committee to review the current and future needs of the building and came up with a cost of roughly \$10,000,000. However due to updated recommendations from the CDC, the School Board made renovations to the HVAC system in FY2021-22 at a cost of \$941,820, funded from capital reserve accounts with no impact on the tax rate. They also replaced the roof on the school at a cost of \$599,600, also funded from a capital reserve account. Replacement of the Fire Alarm System at a cost of \$185,200 and installation of a Sprinkler System at a cost of \$537,300 are being considered for FY2023-2024. A firm date for the full renovations has not been decided and the Committee recommended moving it out to FY2025-26.

The Committee continues to put a high priority on providing clean, potable water to the Route 3A corridor and Bow Junction. The Town was presented with three options: 1) Extend the existing Town of Bow municipal water system to service Bow Junction and Bow Mills; 2) Interconnect with the City of Concord's water system; or 3) Develop a new municipal community water source and distribution system. The Board of Selectmen chose to pursue Options 1 and 2. A preliminary design and updated opinion of cost for Option 1 were presented to the Town in May 2021. The updated opinion of cost, including construction and engineering oversight, is \$13,349,787. Final project design is now underway at a cost of \$818,200 and the cost of the work is being covered by revenues received from the Bow Business Corridor Tax Increment Finance (TIF) district. The design phase is scheduled for completion in Spring 2022 with a potential Summer 2022 start date for construction.

The Committee believes that this project will require bonding with the anticipation that the annual debt service payment will be covered by the Business Corridor TIF district. The Town is still in discussions with the City of Concord for a potential extension of the City's system to Bow Junction.

Renovation of the Municipal Office Building (Town Hall). 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 \$1.4 million, which does not include the heating and electrical projects already in the CIP. The newly formed Buildings Committee is reviewing this project. Their initial assessment is that with Celebrating Children moving to the newly purchased Bow Recreation Center, major renovations do not need to be made to the lower level. Costs for the remaining renovations have been divided into three phases. Phase I would be the renovations neces-



Seated L to R: Glenn Dugas, Bill Oldenburg, Jeff Knight. Standing L to R: Geoff Ruggles, Michael Wayne, Mark Davis, Harry Judd, Jennifer Strong-Rain and Wendy Gilman Recording Secretary.

sary for Community Development to move upstairs at an estimated cost of \$80,000 and allocating an additional \$25,000 for the renovation of the main level bathrooms. Phase II would be to swap the Town Clerk – Tax Collector's office and Meeting Room C at a cost of \$41,000. Phase III would be renovation of the remainder of the main level, the storage/server room in the lower level and Heating Distribution and Envelope energy improvements. Total cost for this phase is estimate at \$121,500.

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

FY2022-23 to FY2027-28

## Bridge and Highway Construction

Funding Source Purchase / Project	Purchase Year	Est. Life	Current	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028
				2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028
<b>General Fund Taxation</b>									
Annual Road Paving	2019-20	1	475,000	550,000	550,000	550,000	550,000	550,000	550,000
<i>Total:</i>			475,000	550,000	550,000	550,000	550,000	550,000	550,000

<b>Bridge &amp; Highway Construction Capital Reserve Fund</b>									
Page Road Bridge	2023-24	50		-	829,600	-	-	-	-
Bow Bog Road culvert	2023-24	50		-	365,200	-	-	-	-
Falcon Way/White Rock Hill Rd Intersec	2023-24	50		-	323,100	-	-	-	-
River Road Bridge	2025-26	50		-	-	-	1,313,400	-	-
				-	-	-	-	-	-
<i>Total:</i>			62,500	-	1,517,900	-	1,313,400	-	-
<b>Beginning Capital Reserve Balance</b>		542,054	23,099	1,700,575	183,675	848,335	184,776	185,776	
<b>Proposed Contribution</b>		1,000	1,000	1,000	1,000	1,000	1,000	1,000	
<b>State Bridge Aid Reimbursement</b>				1,676,476		663,660	648,841		1,050,707
<b>Proposed Expenditure</b>		(519,955)		-	(1,517,900)	-	(1,313,400)		-
<b>Ending Est. Capital Reserve Balance</b>		23,099	1,700,575	183,675	848,335	184,776	185,776	1,237,483	

<b>Bridge Capital Reserve Fund</b>									
Page Road culvert - Br. London TPK We	2022-23	50		48,200	-	-	-	-	-
River Road Bridge Design	2023-24	50		-	177,800	-	-	-	-
Bow Bog Road culvert	2024-25	50		-	-	33,100	-	-	-
				-	-	-	-	-	-
<i>Total:</i>			61,200	48,200	177,800	33,100	-	-	-
<b>Beginning Capital Reserve Balance</b>		246,261	267,321	219,121	41,321	8,221	8,221	8,221	
<b>Proposed Contribution</b>		-	-	-	-	-	-	-	
<b>State Bridge Aid Reimbursement</b>		82,260							
<b>Proposed Expenditure</b>		(61,200)	(48,200)	(177,800)	(33,100)	-	-	-	
<b>Ending Est. Capital Reserve Balance</b>		267,321	219,121	41,321	8,221	8,221	8,221	8,221	

## Property Revaluation

Funding Source Purchase / Project	Purchase Year	Est. Life	Current	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028
				2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028
<b>Property Revaluation Fund</b>									
5 year Revaluation	2024-25	5		-	-	70,200	-	-	-
				-	-	-	-	-	-
<i>Total:</i>			-	-	-	70,200	-	-	-
<b>Beginning Capital Reserve Balance</b>		-	18,000	36,000	54,000	1,800	19,800	34,800	
<b>Proposed Contribution</b>		18,000	18,000	18,000	18,000	18,000	15,000	15,000	
<b>Proposed Expenditure</b>			-	-	(70,200)	-	-	-	
<b>Ending Est. Capital Reserve Balance</b>		18,000	36,000	54,000	1,800	19,800	34,800	49,800	

# SUMMARY OF CAPITAL IMPROVEMENTS PROJECTS

FY2022-23 to FY2027-28

## Public Works Department

Funding Source Purchase / Project	Purchase	Est.	Current	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028
	Year	Life							
<b>Public Works Capital Reserve Fund</b>									
FD Rescue Truck Retrofit	2022-23	15		82,000	-	-	-	-	-
2012 1-Ton Dump Truck (T-10)	2022-23	8		80,000	-	-	-	-	-
2009 6-Wheel Dump Truck (T-3)	2023-24	15		-	155,500	-	-	-	-
2016 Parks & Rec Mower - Toro	2024-25	20		-	-	30,800	-	-	-
2013 Backhoe	2024-25	9		-	-	160,600	-	-	-
2014 Pickup Truck, PWD Dir.	2024-25	10		-	-	45,900	-	-	-
2010 6-Wheel Dump Truck (T-2)	2025-26	15		-	-	-	162,300	-	-
2015 Loader	2026-27	12		-	-	-	-	236,700	-
Radios	2026-27	8		-	-	-	-	59,200	-
2008 John Deere Mower (P&R)	2026-27	10		-	-	-	-	36,700	-
2014 6-Wheel Dump Truck (T-1)	2027-28	15		-	-	-	-	-	170,600
2016 Excavator	2027-28	10		-	-	-	-	-	140,700
				-	-	-	-	-	-
<b>Total:</b>			<b>157,848</b>	<b>162,000</b>	<b>155,500</b>	<b>237,300</b>	<b>162,300</b>	<b>332,600</b>	<b>311,300</b>
<b>Beginning Capital Reserve Balance</b>			<b>538,462</b>	<b>586,114</b>	<b>641,614</b>	<b>703,614</b>	<b>683,814</b>	<b>739,014</b>	<b>623,914</b>
<b>Proposed Contribution</b>			<b>205,500</b>	<b>217,500</b>	<b>217,500</b>	<b>217,500</b>	<b>217,500</b>	<b>217,500</b>	<b>217,500</b>
<b>Proposed Expenditure</b>			<b>(157,848)</b>	<b>(162,000)</b>	<b>(155,500)</b>	<b>(237,300)</b>	<b>(162,300)</b>	<b>(332,600)</b>	<b>(311,300)</b>
<b>Ending Est. Capital Reserve Balance</b>			<b>586,114</b>	<b>641,614</b>	<b>703,614</b>	<b>683,814</b>	<b>739,014</b>	<b>623,914</b>	<b>530,114</b>

## Police Department

Funding Source Purchase / Project	Purchase	Est.	Current	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028
	Year	Life							
<b>General Fund Taxation</b>									
Patrol Vehicle - GF	2021-22	4	45000	46,200	47,400	48,500	49,800	51,000	52,300
				-	-	-	-	-	-
<b>Total:</b>			<b>45,000</b>	<b>46,200</b>	<b>47,400</b>	<b>48,500</b>	<b>49,800</b>	<b>51,000</b>	<b>52,300</b>
<b>Police Capital Reserve Fund</b>									
Body Cameras	2022-23	5		47,888	17,958	17,958	17,958	17,958	54,200
Security Monitoring Equip	2022-23	10		36,200	-	-	-	-	-
Patrol Vehicle - K9	2023-24	6		-	50,500	-	-	-	-
Mobile Data Terminals	2024-25	6		-	-	49,800	-	-	-
E-Readers	2025-26	8		-	-	-	28,900	-	-
				-	-	-	-	-	-
<b>Total:</b>			<b>-</b>	<b>84,088</b>	<b>68,458</b>	<b>67,758</b>	<b>46,858</b>	<b>17,958</b>	<b>54,200</b>
<b>Beginning Capital Reserve Balance</b>			<b>44,585</b>	<b>89,585</b>	<b>50,497</b>	<b>27,039</b>	<b>4,281</b>	<b>2,423</b>	<b>29,465</b>
<b>Proposed Contribution</b>			<b>45,000</b>	<b>45,000</b>	<b>45,000</b>	<b>45,000</b>	<b>45,000</b>	<b>45,000</b>	<b>45,000</b>
<b>Proposed Expenditure</b>			<b>-</b>	<b>(84,088)</b>	<b>(68,458)</b>	<b>(67,758)</b>	<b>(46,858)</b>	<b>(17,958)</b>	<b>(54,200)</b>
<b>Ending Est. Capital Reserve Balance</b>			<b>89,585</b>	<b>50,497</b>	<b>27,039</b>	<b>4,281</b>	<b>2,423</b>	<b>29,465</b>	<b>20,265</b>

# SUMMARY OF CAPITAL IMPROVEMENTS PROJECTS

FY2022-23 to FY2027-28

## Fire Department

Funding Source	Purchase	Est.							
Purchase / Project	Year	Life	Current	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028
<b>General Fund Taxation</b>									
				-	-	-	-	-	-
<b>Total:</b>									
<b>Fire Truck Capital Reserve Fund</b>									
2004 Forestry Truck	2022-23	10		105,100	-	-	-	-	-
2012 SUV (C-1)	2023-24	10		-	55,000	-	-	-	-
2009 Pumper (E-1)	2024-25	15		-	-	731,800	-	-	-
2014 Ambulance (A-1)	2025-26	10		-	-	-	282,700	-	-
<b>Total:</b>									
<b>Beginning Capital Reserve Balance</b>									
928,956									
<b>Proposed Contribution</b>									
112,500									
<b>Proposed Expenditure</b>									
(268,192)									
<b>Ending Est. Capital Reserve Balance</b>									
<b>773,264</b>									
<b>Fire Equipment Capital Reserve Fund</b>									
2008 SCBA Equipment	2022-23	10		174,300	-	-	-	-	-
2012 CPR Machines	2023-24	10		-	32,900	-	-	-	-
2014 Power Cots (2)	2024-25	10		-	-	43,100	-	-	-
Jaws of Life	2023-24	10		-	33,000	-	-	-	-
<b>Total:</b>									
<b>146,800</b>									
<b>Beginning Capital Reserve Balance</b>									
295,041									
<b>Proposed Contribution</b>									
33,000									
<b>Proposed Expenditure</b>									
(146,600)									
<b>Ending Est. Capital Reserve Balance</b>									
<b>181,441</b>									
<b>Fire Suppression Water Supply CRF</b>									
<b>Total:</b>									
<b>400</b>									
<b>Beginning Capital Reserve Balance</b>									
9,737									
<b>Proposed Contribution</b>									
10,000									
<b>Proposed Expenditure</b>									
-									
<b>Ending Est. Capital Reserve Balance</b>									
<b>19,737</b>									
<b>79,737</b>									

## Baker Free Library

Funding Source	Current	Purchase	Est.							
Purchase / Project	Est. Cost	Year	Life	Current	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028
<b>Library Maintenance CRF</b>										
Generator*	33,300	2022-23	25		33,300	-	-	-	-	-
<b>Total:</b>										
<b>377,900</b>										
<b>33,300</b>										
<b>Beginning Capital Reserve Balance</b>										
46,251										
<b>Proposed Contribution</b>										
5,000										
<b>Proposed Expenditure</b>										
-										
<b>Ending Est. Capital Reserve Balance</b>										
<b>51,251</b>										
<b>22,951</b>										
<b>27,951</b>										
<b>32,951</b>										
<b>37,951</b>										
<b>42,951</b>										
<b>47,951</b>										

# SUMMARY OF CAPITAL IMPROVEMENTS PROJECTS

FY2022-23 to FY2027-28

## Municipal Facilities

Funding Source	Purchase	Est.									
Purchase / Project	Year	Life	Current	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028		
<b>General Fund Taxation</b>											
Municipal Building Lighting Upgrade	2022-23	10		26,700	-	-	-	-	-	-	
				-	-	-	-	-	-	-	
<i>Total:</i>				<b>26,700</b>	-	-	-	-	-	-	

## Municipal Buildings and Grounds CRF

<b>Municipal Office Building (1927)</b>											
Community Dev. Relocation	2022-23	30		80,000	-	-	-	-	-	-	
Main Level Bathrooms-additional funds	2022-23	30		25,000	-	-	-	-	-	-	
TC-TC/Room C swap	2023-24	30		-	41,000	-	-	-	-	-	
Energy Improvement / Renovations	2026-27	30		-	-	-	-	-	121,500	-	
				-	-	-	-	-	-	-	
<i>Total:</i>				<b>105,000</b>	<b>41,000</b>	-	-	-	<b>121,500</b>	-	
<b>Public Works Building (1987)</b>											
Mixing Shed	2021-22	50		-	-	-	-	-	-	-	
Lighting	2022-23	20		13,000	-	-	-	-	-	-	
Air Conditioning	2025-26	20		-	-	-	52,100	-	-	-	
Paving	2026-27	15		-	-	-	-	82,900	-	-	
				-	-	-	-	-	-	-	
<i>Total:</i>				<b>76,500</b>	<b>13,000</b>	-	-	<b>52,100</b>	<b>82,900</b>	-	
<b>Public Safety Center (2017)</b>											
Flooring - carpet	2027-28	10		-	-	-	-	-	-	80,500	
				-	-	-	-	-	-	-	
<i>Total:</i>				-	-	-	-	-	-	<b>80,500</b>	
<b>Beginning Capital Reserve Balance</b>				<b>520,513</b>	<b>125,098</b>	<b>72,098</b>	<b>96,098</b>	<b>161,098</b>	<b>173,998</b>	<b>34,598</b>	
<b>Proposed Contribution</b>				<b>65,000</b>	<b>65,000</b>	<b>65,000</b>	<b>65,000</b>	<b>65,000</b>	<b>65,000</b>	<b>65,000</b>	
<b>Proposed Expenditure</b>				<b>(460,415)</b>	<b>(118,000)</b>	<b>(41,000)</b>		<b>(52,100)</b>	<b>(204,400)</b>	<b>(80,500)</b>	
<b>Ending Est. Capital Reserve Balance</b>				<b>125,098</b>	<b>72,098</b>	<b>96,098</b>	<b>161,098</b>	<b>173,998</b>	<b>34,598</b>	<b>19,098</b>	

## Community Center CRF

				-	-	-	-	-	-	-	-
				-	-	-	-	-	-	-	-
<i>Total:</i>				-	-	-	-	-	-	-	-
<b>Beginning Capital Reserve Balance</b>				<b>10,438</b>	<b>15,438</b>	<b>20,438</b>	<b>25,438</b>	<b>30,438</b>	<b>35,438</b>	<b>40,438</b>	
<b>Proposed Contribution</b>				<b>5,000</b>							
<b>Proposed Expenditure</b>					-	-	-	-	-	-	
<b>Ending Est. Capital Reserve Balance</b>				<b>15,438</b>	<b>20,438</b>	<b>25,438</b>	<b>30,438</b>	<b>35,438</b>	<b>40,438</b>	<b>45,438</b>	

## Municipal Facilities Emergency CRF\*

				-	-	-	-	-	-	-	-
				-	-	-	-	-	-	-	-
<i>Total:</i>				-	-	-	-	-	-	-	-
<b>Beginning Capital Reserve Balance</b>				<b>33,063</b>							
<b>Proposed Contribution</b>											
<b>Proposed Expenditure</b>					-	-	-	-	-	-	
<b>Ending Est. Capital Reserve Balance</b>				<b>33,063</b>							

# SUMMARY OF CAPITAL IMPROVEMENTS PROJECTS

FY2022-23 to FY2027-28

## Parks & Recreation Improvements

Funding Source	Purchase	Est.							
Purchase / Project	Year	Life	Current	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028
<b>Recreation Improvements</b>									
<b>Capital Reserve Fund</b>									
Hanson Park storage Building - additional funds	2022-23	50		-	-	-	-	-	-
Hanson Park Playground Equip.	2023-24	20		-	42,100	-	-	-	-
St. Cyr playground Equip. Phase 1	2024-25	20		-	-	53,900	-	-	-
St. Cyr playground Equip. Phase 2	2025-26	20		-	-	-	55,200	-	-
				-	-	-	-	-	-
<i>Total:</i>				-	42,100	53,900	55,200	-	-
<b>Beginning Capital Reserve Balance</b>			80,476	5,276	25,276	3,176	(30,724)	(65,924)	(45,924)
<b>Proposed Contribution</b>			20,000	20,000	20,000	20,000	20,000	20,000	20,000
<b>Proposed Expenditure</b>			(95,200)	-	(42,100)	(53,900)	(55,200)	-	-
<b>Ending Est. Capital Reserve Balance</b>			5,276	25,276	3,176	(30,724)	(65,924)	(45,924)	(25,924)

## Recreation Fund\*

Funding Source	Purchase	Est.							
Purchase / Project	Year	Life	Current	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028
<b>Recreation Center</b>									
Generator	2022-23	25		35,900	-	-	-	-	-
Elevator	2022-23	25		46,200	-	-	-	-	-
Lighting	2022-23	25		17,000	-	-	-	-	-
				-	-	-	-	-	-
<i>Total:</i>			-	99,100	-	-	-	-	-
<b>Beginning Fund Balance</b>			128,285	210,951	390,051	467,051	541,051	612,051	679,051
<b>Revenue</b>			808,688	813,000	817,000	821,000	825,000	829,000	833,000
<b>Expenses</b>			(726,022)	(733,000)	(740,000)	(747,000)	(754,000)	(762,000)	(770,000)
<b>Proposed Expenditure</b>				99,100	-	-	-	-	-
<b>Ending Est. Fund Balance</b>			210,951	390,051	467,051	541,051	612,051	679,051	742,051

\*The source of revenue for this fund is fees from recreation program. No money is raised through taxation

## TIF Districts

Funding Source	Purchase	Est.							
Purchase / Project	Year	Life	Current	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028
<b>Business Corridor/Bow Junction TIF District</b>									
Water System Extension Design	2020-21	50	173,800	-	-	-	-	-	-
			<i>Total:</i>	173,800	-	-	-	-	-
<b>Beginning Balance</b>			280,056	376,256	647,606	920,312	1,194,383	1,469,823	1,746,641
<b>Estimated Assessment</b>			270,000	271,350	272,707	274,070	275,441	276,818	278,202
<b>Proposed Expenditure</b>			(173,800)	-	-	-	-	-	-
<b>Ending Reserve Balance</b>			376,256	647,606	920,312	1,194,383	1,469,823	1,746,641	2,024,843
<b>South Bow TIF District</b>									
<b>Beginning Capital Reserve Balance*</b>			48,831	108,831	169,131	229,733	290,637	351,846	413,361
<b>Estimated Assessment</b>			60,000	60,300	60,602	60,905	61,209	61,515	61,823
<b>Proposed Expenditure</b>									
<b>Ending Est. Capital Reserve Balance</b>			108,831	169,131	229,733	290,637	351,846	413,361	475,184

# SUMMARY OF CAPITAL IMPROVEMENTS PROJECTS

## FY2022-23 to FY2027-28

### School District

Funding Source	Purchase	Est.		2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028
Purchase / Project	Year	Life	Current						
<b>General Fund Taxation</b>									
Bus Lease-Purchase	2020-21	1		100,000	100,000	100,000	100,000	100,000	100,000
<i>Total:</i>				100,000	100,000	100,000	100,000	100,000	100,000

<b>General Fund Bonding</b>									
Elementary School Renovation*	2025-26	40		-	-	-	68,250	651,950	642,850
<i>Total Annual Bond Payments:</i>				-	-	-	68,250	651,950	642,850

<b>Bow School District CRF</b>									
BES Sprinkler System	2023-24	30		-	537,240	-	-	-	-
BES Fire Alarm Replacement	2023-24	30		-	185,130	-	-	-	-
Elementary School Architect	2024-25	25		-	-	125,000	-	-	-
Elementary School Renovation*	2025-26	40		-	-	-	1,700,000	-	-
				-	-	-	-	-	-
<i>Total:</i>				-	722,370	125,000	1,700,000	-	-
<b>Beginning Capital Reserve Balance</b>			1,139,618	157,198	657,198	434,828	809,828	(390,172)	(290,172)
<b>Proposed Contribution</b>				500,000	500,000	500,000	500,000	100,000	100,000
<b>Proposed Expenditure</b>			(982,420)	-	(722,370)	(125,000)	(1,700,000)	-	-
<b>Ending Est. Capital Reserve Balance</b>			157,198	657,198	434,828	809,828	(390,172)	(290,172)	(190,172)

<b>BHS Capital Improvements CRF</b>									
BHS Roof Replacemnt	2027-28	30		-	-	-	-	-	920,000
BHS HVAC	2027-28	30		-	-	-	-	-	2,871,800
				-	-	-	-	-	-
<i>Total:</i>				-	-	-	-	-	3,791,800
<b>Beginning Capital Reserve Balance</b>			110,368	25,368	325,368	625,368	925,368	1,225,368	1,525,368
<b>Proposed Contribution</b>				300,000	300,000	300,000	300,000	300,000	300,000
<b>Proposed Expenditure</b>			(85,000)	-	-	-	-	-	(3,791,800)
<b>Ending Est. Capital Reserve Balance</b>			25,368	325,368	625,368	925,368	1,225,368	1,525,368	(1,966,432)

\*Total cost of the Elementary School Renovation is \$9,500,000 not including the HVAC replacement.

<b>Bow School District HVAC CRF</b>									
Elementary School Air Handling Units	2021-22	20		-	-	-	-	-	-
				-	-	-	-	-	-
<i>Total:</i>				-	-	-	-	-	-
<b>Beginning Capital Reserve Balance</b>			560,651	1,651	1,651	1,651	1,651	1,651	1,651
<b>Proposed Contribution</b>									
<b>Proposed Expenditure</b>			(559,000)	-	-	-	-	-	-
<b>Ending Est. Capital Reserve Balance</b>			1,651	1,651	1,651	1,651	1,651	1,651	1,651

<b>Bow School District Paving CRF</b>									
				-	-	-	-	-	-
<i>Total:</i>				-	-	-	-	-	-
<b>Beginning Capital Reserve Balance</b>			9,126	9,126	9,126	9,126	9,126	9,126	9,126
<b>Ending Est. Capital Reserve Balance</b>			9,126	9,126	9,126	9,126	9,126	9,126	9,126

<b>Athletic Fields &amp; Facilities CRF</b>									
High School Track	2026-27	30		-	-	-	-	-	247,900
High School Athletic Fields	2026-27	30		-	-	-	-	-	985,000
				-	-	-	-	-	-
<i>Total:</i>				-	-	-	-	-	1,232,900
<b>Beginning Capital Reserve Balance</b>			49,421	58,421	87,171	115,921	144,671	173,421	(1,030,729)
<b>Proposed Contribution</b>			28,000	28,750	28,750	28,750	28,750	28,750	28,750
<b>Proposed Expenditure</b>			(19,000)	-	-	-	-	(1,232,900)	-
<b>Ending Est. Capital Reserve Balance</b>			58,421	87,171	115,921	144,671	173,421	(1,030,729)	(1,001,979)

<b>AREA School - Dunbarton Fees CRF</b>									
				-	-	-	-	-	-
<i>Total:</i>				-	-	-	-	-	-
<b>Beginning Capital Reserve Balance</b>			232,297	294,557	334,557	374,557	414,557	454,557	494,557
<b>Proposed Contribution</b>			62,260	40,000	40,000	40,000	40,000	40,000	40,000
<b>Proposed Expenditure</b>			-	-	-	-	-	-	-
<b>Ending Est. Capital Reserve Balance</b>			294,557	334,557	374,557	414,557	454,557	494,557	534,557

# SUMMARY OF CAPITAL IMPROVEMENTS PROJECTS

FY2022-23 to FY2027-28

Source	Current	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028
<b>Capital Projects Summary</b>							
Town Projects		\$1,103,248	\$1,420,288	\$2,721,058	\$1,835,658	\$2,512,358	\$1,155,958
School Projects		\$0	\$100,000	\$822,370	\$225,000	\$1,800,000	\$1,332,900
<b>Total All Capital Projects</b>	<b>\$2,206,496</b>	<b>\$2,940,576</b>	<b>\$6,264,486</b>	<b>\$3,896,316</b>	<b>\$6,824,716</b>	<b>\$3,644,816</b>	<b>\$5,988,400</b>
<b>Current &amp; Proposed Debt Expense</b>							
Outstanding Bonds (Town)	GF	\$1,326,406	\$1,284,215	\$1,181,285	\$1,121,892	\$1,070,766	\$1,042,101
Outstanding Bonds (School)	SDGF	\$249,400	\$240,500	\$231,500	\$222,500	\$213,500	\$204,500
Elementary School (School)	SDGF	\$0	\$0	\$0	\$0	\$68,250	\$651,950
<b>Total Debt</b>		<b>\$1,575,806</b>	<b>\$1,524,715</b>	<b>\$1,412,785</b>	<b>\$1,344,392</b>	<b>\$1,352,516</b>	<b>\$1,898,551</b>
<b>Net Tax Impact Per Thousand</b>		<b>\$1.23</b>	<b>\$1.19</b>	<b>\$1.10</b>	<b>\$1.04</b>	<b>\$1.04</b>	<b>\$0.78</b>
<b>General Fund Expense</b>							
Town Projects	GF	\$520,000	\$596,200	\$597,400	\$598,500	\$599,800	\$601,000
School Projects	SDGF	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
<b>Total</b>		<b>\$620,000</b>	<b>\$696,200</b>	<b>\$697,400</b>	<b>\$698,500</b>	<b>\$699,800</b>	<b>\$701,000</b>
<b>Net Tax Impact Per Thousand</b>		<b>\$0.48</b>	<b>\$0.54</b>	<b>\$0.54</b>	<b>\$0.54</b>	<b>\$0.54</b>	<b>\$0.54</b>
<b>Recreation Fund Expense</b>							
Town Projects	RRF	\$0	\$99,100	\$0	\$0	\$0	\$0
<b>Total</b>		<b>\$0</b>	<b>\$99,100</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Net Tax Impact Per Thousand</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Capital Reserve Funds - Contributions</b>							
Buildings & Facilities	GF	\$65,000	\$65,000	\$65,000	\$65,000	\$65,000	\$65,000
Bridges & Highways	GF	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000
Community Center CRF	GF	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
Fire Department Equipment	GF	\$33,000	\$35,500	\$35,500	\$35,500	\$35,500	\$35,500
Fire Department Trucks and Ambulance	GF	\$112,500	\$110,000	\$110,000	\$110,000	\$110,000	\$110,000
Fire Suppression Water Supply	GF	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
Library Maintenance	GF	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
Library Emergency	GF	\$0	\$0	\$0	\$0	\$0	\$0
Parks & Recreation Improvements	GF	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000
Police Department Equipment	GF	\$45,000	\$45,000	\$45,000	\$45,000	\$45,000	\$45,000
Public Works Equipment	GF	\$205,500	\$217,500	\$217,500	\$217,500	\$217,500	\$217,500
Water System	GF	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000
Property Revaluation	GF	\$18,000	\$18,000	\$18,000	\$18,000	\$18,000	\$15,000
School	SDGF	\$0	\$800,000	\$800,000	\$800,000	\$800,000	\$400,000
<b>Total</b>		<b>\$570,000</b>	<b>\$1,382,000</b>	<b>\$1,382,000</b>	<b>\$1,382,000</b>	<b>\$1,382,000</b>	<b>\$979,000</b>
<b>Net Tax Impact Per Thousand</b>		<b>\$0.44</b>	<b>\$1.08</b>	<b>\$1.07</b>	<b>\$1.07</b>	<b>\$1.07</b>	<b>\$0.75</b>
<b>Total Tax Impact Per Thousand</b>		<b>\$2.16</b>	<b>\$2.80</b>	<b>\$2.71</b>	<b>\$2.65</b>	<b>\$2.65</b>	<b>\$2.76</b>
<b>Tax Base</b>		1,281,542	1,284,746	1,287,958	1,291,177	1,294,405	1,297,641
<b>Total CIP Tax Impact \$ 200,000.00 Home</b>		<b>\$431.64</b>	<b>\$560.88</b>	<b>\$542.28</b>	<b>\$530.51</b>	<b>\$530.64</b>	<b>\$551.55</b>
<b>Total CIP Tax Impact \$ 350,000.00 Home</b>		<b>\$755.37</b>	<b>\$981.53</b>	<b>\$948.99</b>	<b>\$928.39</b>	<b>\$928.62</b>	<b>\$965.21</b>
<b>Total CIP Tax Impact \$ 500,000.00 Home</b>		<b>\$1,079.09</b>	<b>\$1,402.19</b>	<b>\$1,355.71</b>	<b>\$1,326.27</b>	<b>\$1,326.60</b>	<b>\$1,378.87</b>
							<b>\$1,038.20</b>

# SCHEDULE OF TOWN-OWNED PROPERTY

MAP	BLOCK	LOT	ACRES	LOCATION	BUILDINGS	LAND	TOTAL 2021 VALUE
36	5	19-E	0.00	159 RIVER ROAD	\$335,000	\$0	\$335,000
40	2	200CW	0.00	1420 ROUTE 3-A	\$4,248,400	\$0	\$4,248,400
33	2	73-B	13.44	21 ALLEN ROAD	\$5,900	\$150,400	\$156,300
16	1	85	2.38	622 ROUTE 3-A	\$56,100	\$136,100	\$192,200
20	3	148-A	5.86	21 BOW CENTER RD	\$828,800	\$247,500	\$1,076,300
11	1	44	0.91	509 SOUTH ST	\$2,003,100	\$183,100	\$2,186,200
18	3	69	0.45	2 WOODHILL ROAD	\$44,200	\$84,700	\$128,900
34	2	79	1.10	111 BOW BOG RD	\$86,000	\$93,700	\$179,700
18	3	95	8.38	91 BOW CENTER RD	\$205,700	\$128,300	\$334,000
10	4	77	171.00	37 ALBIN ROAD	\$87,600	\$949,100	\$1,036,700
30	2	109	5.19	12 ROBINSON RD	\$2,284,000	\$372,600	\$2,656,600
15	5	68	17.00	7 KNOX ROAD	\$2,078,000	\$480,700	\$2,558,700
15	3	147	28.00	2 KNOX ROAD RDS	\$802,400	\$579,200	\$1,381,600
15	1	143	1.30	10 GRANDVIEW ROAD	\$753,800	\$123,100	\$876,900
15	1	172-F2	0.04	TUREE VIEW DRIVE	\$0	\$3,500	\$3,500
35	2	174	0.22	1307 ROUTE 3-A	\$0	\$82,400	\$82,400
19	3	152-F	0.23	43 BOW CENTER RD	\$0	\$8,200	\$8,200
21	1	128	0.25	686 ROUTE 3-A	\$0	\$62,000	\$62,000
9	4	57-T	0.26	SURREY COACH LN OPEN	\$0	\$4,400	\$4,400
2	4	11-D	0.27	CLINTON STREET	\$0	\$78,600	\$78,600
18	3	67	0.35	4 BR LONDONDERRY TPK-E	\$0	\$83,100	\$83,100
18	3	68	0.39	2 BR LONDONDERRY TPK-E	\$0	\$8,300	\$8,300
18	3	65-A	0.40	18 BR LONDONDERRY TPK-E	\$0	\$83,800	\$83,800
10	4	76-F	0.46	MELANIE LANE OPEN SPACE	\$0	\$2,300	\$2,300
28	2	53-E8	0.51	COLBY LANE OPEN	\$0	\$8,600	\$8,600
29	3	137-C-2	0.52	BOW BOG ROAD	\$0	\$8,600	\$8,600
8	4	96-P1	0.55	HAMPSHIRE HILLS DR OP SP	\$0	\$90,600	\$90,600
30	2	109-H	0.70	ROBINSON ROAD	\$9,700	\$11,600	\$21,300
9	4	57-U	0.73	SURREY COACH LN OPEN SP	\$0	\$4,400	\$4,400
15	5	67	0.84	HEIDI LANE	\$0	\$9,900	\$9,900
5	4	49-U	0.89	CHANDLER CIRCLE	\$0	\$9,700	\$9,700
2	4	20	1.10	161 HOOKSETT TPK	\$0	\$93,700	\$93,700
8	4	123-A3L	1.20	GILE ROAD	\$0	\$3,000	\$3,000
15	4	73	1.20	60 LOGGING HILL RD	\$0	\$80,700	\$80,700
2	4	29	1.30	539 CLINTON STREET	\$0	\$45,100	\$45,100
5	4	49-S	1.60	CHANDLER CIRCLE	\$0	\$8,800	\$8,800
36	2	193	1.70	4 FERRY ROAD	\$0	\$11,300	\$11,300
30	2	97-A	1.80	16-20 ROBINSON RD	\$0	\$96,400	\$96,400
5	4	49-T	1.90	CHANDLER CIRCLE	\$0	\$10,500	\$10,500
18	3	71	1.91	14 WOODHILL ROAD	\$0	\$97,800	\$97,800
14	3	118-A	2.30	73 WHITE ROCK HILL RD	\$0	\$99,700	\$99,700
3	4	30-A3	2.70	50 FOOTE ROAD	\$0	\$10,000	\$10,000
2	4	15	2.80	151 HOOKSETT TPK	\$0	\$102,200	\$102,200
43	2	65-A7	3.27	ROSEWOOD DR OPEN	\$0	\$81,500	\$81,500
33	2	53-C	3.44	ALLEN ROAD OPEN	\$0	\$17,200	\$17,200
28	3	42-G	3.55	NATHANIEL DR OPEN	\$0	\$21,000	\$21,000
30	2	116-F	4.42	FIELDSTONE DR OPEN	\$0	\$22,100	\$22,100
9	4	57-V	4.57	SURREY COACH LN OPEN	\$0	\$22,900	\$22,900
34	2	77	6.00	BOW BOG ROAD	\$0	\$25,900	\$25,900
4	4	44	6.80	BR LONDONDERRY TPK-W	\$0	\$92,400	\$92,400
26	5	10	7.20	ROUTE 3-A	\$0	\$16,200	\$16,200
26	5	9-U	7.90	LINCOLN DRIVE	\$0	\$6,500	\$6,500
2	4	21	8.50	163 HOOKSETT TURNPIKE	\$0	\$12,700	\$12,700
24	3	133-AW	8.89	BOW BOG RD OPEN	\$0	\$121,600	\$121,600
9	4	66	9.00	OFF FALCON WAY	\$0	\$42,800	\$42,800
10	4	78-I	9.81	OFF FAWN COURT	\$0	\$135,000	\$135,000
8	4	90-A	10.65	HAMPSHIRE HILLS DR OPEN	\$0	\$152,800	\$152,800
36	2	178	10.95	260 RIVER ROAD	\$0	\$244,000	\$244,000

## SCHEDULE OF TOWN-OWNED PROPERTY

34	2	83	11.10	OLD JOHNSON RD	\$0	\$93,600	\$93,600
4	4	127-K20	11.31	12 BEAVER BROOK DRIVE OPEN	\$0	\$131,600	\$131,600
42	2	29-P	12.22	MERRILL CROSSING OPEN	\$0	\$118,400	\$118,400
8	4	91	14.58	BR LONDONDERRY TPK-W	\$0	\$147,700	\$147,700
27	3	2	15.60	HUNTER DRIVE OPEN	\$0	\$138,400	\$138,400
29	2	122	21.00	75-85 ROBINSON RD	\$0	\$182,200	\$182,200
20	5	64	38.00	HEATHER LANE	\$0	\$236,800	\$236,800
9	4	67	42.00	FALCON WAY	\$0	\$92,100	\$92,100
9	4	56	55.00	104 PAGE ROAD	\$0	\$327,600	\$327,600
37	2	5	58.61	SO BOW DUNBARTON RD	\$0	\$362,900	\$362,900
23	3	63	60.00	ARROWHEAD DRIVE	\$0	\$328,300	\$328,300
23	3	62	68.18	21-51 BR LONDONDERRY TPK-E	\$0	\$355,200	\$355,200
2	4	26	76.10	531 CLINTON STREET	\$0	\$225,800	\$225,800
34	2	82	128.00	OLD JOHNSON ROAD	\$0	\$107,575	\$107,575
30	2	97	254.10	ROBINSON ROAD	\$0	\$465,125	\$465,125
15	1	143-A	2.29	10 GRANDVIEW ROAD	\$11,800	\$90,600	\$102,400
2	4	9	0.65	532 CLINTON ST OPEN	\$0	\$8,200	\$8,200
42	2	1-L	0.67	MOUNTAIN FARM ROAD	\$0	\$4,000	\$4,000
38	2	63-B	2.80	WOODHILL HOOKSETT RD	\$0	\$79,100	\$79,100
2	4	14	5.40	OFF HOOKSETT TURNPIKE	\$0	\$25,900	\$25,900
26	5	6	6.37	ROUTE 3-A OPEN	\$0	\$14,500	\$14,500
33	2	53-E23	6.59	ALLEN ROAD OPEN	\$0	\$31,600	\$31,600
8	4	119	8.00	26-30 BR LONDONDERRY TPK-W	\$0	\$95,000	\$95,000
30	3	141	8.50	ALEXANDER LANE OPEN	\$0	\$4,800	\$4,800
39	2	125-AD	8.58	BOW BOG ROAD OPEN	\$0	\$106,100	\$106,100
44	2	135-A	9.20	BOW BOG ROAD	\$0	\$43,700	\$43,700
40	2	88-A	16.80	OLD JOHNSON ROAD	\$0	\$57,300	\$57,300
39	2	126	17.00	BOW BOG ROAD OPEN	\$0	\$69,600	\$69,600
39	2	138	19.00	BOW BOG ROAD	\$0	\$81,200	\$81,200
13	4	118	20.00	32-44 BR LONDONDERRY TPK-W	\$0	\$89,400	\$89,400
44	2	130	21.00	BOW BOG ROAD	\$0	\$4,725	\$4,725
23	3	65-D13	24.63	ARROWHEAD DRIVE	\$0	\$97,500	\$97,500
33	2	53-E	32.00	45 ALLEN ROAD	\$0	\$217,400	\$217,400
39	2	128	35.00	BOW BOG ROAD	\$0	\$141,300	\$141,300
39	2	137-A	35.00	BOW BOG ROAD	\$0	\$141,300	\$141,300
8	4	120	40.00	BR LONDONDERRY TPK-E	\$0	\$193,000	\$193,000
8	4	121	40.00	20-24 BR LONDONDERRY TPK-W	\$0	\$193,000	\$193,000
13	4	116	79.00	46-58 BR LONDONDERRY TPK-W	\$0	\$196,800	\$196,800
40	2	141-A	79.15	OLD JOHNSON ROAD	\$0	\$152,900	\$152,900
5	4	50	98.20	BIRCHDALE ROAD	\$0	\$461,400	\$461,400
20	3	138	318.03	60-66 ROBINSON ROAD OPEN	\$0	\$961,800	\$961,800
27	3	35-P	1.47	TOWER HILL DRIVE OPEN SP	\$0	\$7,400	\$7,400
38	2	61	3.20	129 WOODHILL HOOKSETT RD	\$0	\$720	\$720
17	4	102	4.24	87 BROWN HILL ROAD	\$0	\$954	\$954
30	3	139-F	5.06	OFF ROBINSON ROAD OPEN	\$0	\$1,139	\$1,139
34	2	78	7.60	BOW BOG ROAD	\$0	\$1,710	\$1,710
18	106		9.04	OFF PINNACLE LANE	\$0	\$22,200	\$22,200
43	2	30	9.18	15 MERRILL CROSSING	\$0	\$3,902	\$3,902
31	5	17-A	19.28	RIVER ROAD	\$0	\$4,338	\$4,338
13	4	117	25.00	BR LONDONDERRY TPK-W	\$0	\$4,420	\$4,420
12	4	100-A	28.20	71-77 BROWN HILL ROAD	\$0	\$11,900	\$11,900
38	2	63-A	30.00	WOODHILL HOOKSETT RD	\$0	\$6,750	\$6,750
33	2	46	43.00	WOODHILL HOOKSETT RD	\$0	\$9,675	\$9,675
34	2	119	52.00	BRIARWOOD DRIVE	\$0	\$11,700	\$11,700
38	2	58	61.00	103 WOODHILL HOOKSETT RD	\$0	\$13,725	\$13,725
18	4	105	65.00	18-26 DUNBARTON CENTER RD	\$0	\$14,626	\$14,626
43	2	43-C	68.00	WOODHILL HOOKSETT ROAD	\$0	\$15,300	\$15,300
18	4	103	74.00	BROWN HILL ROAD	\$0	\$16,650	\$16,650
38	2	63	84.00	147 WOODHILL HOOKSETT RD	\$0	\$18,900	\$18,900

## SCHEDULE OF TOWN-OWNED PROPERTY

38	2	44	126.00	WOODHILL HOOKSETT RD	\$0	\$28,350	\$28,350
38	2	45	129.00	WOODHILL HOOKSETT RD	\$0	\$29,025	\$29,025
39	2	69	167.00	HOPE LANE	\$0	\$37,575	\$37,575
14	4	69	3.90	WHITE ROCK HILL ROAD	\$0	\$107,700	\$107,700
14	4	65-A	6.60	30 WHITE ROCK HILL ROAD	\$0	\$120,100	\$120,100
		Total Acres	<b>3210.51</b>	<b>TOTALS</b>	<b>\$13,840,500</b>	<b>\$13,126,484</b>	<b>\$26,966,984</b>
				<b>122 PROPERTIES</b>			

# **STATEMENT OF APPROPRIATIONS AND REVENUES**

## **Fiscal Year 2021-22**

# **SUMMARY OF PROPERTY VALUATION**

## **as of April 1, 2021**

	<u>Acres</u>	<u>Valuation</u>	<u>Total</u>
<b><u>LAND</u></b>			
Current Use	4,463.11	\$342,451	
Preservation Easements	0.35	\$2,700	
Residential	7,106.35	\$276,363,352	
Commercial / Industrial	1,255.93	<u>\$62,671,150</u>	
			\$339,379,653
<b><u>BUILDING</u></b>			
Residential		\$710,568,741	
Commercial / Industrial		\$152,130,625	
Preservation Easements		<u>\$91,600</u>	
			\$862,790,966
<b><u>PUBLIC UTILITIES</u></b>			
Electric		\$93,392,800	
Gas		\$5,940,600	
Water/Sewer		\$1,213,700	
Other		<u>\$79,300</u>	
			\$100,626,400
<b>GROSS VALUATION</b>			<b>\$1,302,797,019</b>
<b><u>EXEMPTIONS</u></b>			
Improvements for Persons with Disabilities		\$84,549	
Blind		\$75,000	
Elderly		\$6,049,000	
Disabled		\$858,000	
Wood		\$21,800	
Solar		<u>\$314,400</u>	
			<u>(\$7,402,749)</u>
<b>NET TAXABLE VALUATION</b>			<b>\$1,295,394,270</b>
<b><u>TAX EXEMPT &amp; NON-TAXABLE</u></b>			
Land	3,877	\$21,113,762	
Building		<u>\$51,127,900</u>	
<b>TOTAL TAX EXEMPT &amp; NON-TAXABLE VALUATION</b>			<b>\$72,241,662</b>

# TAX COLLECTOR'S REPORT (MS-61)



*New Hampshire*  
Department of  
Revenue Administration

**MS-61**

## Tax Collector's Report

For the period beginning 07-01-2020 and ending 06-30-2021

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: 2021

### PREPARER'S INFORMATION

First Name

Last Name

MRIDULA

NAIK

Street No.

Street Name

Phone Number

10

GRANDVIEW ROAD

(603) 223-3980

Email (optional)

MNAIK@BOWNH.GOV

# TAX COLLECTOR'S REPORT (MS-61)



**New Hampshire**  
Department of  
Revenue Administration

**MS-61**

<b>Debits</b>					
<b>Uncollected Taxes Beginning of Year</b>	<b>Account</b>	<b>Levy for Year of this Report</b>	<b>Prior Levies (Please Specify Years)</b>		
			<b>Year:</b>	<b>2020</b>	<b>Year:</b>
Property Taxes	3110			\$5,556,666.97	\$229,226.77
Resident Taxes	3180				
Land Use Change Taxes	3120				\$10.24
Yield Taxes	3185				
Excavation Tax	3187				
Other Taxes	3189				
Property Tax Credit Balance				(\$42,571.33)	
Other Tax or Charges Credit Balance					

<b>Taxes Committed This Year</b>	<b>Account</b>	<b>Levy for Year of this Report</b>	<b>Prior Levies</b>		
			<b>2020</b>		
Property Taxes	3110	\$16,341,290.00	\$16,450,772.28		
Resident Taxes	3180				
Land Use Change Taxes	3120	\$75,310.00	\$113,070.00		
Yield Taxes	3185	\$921.86	\$11,981.58		
Excavation Tax	3187	\$3,157.80	\$1,936.20		
Other Taxes	3189				

<b>Overpayment Refunds</b>	<b>Account</b>	<b>Levy for Year of this Report</b>	<b>Prior Levies</b>		
			<b>2020</b>	<b>2019</b>	<b>2018</b>
Property Taxes	3110		\$150,424.89		
Resident Taxes	3180				
Land Use Change Taxes	3120		\$8.48		
Yield Taxes	3185				
Excavation Tax	3187				
Interest and Penalties on Delinquent Taxes	3190		\$18,494.29	\$17,617.41	
Interest and Penalties on Resident Taxes	3190				
<b>Total Debits</b>		<b>\$16,420,679.66</b>	<b>\$22,260,783.36</b>	<b>\$246,854.42</b>	<b>\$0.00</b>

# TAX COLLECTOR'S REPORT (MS-61)



**New Hampshire**  
Department of  
Revenue Administration

**MS-61**

<b>Credits</b>		<b>Levy for Year of this Report</b>	<b>Prior Levies</b>		
<b>Remitted to Treasurer</b>		<b>2020</b>	<b>2019</b>	<b>2018</b>	
Property Taxes		\$13,714,973.18	\$20,530,675.19	\$66,229.11	
Resident Taxes					
Land Use Change Taxes		\$53,170.00	\$113,070.00	\$10.24	
Yield Taxes		\$921.86	\$10,744.35		
Interest (Include Lien Conversion)			\$18,494.29	\$16,448.41	
Penalties				\$1,169.00	
Excavation Tax		\$3,157.80	\$1,936.20		
Other Taxes					
Conversion to Lien (Principal Only)				\$162,997.48	
Discounts Allowed					
<b>Abatements Made</b>		<b>Levy for Year of this Report</b>	<b>Prior Levies</b>		
<b>Abatements Made</b>		<b>2020</b>	<b>2019</b>	<b>2018</b>	
Property Taxes		\$661,856.00	\$1,386,910.94		
Resident Taxes					
Land Use Change Taxes					
Yield Taxes					
Excavation Tax					
Other Taxes					
Current Levy Deeded					

# TAX COLLECTOR'S REPORT (MS-61)



**New Hampshire**  
Department of  
Revenue Administration

**MS-61**

Uncollected Taxes - End of Year # 1080	Levy for Year of this Report	Prior Levies		
		2020	2019	2018
Property Taxes	\$2,050,707.64	\$197,715.16	\$0.18	
Resident Taxes				
Land Use Change Taxes	\$22,140.00			
Yield Taxes		\$1,237.23		
Excavation Tax				
Other Taxes				
Property Tax Credit Balance	(\$86,246.82)			
Other Tax or Charges Credit Balance				
<b>Total Credits</b>	<b>\$16,420,679.66</b>	<b>\$22,260,783.36</b>	<b>\$246,854.42</b>	<b>\$0.00</b>

For DRA Use Only		
Total Uncollected Taxes (Account #1080 - All Years)		\$2,185,553.39
Total Unredeemed Liens (Account #1110 - All Years)		\$129,375.93

# TAX COLLECTOR'S REPORT (MS-61)



**New Hampshire**  
Department of  
Revenue Administration

**MS-61**

## Lien Summary

### Summary of Debits

	Last Year's Levy	Prior Levies (Please Specify Years)		
		Year: 2019	Year: 2018	Year: 2017
Unredeemed Liens Balance - Beginning of Year			\$87,557.17	\$33,589.04
Liens Executed During Fiscal Year		\$175,906.39		
Interest & Costs Collected (After Lien Execution)		\$3,892.93	\$19,924.81	\$13,358.13
<b>Total Debits</b>	<b>\$0.00</b>	<b>\$179,799.32</b>	<b>\$107,481.98</b>	<b>\$46,947.17</b>

### Summary of Credits

	Last Year's Levy	Prior Levies		
		2019	2018	2017
Redemptions		\$62,356.90	\$71,730.73	\$33,589.04
Interest & Costs Collected (After Lien Execution) #3190		\$3,892.93	\$19,924.81	\$13,358.13
Abatements of Unredeemed Liens				
Liens Deeded to Municipality				
Unredeemed Liens Balance - End of Year #1110		\$113,549.49	\$15,826.44	
<b>Total Credits</b>	<b>\$0.00</b>	<b>\$179,799.32</b>	<b>\$107,481.98</b>	<b>\$46,947.17</b>

### For DRA Use Only

Total Uncollected Taxes (Account #1080 - All Years)	<b>\$2,185,553.39</b>
Total Unredeemed Liens (Account #1110 - All Years)	<b>\$129,375.93</b>

# 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

10-01-2021

**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 Nairk Town Clerk / Tax Collector*

Preparer's Signature and Title

# **TAX INCREMENT FINANCE (TIF) DISTRICTS 2021**

## **Bow Business Corridor District**

<b>Beginning Balance, July 1, 2020</b>		<b>\$280,056</b>
<b><u>REVENUES</u></b>		
Tax Increment	\$287,933	
Interest on Deposits	\$460	
	<hr/>	
		\$288,393
<b><u>EXPENDITURES</u></b>		
	<hr/>	
	\$116,446	
	<hr/>	
<b>Ending Balance, June 30, 2021</b>		<b>\$452,003</b>

### **FY2020-21 Captured Assessment**

Original District Assessment		\$76,493,879
District Assessment 4/1/2021		\$88,140,118
Captured Value		\$11,646,239
2021 Tax Rate	\$25.49	
Tax Increment Received		\$296,863
	<hr/>	

## **South Bow District**

<b>Beginning Balance, July 1, 2020</b>		<b>\$48,831</b>
<b><u>REVENUES</u></b>		
Tax Increment	\$56,749	
Interest on Deposits	\$79	
Other Income	\$14,000	
	<hr/>	
		\$70,828
<b><u>EXPENDITURES</u></b>		
	<hr/>	
	\$18,765	
	<hr/>	
<b>Ending Balance, June 30, 2021</b>		<b>\$100,894</b>

### **FY2020-21 Captured Assessment**

Original District Assessment		\$14,679,753
District Assessment 4/1/2021		\$16,885,967
Captured Value		\$2,206,214
2021 Tax Rate	\$25.49	
Tax Increment Received		\$56,236
	<hr/>	

# TAX RATE CALCULATION 2021

Total Taxable Assessment	\$1,281,541,817
State Ed. Taxable Assessment	\$1,180,994,717

## TOWN PORTION

Total Appropriations	\$14,017,282			
less: Town Revenues	(\$5,339,709)			
Fund Balance				
add: Overlay	\$249,315			
War Service Credits	\$237,500			
Net Appropriation (raised by taxes)		\$9,164,388	Town Rate \$7.15	Percent of Total 28.1%

## SCHOOL PORTION

Net Appropriations	\$24,388,749			
Net Education Grant	(\$4,245,907)			
State Education Taxes	(\$2,197,686)			
Net Appropriation (raised by taxes)		\$17,945,156	Local School Rate \$14.00	54.9%

## STATE EDUCATION TAX PORTION

State Ed. Taxes to be raise	\$2,214,241	\$1.86	7.3%
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## COUNTY PORTION

Due to County	\$3,231,486			
Net Appropriation (raised by tax)		<u>\$3,231,486</u>	County Rate \$2.48	9.7%

## TAX COMMITMENT CALCULATION

Total Property Taxes Assessed	\$32,555,271			
less: War Service Credits	(\$237,500)			
Total Property Taxes Committed	\$32,317,771	Total Tax Rate \$25.49		

**TOWN CLERK REMITTANCE REPORT**  
**July 1, 2020 - June 20, 2021**

GENERAL FUND REVENUES COLLECTED:	FY 2021
COPIES	387.00
DOG FINES/FORFEITURES	1,536.00
DOG LICENSES - TOWN	6,782.00
DOG LICENSES - STATE	3,867.00
FILING FEES	16.00
FISH & GAME - TOWN	18.00
FISH & GAME - STATE	701.00
MARRIAGE LICENSES - TOWN	308.00
MARRIAGE LICENSES - STATE	1,892.00
MOTOR VEHICLE PERMITS	2,517,479.00
MOTOR VEHICLE TITLE APPLICATIONS	4184.00
MUNICIPAL AGENT FEES	36,789.00
NOTARY FEE	10.00
POLE	10.00
RETURNED CHECK FEE	200.00
SEWER INTEREST	309.00
SEWER RENTS RECEIVABLE	242,043.00
UNIFORM COMMERCIAL CODE FEES	3,135.00
VITAL STATISTICS RESEARCH - TOWN	1,780.00
VITAL RECORDS - STATE	1,955.00
WETLANDS	10.00
<b>TOTAL REMITTED TO TREASURER</b>	<b>2,823,411.00</b>

Respectfully Submitted By:



Mridula Naik, Town Clerk/Tax Collector

# **TREASURER'S REPORT**

## **Fiscal Year 2020-2021**

<u>DESCRIPTION</u>	<u>BALANCE</u>
<b>BEGINNING BALANCE</b>	<b>\$14,664,730.63</b>
<b>Receipts</b>	
Town Clerk-Tax Collector Deposits	\$37,772,281.94
Other Department Deposits	\$2,531,201.53
State Grant Transfers	<u>\$1,002,048.18</u>
	<b>\$41,305,531.65</b>
<b>Disbursements</b>	
Payroll Paid	(\$3,102,479.30)
Invoices Paid	(\$34,934,993.80)
State Motor Vehicle Fees	(\$653,877.39)
State Vital Statistics Fees	<u>(\$3,507.00)</u>
	<b>(\$38,694,857.49)</b>
<b>Other Transactions</b>	
Interest Earned	\$13,851.67
Bank Fees	(\$199.96)
Returned Checks	<u>(\$21,165.74)</u>
	<b>(\$7,514.03)</b>
<b>ENDING BALANCE</b>	<b>\$17,267,890.76</b>

### Fund Allocation

General/Misc. Funds	\$14,368,621.11
Sewer Fund	\$1,363,197.14
Water Fund	\$50,003.42
Conservation Fund	\$504,607.48
Recreation Funds	\$150,970.04
Drug Forfeiture Fund	\$1,833.89
Grant Funds	\$19,371.55
Heritage Commission Fund	\$18,893.46
Welfare Fund	\$58,426.59
300th Anniversary Fund	\$1,896.05
TIF District Funds	<u>\$730,070.03</u>
Total Funds	<b>\$17,267,890.76</b>

### Property Tax Receipt Distribution

Town Funds	Due to School District	(\$10,722,954.00)
	Due to Merrimack County	(\$1,128,939.00)
		<b>\$5,415,997.76</b>

# TRUST FUNDS



**New Hampshire**  
Department of  
Revenue Administration

**2021**  
**MS-9**

**Bow**

*For reporting year Jul 1, 2020 through Jun 30, 2021.*

<b>Trustees</b>		
<b>Name</b>	<b>Position</b>	<b>Term Expires</b>
Jonathan Marvin	Chairperson	3/9/2024
Mary Beth Walz	Trustee	3/8/2022
John Caron	Trustee	3/10/2023

## **Ledger Summary**

Number of Fund Records	170
Ledger End of Year Balance	\$6,542,840.12

*This ledger was reviewed for accuracy and submitted electronically under penalty of perjury on September 1, 2021 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		\$232,297.46			
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>
	\$174,269.62	\$59,401.39	(\$621.08)	\$35.00	\$0.02	\$787.49	\$232,297.46
<b>Income</b>	<b>BOY Balance</b>	<b>Income</b>	<b>Expended</b>				<b>EOY Balance</b>
	\$0.00	\$3,026.39	\$3,026.39				\$0.00
<b>Fund Name</b>		<b>Date Of Creation</b>		<b>Fund EOY Balance</b>			
Athletic Fields and Facilities Fund		3/11/2016		\$49,420.99			
<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>
	\$75,753.71	\$25,803.92	(\$881.54)	\$14.41	\$0.01	\$51,269.52	\$49,420.99
<b>Income</b>	<b>BOY Balance</b>	<b>Income</b>	<b>Expended</b>				<b>EOY Balance</b>
	\$0.00	\$1,085.25	\$1,085.25				\$0.00
<b>Fund Name</b>		<b>Date Of Creation</b>		<b>Fund EOY Balance</b>			
Baker Trust Fund		12/11/1997		\$18,038.09			
<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>
	\$11,829.38	\$0.00	\$2,030.25	\$472.31	\$71.15	\$100.13	\$14,302.96
<b>Income</b>	<b>BOY Balance</b>	<b>Income</b>	<b>Expended</b>				<b>EOY Balance</b>
	\$3,513.53	\$288.36	\$66.76				\$3,735.13
<b>Fund Name</b>		<b>Date Of Creation</b>		<b>Fund EOY Balance</b>			
Barker Free Library Trust Fund		12/11/1997		\$24,552.69			
<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>
	\$15,963.97	\$0.00	\$2,739.84	\$637.38	\$96.02	\$135.15	\$19,302.06
<b>Income</b>	<b>BOY Balance</b>	<b>Income</b>	<b>Expended</b>				<b>EOY Balance</b>
	\$4,951.58	\$389.16	\$90.11				\$5,250.63
<b>Fund Name</b>		<b>Date Of Creation</b>		<b>Fund EOY Balance</b>			
Bow High School Capital Improvements		3/10/2000		\$110,367.88			
<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>
	\$110,091.71	\$1,465.49	(\$823.91)	\$16.57	\$0.01	\$381.99	\$110,367.88
<b>Income</b>	<b>BOY Balance</b>	<b>Income</b>	<b>Expended</b>				<b>EOY Balance</b>
	\$0.00	\$1,465.49	\$1,465.49				\$0.00



**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				\$1,139,618.41				
<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			
	\$1,136,766.71	\$15,132.15	(\$8,507.43)	\$171.17	\$0.09	\$3,944.28	\$1,139,618.41			
Income	BOY Balance	Income	Expended				EOY Balance			
	\$0.00	\$15,132.15	\$15,132.15				\$0.00			
<b>Fund Name</b>		<b>Date Of Creation</b>				<b>Fund EOY Balance</b>				
Bow School District HVAC		3/15/1966				\$560,651.01				
<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			
	\$559,248.10	\$7,444.46	(\$4,185.35)	\$84.21	\$0.04	\$1,940.45	\$560,651.01			
Income	BOY Balance	Income	Expended				EOY Balance			
	\$0.00	\$7,444.46	\$7,444.46				\$0.00			
<b>Fund Name</b>		<b>Date Of Creation</b>				<b>Fund EOY Balance</b>				
Bow School District Paving		3/10/2006				\$9,125.60				
<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			
	\$9,102.74	\$121.17	(\$68.12)	\$1.38	\$0.00	\$31.57	\$9,125.60			
Income	BOY Balance	Income	Expended				EOY Balance			
	\$0.00	\$121.17	\$121.17				\$0.00			
<b>Fund Name</b>		<b>Date Of Creation</b>				<b>Fund EOY Balance</b>				
Bridge and Highway Construction		3/10/1999				\$542,054.10				
<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			
	\$859,557.97	\$130,931.14	(\$10,224.62)	\$131.49	\$0.07	\$438,341.95	\$542,054.10			
Income	BOY Balance	Income	Expended				EOY Balance			
	\$0.00	\$10,931.14	\$10,931.14				\$0.00			
<b>Fund Name</b>		<b>Date Of Creation</b>				<b>Fund EOY Balance</b>				
Bridge Capital Reserve Fund		3/13/2009				\$246,260.77				
<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			
	\$245,644.53	\$3,269.92	(\$1,838.37)	\$37.00	\$0.02	\$852.33	\$246,260.77			
Income	BOY Balance	Income	Expended				EOY Balance			
	\$0.00	\$3,269.92	\$3,269.92				\$0.00			



**Report of Trust and Capital Reserve Funds**

<b>Fund Name</b>		<b>Date Of Creation</b>		<b>Fund EOY Balance</b>			
Cemetery - Abbott		4/29/2013		\$567.28			
<b>Type: Trust</b>		<b>Purpose: Cemetery Trust (Other)</b>		<b>How Invested: Common Investment</b>			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$448.69	\$0.00	(\$10.14)	\$14.94	\$2.25	\$3.17	\$452.57
Income	BOY Balance	Income	Expended				<b>EOY Balance</b>
	\$107.70	\$9.12	\$2.11				\$114.71
<b>Fund Name</b>		<b>Date Of Creation</b>		<b>Fund EOY Balance</b>			
Cemetery - Abbott, Harold & Virginia		10/29/1976		\$1,158.29			
<b>Type: Trust</b>		<b>Purpose: Cemetery Trust (Other)</b>		<b>How Invested: Common Investment</b>			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$484.37	\$0.00	(\$10.95)	\$16.13	\$2.43	\$3.42	\$488.56
Income	BOY Balance	Income	Expended				<b>EOY Balance</b>
	\$662.16	\$9.85	\$2.28				\$669.73
<b>Fund Name</b>		<b>Date Of Creation</b>		<b>Fund EOY Balance</b>			
Cemetery - Alexander Enoch		3/8/1955		\$1,604.95			
<b>Type: Trust</b>		<b>Purpose: Cemetery Trust (Other)</b>		<b>How Invested: Common Investment</b>			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$606.12	\$0.00	(\$13.69)	\$20.19	\$3.04	\$4.27	\$611.39
Income	BOY Balance	Income	Expended				<b>EOY Balance</b>
	\$984.09	\$12.33	\$2.86				\$993.56
<b>Fund Name</b>		<b>Date Of Creation</b>		<b>Fund EOY Balance</b>			
Cemetery - Alexander, Walter B		11/11/1956		\$913.95			
<b>Type: Trust</b>		<b>Purpose: Cemetery Trust (Other)</b>		<b>How Invested: Common Investment</b>			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$363.17	\$0.00	(\$8.21)	\$12.10	\$1.82	\$2.56	\$366.32
Income	BOY Balance	Income	Expended				<b>EOY Balance</b>
	\$541.95	\$7.39	\$1.71				\$547.63
<b>Fund Name</b>		<b>Date Of Creation</b>		<b>Fund EOY Balance</b>			
Cemetery - Allbee, Hiel and Margaret		3/11/1992		\$2,705.82			
<b>Type: Trust</b>		<b>Purpose: Cemetery Trust (Other)</b>		<b>How Invested: Common Investment</b>			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$1,456.09	\$0.00	(\$32.92)	\$48.50	\$7.31	\$10.28	\$1,468.70
Income	BOY Balance	Income	Expended				<b>EOY Balance</b>
	\$1,214.36	\$29.61	\$6.85				\$1,237.12



**Report of Trust and Capital Reserve Funds**

<b>Fund Name</b>		<b>Date Of Creation</b>				<b>Fund EOY Balance</b>		
Cemetery - Allen, George		3/8/1955				\$2,087.94		
<b>Type: Trust</b>		<b>Purpose: Cemetery Trust (Other)</b>				<b>How Invested: Common Investment</b>		
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value	
		\$725.36	\$0.00	(\$16.39)	\$24.16	\$3.64	\$5.12	\$731.65
Income	BOY Balance	Income	Expended				EOY Balance	
		\$1,344.95	\$14.75	\$3.41				\$1,356.29
<b>Fund Name</b>		<b>Date Of Creation</b>				<b>Fund EOY Balance</b>		
Cemetery - Alexendar, Willaby		7/5/1957				\$913.24		
<b>Type: Trust</b>		<b>Purpose: Cemetery Trust (Other)</b>				<b>How Invested: Common Investment</b>		
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value	
		\$363.17	\$0.00	(\$8.21)	\$12.10	\$1.82	\$2.56	\$366.32
Income	BOY Balance	Income	Expended				EOY Balance	
		\$541.24	\$7.39	\$1.71				\$546.92
<b>Fund Name</b>		<b>Date Of Creation</b>				<b>Fund EOY Balance</b>		
Cemetery - Audley, Sam		10/15/2012				\$2,269.16		
<b>Type: Trust</b>		<b>Purpose: Cemetery Trust (Other)</b>				<b>How Invested: Common Investment</b>		
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value	
		\$1,794.77	\$0.00	(\$40.57)	\$59.78	\$9.01	\$12.67	\$1,810.32
Income	BOY Balance	Income	Expended				EOY Balance	
		\$430.79	\$36.50	\$8.45				\$458.84
<b>Fund Name</b>		<b>Date Of Creation</b>				<b>Fund EOY Balance</b>		
Cemetery - Bajkowski, Joseph		8/11/1989				\$459.49		
<b>Type: Trust</b>		<b>Purpose: Cemetery Trust (Other)</b>				<b>How Invested: Common Investment</b>		
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value	
		\$242.65	\$0.00	(\$5.49)	\$8.08	\$1.22	\$1.71	\$244.75
Income	BOY Balance	Income	Expended				EOY Balance	
		\$210.95	\$4.93	\$1.14				\$214.74
<b>Fund Name</b>		<b>Date Of Creation</b>				<b>Fund EOY Balance</b>		
Cemetery - Baker, John		5/18/1973				\$1,169.27		
<b>Type: Trust</b>		<b>Purpose: Cemetery Trust (Other)</b>				<b>How Invested: Common Investment</b>		
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value	
		\$484.40	\$0.00	(\$10.95)	\$16.13	\$2.43	\$3.42	\$488.59
Income	BOY Balance	Income	Expended				EOY Balance	
		\$673.11	\$9.85	\$2.28				\$680.68



**Report of Trust and Capital Reserve Funds**

<b>Fund Name</b>		<b>Date Of Creation</b>			<b>Fund EOY Balance</b>			
Cemetery - Bates, John and Bernice		7/23/1976			\$1,166.21			
<b>Type: Trust</b>		<b>Purpose: Cemetery Trust (Other)</b>			<b>How Invested: Common Investment</b>			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value	
	\$484.40	\$0.00	(\$10.95)	\$16.13	\$2.43	\$3.42	\$488.59	
Income	BOY Balance	Income	Expended				<b>EOY Balance</b>	
	\$670.05	\$9.85	\$2.28				\$677.62	
<b>Fund Name</b>		<b>Date Of Creation</b>			<b>Fund EOY Balance</b>			
Cemetery - Beckwith, Peggy		1/31/2007			\$962.93			
<b>Type: Trust</b>		<b>Purpose: Cemetery Trust (Other)</b>			<b>How Invested: Common Investment</b>			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value	
	\$636.55	\$0.00	(\$14.39)	\$21.20	\$3.19	\$4.50	\$642.05	
Income	BOY Balance	Income	Expended				<b>EOY Balance</b>	
	\$310.94	\$12.94	\$3.00				\$320.88	
<b>Fund Name</b>		<b>Date Of Creation</b>			<b>Fund EOY Balance</b>			
Cemetery - Bennett, May J.		3/8/1955			\$683.34			
<b>Type: Trust</b>		<b>Purpose: Cemetery Trust (Other)</b>			<b>How Invested: Common Investment</b>			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value	
	\$241.84	\$0.00	(\$5.47)	\$8.06	\$1.21	\$1.71	\$243.93	
Income	BOY Balance	Income	Expended				<b>EOY Balance</b>	
	\$435.63	\$4.92	\$1.14				\$439.41	
<b>Fund Name</b>		<b>Date Of Creation</b>			<b>Fund EOY Balance</b>			
Cemetery - Bickford, Martha and Fed		1/4/1960			\$1,190.41			
<b>Type: Trust</b>		<b>Purpose: Cemetery Trust (Other)</b>			<b>How Invested: Common Investment</b>			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value	
	\$484.31	\$0.00	(\$10.95)	\$16.13	\$2.43	\$3.42	\$488.50	
Income	BOY Balance	Income	Expended				<b>EOY Balance</b>	
	\$694.34	\$9.85	\$2.28				\$701.91	
<b>Fund Name</b>		<b>Date Of Creation</b>			<b>Fund EOY Balance</b>			
Cemetery - Blomquist, Nellie M.		7/29/1931			\$656.86			
<b>Type: Trust</b>		<b>Purpose: Cemetery Trust (Other)</b>			<b>How Invested: Common Investment</b>			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value	
	\$241.93	\$0.00	(\$5.47)	\$8.06	\$1.21	\$1.71	\$244.02	
Income	BOY Balance	Income	Expended				<b>EOY Balance</b>	
	\$409.06	\$4.92	\$1.14				\$412.84	



**Report of Trust and Capital Reserve Funds**

<b>Fund Name</b>		<b>Date Of Creation</b>				<b>Fund EOY Balance</b>		
Cemetery - Brown, Robert		7/12/1972				\$1,171.77		
<b>Type: Trust</b>		<b>Purpose: Cemetery Trust (Other)</b>				<b>How Invested: Common Investment</b>		
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value	
		\$484.37	\$0.00	(\$10.95)	\$16.13	\$2.43	\$3.42	\$488.56
Income	BOY Balance	Income	Expended				EOY Balance	
		\$675.64	\$9.85	\$2.28				\$683.21
<b>Fund Name</b>		<b>Date Of Creation</b>				<b>Fund EOY Balance</b>		
Cemetery - Buntin Fund		3/8/1955				\$926.05		
<b>Type: Trust</b>		<b>Purpose: Cemetery Trust (Other)</b>				<b>How Invested: Common Investment</b>		
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value	
		\$338.68	\$0.00	(\$7.65)	\$11.28	\$1.70	\$2.39	\$341.62
Income	BOY Balance	Income	Expended				EOY Balance	
		\$579.13	\$6.89	\$1.59				\$584.43
<b>Fund Name</b>		<b>Date Of Creation</b>				<b>Fund EOY Balance</b>		
Cemetery - Burbank, Alice Ordway		9/26/1960				\$867.89		
<b>Type: Trust</b>		<b>Purpose: Cemetery Trust (Other)</b>				<b>How Invested: Common Investment</b>		
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value	
		\$363.32	\$0.00	(\$8.22)	\$12.10	\$1.82	\$2.57	\$366.45
Income	BOY Balance	Income	Expended				EOY Balance	
		\$495.76	\$7.39	\$1.71				\$501.44
<b>Fund Name</b>		<b>Date Of Creation</b>				<b>Fund EOY Balance</b>		
Cemetery - Butterfield, Sabrina		3/5/2005				\$665.13		
<b>Type: Trust</b>		<b>Purpose: Cemetery Trust (Other)</b>				<b>How Invested: Common Investment</b>		
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value	
		\$241.90	\$0.00	(\$5.47)	\$8.06	\$1.21	\$1.71	\$243.99
Income	BOY Balance	Income	Expended				EOY Balance	
		\$417.36	\$4.92	\$1.14				\$421.14
<b>Fund Name</b>		<b>Date Of Creation</b>				<b>Fund EOY Balance</b>		
Cemetery - Cain, Norman & Margaret		1/31/2007				\$481.46		
<b>Type: Trust</b>		<b>Purpose: Cemetery Trust (Other)</b>				<b>How Invested: Common Investment</b>		
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value	
		\$318.27	\$0.00	(\$7.20)	\$10.60	\$1.60	\$2.25	\$321.02
Income	BOY Balance	Income	Expended				EOY Balance	
		\$155.47	\$6.47	\$1.50				\$160.44



**Report of Trust and Capital Reserve Funds**

<b>Fund Name</b>		<b>Date Of Creation</b>		<b>Fund EOY Balance</b>			
Cemetery - Chadwick, Frances		4/1/1983		\$1,752.66			
<b>Type: Trust</b>		<b>Purpose: Cemetery Trust (Other)</b>		<b>How Invested: Common Investment</b>			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$849.58	\$0.00	(\$19.20)	\$28.30	\$4.26	\$6.00	\$856.94
Income	BOY Balance	Income	Expended				<b>EOY Balance</b>
	\$882.44	\$17.28	\$4.00				\$895.72
<b>Fund Name</b>		<b>Date Of Creation</b>		<b>Fund EOY Balance</b>			
Cemetery - Chardwick, Arthus Sr.		11/30/1979		\$1,121.18			
<b>Type: Trust</b>		<b>Purpose: Cemetery Trust (Other)</b>		<b>How Invested: Common Investment</b>			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$483.75	\$0.00	(\$10.94)	\$16.11	\$2.43	\$3.42	\$487.93
Income	BOY Balance	Income	Expended				<b>EOY Balance</b>
	\$625.69	\$9.84	\$2.28				\$633.25
<b>Fund Name</b>		<b>Date Of Creation</b>		<b>Fund EOY Balance</b>			
Cemetery - Childs, Mary E. (A)		5/30/2019		\$713.78			
<b>Type: Trust</b>		<b>Purpose: Cemetery Trust (Other)</b>		<b>How Invested: Common Investment</b>			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$241.73	\$0.00	(\$5.46)	\$8.05	\$1.21	\$1.71	\$243.82
Income	BOY Balance	Income	Expended				<b>EOY Balance</b>
	\$466.18	\$4.92	\$1.14				\$469.96
<b>Fund Name</b>		<b>Date Of Creation</b>		<b>Fund EOY Balance</b>			
Cemetery - Cleveland, Barbara		5/17/1972		\$1,163.98			
<b>Type: Trust</b>		<b>Purpose: Cemetery Trust (Other)</b>		<b>How Invested: Common Investment</b>			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$484.41	\$0.00	(\$10.95)	\$16.13	\$2.43	\$3.42	\$488.60
Income	BOY Balance	Income	Expended				<b>EOY Balance</b>
	\$667.81	\$9.85	\$2.28				\$675.38
<b>Fund Name</b>		<b>Date Of Creation</b>		<b>Fund EOY Balance</b>			
Cemetery - Clough, Ann		3/3/1974		\$5,464.00			
<b>Type: Trust</b>		<b>Purpose: Cemetery Trust (Other)</b>		<b>How Invested: Common Investment</b>			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$2,423.33	\$0.00	(\$54.77)	\$80.72	\$12.16	\$17.11	\$2,444.33
Income	BOY Balance	Income	Expended				<b>EOY Balance</b>
	\$2,981.80	\$49.28	\$11.41				\$3,019.67



**Report of Trust and Capital Reserve Funds**

<b>Fund Name</b>		<b>Date Of Creation</b>				<b>Fund EOY Balance</b>		
Cemetery - Clough, Joseph (E)		6/29/1931				\$642.83		
<b>Type: Trust</b>		<b>Purpose: Cemetery Trust (Other)</b>				<b>How Invested: Common Investment</b>		
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value	
		\$241.98	\$0.00	(\$5.46)	\$8.06	\$1.21	\$1.71	\$244.08
Income	BOY Balance	Income	Expended				EOY Balance	
		\$394.97	\$4.92	\$1.14				\$398.75
<b>Fund Name</b>		<b>Date Of Creation</b>				<b>Fund EOY Balance</b>		
Cemetery - Clough, Manley (E)		4/5/1971				\$1,175.68		
<b>Type: Trust</b>		<b>Purpose: Cemetery Trust (Other)</b>				<b>How Invested: Common Investment</b>		
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value	
		\$484.37	\$0.00	(\$10.95)	\$16.13	\$2.43	\$3.42	\$488.56
Income	BOY Balance	Income	Expended				EOY Balance	
		\$679.55	\$9.85	\$2.28				\$687.12
<b>Fund Name</b>		<b>Date Of Creation</b>				<b>Fund EOY Balance</b>		
Cemetery - Clough, Rosetta		7/24/1945				\$634.09		
<b>Type: Trust</b>		<b>Purpose: Cemetery Trust (Other)</b>				<b>How Invested: Common Investment</b>		
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value	
		\$242.01	\$0.00	(\$5.46)	\$8.06	\$1.21	\$1.71	\$244.11
Income	BOY Balance	Income	Expended				EOY Balance	
		\$386.20	\$4.92	\$1.14				\$389.98
<b>Fund Name</b>		<b>Date Of Creation</b>				<b>Fund EOY Balance</b>		
Cemetery - Colby, Clarence J.		3/8/1955				\$664.04		
<b>Type: Trust</b>		<b>Purpose: Cemetery Trust (Other)</b>				<b>How Invested: Common Investment</b>		
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value	
		\$241.90	\$0.00	(\$5.47)	\$8.06	\$1.21	\$1.71	\$243.99
Income	BOY Balance	Income	Expended				EOY Balance	
		\$416.27	\$4.92	\$1.14				\$420.05
<b>Fund Name</b>		<b>Date Of Creation</b>				<b>Fund EOY Balance</b>		
Cemetery - Colby, Enola		5/23/1941				\$668.24		
<b>Type: Trust</b>		<b>Purpose: Cemetery Trust (Other)</b>				<b>How Invested: Common Investment</b>		
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value	
		\$241.90	\$0.00	(\$5.47)	\$8.06	\$1.21	\$1.71	\$243.99
Income	BOY Balance	Income	Expended				EOY Balance	
		\$420.47	\$4.92	\$1.14				\$424.25



**Report of Trust and Capital Reserve Funds**

<b>Fund Name</b>		<b>Date Of Creation</b>			<b>Fund EOY Balance</b>			
Cemetery - Colby, Frank and Willaby		12/28/1966			\$1,297.62			
<b>Type: Trust</b>		<b>Purpose: Cemetery Trust (Other)</b>			<b>How Invested: Common Investment</b>			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value	
	\$483.92	\$0.00	(\$10.94)	\$16.12	\$2.43	\$3.42	\$488.11	
Income	BOY Balance	Income	Expended				<b>EOY Balance</b>	
	\$801.95	\$9.84	\$2.28				\$809.51	
<b>Fund Name</b>		<b>Date Of Creation</b>			<b>Fund EOY Balance</b>			
Cemetery - Colby, George		8/28/1946			\$1,206.32			
<b>Type: Trust</b>		<b>Purpose: Cemetery Trust (Other)</b>			<b>How Invested: Common Investment</b>			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value	
	\$484.25	\$0.00	(\$10.95)	\$16.13	\$2.43	\$3.42	\$488.44	
Income	BOY Balance	Income	Expended				<b>EOY Balance</b>	
	\$710.31	\$9.85	\$2.28				\$717.88	
<b>Fund Name</b>		<b>Date Of Creation</b>			<b>Fund EOY Balance</b>			
Cemetery - Colby, Herbert and Grace		2/19/1975			\$1,171.34			
<b>Type: Trust</b>		<b>Purpose: Cemetery Trust (Other)</b>			<b>How Invested: Common Investment</b>			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value	
	\$484.37	\$0.00	(\$10.95)	\$16.13	\$2.43	\$3.42	\$488.56	
Income	BOY Balance	Income	Expended				<b>EOY Balance</b>	
	\$675.21	\$9.85	\$2.28				\$682.78	
<b>Fund Name</b>		<b>Date Of Creation</b>			<b>Fund EOY Balance</b>			
Cemetery - Colby, Leonard		3/5/1955			\$1,259.72			
<b>Type: Trust</b>		<b>Purpose: Cemetery Trust (Other)</b>			<b>How Invested: Common Investment</b>			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value	
	\$484.04	\$0.00	(\$10.94)	\$16.12	\$2.43	\$3.42	\$488.23	
Income	BOY Balance	Income	Expended				<b>EOY Balance</b>	
	\$763.93	\$9.84	\$2.28				\$771.49	
<b>Fund Name</b>		<b>Date Of Creation</b>			<b>Fund EOY Balance</b>			
Cemetery - Colby, Susan		2/15/1957			\$1,239.53			
<b>Type: Trust</b>		<b>Purpose: Cemetery Trust (Other)</b>			<b>How Invested: Common Investment</b>			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value	
	\$484.13	\$0.00	(\$10.94)	\$16.13	\$2.43	\$3.42	\$488.33	
Income	BOY Balance	Income	Expended				<b>EOY Balance</b>	
	\$743.64	\$9.84	\$2.28				\$751.20	



**Report of Trust and Capital Reserve Funds**

<b>Fund Name</b>		<b>Date Of Creation</b>				<b>Fund EOY Balance</b>		
Cemetery - Corliss, Nahan		12/1/1953				\$631.71		
<b>Type: Trust</b>		<b>Purpose: Cemetery Trust (Other)</b>				<b>How Invested: Common Investment</b>		
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value	
		\$242.03	\$0.00	(\$5.47)	\$8.06	\$1.21	\$1.71	\$244.12
Income	BOY Balance	Income	Expended				EOY Balance	
		\$383.81	\$4.92	\$1.14				\$387.59
<b>Fund Name</b>		<b>Date Of Creation</b>				<b>Fund EOY Balance</b>		
Cemetery - Corney, Eldon		9/9/1969				\$643.74		
<b>Type: Trust</b>		<b>Purpose: Cemetery Trust (Other)</b>				<b>How Invested: Common Investment</b>		
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value	
		\$241.98	\$0.00	(\$5.46)	\$8.06	\$1.21	\$1.71	\$244.08
Income	BOY Balance	Income	Expended				EOY Balance	
		\$395.88	\$4.92	\$1.14				\$399.66
<b>Fund Name</b>		<b>Date Of Creation</b>				<b>Fund EOY Balance</b>		
Cemetery - Craigie, Gordon		10/16/2002				\$407.53		
<b>Type: Trust</b>		<b>Purpose: Cemetery Trust (Other)</b>				<b>How Invested: Common Investment</b>		
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value	
		\$242.84	\$0.00	(\$5.49)	\$8.09	\$1.22	\$1.71	\$244.95
Income	BOY Balance	Income	Expended				EOY Balance	
		\$158.78	\$4.94	\$1.14				\$162.58
<b>Fund Name</b>		<b>Date Of Creation</b>				<b>Fund EOY Balance</b>		
Cemetery - Currier, William		12/13/1954				\$619.57		
<b>Type: Trust</b>		<b>Purpose: Cemetery Trust (Other)</b>				<b>How Invested: Common Investment</b>		
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value	
		\$242.07	\$0.00	(\$5.47)	\$8.06	\$1.21	\$1.71	\$244.16
Income	BOY Balance	Income	Expended				EOY Balance	
		\$371.63	\$4.92	\$1.14				\$375.41
<b>Fund Name</b>		<b>Date Of Creation</b>				<b>Fund EOY Balance</b>		
Cemetery - Danforth, Ralph & Margaret		5/19/1978				\$582.35		
<b>Type: Trust</b>		<b>Purpose: Cemetery Trust (Other)</b>				<b>How Invested: Common Investment</b>		
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value	
		\$242.19	\$0.00	(\$5.48)	\$8.07	\$1.22	\$1.71	\$244.29
Income	BOY Balance	Income	Expended				EOY Balance	
		\$334.27	\$4.93	\$1.14				\$338.06



**Report of Trust and Capital Reserve Funds**

<b>Fund Name</b>		<b>Date Of Creation</b>		<b>Fund EOY Balance</b>			
Cemetery - Davis, John C. and Warren M.		10/6/1961		\$1,236.83			
<b>Type: Trust</b>		<b>Purpose: Cemetery Trust (Other)</b>		<b>How Invested: Common Investment</b>			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$480.56	\$0.00	(\$10.86)	\$16.01	\$2.41	\$3.39	\$484.73
Income	BOY Balance	Income	Expended				<b>EOY Balance</b>
	\$744.59	\$9.77	\$2.26				\$752.10

<b>Fund Name</b>		<b>Date Of Creation</b>		<b>Fund EOY Balance</b>			
Cemetery - Dow, Warren P. (A)		7/25/1931		\$659.00			
<b>Type: Trust</b>		<b>Purpose: Cemetery Trust (Other)</b>		<b>How Invested: Common Investment</b>			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$241.93	\$0.00	(\$5.47)	\$8.06	\$1.21	\$1.71	\$244.02
Income	BOY Balance	Income	Expended				<b>EOY Balance</b>
	\$411.20	\$4.92	\$1.14				\$414.98

<b>Fund Name</b>		<b>Date Of Creation</b>		<b>Fund EOY Balance</b>			
Cemetery - Elliot, John B. and John P.		7/1/1963		\$1,852.04			
<b>Type: Trust</b>		<b>Purpose: Cemetery Trust (Other)</b>		<b>How Invested: Common Investment</b>			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$726.23	\$0.00	(\$16.41)	\$24.19	\$3.64	\$5.13	\$732.52
Income	BOY Balance	Income	Expended				<b>EOY Balance</b>
	\$1,108.17	\$14.77	\$3.42				\$1,119.52

<b>Fund Name</b>		<b>Date Of Creation</b>		<b>Fund EOY Balance</b>			
Cemetery - Evans Cemetery Fund		2/1/1960		\$588.97			
<b>Type: Trust</b>		<b>Purpose: Cemetery Trust (Other)</b>		<b>How Invested: Common Investment</b>			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$153.67	\$0.00	(\$3.47)	\$5.12	\$0.77	\$1.09	\$155.00
Income	BOY Balance	Income	Expended				<b>EOY Balance</b>
	\$431.57	\$3.12	\$0.72				\$433.97

<b>Fund Name</b>		<b>Date Of Creation</b>		<b>Fund EOY Balance</b>			
Cemetery - Fargo, Warren		4/29/2013		\$661.83			
<b>Type: Trust</b>		<b>Purpose: Cemetery Trust (Other)</b>		<b>How Invested: Common Investment</b>			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$523.47	\$0.00	(\$11.83)	\$17.44	\$2.63	\$3.70	\$528.01
Income	BOY Balance	Income	Expended				<b>EOY Balance</b>
	\$125.64	\$10.64	\$2.46				\$133.82



**Report of Trust and Capital Reserve Funds**

<b>Fund Name</b>		<b>Date Of Creation</b>				<b>Fund EOY Balance</b>				
Cemetery - Flanders, Carroll W.		1/11/1954				\$1,234.84				
<b>Type: Trust</b> <b>Purpose: Cemetery Trust (Other)</b> <b>How Invested: Common Investment</b>										
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value			
	\$484.16	\$0.00	(\$10.94)	\$16.13	\$2.43	\$3.42	\$488.36			
Income	BOY Balance	Income	Expended				EOY Balance			
	\$738.91	\$9.85	\$2.28				\$746.48			
<b>Fund Name</b>		<b>Date Of Creation</b>				<b>Fund EOY Balance</b>				
Cemetery - Foote, John and Annie		1/3/1963				\$1,459.77				
<b>Type: Trust</b> <b>Purpose: Cemetery Trust (Other)</b> <b>How Invested: Common Investment</b>										
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value			
	\$483.33	\$0.00	(\$10.92)	\$16.10	\$2.43	\$3.41	\$487.53			
Income	BOY Balance	Income	Expended				EOY Balance			
	\$964.68	\$9.83	\$2.27				\$972.24			
<b>Fund Name</b>		<b>Date Of Creation</b>				<b>Fund EOY Balance</b>				
Cemetery - Frandrich, Gerda		11/5/2012				\$567.28				
<b>Type: Trust</b> <b>Purpose: Cemetery Trust (Other)</b> <b>How Invested: Common Investment</b>										
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value			
	\$448.69	\$0.00	(\$10.14)	\$14.94	\$2.25	\$3.17	\$452.57			
Income	BOY Balance	Income	Expended				EOY Balance			
	\$107.70	\$9.12	\$2.11				\$114.71			
<b>Fund Name</b>		<b>Date Of Creation</b>				<b>Fund EOY Balance</b>				
Cemetery - Furbush, Frank and Helen		6/8/1962				\$2,521.26				
<b>Type: Trust</b> <b>Purpose: Cemetery Trust (Other)</b> <b>How Invested: Common Investment</b>										
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value			
	\$968.11	\$0.00	(\$21.88)	\$32.25	\$4.86	\$6.84	\$976.50			
Income	BOY Balance	Income	Expended				EOY Balance			
	\$1,529.63	\$19.69	\$4.56				\$1,544.76			
<b>Fund Name</b>		<b>Date Of Creation</b>				<b>Fund EOY Balance</b>				
Cemetery - Gault, Andrew (a)		10/9/2005				\$744.29				
<b>Type: Trust</b> <b>Purpose: Cemetery Trust (Other)</b> <b>How Invested: Common Investment</b>										
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value			
	\$241.60	\$0.00	(\$5.46)	\$8.05	\$1.21	\$1.71	\$243.69			
Income	BOY Balance	Income	Expended				EOY Balance			
	\$496.83	\$4.91	\$1.14				\$500.60			



**Report of Trust and Capital Reserve Funds**

<b>Fund Name</b>		<b>Date Of Creation</b>			<b>Fund EOY Balance</b>			
Cemetery - Gault, D.K. and Arthur		3/8/1955			\$763.90			
<b>Type: Trust</b>		<b>Purpose: Cemetery Trust (Other)</b>			<b>How Invested: Common Investment</b>			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value	
	\$241.54	\$0.00	(\$5.46)	\$8.05	\$1.21	\$1.71	\$243.63	
Income	BOY Balance	Income	Expended				<b>EOY Balance</b>	
	\$516.50	\$4.91	\$1.14				\$520.27	
<b>Fund Name</b>		<b>Date Of Creation</b>			<b>Fund EOY Balance</b>			
Cemetery - Giddings, Mary J.		3/8/1955			\$1,399.25			
<b>Type: Trust</b>		<b>Purpose: Cemetery Trust (Other)</b>			<b>How Invested: Common Investment</b>			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value	
	\$483.54	\$0.00	(\$10.93)	\$16.11	\$2.43	\$3.41	\$487.74	
Income	BOY Balance	Income	Expended				<b>EOY Balance</b>	
	\$903.96	\$9.83	\$2.28				\$911.51	
<b>Fund Name</b>		<b>Date Of Creation</b>			<b>Fund EOY Balance</b>			
Cemetery - Gillette, James		1/31/2007			\$1,925.88			
<b>Type: Trust</b>		<b>Purpose: Cemetery Trust (Other)</b>			<b>How Invested: Common Investment</b>			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value	
	\$1,273.07	\$0.00	(\$28.78)	\$42.40	\$6.39	\$8.99	\$1,284.09	
Income	BOY Balance	Income	Expended				<b>EOY Balance</b>	
	\$621.89	\$25.89	\$5.99				\$641.79	
<b>Fund Name</b>		<b>Date Of Creation</b>			<b>Fund EOY Balance</b>			
Cemetery - Goley, Thomas		5/17/1972			\$225.00			
<b>Type: Trust</b>		<b>Purpose: Cemetery Trust (Other)</b>			<b>How Invested: Common Investment</b>			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value	
	\$72.48	\$0.00	(\$1.64)	\$2.41	\$0.36	\$0.51	\$73.10	
Income	BOY Balance	Income	Expended				<b>EOY Balance</b>	
	\$150.77	\$1.47	\$0.34				\$151.90	
<b>Fund Name</b>		<b>Date Of Creation</b>			<b>Fund EOY Balance</b>			
Cemetery - Gray, Cora		3/8/1955			\$619.56			
<b>Type: Trust</b>		<b>Purpose: Cemetery Trust (Other)</b>			<b>How Invested: Common Investment</b>			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value	
	\$242.07	\$0.00	(\$5.47)	\$8.06	\$1.21	\$1.71	\$244.16	
Income	BOY Balance	Income	Expended				<b>EOY Balance</b>	
	\$371.62	\$4.92	\$1.14				\$375.40	



**Report of Trust and Capital Reserve Funds**

<b>Fund Name</b>		<b>Date Of Creation</b>				<b>Fund EOY Balance</b>				
Cemetery - Green, Ann J.		3/31/1936				\$643.95				
<b>Type: Trust</b>		<b>Purpose: Cemetery Trust (Other)</b>				<b>How Invested: Common Investment</b>				
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value			
	\$241.98	\$0.00	(\$5.46)	\$8.06	\$1.21	\$1.71	\$244.08			
Income	BOY Balance	Income	Expended				EOY Balance			
	\$396.09	\$4.92	\$1.14				\$399.87			
<b>Fund Name</b>		<b>Date Of Creation</b>				<b>Fund EOY Balance</b>				
Cemetery - Green, James		3/31/1936				\$643.95				
<b>Type: Trust</b>		<b>Purpose: Cemetery Trust (Other)</b>				<b>How Invested: Common Investment</b>				
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value			
	\$241.98	\$0.00	(\$5.46)	\$8.06	\$1.21	\$1.71	\$244.08			
Income	BOY Balance	Income	Expended				EOY Balance			
	\$396.09	\$4.92	\$1.14				\$399.87			
<b>Fund Name</b>		<b>Date Of Creation</b>				<b>Fund EOY Balance</b>				
Cemetery - Hadley, Martin		3/8/1955				\$3,147.80				
<b>Type: Trust</b>		<b>Purpose: Cemetery Trust (Other)</b>				<b>How Invested: Common Investment</b>				
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value			
	\$1,210.16	\$0.00	(\$27.36)	\$40.31	\$6.07	\$8.55	\$1,220.63			
Income	BOY Balance	Income	Expended				EOY Balance			
	\$1,908.26	\$24.61	\$5.70				\$1,927.17			
<b>Fund Name</b>		<b>Date Of Creation</b>				<b>Fund EOY Balance</b>				
Cemetery - Hadley's Cemetery		6/29/1931				\$716.11				
<b>Type: Trust</b>		<b>Purpose: Cemetery Trust (Other)</b>				<b>How Invested: Common Investment</b>				
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value			
	\$241.70	\$0.00	(\$5.46)	\$8.05	\$1.21	\$1.71	\$243.79			
Income	BOY Balance	Income	Expended				EOY Balance			
	\$468.54	\$4.92	\$1.14				\$472.32			
<b>Fund Name</b>		<b>Date Of Creation</b>				<b>Fund EOY Balance</b>				
Cemetery - Hagen, Edith		3/8/1955				\$962.11				
<b>Type: Trust</b>		<b>Purpose: Cemetery Trust (Other)</b>				<b>How Invested: Common Investment</b>				
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value			
	\$362.98	\$0.00	(\$8.21)	\$12.09	\$1.82	\$2.56	\$366.12			
Income	BOY Balance	Income	Expended				EOY Balance			
	\$590.32	\$7.38	\$1.71				\$595.99			



**Report of Trust and Capital Reserve Funds**

<b>Fund Name</b>		<b>Date Of Creation</b>		<b>Fund EOY Balance</b>			
Cemetery - Hammond, Charels F.		2/21/1931		\$683.32			
<b>Type: Trust</b>		<b>Purpose: Cemetery Trust (Other)</b>		<b>How Invested: Common Investment</b>			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$241.84	\$0.00	(\$5.47)	\$8.06	\$1.21	\$1.71	\$243.93
Income	BOY Balance	Income	Expended				<b>EOY Balance</b>
	\$435.61	\$4.92	\$1.14				\$439.39
<b>Fund Name</b>		<b>Date Of Creation</b>		<b>Fund EOY Balance</b>			
Cemetery - Hammond, Everett; Low,		1/3/1963		\$1,794.10			
<b>Type: Trust</b>		<b>Purpose: Cemetery Trust (Other)</b>		<b>How Invested: Common Investment</b>			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$726.44	\$0.00	(\$16.43)	\$24.20	\$3.65	\$5.13	\$732.73
Income	BOY Balance	Income	Expended				<b>EOY Balance</b>
	\$1,050.02	\$14.77	\$3.42				\$1,061.37
<b>Fund Name</b>		<b>Date Of Creation</b>		<b>Fund EOY Balance</b>			
Cemetery - Hemphill, Abigail (E)		3/27/1935		\$493.76			
<b>Type: Trust</b>		<b>Purpose: Cemetery Trust (Other)</b>		<b>How Invested: Common Investment</b>			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$181.44	\$0.00	(\$4.10)	\$6.04	\$0.91	\$1.28	\$183.01
Income	BOY Balance	Income	Expended				<b>EOY Balance</b>
	\$307.91	\$3.69	\$0.85				\$310.75
<b>Fund Name</b>		<b>Date Of Creation</b>		<b>Fund EOY Balance</b>			
Cemetery - Hill, Howard & Suzanne		1/31/2007		\$962.93			
<b>Type: Trust</b>		<b>Purpose: Cemetery Trust (Other)</b>		<b>How Invested: Common Investment</b>			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$636.55	\$0.00	(\$14.39)	\$21.20	\$3.19	\$4.50	\$642.05
Income	BOY Balance	Income	Expended				<b>EOY Balance</b>
	\$310.94	\$12.94	\$3.00				\$320.88
<b>Fund Name</b>		<b>Date Of Creation</b>		<b>Fund EOY Balance</b>			
Cemetery - How, Harold		11/3/1980		\$1,101.01			
<b>Type: Trust</b>		<b>Purpose: Cemetery Trust (Other)</b>		<b>How Invested: Common Investment</b>			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$484.65	\$0.00	(\$10.96)	\$16.14	\$2.43	\$3.42	\$488.84
Income	BOY Balance	Income	Expended				<b>EOY Balance</b>
	\$604.59	\$9.86	\$2.28				\$612.17



**Report of Trust and Capital Reserve Funds**

<b>Fund Name</b>		<b>Date Of Creation</b>				<b>Fund EOY Balance</b>		
Cemetery - Hulse, Lewis		5/15/1997				\$873.08		
<b>Type: Trust</b>		<b>Purpose: Cemetery Trust (Other)</b>				<b>How Invested: Common Investment</b>		
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value	
		\$485.47	\$0.00	(\$10.98)	\$16.17	\$2.44	\$3.43	\$489.67
Income	BOY Balance	Income	Expended				EOY Balance	
		\$375.82	\$9.87	\$2.28				\$383.41
<b>Fund Name</b>		<b>Date Of Creation</b>				<b>Fund EOY Balance</b>		
Cemetery - Johnson, Addie (E)		4/3/2014				\$795.57		
<b>Type: Trust</b>		<b>Purpose: Cemetery Trust (Other)</b>				<b>How Invested: Common Investment</b>		
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value	
		\$241.42	\$0.00	(\$5.45)	\$8.04	\$1.21	\$1.70	\$243.52
Income	BOY Balance	Income	Expended				EOY Balance	
		\$548.28	\$4.91	\$1.14				\$552.05
<b>Fund Name</b>		<b>Date Of Creation</b>				<b>Fund EOY Balance</b>		
Cemetery - Kelso, James & Barbara		1/31/2007				\$1,925.88		
<b>Type: Trust</b>		<b>Purpose: Cemetery Trust (Other)</b>				<b>How Invested: Common Investment</b>		
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value	
		\$1,273.07	\$0.00	(\$28.78)	\$42.40	\$6.39	\$8.99	\$1,284.09
Income	BOY Balance	Income	Expended				EOY Balance	
		\$621.89	\$25.89	\$5.99				\$641.79
<b>Fund Name</b>		<b>Date Of Creation</b>				<b>Fund EOY Balance</b>		
Cemetery - Kennison, Ella B.		3/8/1955				\$663.20		
<b>Type: Trust</b>		<b>Purpose: Cemetery Trust (Other)</b>				<b>How Invested: Common Investment</b>		
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value	
		\$241.90	\$0.00	(\$5.47)	\$8.06	\$1.21	\$1.71	\$243.99
Income	BOY Balance	Income	Expended				EOY Balance	
		\$415.43	\$4.92	\$1.14				\$419.21
<b>Fund Name</b>		<b>Date Of Creation</b>				<b>Fund EOY Balance</b>		
Cemetery - Kimball, Leland		2/25/2013				\$283.65		
<b>Type: Trust</b>		<b>Purpose: Cemetery Trust (Other)</b>				<b>How Invested: Common Investment</b>		
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value	
		\$224.35	\$0.00	(\$5.07)	\$7.47	\$1.13	\$1.58	\$226.30
Income	BOY Balance	Income	Expended				EOY Balance	
		\$53.85	\$4.56	\$1.06				\$57.35



**Report of Trust and Capital Reserve Funds**

<b>Fund Name</b>		<b>Date Of Creation</b>				<b>Fund EOY Balance</b>		
Cemetery - Korek, Eva		11/20/1973				\$595.37		
<b>Type: Trust</b>		<b>Purpose: Cemetery Trust (Other)</b>				<b>How Invested: Common Investment</b>		
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value	
	\$242.16	\$0.00	(\$5.48)	\$8.07	\$1.22	\$1.71	\$244.26	
Income	BOY Balance	Income	Expended				EOY Balance	
	\$347.33	\$4.92	\$1.14				\$351.11	
<b>Fund Name</b>		<b>Date Of Creation</b>				<b>Fund EOY Balance</b>		
Cemetery - Lamontagne, Rober & Virginia		1/31/2007				\$962.93		
<b>Type: Trust</b>		<b>Purpose: Cemetery Trust (Other)</b>				<b>How Invested: Common Investment</b>		
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value	
	\$636.55	\$0.00	(\$14.39)	\$21.20	\$3.19	\$4.50	\$642.05	
Income	BOY Balance	Income	Expended				EOY Balance	
	\$310.94	\$12.94	\$3.00				\$320.88	
<b>Fund Name</b>		<b>Date Of Creation</b>				<b>Fund EOY Balance</b>		
Cemetery - Lower, Donald		1/31/2007				\$962.93		
<b>Type: Trust</b>		<b>Purpose: Cemetery Trust (Other)</b>				<b>How Invested: Common Investment</b>		
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value	
	\$636.55	\$0.00	(\$14.39)	\$21.20	\$3.19	\$4.50	\$642.05	
Income	BOY Balance	Income	Expended				EOY Balance	
	\$310.94	\$12.94	\$3.00				\$320.88	
<b>Fund Name</b>		<b>Date Of Creation</b>				<b>Fund EOY Balance</b>		
Cemetery - Luce, Guy		7/30/1953				\$938.02		
<b>Type: Trust</b>		<b>Purpose: Cemetery Trust (Other)</b>				<b>How Invested: Common Investment</b>		
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value	
	\$363.06	\$0.00	(\$8.20)	\$12.09	\$1.82	\$2.56	\$366.21	
Income	BOY Balance	Income	Expended				EOY Balance	
	\$566.14	\$7.38	\$1.71				\$571.81	
<b>Fund Name</b>		<b>Date Of Creation</b>				<b>Fund EOY Balance</b>		
Cemetery - Lund, Elizabeth		9/4/2015				\$336.27		
<b>Type: Trust</b>		<b>Purpose: Cemetery Trust (Other)</b>				<b>How Invested: Common Investment</b>		
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value	
	\$279.65	\$0.00	(\$6.32)	\$9.31	\$1.40	\$1.97	\$282.07	
Income	BOY Balance	Income	Expended				EOY Balance	
	\$49.83	\$5.69	\$1.32				\$54.20	



**Report of Trust and Capital Reserve Funds**

<b>Fund Name</b>		<b>Date Of Creation</b>				<b>Fund EOY Balance</b>		
Cemetery - Lyford, Artur		8/28/1967				\$1,281.57		
<b>Type: Trust</b>		<b>Purpose: Cemetery Trust (Other)</b>				<b>How Invested: Common Investment</b>		
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value	
		\$483.98	\$0.00	(\$10.94)	\$16.12	\$2.43	\$3.42	\$488.17
Income	BOY Balance	Income	Expended				EOY Balance	
		\$785.84	\$9.84	\$2.28				\$793.40
<b>Fund Name</b>		<b>Date Of Creation</b>				<b>Fund EOY Balance</b>		
Cemetery - May, George		3/8/1955				\$1,310.68		
<b>Type: Trust</b>		<b>Purpose: Cemetery Trust (Other)</b>				<b>How Invested: Common Investment</b>		
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value	
		\$483.88	\$0.00	(\$10.94)	\$16.12	\$2.43	\$3.42	\$488.07
Income	BOY Balance	Income	Expended				EOY Balance	
		\$815.05	\$9.84	\$2.28				\$822.61
<b>Fund Name</b>		<b>Date Of Creation</b>				<b>Fund EOY Balance</b>		
Cemetery - McKee, Alice C.		5/14/1938				\$2,716.00		
<b>Type: Trust</b>		<b>Purpose: Cemetery Trust (Other)</b>				<b>How Invested: Common Investment</b>		
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value	
		\$845.25	\$0.00	(\$19.11)	\$28.15	\$4.24	\$5.97	\$852.56
Income	BOY Balance	Income	Expended				EOY Balance	
		\$1,850.23	\$17.19	\$3.98				\$1,863.44
<b>Fund Name</b>		<b>Date Of Creation</b>				<b>Fund EOY Balance</b>		
Cemetery - Merrill, Eldridge		11/28/1962				\$621.67		
<b>Type: Trust</b>		<b>Purpose: Cemetery Trust (Other)</b>				<b>How Invested: Common Investment</b>		
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value	
		\$242.07	\$0.00	(\$5.47)	\$8.06	\$1.21	\$1.71	\$244.16
Income	BOY Balance	Income	Expended				EOY Balance	
		\$373.73	\$4.92	\$1.14				\$377.51
<b>Fund Name</b>		<b>Date Of Creation</b>				<b>Fund EOY Balance</b>		
Cemetery - Mooers, Joyce		5/13/2013				\$378.19		
<b>Type: Trust</b>		<b>Purpose: Cemetery Trust (Other)</b>				<b>How Invested: Common Investment</b>		
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value	
		\$299.13	\$0.00	(\$6.76)	\$9.96	\$1.50	\$2.11	\$301.72
Income	BOY Balance	Income	Expended				EOY Balance	
		\$71.80	\$6.08	\$1.41				\$76.47



**Report of Trust and Capital Reserve Funds**

<b>Fund Name</b>		<b>Date Of Creation</b>				<b>Fund EOY Balance</b>				
Cemetery - Morgan, David (A)		3/16/1916				\$1,529.42				
<b>Type: Trust</b>		<b>Purpose: Cemetery Trust (Other)</b>				<b>How Invested: Common Investment</b>				
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value			
	\$483.07	\$0.00	(\$10.92)	\$16.09	\$2.42	\$3.41	\$487.25			
Income	BOY Balance	Income	Expended				EOY Balance			
	\$1,034.62	\$9.82	\$2.27				\$1,042.17			
<b>Fund Name</b>		<b>Date Of Creation</b>				<b>Fund EOY Balance</b>				
Cemetery - Morgan, Kirk		3/8/1955				\$508.92				
<b>Type: Trust</b>		<b>Purpose: Cemetery Trust (Other)</b>				<b>How Invested: Common Investment</b>				
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value			
	\$169.16	\$0.00	(\$3.82)	\$5.63	\$0.85	\$1.19	\$170.63			
Income	BOY Balance	Income	Expended				EOY Balance			
	\$335.65	\$3.44	\$0.80				\$338.29			
<b>Fund Name</b>		<b>Date Of Creation</b>				<b>Fund EOY Balance</b>				
Cemetery - Morre, Ida		8/11/1958				\$697.92				
<b>Type: Trust</b>		<b>Purpose: Cemetery Trust (Other)</b>				<b>How Invested: Common Investment</b>				
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value			
	\$259.38	\$0.00	(\$5.86)	\$8.64	\$1.30	\$1.83	\$261.63			
Income	BOY Balance	Income	Expended				EOY Balance			
	\$432.24	\$5.27	\$1.22				\$436.29			
<b>Fund Name</b>		<b>Date Of Creation</b>				<b>Fund EOY Balance</b>				
Cemetery - Mosbeck, Dennis		1/25/2016				\$336.27				
<b>Type: Trust</b>		<b>Purpose: Cemetery Trust (Other)</b>				<b>How Invested: Common Investment</b>				
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value			
	\$279.65	\$0.00	(\$6.32)	\$9.31	\$1.40	\$1.97	\$282.07			
Income	BOY Balance	Income	Expended				EOY Balance			
	\$49.83	\$5.69	\$1.32				\$54.20			
<b>Fund Name</b>		<b>Date Of Creation</b>				<b>Fund EOY Balance</b>				
Cemetery - Nebronne, Bob & Lori		1/31/2007				\$1,925.88				
<b>Type: Trust</b>		<b>Purpose: Cemetery Trust (Other)</b>				<b>How Invested: Common Investment</b>				
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value			
	\$1,273.07	\$0.00	(\$28.78)	\$42.40	\$6.39	\$8.99	\$1,284.09			
Income	BOY Balance	Income	Expended				EOY Balance			
	\$621.89	\$25.89	\$5.99				\$641.79			



**Report of Trust and Capital Reserve Funds**

<b>Fund Name</b>		<b>Date Of Creation</b>				<b>Fund EOY Balance</b>		
Cemetery - Nepveu, Maurice		1/31/2007				\$1,444.41		
<b>Type: Trust</b>		<b>Purpose: Cemetery Trust (Other)</b>				<b>How Invested: Common Investment</b>		
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value	
		\$954.80	\$0.00	(\$21.58)	\$31.80	\$4.79	\$6.74	\$963.07
Income	BOY Balance	Income	Expended				EOY Balance	
		\$466.41	\$19.42	\$4.49				\$481.34
<b>Fund Name</b>		<b>Date Of Creation</b>				<b>Fund EOY Balance</b>		
Cemetery - Nesmith, W.E. (A)		11/4/1929				\$1,506.97		
<b>Type: Trust</b>		<b>Purpose: Cemetery Trust (Other)</b>				<b>How Invested: Common Investment</b>		
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value	
		\$483.16	\$0.00	(\$10.92)	\$16.09	\$2.42	\$3.41	\$487.34
Income	BOY Balance	Income	Expended				EOY Balance	
		\$1,012.07	\$9.83	\$2.27				\$1,019.63
<b>Fund Name</b>		<b>Date Of Creation</b>				<b>Fund EOY Balance</b>		
Cemetery - Noeys, Eli		7/20/1983				\$1,054.42		
<b>Type: Trust</b>		<b>Purpose: Cemetery Trust (Other)</b>				<b>How Invested: Common Investment</b>		
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value	
		\$484.82	\$0.00	(\$10.95)	\$16.15	\$2.43	\$3.42	\$489.03
Income	BOY Balance	Income	Expended				EOY Balance	
		\$557.81	\$9.86	\$2.28				\$565.39
<b>Fund Name</b>		<b>Date Of Creation</b>				<b>Fund EOY Balance</b>		
Cemetery - Noeys, Frank N.		3/24/1944				\$999.33		
<b>Type: Trust</b>		<b>Purpose: Cemetery Trust (Other)</b>				<b>How Invested: Common Investment</b>		
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value	
		\$362.84	\$0.00	(\$8.19)	\$12.09	\$1.82	\$2.56	\$366.00
Income	BOY Balance	Income	Expended				EOY Balance	
		\$627.66	\$7.38	\$1.71				\$633.33
<b>Fund Name</b>		<b>Date Of Creation</b>				<b>Fund EOY Balance</b>		
Cemetery - Noyes, Samuel R.		3/8/1955				\$675.86		
<b>Type: Trust</b>		<b>Purpose: Cemetery Trust (Other)</b>				<b>How Invested: Common Investment</b>		
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value	
		\$241.87	\$0.00	(\$5.47)	\$8.06	\$1.21	\$1.71	\$243.96
Income	BOY Balance	Income	Expended				EOY Balance	
		\$428.12	\$4.92	\$1.14				\$431.90



**Report of Trust and Capital Reserve Funds**

<b>Fund Name</b>		<b>Date Of Creation</b>				<b>Fund EOY Balance</b>		
Cemetery - Ordway		4/29/2013				\$189.09		
<b>Type: Trust</b>		<b>Purpose: Cemetery Trust (Other)</b>				<b>How Invested: Common Investment</b>		
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value	
	\$149.56	\$0.00	(\$3.38)	\$4.98	\$0.75	\$1.06	\$150.85	
Income	BOY Balance	Income	Expended				EOY Balance	
	\$35.90	\$3.04	\$0.70				\$38.24	
<b>Fund Name</b>		<b>Date Of Creation</b>				<b>Fund EOY Balance</b>		
Cemetery - Ordway, Elmira		4/10/1910				\$2,147.81		
<b>Type: Trust</b>		<b>Purpose: Cemetery Trust (Other)</b>				<b>How Invested: Common Investment</b>		
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value	
	\$480.83	\$0.00	(\$10.87)	\$16.02	\$2.41	\$3.40	\$484.99	
Income	BOY Balance	Income	Expended				EOY Balance	
	\$1,655.30	\$9.78	\$2.26				\$1,662.82	
<b>Fund Name</b>		<b>Date Of Creation</b>				<b>Fund EOY Balance</b>		
Cemetery - Page and White		1/16/1947				\$3,387.79		
<b>Type: Trust</b>		<b>Purpose: Cemetery Trust (Other)</b>				<b>How Invested: Common Investment</b>		
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value	
	\$1,209.29	\$0.00	(\$27.34)	\$40.28	\$6.07	\$8.54	\$1,219.76	
Income	BOY Balance	Income	Expended				EOY Balance	
	\$2,149.13	\$24.59	\$5.69				\$2,168.03	
<b>Fund Name</b>		<b>Date Of Creation</b>				<b>Fund EOY Balance</b>		
Cemetery - Page, Willie F. (E)		11/4/1929				\$997.05		
<b>Type: Trust</b>		<b>Purpose: Cemetery Trust (Other)</b>				<b>How Invested: Common Investment</b>		
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value	
	\$240.69	\$0.00	(\$5.44)	\$8.02	\$1.21	\$1.70	\$242.78	
Income	BOY Balance	Income	Expended				EOY Balance	
	\$750.51	\$4.89	\$1.13				\$754.27	
<b>Fund Name</b>		<b>Date Of Creation</b>				<b>Fund EOY Balance</b>		
Cemetery - Parker and Quimby		3/8/1955				\$333.13		
<b>Type: Trust</b>		<b>Purpose: Cemetery Trust (Other)</b>				<b>How Invested: Common Investment</b>		
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value	
	\$120.95	\$0.00	(\$2.74)	\$4.03	\$0.61	\$0.85	\$122.00	
Income	BOY Balance	Income	Expended				EOY Balance	
	\$209.24	\$2.46	\$0.57				\$211.13	



**Report of Trust and Capital Reserve Funds**

<b>Fund Name</b>		<b>Date Of Creation</b>				<b>Fund EOY Balance</b>		
Cemetery - Perrigo, Susan		6/8/1962				\$982.51		
<b>Type: Trust</b>		<b>Purpose: Cemetery Trust (Other)</b>				<b>How Invested: Common Investment</b>		
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value	
		\$388.68	\$0.00	(\$8.78)	\$12.95	\$1.95	\$2.74	\$392.06
Income	BOY Balance	Income	Expended				EOY Balance	
		\$584.38	\$7.90	\$1.83				\$590.45
<b>Fund Name</b>		<b>Date Of Creation</b>				<b>Fund EOY Balance</b>		
Cemetery - Pistey, Richard		7/16/2012				\$567.28		
<b>Type: Trust</b>		<b>Purpose: Cemetery Trust (Other)</b>				<b>How Invested: Common Investment</b>		
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value	
		\$448.69	\$0.00	(\$10.14)	\$14.94	\$2.25	\$3.17	\$452.57
Income	BOY Balance	Income	Expended				EOY Balance	
		\$107.70	\$9.12	\$2.11				\$114.71
<b>Fund Name</b>		<b>Date Of Creation</b>				<b>Fund EOY Balance</b>		
Cemetery - Quinney, Alan		10/1/2015				\$1,513.17		
<b>Type: Trust</b>		<b>Purpose: Cemetery Trust (Other)</b>				<b>How Invested: Common Investment</b>		
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value	
		\$1,258.37	\$0.00	(\$28.44)	\$41.91	\$6.31	\$8.89	\$1,269.26
Income	BOY Balance	Income	Expended				EOY Balance	
		\$224.24	\$25.59	\$5.92				\$243.91
<b>Fund Name</b>		<b>Date Of Creation</b>				<b>Fund EOY Balance</b>		
Cemetery - Reynolds, Piexiphio		9/4/2015				\$1,681.33		
<b>Type: Trust</b>		<b>Purpose: Cemetery Trust (Other)</b>				<b>How Invested: Common Investment</b>		
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value	
		\$1,398.20	\$0.00	(\$31.60)	\$46.57	\$7.02	\$9.87	\$1,410.32
Income	BOY Balance	Income	Expended				EOY Balance	
		\$249.16	\$28.43	\$6.58				\$271.01
<b>Fund Name</b>		<b>Date Of Creation</b>				<b>Fund EOY Balance</b>		
Cemetery - Richards, Douglas and Laura		10/9/2015				\$336.27		
<b>Type: Trust</b>		<b>Purpose: Cemetery Trust (Other)</b>				<b>How Invested: Common Investment</b>		
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value	
		\$279.65	\$0.00	(\$6.32)	\$9.31	\$1.40	\$1.97	\$282.07
Income	BOY Balance	Income	Expended				EOY Balance	
		\$49.83	\$5.69	\$1.32				\$54.20



**Report of Trust and Capital Reserve Funds**

<b>Fund Name</b>		<b>Date Of Creation</b>			<b>Fund EOY Balance</b>			
Cemetery - River Road Cemetery Assoc.		3/8/1955			\$5,242.74			
<b>Type: Trust</b>		<b>Purpose: Cemetery Trust (Other)</b>			<b>How Invested: Common Investment</b>			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value	
	\$2,424.13	\$0.00	(\$54.79)	\$80.74	\$12.16	\$17.12	\$2,445.12	
Income	BOY Balance	Income	Expended				<b>EOY Balance</b>	
	\$2,759.73	\$49.30	\$11.41				\$2,797.62	
<b>Fund Name</b>		<b>Date Of Creation</b>			<b>Fund EOY Balance</b>			
Cemetery - Rogers, Wallace		3/8/1955			\$638.67			
<b>Type: Trust</b>		<b>Purpose: Cemetery Trust (Other)</b>			<b>How Invested: Common Investment</b>			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value	
	\$242.01	\$0.00	(\$5.46)	\$8.06	\$1.21	\$1.71	\$244.11	
Income	BOY Balance	Income	Expended				<b>EOY Balance</b>	
	\$390.78	\$4.92	\$1.14				\$394.56	
<b>Fund Name</b>		<b>Date Of Creation</b>			<b>Fund EOY Balance</b>			
Cemetery - Rowell, Clara and John		5/24/1958			\$1,936.47			
<b>Type: Trust</b>		<b>Purpose: Cemetery Trust (Other)</b>			<b>How Invested: Common Investment</b>			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value	
	\$725.91	\$0.00	(\$16.41)	\$24.18	\$3.64	\$5.13	\$732.19	
Income	BOY Balance	Income	Expended				<b>EOY Balance</b>	
	\$1,192.94	\$14.76	\$3.42				\$1,204.28	
<b>Fund Name</b>		<b>Date Of Creation</b>			<b>Fund EOY Balance</b>			
Cemetery - Rowell, W.D. (A)		8/17/1959			\$2,862.91			
<b>Type: Trust</b>		<b>Purpose: Cemetery Trust (Other)</b>			<b>How Invested: Common Investment</b>			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value	
	\$1,211.19	\$0.00	(\$27.38)	\$40.34	\$6.08	\$8.55	\$1,221.68	
Income	BOY Balance	Income	Expended				<b>EOY Balance</b>	
	\$1,622.30	\$24.63	\$5.70				\$1,641.23	
<b>Fund Name</b>		<b>Date Of Creation</b>			<b>Fund EOY Balance</b>			
Cemetery - Rowell, W.D. and Davis		8/17/1959			\$2,858.49			
<b>Type: Trust</b>		<b>Purpose: Cemetery Trust (Other)</b>			<b>How Invested: Common Investment</b>			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value	
	\$1,211.22	\$0.00	(\$27.38)	\$40.34	\$6.08	\$8.55	\$1,221.71	
Income	BOY Balance	Income	Expended				<b>EOY Balance</b>	
	\$1,617.85	\$24.63	\$5.70				\$1,636.78	



**Report of Trust and Capital Reserve Funds**

<b>Fund Name</b>		<b>Date Of Creation</b>				<b>Fund EOY Balance</b>		
Cemetery - Saltmarsh, Alonzo		11/18/2015				\$672.52		
<b>Type: Trust</b>		<b>Purpose: Cemetery Trust (Other)</b>				<b>How Invested: Common Investment</b>		
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value	
		\$559.28	\$0.00	(\$12.65)	\$18.63	\$2.81	\$3.95	\$564.12
Income	BOY Balance	Income	Expended				EOY Balance	
		\$99.66	\$11.37	\$2.63				\$108.40
<b>Fund Name</b>		<b>Date Of Creation</b>				<b>Fund EOY Balance</b>		
Cemetery - Saltmarsh, Warren		3/8/1955				\$647.76		
<b>Type: Trust</b>		<b>Purpose: Cemetery Trust (Other)</b>				<b>How Invested: Common Investment</b>		
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value	
		\$241.97	\$0.00	(\$5.47)	\$8.06	\$1.21	\$1.71	\$244.06
Income	BOY Balance	Income	Expended				EOY Balance	
		\$399.92	\$4.92	\$1.14				\$403.70
<b>Fund Name</b>		<b>Date Of Creation</b>				<b>Fund EOY Balance</b>		
Cemetery - Sampson, Adeline		3/8/1955				\$2,787.90		
<b>Type: Trust</b>		<b>Purpose: Cemetery Trust (Other)</b>				<b>How Invested: Common Investment</b>		
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value	
		\$967.14	\$0.00	(\$21.86)	\$32.21	\$4.85	\$6.83	\$975.51
Income	BOY Balance	Income	Expended				EOY Balance	
		\$1,797.27	\$19.67	\$4.55				\$1,812.39
<b>Fund Name</b>		<b>Date Of Creation</b>				<b>Fund EOY Balance</b>		
Cemetery - Sargent, Enoch		3/8/1955				\$2,797.47		
<b>Type: Trust</b>		<b>Purpose: Cemetery Trust (Other)</b>				<b>How Invested: Common Investment</b>		
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value	
		\$967.11	\$0.00	(\$21.86)	\$32.21	\$4.85	\$6.83	\$975.48
Income	BOY Balance	Income	Expended				EOY Balance	
		\$1,806.87	\$19.67	\$4.55				\$1,821.99
<b>Fund Name</b>		<b>Date Of Creation</b>				<b>Fund EOY Balance</b>		
Cemetery - Sargent, Simeon		3/8/1955				\$2,732.04		
<b>Type: Trust</b>		<b>Purpose: Cemetery Trust (Other)</b>				<b>How Invested: Common Investment</b>		
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value	
		\$967.33	\$0.00	(\$21.86)	\$32.22	\$4.85	\$6.83	\$975.71
Income	BOY Balance	Income	Expended				EOY Balance	
		\$1,741.21	\$19.67	\$4.55				\$1,756.33



**Report of Trust and Capital Reserve Funds**

<b>Fund Name</b>		<b>Date Of Creation</b>				<b>Fund EOY Balance</b>		
Cemetery - Saucier, Robert		1/31/2007				\$962.93		
<b>Type: Trust</b>		<b>Purpose: Cemetery Trust (Other)</b>				<b>How Invested: Common Investment</b>		
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value	
		\$636.55	\$0.00	(\$14.39)	\$21.20	\$3.19	\$4.50	\$642.05
Income	BOY Balance	Income	Expended				EOY Balance	
		\$310.94	\$12.94	\$3.00				\$320.88
<b>Fund Name</b>		<b>Date Of Creation</b>				<b>Fund EOY Balance</b>		
Cemetery - Scribner, Betty		7/8/1982				\$540.39		
<b>Type: Trust</b>		<b>Purpose: Cemetery Trust (Other)</b>				<b>How Invested: Common Investment</b>		
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value	
		\$242.37	\$0.00	(\$5.49)	\$8.07	\$1.22	\$1.71	\$244.46
Income	BOY Balance	Income	Expended				EOY Balance	
		\$292.14	\$4.93	\$1.14				\$295.93
<b>Fund Name</b>		<b>Date Of Creation</b>				<b>Fund EOY Balance</b>		
Cemetery - Short, Henry M.		3/8/1955				\$1,253.49		
<b>Type: Trust</b>		<b>Purpose: Cemetery Trust (Other)</b>				<b>How Invested: Common Investment</b>		
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value	
		\$484.07	\$0.00	(\$10.94)	\$16.12	\$2.43	\$3.42	\$488.26
Income	BOY Balance	Income	Expended				EOY Balance	
		\$757.67	\$9.84	\$2.28				\$765.23
<b>Fund Name</b>		<b>Date Of Creation</b>				<b>Fund EOY Balance</b>		
Cemetery - Slavomis, Kolada		2/1/2013				\$283.65		
<b>Type: Trust</b>		<b>Purpose: Cemetery Trust (Other)</b>				<b>How Invested: Common Investment</b>		
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value	
		\$224.35	\$0.00	(\$5.07)	\$7.47	\$1.13	\$1.58	\$226.30
Income	BOY Balance	Income	Expended				EOY Balance	
		\$53.85	\$4.56	\$1.06				\$57.35
<b>Fund Name</b>		<b>Date Of Creation</b>				<b>Fund EOY Balance</b>		
Cemetery - Stio, Peter		9/20/2000				\$836.98		
<b>Type: Trust</b>		<b>Purpose: Cemetery Trust (Other)</b>				<b>How Invested: Common Investment</b>		
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value	
		\$485.60	\$0.00	(\$10.98)	\$16.17	\$2.44	\$3.43	\$489.80
Income	BOY Balance	Income	Expended				EOY Balance	
		\$339.60	\$9.87	\$2.29				\$347.18



**Report of Trust and Capital Reserve Funds**

<b>Fund Name</b>		<b>Date Of Creation</b>				<b>Fund EOY Balance</b>		
Cemetery - Storrs, Homes		8/12/1987				\$470.16		
<b>Type: Trust</b>		<b>Purpose: Cemetery Trust (Other)</b>				<b>How Invested: Common Investment</b>		
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value	
		\$242.62	\$0.00	(\$5.49)	\$8.08	\$1.22	\$1.71	\$244.72
Income	BOY Balance	Income	Expended				EOY Balance	
		\$221.65	\$4.93	\$1.14				\$225.44
<b>Fund Name</b>		<b>Date Of Creation</b>				<b>Fund EOY Balance</b>		
Cemetery - Storrs, Wilma		8/12/1987				\$470.16		
<b>Type: Trust</b>		<b>Purpose: Cemetery Trust (Other)</b>				<b>How Invested: Common Investment</b>		
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value	
		\$242.62	\$0.00	(\$5.49)	\$8.08	\$1.22	\$1.71	\$244.72
Income	BOY Balance	Income	Expended				EOY Balance	
		\$221.65	\$4.93	\$1.14				\$225.44
<b>Fund Name</b>		<b>Date Of Creation</b>				<b>Fund EOY Balance</b>		
Cemetery - Stutts, Warren & Corinee		1/31/2007				\$481.46		
<b>Type: Trust</b>		<b>Purpose: Cemetery Trust (Other)</b>				<b>How Invested: Common Investment</b>		
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value	
		\$318.27	\$0.00	(\$7.20)	\$10.60	\$1.60	\$2.25	\$321.02
Income	BOY Balance	Income	Expended				EOY Balance	
		\$155.47	\$6.47	\$1.50				\$160.44
<b>Fund Name</b>		<b>Date Of Creation</b>				<b>Fund EOY Balance</b>		
Cemetery - Symonds, Mary E. (A)		6/26/1924				\$3,776.20		
<b>Type: Trust</b>		<b>Purpose: Cemetery Trust (Other)</b>				<b>How Invested: Common Investment</b>		
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value	
		\$1,207.87	\$0.00	(\$27.30)	\$40.23	\$6.06	\$8.53	\$1,218.33
Income	BOY Balance	Income	Expended				EOY Balance	
		\$2,538.99	\$24.56	\$5.68				\$2,557.87
<b>Fund Name</b>		<b>Date Of Creation</b>				<b>Fund EOY Balance</b>		
Cemetery - Upton and Kendall Lots		10/24/1953				\$1,836.65		
<b>Type: Trust</b>		<b>Purpose: Cemetery Trust (Other)</b>				<b>How Invested: Common Investment</b>		
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value	
		\$726.29	\$0.00	(\$16.41)	\$24.19	\$3.64	\$5.13	\$732.58
Income	BOY Balance	Income	Expended				EOY Balance	
		\$1,092.72	\$14.77	\$3.42				\$1,104.07



**Report of Trust and Capital Reserve Funds**

<b>Fund Name</b>		<b>Date Of Creation</b>		<b>Fund EOY Balance</b>			
Cemetery - Upton, Sarah		4/14/2016		\$775.75			
<b>Type: Trust</b>		<b>Purpose: Cemetery Trust (Other)</b>		<b>How Invested: Common Investment</b>			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$241.50	\$0.00	(\$5.46)	\$8.04	\$1.21	\$1.71	\$243.58
Income	BOY Balance	Income	Expended				<b>EOY Balance</b>
	\$528.40	\$4.91	\$1.14				\$532.17
<b>Fund Name</b>		<b>Date Of Creation</b>		<b>Fund EOY Balance</b>			
Cemetery - Van Dyne, William J.		8/27/1997		\$108.44			
<b>Type: Trust</b>		<b>Purpose: Cemetery Trust (Other)</b>		<b>How Invested: Common Investment</b>			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$60.67	\$0.00	(\$1.37)	\$2.02	\$0.30	\$0.43	\$61.19
Income	BOY Balance	Income	Expended				<b>EOY Balance</b>
	\$46.31	\$1.23	\$0.29				\$47.25
<b>Fund Name</b>		<b>Date Of Creation</b>		<b>Fund EOY Balance</b>			
Cemetery - Walker, Peter R.		4/17/1960		\$1,162.93			
<b>Type: Trust</b>		<b>Purpose: Cemetery Trust (Other)</b>		<b>How Invested: Common Investment</b>			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$484.41	\$0.00	(\$10.95)	\$16.13	\$2.43	\$3.42	\$488.60
Income	BOY Balance	Income	Expended				<b>EOY Balance</b>
	\$666.76	\$9.85	\$2.28				\$674.33
<b>Fund Name</b>		<b>Date Of Creation</b>		<b>Fund EOY Balance</b>			
Cemetery - Warriner, Reuben and Eliza		10/25/1968		\$608.82			
<b>Type: Trust</b>		<b>Purpose: Cemetery Trust (Other)</b>		<b>How Invested: Common Investment</b>			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$242.12	\$0.00	(\$5.47)	\$8.06	\$1.21	\$1.71	\$244.21
Income	BOY Balance	Income	Expended				<b>EOY Balance</b>
	\$360.83	\$4.92	\$1.14				\$364.61
<b>Fund Name</b>		<b>Date Of Creation</b>		<b>Fund EOY Balance</b>			
Cemetery - Wheeler Wesley L. (A)		4/13/1924		\$610.76			
<b>Type: Trust</b>		<b>Purpose: Cemetery Trust (Other)</b>		<b>How Invested: Common Investment</b>			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$242.10	\$0.00	(\$5.47)	\$8.06	\$1.21	\$1.71	\$244.19
Income	BOY Balance	Income	Expended				<b>EOY Balance</b>
	\$362.79	\$4.92	\$1.14				\$366.57



**Report of Trust and Capital Reserve Funds**

<b>Fund Name</b>		<b>Date Of Creation</b>				<b>Fund EOY Balance</b>		
Cemetery - White, Curtis		3/8/1955				\$998.35		
<b>Type: Trust</b>		<b>Purpose: Cemetery Trust (Other)</b>				<b>How Invested: Common Investment</b>		
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value	
		\$362.84	\$0.00	(\$8.19)	\$12.09	\$1.82	\$2.56	\$366.00
Income	BOY Balance	Income	Expended				EOY Balance	
		\$626.68	\$7.38	\$1.71				\$632.35
<b>Fund Name</b>		<b>Date Of Creation</b>				<b>Fund EOY Balance</b>		
Cemetery - White, Glibert and Evelyn		12/15/1985				\$1,930.67		
<b>Type: Trust</b>		<b>Purpose: Cemetery Trust (Other)</b>				<b>How Invested: Common Investment</b>		
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value	
		\$970.27	\$0.00	(\$21.94)	\$32.32	\$4.87	\$6.85	\$978.67
Income	BOY Balance	Income	Expended				EOY Balance	
		\$936.84	\$19.73	\$4.57				\$952.00
<b>Fund Name</b>		<b>Date Of Creation</b>				<b>Fund EOY Balance</b>		
Cemetery - White, Herbert R.		2/3/1952				\$1,007.09		
<b>Type: Trust</b>		<b>Purpose: Cemetery Trust (Other)</b>				<b>How Invested: Common Investment</b>		
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value	
		\$362.80	\$0.00	(\$8.20)	\$12.08	\$1.82	\$2.56	\$365.94
Income	BOY Balance	Income	Expended				EOY Balance	
		\$635.48	\$7.38	\$1.71				\$641.15
<b>Fund Name</b>		<b>Date Of Creation</b>				<b>Fund EOY Balance</b>		
Cemetery - White, John Warren		1/6/1947				\$2,015.78		
<b>Type: Trust</b>		<b>Purpose: Cemetery Trust (Other)</b>				<b>How Invested: Common Investment</b>		
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value	
		\$725.63	\$0.00	(\$16.40)	\$24.17	\$3.64	\$5.12	\$731.92
Income	BOY Balance	Income	Expended				EOY Balance	
		\$1,272.52	\$14.76	\$3.42				\$1,283.86
<b>Fund Name</b>		<b>Date Of Creation</b>				<b>Fund EOY Balance</b>		
Cemetery - White, Viola		3/3/1959				\$15,176.39		
<b>Type: Trust</b>		<b>Purpose: Cemetery Trust (Other)</b>				<b>How Invested: Common Investment</b>		
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value	
		\$6,711.06	\$0.00	(\$151.81)	\$223.60	\$33.77	\$47.40	\$6,769.22
Income	BOY Balance	Income	Expended				EOY Balance	
		\$8,302.16	\$136.51	\$31.50				\$8,407.17



**Report of Trust and Capital Reserve Funds**

<b>Fund Name</b>		<b>Date Of Creation</b>		<b>Fund EOY Balance</b>			
Cemetery - White, Will, Issac, Frank		6/25/1959		\$1,258.83			
<b>Type: Trust</b>		<b>Purpose: Cemetery Trust (Other)</b>		<b>How Invested: Common Investment</b>			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$484.04	\$0.00	(\$10.86)	\$16.12	\$2.43	\$3.42	\$488.31
Income	BOY Balance	Income	Expended				<b>EOY Balance</b>
	\$762.96	\$9.84	\$2.28				\$770.52
<b>Fund Name</b>		<b>Date Of Creation</b>		<b>Fund EOY Balance</b>			
Cemetery - Whittemore, Lydia		4/5/1936		\$334.56			
<b>Type: Trust</b>		<b>Purpose: Cemetery Trust (Other)</b>		<b>How Invested: Common Investment</b>			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$120.95	\$0.00	(\$2.74)	\$4.03	\$0.61	\$0.85	\$122.00
Income	BOY Balance	Income	Expended				<b>EOY Balance</b>
	\$210.67	\$2.46	\$0.57				\$212.56
<b>Fund Name</b>		<b>Date Of Creation</b>		<b>Fund EOY Balance</b>			
Cemetery - Woodbury, Ira		3/31/1936		\$644.19			
<b>Type: Trust</b>		<b>Purpose: Cemetery Trust (Other)</b>		<b>How Invested: Common Investment</b>			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$241.98	\$0.00	(\$5.46)	\$8.06	\$1.21	\$1.71	\$244.08
Income	BOY Balance	Income	Expended				<b>EOY Balance</b>
	\$396.33	\$4.92	\$1.14				\$400.11
<b>Fund Name</b>		<b>Date Of Creation</b>		<b>Fund EOY Balance</b>			
Cemetery - Wuellenweber, Glenn		1/31/2007		\$1,925.88			
<b>Type: Trust</b>		<b>Purpose: Cemetery Trust (Other)</b>		<b>How Invested: Common Investment</b>			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$1,273.07	\$0.00	(\$28.78)	\$42.40	\$6.39	\$8.99	\$1,284.09
Income	BOY Balance	Income	Expended				<b>EOY Balance</b>
	\$621.89	\$25.89	\$5.99				\$641.79
<b>Fund Name</b>		<b>Date Of Creation</b>		<b>Fund EOY Balance</b>			
Cemetery - Wuellenweber, James		1/31/2007		\$1,925.88			
<b>Type: Trust</b>		<b>Purpose: Cemetery Trust (Other)</b>		<b>How Invested: Common Investment</b>			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$1,273.07	\$0.00	(\$28.78)	\$42.40	\$6.39	\$8.99	\$1,284.09
Income	BOY Balance	Income	Expended				<b>EOY Balance</b>
	\$621.89	\$25.89	\$5.99				\$641.79



**Report of Trust and Capital Reserve Funds**

<b>Fund Name</b>		<b>Date Of Creation</b>				<b>Fund EOY Balance</b>				
Cemetery - Wuellenweber, John		1/31/2007				\$1,925.88				
<b>Type: Trust</b>		<b>Purpose: Cemetery Trust (Other)</b>				<b>How Invested: Common Investment</b>				
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	<b>EOY Fair Value</b>			
	\$1,273.07	\$0.00	(\$28.78)	\$42.40	\$6.39	\$8.99	\$1,284.09			
Income	BOY Balance	Income	Expended				<b>EOY Balance</b>			
	\$621.89	\$25.89	\$5.99				\$641.79			
<b>Fund Name</b>		<b>Date Of Creation</b>				<b>Fund EOY Balance</b>				
Cemetery - Wuellenweber, Mary		1/31/2007				\$1,925.88				
<b>Type: Trust</b>		<b>Purpose: Cemetery Trust (Other)</b>				<b>How Invested: Common Investment</b>				
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	<b>EOY Fair Value</b>			
	\$1,273.07	\$0.00	(\$28.78)	\$42.40	\$6.39	\$8.99	\$1,284.09			
Income	BOY Balance	Income	Expended				<b>EOY Balance</b>			
	\$621.89	\$25.89	\$5.99				\$641.79			
<b>Fund Name</b>		<b>Date Of Creation</b>				<b>Fund EOY Balance</b>				
Cemetery - Wuellenweber, Sally		1/31/2007				\$1,925.88				
<b>Type: Trust</b>		<b>Purpose: Cemetery Trust (Other)</b>				<b>How Invested: Common Investment</b>				
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	<b>EOY Fair Value</b>			
	\$1,273.07	\$0.00	(\$28.78)	\$42.40	\$6.39	\$8.99	\$1,284.09			
Income	BOY Balance	Income	Expended				<b>EOY Balance</b>			
	\$621.89	\$25.89	\$5.99				\$641.79			
<b>Fund Name</b>		<b>Date Of Creation</b>				<b>Fund EOY Balance</b>				
Cemetery Development Fund		3/14/2001				\$108,623.94				
<b>Type: Capital Reserve (RSA 34/35)</b>		<b>Purpose: Cemetery Trust (Other)</b>				<b>How Invested: Common Investment</b>				
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	<b>EOY Fair Value</b>			
	\$108,352.12	\$1,442.34	(\$810.90)	\$16.31	\$0.01	\$375.94	\$108,623.94			
Income	BOY Balance	Income	Expended				<b>EOY Balance</b>			
	\$0.00	\$1,442.34	\$1,442.34				\$0.00			
<b>Fund Name</b>		<b>Date Of Creation</b>				<b>Fund EOY Balance</b>				
Cemetery Perpetual Care		3/11/2003				\$148,410.65				
<b>Type: Trust</b>		<b>Purpose: Cemetery Perpetual Care</b>				<b>How Invested: Common Investment</b>				
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	<b>EOY Fair Value</b>			
	\$120,871.72	\$0.00	\$20,744.87	\$4,826.03	\$727.04	\$1,023.20	\$146,146.46			
Income	BOY Balance	Income	Expended				<b>EOY Balance</b>			
	\$8,751.24	\$2,946.41	\$9,433.46				\$2,264.19			



**Report of Trust and Capital Reserve Funds**

<b>Fund Name</b>		<b>Date Of Creation</b>			<b>Fund EOY Balance</b>			
Charles A. Coffin, Jr. Scholarship Fund		1/1/1991			\$16,356.74			
<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	
	\$0.00	\$11,493.18	\$4,834.38	\$0.00	\$0.00	\$19.29	\$16,308.27	
Income	BOY Balance	Income	Expended				<b>EOY Balance</b>	
	\$0.00	\$61.33	\$12.86				\$48.47	
<b>Fund Name</b>		<b>Date Of Creation</b>			<b>Fund EOY Balance</b>			
Community Building Fund		3/15/2017			\$10,438.17			
<b>Type:</b> Capital Reserve (RSA		<b>Purpose:</b> Capital Reserve (Other)			<b>How Invested:</b> Common Investment			
34/35)								
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value	
	\$5,353.66	\$5,086.45	\$20.09	\$0.89	\$0.00	\$22.92	\$10,438.17	
Income	BOY Balance	Income	Expended				<b>EOY Balance</b>	
	\$0.00	\$86.45	\$86.45				\$0.00	
<b>Fund Name</b>		<b>Date Of Creation</b>			<b>Fund EOY Balance</b>			
Fire Department Equipment		3/11/1958			\$295,040.93			
<b>Type:</b> Capital Reserve (RSA		<b>Purpose:</b> Police/Fire			<b>How Invested:</b> Common Investment			
34/35)								
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value	
	\$260,917.14	\$36,573.46	(\$1,555.66)	\$39.84	\$0.02	\$933.87	\$295,040.93	
Income	BOY Balance	Income	Expended				<b>EOY Balance</b>	
	\$0.00	\$3,573.46	\$3,573.46				\$0.00	
<b>Fund Name</b>		<b>Date Of Creation</b>			<b>Fund EOY Balance</b>			
Fire Suppression Water Supply Fund		3/11/2020			\$9,736.65			
<b>Type:</b> Capital Reserve (RSA		<b>Purpose:</b> Police/Fire			<b>How Invested:</b> Common Investment			
34/35)								
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value	
	\$0.00	\$10,029.60	\$115.48	\$0.17	\$0.00	\$408.60	\$9,736.65	
Income	BOY Balance	Income	Expended				<b>EOY Balance</b>	
	\$0.00	\$29.60	\$29.60				\$0.00	
<b>Fund Name</b>		<b>Date Of Creation</b>			<b>Fund EOY Balance</b>			
Fire Trucks		3/13/1966			\$928,955.90			
<b>Type:</b> Capital Reserve (RSA		<b>Purpose:</b> Police/Fire			<b>How Invested:</b> Common Investment			
34/35)								
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value	
	\$1,261,849.57	\$128,745.95	(\$13,429.81)	\$191.88	\$0.10	\$448,401.79	\$928,955.90	
Income	BOY Balance	Income	Expended				<b>EOY Balance</b>	
	\$0.00	\$16,245.95	\$16,245.95				\$0.00	



**Report of Trust and Capital Reserve Funds**

<b>Fund Name</b>		<b>Date Of Creation</b>			<b>Fund EOY Balance</b>			
Health Reimbursement Expendable Fd		3/15/2017			\$202,003.60			
<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	
	\$222,922.50	\$22,060.45	(\$1,923.10)	\$33.88	\$0.02	\$41,090.15	\$202,003.60	
Income	BOY Balance	Income	Expended				EOY Balance	
	\$0.00	\$2,944.45	\$2,944.45				\$0.00	
<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	
	\$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>			
Land Purchase		3/8/2005			\$328,699.54			
<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	
	\$327,877.04	\$4,364.52	(\$2,453.79)	\$49.36	\$0.03	\$1,137.62	\$328,699.54	
Income	BOY Balance	Income	Expended				EOY Balance	
	\$0.00	\$4,364.52	\$4,364.52				\$0.00	
<b>Fund Name</b>		<b>Date Of Creation</b>			<b>Fund EOY Balance</b>			
Library Building Maintenance Fund		3/15/2017			\$46,251.40			
<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	
	\$25,902.02	\$20,405.56	\$46.76	\$4.25	\$0.00	\$107.19	\$46,251.40	
Income	BOY Balance	Income	Expended				EOY Balance	
	\$0.00	\$405.56	\$405.56				\$0.00	
<b>Fund Name</b>		<b>Date Of Creation</b>			<b>Fund EOY Balance</b>			
Library Emergency Repairs Expendable Tr Fd.		3/9/2005			\$31,220.25			
<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	
	\$26,083.70	\$5,362.41	(\$135.06)	\$4.03	\$0.00	\$94.83	\$31,220.25	
Income	BOY Balance	Income	Expended				EOY Balance	
	\$0.00	\$362.41	\$362.41				\$0.00	



**Report of Trust and Capital Reserve Funds**

<b>Fund Name</b>		<b>Date Of Creation</b>		<b>Fund EOY Balance</b>			
Library Lower Level		3/14/2012		\$234.88			
<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
	\$234.28	\$3.14	(\$1.75)	\$0.03	\$0.00	\$0.82	\$234.88
Income	BOY Balance	Income	Expended				<b>EOY Balance</b>
	\$0.00	\$3.14	\$3.14				\$0.00
<b>Fund Name</b>		<b>Date Of Creation</b>		<b>Fund EOY Balance</b>			
Louise Wagner Trust Fund		1/1/1987		\$5,554.04			
<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
	\$4,390.62	\$0.00	\$753.54	\$175.30	\$26.41	\$37.18	\$5,308.69
Income	BOY Balance	Income	Expended				<b>EOY Balance</b>
	\$163.10	\$107.03	\$24.78				\$245.35
<b>Fund Name</b>		<b>Date Of Creation</b>		<b>Fund EOY Balance</b>			
McNamara Scholarship Fund		6/6/1978		\$8,002.42			
<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
	\$6,089.73	\$0.00	\$1,045.16	\$243.14	\$36.63	\$51.54	\$7,363.12
Income	BOY Balance	Income	Expended				<b>EOY Balance</b>
	\$525.21	\$148.45	\$34.36				\$639.30
<b>Fund Name</b>		<b>Date Of Creation</b>		<b>Fund EOY Balance</b>			
Municipal Buildings and Grounds		5/10/2006		\$520,512.75			
<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
	\$526,840.02	\$72,064.59	(\$4,033.54)	\$80.44	\$0.04	\$74,438.80	\$520,512.75
Income	BOY Balance	Income	Expended				<b>EOY Balance</b>
	\$0.00	\$7,064.59	\$7,064.59				\$0.00
<b>Fund Name</b>		<b>Date Of Creation</b>		<b>Fund EOY Balance</b>			
Municipal Facilities Emergency Repair		3/11/2015		\$33,063.05			
<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
	\$32,980.32	\$439.03	(\$246.82)	\$4.95	\$0.00	\$114.43	\$33,063.05
Income	BOY Balance	Income	Expended				<b>EOY Balance</b>
	\$0.00	\$439.03	\$439.03				\$0.00



**Report of Trust and Capital Reserve Funds**

<b>Fund Name</b>		<b>Date Of Creation</b>			<b>Fund EOY Balance</b>			
Parks & Recreation Fields & Parking		3/11/2015			\$80,475.85			
<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	
	\$60,040.85	\$20,859.99	(\$208.73)	\$9.39	\$0.00	\$225.65	\$80,475.85	
Income	BOY Balance	Income	Expended				EOY Balance	
	\$0.00	\$859.99	\$859.99				\$0.00	
<b>Fund Name</b>		<b>Date Of Creation</b>			<b>Fund EOY Balance</b>			
Police Department Equipment		3/11/1970			\$44,585.16			
<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	
	\$75,254.98	\$26,967.24	(\$929.24)	\$11.79	\$0.01	\$56,719.62	\$44,585.16	
Income	BOY Balance	Income	Expended				EOY Balance	
	\$0.00	\$967.24	\$967.24				\$0.00	
<b>Fund Name</b>		<b>Date Of Creation</b>			<b>Fund EOY Balance</b>			
Public Works Department Equipment		3/10/1959			\$538,461.74			
<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	
	\$602,769.03	\$200,590.75	(\$5,291.80)	\$93.98	\$0.05	\$259,700.27	\$538,461.74	
Income	BOY Balance	Income	Expended				EOY Balance	
	\$0.00	\$8,090.75	\$8,090.75				\$0.00	
<b>Fund Name</b>		<b>Date Of Creation</b>			<b>Fund EOY Balance</b>			
Sewer System		10/9/2008			\$22,013.61			
<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	
	\$21,958.52	\$292.28	(\$164.34)	\$3.34	\$0.00	\$76.19	\$22,013.61	
Income	BOY Balance	Income	Expended				EOY Balance	
	\$0.00	\$292.28	\$292.28				\$0.00	
<b>Fund Name</b>		<b>Date Of Creation</b>			<b>Fund EOY Balance</b>			
Water Capital Replacement/System Improvements Fund		3/11/2020			\$50,710.92			
<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	
	\$0.00	\$50,151.88	\$601.53	\$0.82	\$0.00	\$43.31	\$50,710.92	
Income	BOY Balance	Income	Expended				EOY Balance	
	\$0.00	\$151.88	\$151.88				\$0.00	

# EMPLOYEE WAGE SUMMARY (Calendar Year 2021)

<u>Employee Name</u>	<u>Base Wages</u>	<u>Overtime</u>	<u>Other*</u>	<u>Total</u>
Abbott, Justin L	\$2,426.65	\$0.00	\$0.00	\$2,426.65
Aborn, Michael H	\$51,971.36	\$5,455.40	\$9,986.60	\$67,413.36
Aborn, Tyler J	\$49,240.90	\$5,099.07	\$3,900.00	\$58,239.97
Alexakos, Abby F	\$640.49	\$0.00	\$0.00	\$640.49
Amico, Juliana L	\$391.95	\$0.00	\$0.00	\$391.95
Anderson, Philip R	\$54,985.66	\$4,638.18	\$9,986.60	\$69,610.44
Anderson, Sheldon P	\$1,864.72	\$0.00	\$0.00	\$1,864.72
Andrews, Christopher R	\$29,646.14	\$0.00	\$0.00	\$29,646.14
Aucoin, Gregory D	\$67,996.40	\$11,047.98	\$2,963.57	\$82,007.95
Bain, Amy E	\$30,153.01	\$0.00	\$0.00	\$30,153.01
Bardwell, Edwin	\$132.05	\$0.00	\$0.00	\$132.05
Beaudette, Laura G	\$7,811.26	\$0.00	\$0.00	\$7,811.26
Beaulac, Craig R	\$881.13	\$0.00	\$315.00	\$1,196.13
Beaulieu, Tracey M	\$0.00	\$0.00	\$7,294.00	\$7,294.00
Berman, Eliot	\$79,137.06	\$9,727.55	\$4,345.26	\$93,209.87
Berrigan, Kimberlie A	\$0.00	\$0.00	\$73.50	\$73.50
Bilodeau, Richard R	\$346.11	\$0.00	\$0.00	\$346.11
Bitetto, Mark L.N.	\$859.38	\$0.00	\$0.00	\$859.38
Blakey, Malinda J	\$27,130.51	\$0.00	\$0.00	\$27,130.51
Boisvert, Autumn E	\$2,261.22	\$0.00	\$0.00	\$2,261.22
Bourbeau, Debra A	\$662.05	\$0.00	\$0.00	\$662.05
Bowler, John A	\$56,020.80	\$9,160.35	\$8,553.20	\$73,734.35
Brady, Elise K	\$1,852.25	\$0.00	\$0.00	\$1,852.25
Brassard, Jada R	\$1,029.01	\$0.00	\$0.00	\$1,029.01
Brown, Gregory P	\$1,381.10	\$0.00	\$472.50	\$1,853.60
Buchanan, Robert J	\$58,101.83	\$9,362.70	\$1,626.78	\$69,091.31
Burnham, Lindsay L	\$2,532.23	\$0.00	\$0.00	\$2,532.23
Burnham, Taylor L	\$2,558.58	\$0.00	\$0.00	\$2,558.58
Butzien, Keith P	\$3,060.00	\$0.00	\$1,000.00	\$4,060.00
Buxton, Jeffrey P	\$870.00	\$0.00	\$0.00	\$870.00
Camacho, Scott D	\$30,738.90	\$1,415.68	\$1,183.61	\$33,338.19
Campbell, Suzanne H	\$1,072.26	\$0.00	\$0.00	\$1,072.26
Caron, John C	\$516.36	\$0.00	\$0.00	\$516.36
Cate, Jennie L	\$1,359.37	\$0.00	\$0.00	\$1,359.37
Cepurneek, Robert A	\$45,890.01	\$4,312.48	\$0.00	\$50,202.49
Chern, Elsa	\$0.00	\$0.00	\$7,985.60	\$7,985.60
Clark, Jake F	\$14,095.04	\$6,180.34	\$997.50	\$21,272.88
Cleary, D R	\$0.00	\$0.00	\$2,659.30	\$2,659.30
Coady, Tyler A	\$63,691.19	\$2,657.65	\$1,896.57	\$68,245.41
Comeau, Dennis R	\$63,447.46	\$10,500.65	\$13,220.70	\$87,168.81
Contreras, Mia E	\$910.66	\$0.00	\$0.00	\$910.66
Cote, Lucia L	\$0.00	\$0.00	\$1,476.00	\$1,476.00
Craig III, Clark A	\$61,981.65	\$9,891.88	\$0.00	\$71,873.53
Croft, Jessica S	\$0.00	\$0.00	\$2,295.00	\$2,295.00
Cumings, Michael F	\$1,808.22	\$0.00	\$0.00	\$1,808.22
David, Alicia C	\$14,208.90	\$0.00	\$0.00	\$14,208.90

\*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 2021)

<u>Employee Name</u>	<u>Base Wages</u>	<u>Overtime</u>	<u>Other*</u>	<u>Total</u>
DeMarco, Tamara M	\$10,661.89	\$0.00	\$0.00	\$10,661.89
Dent, Christopher J	\$1,711.64	\$0.00	\$210.00	\$1,921.64
Droney, Siobhan M	\$7,711.44	\$0.00	\$0.00	\$7,711.44
Eastman Jr, David J	\$983.94	\$0.00	\$0.00	\$983.94
Eaton, Donald	\$766.67	\$0.00	\$0.00	\$766.67
Edmunds, Stacey F	\$17,561.86	\$1,417.79	\$4,575.92	\$23,555.57
Elder, David J	\$3,489.86	\$0.00	\$0.00	\$3,489.86
Erickson, Jeffrey T	\$38.40	\$0.00	\$0.00	\$38.40
Espinosa, Matthew R	\$1,619.56	\$0.00	\$0.00	\$1,619.56
Ess, Kathryn S	\$21,751.82	\$0.00	\$0.00	\$21,751.82
Fellows, Myrton H	\$40,590.41	\$4,103.53	\$0.00	\$44,693.94
Ferguson, Thomas H	\$75,050.62	\$35,158.45	\$6,016.08	\$116,225.15
Finn-Acone, Judith E	\$1,407.00	\$0.00	\$0.00	\$1,407.00
Fisher, Aiden R	\$2,402.71	\$0.00	\$0.00	\$2,402.71
Fuchs, Elizabeth A	\$4,542.58	\$0.00	\$0.00	\$4,542.58
Furr, Liberty K	\$826.50	\$0.00	\$0.00	\$826.50
Gallo, Juliana M	\$44,897.22	\$0.00	\$0.00	\$44,897.22
Gamelin, Roland A	\$2,685.30	\$0.00	\$0.00	\$2,685.30
Garland, Robert G	\$23,935.56	\$0.00	\$0.00	\$23,935.56
Giaquinta, Karen R	\$1,574.29	\$0.00	\$0.00	\$1,574.29
Gilman, Wendy B	\$1,359.97	\$0.00	\$0.00	\$1,359.97
Girard, Corey	\$544.60	\$0.00	\$761.25	\$1,305.85
Goodacre, Philip J	\$58,544.43	\$11,731.51	\$13,327.46	\$83,603.40
Gourley, Dana J	\$995.40	\$0.00	\$0.00	\$995.40
Greenwood-Young, Cindy L	\$12,597.34	\$0.00	\$0.00	\$12,597.34
Guerrette, Julie	\$0.00	\$0.00	\$2,557.80	\$2,557.80
Hadaway, Jill	\$177.60	\$0.00	\$0.00	\$177.60
Hague, Michael D	\$57,280.07	\$5,395.99	\$1,000.00	\$63,676.06
Harrington, Mitchell R	\$80,147.76	\$0.00	\$6,913.80	\$87,061.56
Hatem, James V	\$129.60	\$0.00	\$0.00	\$129.60
Hayes, Barbara A	\$37,657.30	\$0.00	\$0.00	\$37,657.30
Hayes, Scott B	\$81,289.52	\$1,539.20	\$9,561.07	\$92,389.79
Holdsworth, Amelia L	\$31,800.00	\$0.00	\$0.00	\$31,800.00
Howard, Alison K	\$4,526.51	\$0.00	\$0.00	\$4,526.51
Hunter, Colleen S	\$4,989.01	\$0.00	\$0.00	\$4,989.01
Imse, Peter F	\$350.00	\$0.00	\$0.00	\$350.00
Ives, Timothy K	\$430.83	\$0.00	\$315.00	\$745.83
Jensen, Aara F	\$2,503.04	\$0.00	\$0.00	\$2,503.04
Judkins, Kenneth	\$277.59	\$0.00	\$0.00	\$277.59
Katz, Rebecca A	\$38.40	\$0.00	\$0.00	\$38.40
Keef, Maximillian E	\$2,328.10	\$0.00	\$0.00	\$2,328.10
Kehas, Alethea E	\$0.00	\$0.00	\$697.20	\$697.20
Keller, John J	\$2,732.69	\$0.00	\$0.00	\$2,732.69

\*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 2021)

<u>Employee Name</u>	<u>Base Wages</u>	<u>Overtime</u>	<u>Other*</u>	<u>Total</u>
Kenneally, Timothy J	\$46,110.80	\$3,940.89	\$6,922.56	\$56,974.25
Kimball, Leland	\$35,488.77	\$1,624.86	\$544.03	\$37,657.66
King, Delaney J	\$3,691.11	\$0.00	\$0.00	\$3,691.11
Konstantakos, Jennifer H	\$517.38	\$0.00	\$0.00	\$517.38
Koustas, Maria	\$437.85	\$0.00	\$0.00	\$437.85
Krause, Anna S	\$7,993.76	\$246.67	\$0.00	\$8,240.43
Lafreniere, Carmen I	\$306.24	\$0.00	\$0.00	\$306.24
Lambert, Keith B	\$61,341.00	\$8,985.53	\$10,299.77	\$80,626.30
Lamy, Philip T	\$68,710.95	\$41,910.67	\$17,701.10	\$128,322.72
LeBlanc, Matthew S	\$54,983.76	\$18,687.31	\$13,385.16	\$87,056.23
Libby, Owen S	\$2,417.36	\$0.00	\$0.00	\$2,417.36
Lindquist, Tonia L	\$52,627.04	\$2,557.59	\$0.00	\$55,184.63
Little, Darcy E	\$61,128.87	\$0.00	\$0.00	\$61,128.87
Lougee, Margaret M	\$59,104.64	\$0.00	\$787.50	\$59,892.14
Lover, Michelle L	\$2,077.32	\$0.00	\$0.00	\$2,077.32
Lucas, Kristina L	\$0.00	\$0.00	\$6,079.05	\$6,079.05
Lutz-Blackburn, Sara A	\$12,939.38	\$0.00	\$0.00	\$12,939.38
Mahoney, Anne E	\$41,560.48	\$0.00	\$0.00	\$41,560.48
Malilay, Loren W	\$1,698.01	\$0.00	\$0.00	\$1,698.01
Mann, Sarah	\$0.00	\$0.00	\$7,718.90	\$7,718.90
Marquis, Kevin J	\$630.03	\$0.00	\$0.00	\$630.03
Marshall, Bruce J	\$2,499.96	\$0.00	\$0.00	\$2,499.96
Martin, Tamara	\$46,245.22	\$132.32	\$0.00	\$46,377.54
Marvin, Jonathan W	\$516.36	\$0.00	\$0.00	\$516.36
Mattice, Mark E	\$314.96	\$0.00	\$0.00	\$314.96
Maurer, Grace L	\$2,468.99	\$0.00	\$0.00	\$2,468.99
McDaniel, Jennifer S	\$1,299.47	\$0.00	\$0.00	\$1,299.47
McSweeney, Madison E	\$2,542.77	\$0.00	\$933.00	\$3,475.77
Merrigan, Arthur	\$996.92	\$0.00	\$656.25	\$1,653.17
Meyer, David F	\$45,582.05	\$3,833.01	\$7,499.44	\$56,914.50
Miller, Kenneth P	\$13,451.20	\$0.00	\$210.00	\$13,661.20
Mondello, Alicia A	\$0.00	\$0.00	\$261.80	\$261.80
Mooers, Joyce M	\$57,395.62	\$494.43	\$0.00	\$57,890.05
Moses, Whitney R	\$2,393.52	\$0.00	\$0.00	\$2,393.52
Murray, Michael M	\$7,727.04	\$804.80	\$3,010.59	\$11,542.43
Myrdek, Michelle A	\$6,294.64	\$0.00	\$0.00	\$6,294.64
Naik, Mridula S	\$69,262.01	\$0.00	\$3,456.90	\$72,718.91
Nelson Jr, David C	\$52,660.61	\$15,449.77	\$5,958.10	\$74,068.48
Nericcio, Joseph A	\$930.28	\$0.00	\$0.00	\$930.28
Nicolopoulos, Christopher R	\$2,499.96	\$0.00	\$0.00	\$2,499.96
Oberman, Richard F	\$3,180.16	\$0.00	\$0.00	\$3,180.16
O'Brien, Meghan E	\$2,497.89	\$0.00	\$0.00	\$2,497.89
Orcutt, Muriel M	\$0.00	\$0.00	\$2,190.00	\$2,190.00

\*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 2021)

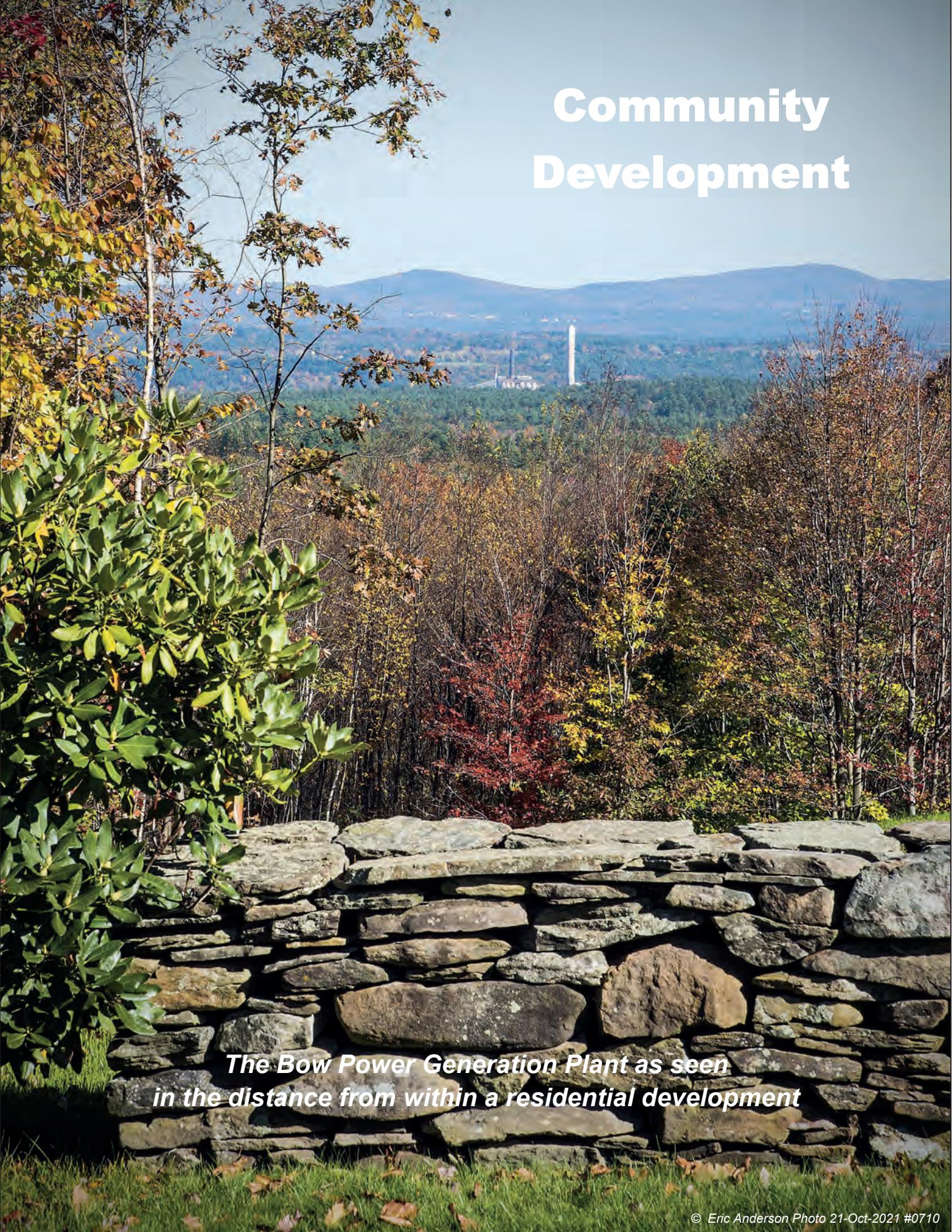
<u>Employee Name</u>	<u>Base Wages</u>	<u>Overtime</u>	<u>Other*</u>	<u>Total</u>
Ouellette, Thomas M	\$38,554.88	\$12,193.46	\$6,936.25	\$57,684.59
Parker, Elizabeth C H	\$2,613.34	\$0.00	\$0.00	\$2,613.34
Parkerson, Isabella M	\$4,005.79	\$125.82	\$0.00	\$4,131.61
Peterson, Jacqueline C	\$115.20	\$0.00	\$0.00	\$115.20
Pickowicz, Donald J	\$14,484.12	\$866.16	\$481.20	\$15,831.48
Pike, Robert R	\$46,754.96	\$0.00	\$0.00	\$46,754.96
Piroso, Brian M	\$46,290.12	\$6,099.98	\$0.00	\$52,390.10
Porter, Lauren M	\$8,178.85	\$0.00	\$0.00	\$8,178.85
Poulin, Matthew J	\$2,499.96	\$0.00	\$0.00	\$2,499.96
Pratte, Matthew A	\$69,245.17	\$21,500.62	\$12,045.73	\$102,791.52
Puglisi, Angelo C	\$600.87	\$0.00	\$420.00	\$1,020.87
Ralston, Jessica L	\$3,375.01	\$0.00	\$0.00	\$3,375.01
Resse, Duane A	\$48,540.11	\$4,388.57	\$0.00	\$52,928.68
Richards, Camden J	\$5,015.85	\$0.00	\$0.00	\$5,015.85
Richards, Lois A	\$33,188.73	\$0.00	\$0.00	\$33,188.73
Rider, Joseph W	\$0.00	\$0.00	\$1,260.00	\$1,260.00
Roberge, Lily K	\$1,888.27	\$0.00	\$0.00	\$1,888.27
Roberge, Madison A	\$510.40	\$0.00	\$0.00	\$510.40
Ruggles, Geoffrey B	\$97,675.54	\$0.00	\$0.00	\$97,675.54
Sartorelli, John R	\$4,146.63	\$0.00	\$1,050.00	\$5,196.63
Saunders, Danielle C	\$2,540.66	\$0.00	\$0.00	\$2,540.66
Seligman, Adam I	\$285.20	\$0.00	\$0.00	\$285.20
Sestak, Pancratia M	\$5,165.62	\$120.58	\$0.00	\$5,286.20
Shirk, Stephen D	\$19,217.01	\$1,914.96	\$846.88	\$21,978.85
Shuman, Janette V	\$52,182.81	\$237.52	\$7,499.44	\$59,919.77
Siegel, Jeffrey J	\$76.80	\$0.00	\$0.00	\$76.80
Skoglund, Brandon P	\$72,738.02	\$8,788.06	\$4,381.16	\$85,907.24
Snegach, Alvina	\$42,140.00	\$2,445.37	\$0.00	\$44,585.37
Stack, David L	\$123,808.68	\$0.00	\$0.00	\$123,808.68
Sweeney, Timothy P	\$102,271.75	\$0.00	\$0.00	\$102,271.75
Taylor, David L	\$0.00	\$0.00	\$1,704.50	\$1,704.50
Taylor, Matthew A	\$85,495.07	\$0.00	\$9,986.60	\$95,481.67
Tilton, Kathryn J	\$2,675.89	\$0.00	\$0.00	\$2,675.89
Titus, Beth A	\$3,309.25	\$0.00	\$0.00	\$3,309.25
Tucker, Gary R	\$1,904.69	\$0.00	\$0.00	\$1,904.69
Valence, Melissa A	\$673.20	\$0.00	\$1,029.60	\$1,702.80
Van Dyke, Michael E	\$4,135.32	\$0.00	\$0.00	\$4,135.32
Van Wyck, Joy L	\$2,901.23	\$0.00	\$0.00	\$2,901.23
Vecchione, Michele	\$0.00	\$0.00	\$4,846.40	\$4,846.40
Vieira, Kaitlin M	\$6,730.05	\$152.03	\$0.00	\$6,882.08
Vogel, Stephanie J	\$52,701.42	\$285.01	\$0.00	\$52,986.43
Walters, Martin T	\$77,995.92	\$0.00	\$0.00	\$77,995.92
Walz, Mary E	\$516.36	\$0.00	\$0.00	\$516.36

\*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 2021)

<u>Employee Name</u>	<u>Base Wages</u>	<u>Overtime</u>	<u>Other*</u>	<u>Total</u>
Wayne, Michael G	\$2,499.96	\$0.00	\$0.00	\$2,499.96
Welch-Zerba, Alexandra	\$5,319.52	\$0.00	\$0.00	\$5,319.52
Welcome, Corey A	\$46,357.22	\$4,280.13	\$0.00	\$50,637.35
Westover, Bryan L	\$60,521.21	\$217.67	\$7,499.44	\$68,238.32
White, Timothy D	\$712.47	\$0.00	\$0.00	\$712.47
Wombolt, Richard D	\$59,707.45	\$7,557.04	\$0.00	\$67,264.49
Wombolt, Sherri L	\$6,202.79	\$186.78	\$0.00	\$6,389.57
Wood, Brandon M	\$2,096.55	\$0.00	\$1,155.00	\$3,251.55
Wood, William H	\$52.82	\$0.00	\$0.00	\$52.82
Woods, Renia T	\$38.40	\$0.00	\$0.00	\$38.40

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



# Community Development

*The Bow Power Generation Plant as seen  
in the distance from within a residential development*

# *Community Development*

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## **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 town plans and regulations.

The Community Development Department continued to adapt to the realities of the ongoing pandemic in 2021. Public hearings and regularly scheduled meetings were held once again in-person, but masks and social-distancing were also commonplace. Plans were reviewed, minutes were drafted, and buildings were inspected, but things still weren't quite back to normal. Fortunately, 2021 was another year of economic growth for Bow with a 22 % increase in the value of construction from the previous year.

I have worked here in town for about six years now, but I have lived and worked in New Hampshire for over 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.

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## **BOW BUSINESS CORRIDOR SOUTH BOW TIF ADVISORY BOARD**

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

The Bow Business Corridor Tax Increment Finance (TIF) District Advisory Board was created in 2019 and the South Bow TIF Advisory Board was formed in 2021. Each board met once in 2021 to review the TIF plans and finances and report back to the Board of Selectmen, which administers the Districts.

Members of the Bow Business Corridor TIF include Don Berube Jr., John Fournier, Wendy Gazaway, Larry Haynes, and Selectman Matt Poulin; South Bow TIF members include Adam Bates, Don Berube Jr., Marc Charbonneau, Jason Patenaude, and Selectman Matt Poulin. The financial statements for the Districts are found elsewhere in this report.

The Advisory Committees recommended to the Board of Selectmen this past year to continue moving forward with the design to extend the municipal water system north to Bow Mills and Bow Junction, as well as a recommendation to move forward with plans to interconnect with Hooksett's utilities in the south. The Boards will continue to explore ways to extend infrastructure to the Districts 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 2021 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

	2019	2020	2021
New Single-Family Homes	21	12	20
Additions	14	23	19
Garages	9	12	13
Decks	9	13	17
Residential Renovations	28	20	24
Commercial New	4	1	3
Commercial Additions/Renovations	8	13	3
Electrical	51	61	88
Plumbing	9	13	16
Mechanical	128	123	95
Signs	12	3	8
Misc.	15	6	13
Demolition	4	5	2
Fire	0	0	1
Water Connection	2	3	2
Sewer Connection	0	0	1
Pools	6	14	15
Sheds	5	4	7
Basement Renovations	4	9	6

Total Permits 353

Total Building Permit Inspections for 2021: 476

# BUSINESS DEVELOPMENT COMMISSION

William Hickey, *Chairman*

## MEMBERS

William Hickey, *Chairman*

Larry Haynes, *Vice Chair*

Cody Herrick, *Secretary*

Don Berube, Jr.

Michael Percy

June Branscom

Christopher Johnson

John Meissner

Wendy Gazaway

Matthew Poulin, *Selectmen Rep.*

Colleen Hunter, *Selectmen Alt.*

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

The BDC went back to in-person meetings in 2021, but things still were not quite back to normal from 2019. A formal, in-person business visitation program is still on hold, and only one, in-person "Business to Business" event was held in the fall, which wasn't that well-attended. 2021 was, however, also a year of success.

The Town continued to see steady growth this past year with a number of new projects and a 22 % increase in the estimated value of construction from the previous year. The BDC helped to guide this tax base expansion over the past year through collaboration on several projects. Success stories included:

- Construction of a new signalized intersection at Route 3A and Dunklee Road was completed;
- A feasibility study to extend utilities between Bow and Hooksett was completed and was jointly funded by the Town of Bow and the Hooksett Village Precinct;
- A design study funded by the Bow Business Corridor TIF District is underway to extend water to Bow Mills and Bow Junction;
- Discussions continued with the City of Concord to share utilities, with limited progress.

The BDC normally meets on the first Wednesday of each month at 7:30 AM in the Municipal Building. Occasionally we have guest speakers, 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*: Selectmen Rep. Matt Poulin, Vice Chair Larry Haynes, Secretary Cody Herrick. Standing *L to R*: Fire Chief Eliot Berman, Assistant Planner Bryan Westover, Wendy Gazaway, Town Manager David Stack, John Meissner, Community Development Director Matt Taylor, Police Chief Ken Miller. *Not Pictured*: Bill Hickey, Don Berube, Jr., Michael Percy, June Branscom, Christopher Johnson, Colleen Hunter

# 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)



## CENTRAL NEW HAMPSHIRE REGIONAL PLANNING COMMISSION

28 Commercial Street, Suite 3, Concord, NH 03301

(603) 226-6020 [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 2021, CNHRPC undertook the following activities in Bow and throughout the Central NH Region:

- Provided assistance to the Upper Merrimack Watershed Association related to the development of the Turkey River Watershed Restoration and Management Plan.
- Initiated the development of the Regional Housing Needs Assessment that is scheduled to be completed in 2022 in coordination with the NH Office of Planning and Development and the other eight NH regional planning commissions.
- Provided support and attended project meetings for the NH 3A Corridor Improvements project.
- Provided continued hazard mitigation plan development and implementation assistance in communities throughout the region.
- Coordinated the activities of the CNHRPC Transportation Advisory Committee (TAC). In 2021, CNHRPC held five TAC meetings. The CNHRPC TAC participated in the development of the Long Range Transportation Plan and the update to the CNHRPC Transportation Improvement Program concurrently with the NHDOT 2023-2032 Ten Year Plan Update.
- Conducted over 200 state and local traffic counts throughout the region. In Bow, CNHRPC collected traffic data at ten locations.
- Continued to lead on regional trails planning, particularly on rail trails and primary trail corridors that span the region and state, but also with municipal trail systems that span neighboring communities.
- Provided coordination assistance to the CommuteSmart NH program that works to support transportation demand management services and rideshare coordination across the state using newly implemented Agile Mile transportation demand management (TDM) software.
- Maintained a Geographical Information Systems (GIS) database for the region and each CNHRPC community. CNHRPC is ready to serve a wide range of GIS services to member communities using this GIS data, software, and existing map templates. GIS data is obtained from a range of sources, or is developed by CNHRPC.

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

# CONSERVATION COMMISSION

Sandra Crystall, *Chairperson*

## MEMBERS

Sandra Crystall, *Chairperson*

Bob Ball

Dik Dagavarian

Alexander Grene

Christina Blanks

The Bow Conservation Commission (BCC) 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 BCC has identified the following goals for long-term protection and management of Bow's natural resources:

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

Despite the pandemic, the Commission held 13 meetings (six virtual and seven in-person) and convened or participated in eight site walks to review projects seeking wetland conditional use permits (CUPs) for impacts to wetlands or wetland buffers, reviewed proposed subdivisions, and reviewed progress on the Natural Resources Inventory. The Commission reviewed four applications for projects requiring NHDES wetland permits or authorization.

## Activities and Accomplishments

In addition to the review of applications for subdivisions and CUPs, the BCC focused on several project areas this year.

### Natural Resources Inventory

The Bow Natural Resources Inventory (NRI) has been completed. The BCC contracted with Moosewood Ecological, LLC to conduct the NRI to improve our knowledge of the natural resources in town, develop information in support of the management of current town-owned lands, and identify other resources that may warrant protection. The NRI includes maps as an online Story Map and as downloadable PDFs, and a report that describes the natural resources, identified conservation focus areas, and provides recommendations for next steps. In November, the BCC shared the NRI results at a public meeting. Check the BCC website for the NRI products available.

### 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. Since then the BCC has had it treated with an herbicide in 2016, 2019 and 2021, and used divers to remove milfoil in those intervening years. Grants from NHDES have covered some of these costs, while the majority of the costs have been paid for by the BCC from its Conservation Fund. Many thanks to Bob Ball and Dik Dagavarian for their time spent monitoring the water quality.

The BCC 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 communities with reports on lake health. The Commission sampled the pond and inflowing streams for water quality several times between June and September 2021 using specific protocols. The water quality data collected were pH, turbidity, Secchi disk depth (water clarity), alkalinity, conductivity, chloride, nitrogen, total phosphorus and chlorophyll-a. The results indicate that stormwater runoff is a potential

issue within the watershed as indicated by increased conductivity and chloride levels. Additional sampling for chloride was conducted in streams in April, after snowmelt and elevated chloride levels were observed. Chloride compounds are applied to town roads and often used with a water softener. For more information, visit the BCC page for Turee Pond: <https://bownh.gov/386/Turee-Pond>.

### **Turkey River Watershed Restoration and Management Plan**

The Turkey River 's 37-square mile watershed includes impaired waters needing restoration as well as high-quality cold-water streams. The watershed includes Turee Pond. The goal of the project was to develop a watershed management plan that identifies and prioritizes methods for reducing pollutants (primarily nutrients) in the watershed. Water quality data collected by Bow's V-LAP volunteers was used in the plan.

The plan presented potential structural and non-structural approaches to reduce pollutant loading which, if implemented, will enable the rivers, tributaries and ponds to meet water quality standards for aquatic life use and primary contact recreation. Additional benefits to the Merrimack River downstream are also anticipated.

A presentation given at the end of August identified suggested improvements at the Town Pond and Turee Pond Boat ramp areas to address stormwater and water quality issues. The plan may be found on this web page: <https://www.merrimackriver.org>

### **Trails**

The BCC continues to work with other Bow organizations that manage trails in the community.

For the Farringtons Corner bridge replacement, a project undertaken by the Bow Pioneers, the Commission contributed \$1,000 toward the addition and installation of gates to restrict vehicular access to the trail, as snowmobiles are the only motorized vehicles allowed.

The BCC is assisting Bow Open Spaces in addressing the increased wet area on a section of the Robertson Trail and seeking a state wetlands permit before any rehabilitation can occur.



*L to R: Bob Ball, Chair Sandy Crystall, Alexander Grene, and Dik Dagavarian*

## 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 on town conservation lands. Anyone seeking a conservation project is invited to contact the Commission for information about potential projects.

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

The Commission maintains memberships in the NH Association of Conservation Commissions (NHACC) and the Upper Merrimack River Local Advisory Committee. 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 virtual NHACC annual meeting and additional webinars.

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 commission activities as well as land purchases. In 2021, the BCC's Conservation Fund paid \$57,725 on the 15-year bond for the Hammond Nature Preserve. The Conservation Fund also has supported milfoil management, Turee Pond water quality sampling, and the Natural Resources Inventory. The BCC welcomes donations to the Conservation Fund for projects and future land or conservation easement purchases. Land donations may be tax deductible under section 170(c) of the Internal Revenue Code.

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

We are sorry that two of our members resigned this year, Wendy Waskin and Michael Hansen. Wendy had been a member of the BCC for 17 years. We thank them both for their contributions.

We welcome Alex Grene, new member of the BCC, and Tina Blanks who was appointed as a member at the end of the year.

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

## PLANNING BOARD

Don Berube, Jr., *Chairman*

### MEMBERS

Don Berube, Jr., *Chairman*  
Sandy Crystall, *Vice Chair*  
Adam Sandahl, *Secretary*  
Bill Oldenburg  
Garth Orsmond  
Willis Sloat  
David Glasier, *Alternate*  
Johnathan Pietrangelo, *Alternate*  
Michael Lawton, *Alternate*  
Kip McDaniel, *Alternate*  
Mike Wayne, *Selectmen Rep.*  
Bruce Marshall, *Selectmen Alt.*

to view properties proposed for development. The Board received eighteen new applications in 2021, compared to sixteen in 2020.

In 2021 the Board approved three site plans, six requests for minor modifications to site plans, one commercial and five residential subdivisions, nine conditional use permits, and three conceptual consultations. The Board also had a hearing for a subdivision revocation and one for tree-trimming on a scenic road. The Town issued twenty building permits for new dwelling units compared to twelve last year.

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

The Board met 14 times during 2021 at public meetings to review development applications and proposed changes to Town ordinances and regulations. In addition, the Board conducted eight site walks. Site walks provide the board and other interested residents an opportunity



*Standing from left to right: Michael Lawton, Mike Wayne (BOS), Bill Oldenburg, Kip McDaniel, Garth Orsmond, David Glasier, Jonathan Pietrangelo. Seated from left to right: Sandra Crystall, Don Berube, Jr., Adam Sandahl. Not pictured: Willis Sloat, Bruce Marshall (BOS)*

There were seven proposed zoning changes last year, which all passed, including a change to earth excavation regulations, the reduction of lot sizes with public utilities, and a rezoning of land zoned Business Development to General Industrial. 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 \$17,001 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 current members of the Planning Board and former member, Tony Reynolds, who served nine years. 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 the Community Development staff for their many contributions in 2021.

# ZONING BOARD OF ADJUSTMENT

Harry C. Hadaway, Jr., *Chairman*

## MEMBERS

Harry C. Hadaway, Jr., *Chairman*

Robert W. Ives, *Vice Chairman*

Donald A. Burns, *Secretary*

Stephen Buckley

Michael O'Neil

Joseph Conti, *Alt.*

June Branscom, *Alt.*

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 2021. Regular member Tony Reynolds has resigned. Thank you, Tony, for you many years of volunteering! The Board also welcomed two new alternate members Joseph Conti and June Branscom. Alternate Michael O'Neil has been appointed a regular member. New volunteers are always welcome! 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



From left to right: Michael O'Neil, Harry Hadaway (Chair), Don Burns, Secretary, Steve Buckley, and Joseph Conti. Photo by Eric Anderson.

cases are heard. However, keeping up with the times, in all ZBA meetings are now being livestreamed on YouTube. It held five regular meetings this year. The applications are reviewed for completeness and received by Community Development Department staff. Once a complete application has been received, a public hearing is scheduled, and abutters are notified by certified mail. The Chair of the Board generally schedules a site walk prior to the public hearing. There were nine site walks held in 2021. This past year the Board received ten applications for relief (seven for a variance, of which one was unnecessary, and three – for special exception, of which one was withdrawn). All the special exceptions were granted, and all, but one, variances were granted. There were no appeals of administrative decisions or motions for rehearing filed this year.

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 2020, 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.

## Cultural & Recreation

*Members of the Bow Heritage Commission devoted a good part of the summer reconditioning the shutters on the Bow Bog Meeting House saving approximately \$14,000 rather than purchasing 32 new shutters*

# BOW HERITAGE COMMISSION

Eric Anderson, *Chair*

## MEMBERS

Eric Anderson, *Chair*  
John Meissner, *Vice Chair*  
Dik Dagavarian, *Treasurer*  
Susan Wheeler, *Secretary*  
Faye Johnson  
James Dimick  
David Lindquist  
Jen Kelly  
Bruce Marshall, *Selectman Rep.*

The Bow Heritage Commission continued to meet monthly as the COVID-19 continued to prevail. Even though the Commission still needs a permanent home, it met at a variety of locations during the year: the Community Center, the Old Town Hall, the Baker Free Library, and at the Municipal Building to conduct its business. The following is a summary of the Commission's work.

### Old Town Hall – 1847

The Town had insulation blown into the walls conserving energy. The floor under the stage area has been shored up in the main meeting room. The ceiling was repaired and painted. In addition, the Town had the floor sanded and refinished.

The Bow Rotary Club took on its 50th Anniversary Project of removing the wallpaper it had installed in the early 1990s. Once the wallpaper had been stripped off, the Town then had extensive work done professionally to remove the damaged plaster, repair the damaged lath, and then replace the plaster. The Rotary Club then painted all the wall surfaces in preparation for the wallpaper. The Club in concert with the Commission selected a new wallpaper design, like one that might have been used over 100 years ago. Again, the Town arranged for a professional wallpaper hanger to apply the wallpaper to the refurbished wall surfaces. The Club also primed and painted both the window and the door moldings.

In addition, the stained molding above the wainscoting was removed, repaired, stained, and reinstalled. The wainscoting itself was cleaned, repaired, and refinished. The Club in concert with the Commission selected a new curtain material that the Club had made into new curtains and then had them installed.

And finally, an anonymous donor has committed to purchasing a

new gas stove and a fire suppression hood for the stove. At the same time, the Bow Rotary Club is purchasing a new refrigerator for use in the kitchen at the Old Town Hall.

The Bow Community Men's Club purchased a wall display system for the exhibit of photos, maps, paintings, objects, etc., without causing further damage to the wall surfaces.

### Bow Bog Meeting House – 1835

During a routine inspection of the steeple area at the Bow Bog Meeting House last fall, it was noted that the spires had developed holes and wood rot in both the spires and the fencing around the steeple became evident. It was determined that contemporary pine no longer holds up as well as it once did. Thus, it was agreed that these wooden parts would be replaced with a composite-type of material that looks identical to wood, but it would better withstand weather, animal, and insect damage. This work was completed under contract between the Town and a local contractor late in 2021.

The second project involved repairing damage to the shutters caused by falling snow and ice from the metal roof. Members of the Heritage Commission along with local volunteers, removed each of the shutters, replaced damaged slats, squared up each shutter, sanded, primed, painted, and reinstalled each shutter over a period of many weeks during the summer.

To further lessen winter damage from falling snow and ice, the Town has had "stops" installed on the standing seams over each of the windows to retard falling snow and ice. In addition, Mike Wheeler, a volunteer, designed and constructed a cover to protect the windows during the winter months. A test of that approach will be conducted this winter along with the snow stops mounted on the roof's standing seams.



Heritage Commission members and community volunteers worked throughout the summer to repair and refurbish the 32 shutters at the Meeting House saving approximately \$14,000 of tax dollars. (Photo by Eric Anderson)

## Bow Center Schoolhouse –1894

Although the Schoolhouse does not get the use that our other historic facilities experience, it still suffers the consequences of both weather and time. For instance, almost every window is currently suffering from glazing failure around each of the windowpanes. It is felt that each of the windows need to be reglazed by professionals in the business. Another issue being considered is the removal of the kitchen related items (sink, cabinets, etc.) contained in the space between the classroom and the “two-holer” outhouse.

## Barns of Bow Exhibit

The Heritage Commission had the opportunity to assemble an exhibit at the Baker Free Library featuring the “Barns of Bow,” a documentary project Tom Wilson and Eric Anderson originally undertook a few years ago. A total of 18 large display photos of barns and their contents, several farm items including a post & beam barn model, and early machinery like a late 1800s cheese press and a working cornhusker were all exhibited. These were all donated items for the Commission’s care and display from time to time for the townspeople’s enjoyment. In addition, the book 100 Acres More of Less was available for inspection and purchase.

## SPECIAL THANKS TO:

Bow Rotary Club, Matt Gatzke, former President and Chair of the Club’s 50th Anniversary Committee; Judy Goodnow, Chair, and members of the Wallpapering, Painting, and Window Curtain Committee; Bob Couch, Woodworking Craftsman, for the wainscoting restoration and his design and fabrication of the picture rail; Ben Kiniry, current Rotary Club President, for providing the necessary funds for the purchase of a new refrigerator for the Old Town Hall.

Bow Community Men’s Club, Richard Oberman and members of the Club for funding and installing the Wall Display System preventing further damage to the refur-

bished wall surfaces.

Town of Bow, Chris Andrews for overseeing all the work that needed to be done over the past two years to help preserve valuable Town historic resources that see nearly daily use by various groups individuals, private parties, etc. Tim Sweeney and the Department of Public Works for making available space in two of the truck bays for the Commission members to work on the shutters for sanding, priming, and painting during the summer.

Community Volunteers, Andy Young and his friends Doug Currie, and Bill and Mike Bourbeau who volunteered to recondition each set of shutters, including making new slats to replace missing slats, repairing damaged slats, and then squaring up and tightening each set of shutters to ensure a perfect fit when reinstalled. Charlie Griswold, Donald Fournier, and Mike Wayne devoted several hours assisting members of the Commission in scraping, sanding, priming, and painting the shutters. This voluntary effort saved thousands of tax dollars otherwise. In addition, Mike Wheeler assisted in the installation of the refurbished shutters as well as designing an alternative covering to protect the Meeting House windows from further snow and ice damage.

**Private Donors:** First, we are thankful for an anonymous donor, who is providing a new gas stove and a fire suppression system for the kitchen at the Old Town Hall. In addition, the Bow Heritage Commission wants to thank the individuals who make both monetary donations and donations of documents and objects to become part of the Town’s pertinent historic collection. The Commission is hopeful that a permanent home will be established for the collection, research, inventory, storage, maintenance, and display of these donations for the townspeople to enjoy and appreciate. We’d be delighted to talk with you about your offerings to the Town’s heritage.



BHC Members - Eric Anderson, Chair; David Lindquist; John Meissner, Vice Chair; Sue Wheeler, Secretary; Faye Johnson; Jim Dimick; Donald Fourier, Volunteer; and Dik Dagavarian, Treasurer. Missing are Jen Kelly and Bruce Marshall, Selectmen's Representative. (Photo by Chris Andrews)

# 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

Following on the unprecedented challenges posed in 2020, Baker Free Library experienced a return to growth across various metrics in 2021. Although circulations remained 32% below pre-COVID levels, there was a 32% increase in the circulation of adult materials from 2020 to 2021. The circulation of juvenile materials increased by 43%. Similar trends occurred across all library operations. Before the COVID closure, participation in library programs was 42% higher than in 2021; however, 2021 was a 29% improvement over 2020. One area that saw significant growth throughout the COVID crisis was the circulation of electronic resources. In fact, usage of e-resources increased by 20% during the first year of COVID and then leveled out to a 6% increase from 2020 to 2021. Patron interaction with the library's automated system also increased because of the challenges posed by COVID. Throughout the closed-stacks phases, patrons were encouraged to place online reserves to facilitate the safe and efficient pick-up of materials. This process steadily became more and more popular reaching an increase of 33% over pre-COVID utilization of this service. Our website had just over 20,000 visitors and our catalog had over 60,000 searches in 2021. There were approximately 30,000 visitors to the library.



Juliana Gallo and Amelia Holdsworth host a craft table at the Bow Tree Lighting event. Photo by Eric Anderson.

## Strengthening Community

Apart from saving our patrons almost \$700,000 by providing access to resources for recreational reading and life-long learning, Baker Free Library was also an active member of the community. Our participation in the annual scarecrow contest, *Trunk or Treat*, and the tree lighting ceremony were all highlights of 2021. Baker Free Library also launched a Story Walk at Knox Town Forest in collaboration with Bow Open Spaces and established an art gallery on the main floor of the library. The first exhibit in 2021 was a celebration of the Barns of Bow in collaboration with the Heritage Commission. Other exhibits included local artists Susan Rock and Estelle Smith. The virtual programs of 2021 included sessions on cooking and drawing. We had over 1,000 participants in our children's programs and approximately 600 adult participants in our craft programs and book clubs.

## The New Horizon

Recovering from the COVID crisis is a work in progress. In 2021, e-resource circulation was over 16,000 items and total circulations was over 60,000 items. Patrons placed 11,500 online reserves and we exceeded 2,000 followers on social media. Library staff worked tirelessly to provide the highest quality services online and on-site and it was because of their commitment throughout these challenging times that Baker Free Library now looks toward a very bright horizon. At the end of 2021, the library began work on a new online calendar that will increase engagement with the community in 2022 and support the library's mission as a community hub and a premier cultural and educational institution. Although we are constantly looking forward, Baker Free Library is also committed to celebrating our history. In 2021, we began planning the revitalization of our unique architectural heritage. Baker Free Library is among a select group of New Hampshire libraries built between 1905 and 1915 in the École des Beaux-Arts style of architecture. Our mission to strengthen our community extends beyond access to information and providing educational and cultural programs to include the preservation and celebration of the historical treasure that is Bow's Baker Free Library.



Baker Free Library launched its Art Gallery with an exhibit celebrating the Barns of Bow. *Photo by Eric Anderson.*

## 2021 Statistics

Total Registered Patrons:.....	5,330
Size of Collection:.....	44,884
Items Added: .....	2,131
Items Weeded: .....	996
Value of Collection:.....	\$927,757
Print Circulations: .....	45,426
Interlibrary Loan Borrowing: .....	1,986
Interlibrary Loan Lending: .....	397
Amount Saved by Patrons: .....	\$691,436
Program Sessions: .....	128
Program Participants: .....	3,158

# BAKER FREE LIBRARY TRUSTEE REPORT

Bob Arnold, *Chair*

## MEMBERS

Bob Arnold, *Chair*

Eric Anderson, *Treasurer*

Jennifer Warburton, *Secretary*

Donna Deos

Matt Gatzke

The Baker Free Library faced the daunting challenge in 2021 of recovering from the COVID19 crisis. Reaching pre-COVID levels of library usage has been challenging following the three-month closure in 2020. Our ability to deliver on our stated mission of connecting people and information in order to expand horizons and strengthen the Bow community required hard work and creative thinking by Library staff. Innovative virtual and hybrid programs supplemented the return of on-site sessions. The Library as a Passport Acceptance Agency for new passport applications successfully relaunched in 2021; unfortunately, the Library's beautiful meeting rooms remained unavailable for community members to utilize. Nevertheless, Director Walters and his dedicated staff worked tirelessly to maintain a continuously evolving collection, promoting the use of downloadable eBooks, audiobooks, music, TV series, movies, and comics through Hoopla, OverDrive, and Kanopy. Through its always-improving virtual presence in the community, the Library promoted the practice of placing online reserves for the safe and efficient circulation of materials throughout the pandemic. Baker Free Library effectively navigated the various phases of reopening throughout 2021 always mindful of providing high quality service while prioritizing the health and safety of the staff and patrons.

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. In April of 2021, the Board welcomed newly elected Library Trustee Matt Gatzke, who replaced David Withers at the conclusion of his term. He joined Trustees Bob Arnold, Chair, Eric Anderson, Treasurer, Jennifer Warburton, Secretary, and Donna Deos.

The Trustees continue to support the Library Director and staff as they work to restore the Library to its central place as a hub for life-long learning, leisure, and culture in the community. Moving beyond the services and resources that the Bow community has come to expect from its public library, the Director established an exhibition space in 2021 to support local artists as well as to celebrate community history and culture. Baker Free Library is also committed to its presence within the broader community and actively participated in a variety of 2021 events in the Town of Bow. In an effort to cultivate school preparedness and early childhood literacy, the Library created a Story Walk in collaboration with Bow Open Spaces. Aware for the significant value of outdoor gathering spaces as well as the historical value of Baker Free Library's 1914 building, the Trustees began planning the revival of the library grounds in 2021.

The Baker Free Library Foundation continued its much-appreciated annual fundraising in 2021; and, with generous donations from the community throughout the year, the endowment exceeded \$66,500 as of December. One of the current projects funded by the vital contribution of the Foundation is a revitalization of the children's section of the Library.

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 information-gathering process for the Library's next strategic plan begins in 2022. The Trustee meeting schedule and minutes are available, together with a wealth of other information, on the Baker Free Library website at [bowbakerfreelibrary.org](http://bowbakerfreelibrary.org). Check back often to stay up-to-date on all that is happening at your library. The library has something for everyone. Make sure to take advantage of the world of resources your library card makes available.



Seated L to R: Eric Anderson (Treasurer), Bob Arnold (Chair), Jennifer Warburton (Secretary). Standing L to R: Donna Deos, Library Director Martin Walters, Matt Gatzke.

# PARKS & RECREATION DEPARTMENT

**Darcy Little, Parks and Recreation Director**

## Parks and Recreation Mission Statement

To provide a diverse recreation program for all ages with programs that includes 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.

## Staff Changes

After many years of working for the Parks and Recreation Department, Laura Beaudette made the decision to leave. Over the years, Laura had worked for our Celebrating Children Preschool, then became our Youth Sports Instructor and most recently worked as our Recreation Assistant. She was instrumental in growing a successful youth sports program and was a dedicated member of our team. With Laura's departure this summer, we welcomed Michelle Myrdek as our new Program Coordinator. Michelle, a former school teacher, State Trooper and Parks and Rec Director, is a great addition to the department. Sarah Mann moved to the role of Youth Sports Instructor and David Elder was hired as our new Assistant Youth Sports Instructor.

## Programs

While still in the middle of the Coronavirus pandemic, the Parks and Recreation Department continued to offer programs with guidelines in place to reduce the risk of exposure. Forty-six programs were offered this year and enjoyed by over 1,850 participants. New programs included: Cardio Mix, Flute Lessons, Guitar Lessons, Indoor Walking, Inline Skating Lessons, Pre-K Art & Play, Pickle Ball, Pony Riding Lessons, Voice Lessons and Zumba Toning.

This summer 85 campers attended our six-week Summer Camp at Bow High School. Similar to the previous summer, we needed to follow COVID guidelines and cancel all field trips. As a result, we expanded camp from 3 days per week to 5 days per week for all campers.

The Town of Bow purchased the Bow Youth Center at the end of August and the Parks and Recreation Department opened its doors on August 30<sup>th</sup> offering Before and After School Programs for children in grades K-8. Our Celebrating Children Preschool joined us there, after over 20 years of operation at the Municipal Building. At the new Bow Recreation Center, we currently have 32 children enrolled in the Celebrating Children Preschool and 165 children enrolled in the Before and After School program with an average of 15 children attending the Before School Program and 131 children attending the After School Program on a daily basis.



Photo by Eric Anderson

## Special Events

We were unable to hold large indoor events this year because of the pandemic, so we offered some new special events instead. Our Easter Event was held at Hanson Park which included three separate Easter Egg Hunts at staggered times followed by outdoor Easter games run by BHS volunteers and pictures with our "socially distanced" Easter Bunny. We organized the annual Scarecrow Contest and were excited to see so many creative and original entries this year.

For Halloween, we had our first ever Trunk or Treat Event with over 85 decorated "Trunks" and well over 1000 people in attendance including over 500 Trick-or-Treaters. Our annual Tree Lighting event was held once again this year at the Bow Bandstand with holiday music, children's games and a take-home craft, refreshments and visits with Santa. Special thanks goes out to the many Town of Bow Organizations who volunteered their time to make the event a huge success.



### **From the Director**

On behalf of the Town of Bow Parks and Recreation Department, I want to thank the numerous individuals and community organizations who volunteer their time to help with our special events. The success of these events is largely a result of your contributions. I would also like to extend my thanks to the Board of Selectmen who continue to offer their support to the Parks and Recreation Department, especially with the acquisition of the Bow Youth Center and the transition of our Celebrating Children Preschool to the new facility this year. A special thanks to the Bow Schools for allowing us to use their facilities for several of our ongoing programs. Lastly, I wish to acknowledge the entire Parks and Recreation team for collectively going above and beyond to provide such a wide variety of quality programs for our community.

### **2021 Programs**

50 + Fitness	Soccer Pre-K/Kinder
Archery	Step it Up
Basketball for Kindergarten	Strings Lessons
Basketball for Adults	Summer Camp
Body Blast	T-Ball
Boot Camp	Tennis Lessons
Cardio Mix	TGIF Yoga
Celebrating Children Preschool	Track and field
Chess Club	Track and Train
Children's Art Classes	Voice Lessons
Counselor in Training	Volleyball for Adults
Dance Lessons for Children	Walking in the Gym
Pre-K Art & Play	Yoga for Fitness
Safe at Home	Yoga in the Park
Safe Sitter	Zumba
Science Classes	Zumba Toning
Scrapbooking Classes	

# CELEBRATING CHILDREN PRESCHOOL

**Alicia David, Director**

As we review the last year at the preschool, we had our fair share of challenges! Celebrating Children finished the school year with a modified class schedule. We continued our COVID protocols and were able to stay healthy and keep our doors open. Unfortunately, COVID numbers were still too high to hold our traditional preschool graduation, but we celebrated in a safe way, at the Field House Sports, with a fun field day. We cannot thank our Celebrating Children families enough for not only entrusting us with their children, but being so supportive and generous all year.

During the summer we quickly shifted gears and started preparing for our big move to our new home at the Bow Recreation Center, at 21 Bow Center Road. This involved many hours of cleaning and sorting through many years of materials that have been collected over the last 20 years. I cannot thank Cindy Greenwood-Young, Colleen Hunter, and Joy Van Wyck enough for their tireless efforts over the summer. Many recycling buckets were put to good use!

On August 30<sup>th</sup> we made the big move into our new space. We had our open house on September 13<sup>th</sup> so all our families could see the new space. September 15<sup>th</sup> was our first full day of school. We have 34 children attending this year; twenty-three “Butterflies” and eleven “Caterpillars.” We welcomed three new teachers to our staff this school year. Kathy Tilton and Danielle Sunders are new teachers and Jennie Cate is our new assistant teacher for the Butterflies. Colleen Hunter, Joy Van Wyck, and Judith Acone have returned to help with our Caterpillar students.



Courtesy of Celebrating Children



Courtesy of Celebrating Children

Our long-time director, Cindy Greenwood-Young, retired in the fall of 2021. Our program would not be what it is today without her. She is greatly missed! We wish her all the best! As Assistant Director, I was selected to serve as interim director and ultimately Director after Cindy Greenwood-Young's retirement.

This transition year has had many challenges, but we have met each one with a positive approach. The new building has offered us the opportunity to grow in many ways. We have increased our class size, allowing more children to attend our preschool and develop their love of learning. We continue to offer a quality experience for our students, and have built new relationships with the staff at the Bow Recreation Center.

We would like to thank all of our past and present Celebrating Children families and talented staff for continuing to make our preschool such a wonderful program!

## **UPPER MERRIMACK RIVER LOCAL ADVISORY COMMITTEE**

The Upper Merrimack River Local Advisory Committee, (known locally and affectionately as UMRLAC; pronounced Uhm'-re-lack) kept to its schedule with online meetings until June 2021 when the Governor's emergency order expired. The UMRLAC then resumed its schedule of meeting on a rotating basis in the six upper Merrimack cities and towns.

The UMRLAC was created as a one of the first local river management advisory committees in 1990, enabled in RSA 483, as part of the New Hampshire Rivers Management and Protection Program. It was a grassroots effort by the communities of Boscawen, Bow, Canterbury, Concord, Franklin, and Northfield, which the UMRLAC represents and for whom it conducts 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. On behalf of the UMRLAC, the Central New Hampshire Regional Planning Commission applied for US Clean Water Action Section 604(b) funding, through the NH Department of Environmental Services, to update the plan. Funds were not awarded for this project. A single award was made to one group in a different part of the state.

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. Wayne Ives picked up the leadership role when Gary did not seek an additional term.

The UMRLAC reviewed and provided local comment on several project state permit applications in the upper Merrimack including solar array and culverts near I-89 in Bow; biosolids land application and a state surplus land review in Boscawen; exit 17 off I-93, underground storage tank, and invasive species in Concord; and two underground storage tanks and a solar array in Franklin. The UMRLAC reviewed the National Pollution Discharge Elimination System permit for the Franklin Waste Water Treatment Plant.

The UMRLAC was 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. Gary Lynn is the lead since Mike Hansen did not seek an additional term.

All of the state's local river advisory committees have been represented by New Hampshire Senator Ruth Ward on the State of New Hampshire Rivers Management Advisory Committee.

The UMRLAC sponsored the New Hampshire Rivers Council's Wild & Scenic® Film Festival and the Council's projects, as well as Friends of the Northern Rail Trail.

Experts from around the state provided UMRLACers with education to help them serve better their communities when reviewing proposals. At the UMRLAC's February meeting, Cheryl Bondi, NH Department of Environmental Services, and John Magee, NH Fish and Game Department provided an overview of stream crossings in New Hampshire. In March, Wayne Ives and Joe Schmidl, NH Department of Environmental Services updated everyone on the Instream Flow Program. Mike Marchand, NH Fish and Game Department, came to the August meeting with a presentation on the state's Wildlife Action Plan.

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) so that it may assume and manage its non-statutory activities including community outreach and an informative and data-rich website.

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 this past summer, we were able to monitor only four sites due to the pandemic. 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. We hope to find a way to return to monitoring more sites in the summer of 2021. We were able to provide a system to keep volunteers isolated and safe to collect the 2020 season of macroinvertebrate samples. May Maynard, a long-time volunteer, took home samples and equipment and finished the summer of 2019 samples. Sadly, this group of citizen scientists has not been able to work together since mid-February 2020.

The St. Paul's School of the Upper Merrimack Monitoring Program Winter Series and Birckhead Science Lectures partnership, and in-person Upper Merrimack Monitoring Program (UMMP) Bug Nights are on pause.

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.

Annual meeting was convened in February 2021. The slate of officers: Michele Tremblay, Chair; Steve Landry, Vice-chair; Krista Crowell, Treasurer; and Gary Lynn, Secretary, was elected.

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

The UMRLAC meets on a rotating basis in its six represented communities on the second Monday of each month (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, which are now held virtually due to the state of emergency. For further information on the UMRLAC and how to access meetings, 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, or visit [MerrimackRiver.org](http://MerrimackRiver.org).

**Boscawen**  
Thomas Gilmore

**Bow**  
Krista Crowell  
Michael Hansen (term expired)  
Gary Lynn

**Canterbury**  
Anne Dowling  
Adrienne Hutchinson

**Concord**  
Rick Chormann (term expired)  
Gary Lemay (term expired)  
Claire Lund

**Franklin**  
Wayne Ives  
Donna Liolis  
Jeffery Perkins (term expired)

**Northfield**  
Mary Lee  
Ashley Warner (term expired)

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

# UNH COOPERATIVE EXTENSION MERRIMACK COUNTY 2021

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.

**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. An ongoing programmatic highlight is the peach and nectarine variety trial being hosted at Apple Hill Farm in Concord. On-farm collaborative research allow for productive, collaborative learning that ultimately benefits the larger agricultural community. Jeremy DeLisle oversees the progress and data collection of the planting, measuring fruit size, cold hardiness, average harvest date, incidence of bacterial disease issues, and will be conducting taste testing in conjunction with point-of-sale opportunities. The cold hardiness portion of the trial is being conducted in cooperation with researchers from the University of Maine Cooperative Extension. 2021 was the first year of data collection for cold hardiness, and plans are in place to conduct a second year of testing in the winter of 2022. Additionally, UNH Extension Merrimack County is partnering with NH Conservation Districts, NRCS and Xerces Society on a grant funded project to expand our weather station network across the state and conduct on-farm trials investigating the feasibility of utilizing insect exclusion netting to control spotted winged drosophila, the major insect pest of blueberry in NH. The weather station component allows for the collection of on-farm data to be uploaded to the Network for Environment and Weather Applications (NEWA), which creates models and data sources which provide farmers with decision making tools helping them better make crop management decisions.

**Natural Resources:** 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, 1,075 Merrimack County residents received one-on-one education from woodlot visits, telephone calls, and email correspondence. At least 607 County residents participated in-person, outdoors, educational events: Tree Farm Field Days, NH BioBlitz walks, Tree Id Walks, Invasive Plant Control workshops, Wildlife Tracking field tours, White Pine Management workshops, and Forest Ecology Field Tours for Middle School Science Classes. This year's educational offerings were augmented by a wide variety of virtual meetings and Facebook Live webinars (<https://www.facebook.com/nhwoods.org>) to comply with the COVID-19 restrictions and to provide resident with virtual learning opportunities. Volunteers from the N.H. Coverts project (496 volunteers) and the Natural Resource Stewards program (457 volunteers) contributed 34,252 hours conserving and managing natural resources in Merrimack County.

**Community and Economic Development (CED):** The 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. The Merrimack County CED played a key role revitalizing a portion of the former Beede Electric Building in Penacook and launching an 8,500 sq. ft. makerspace and shared workspace to increase entrepreneurship and innovation in the region. They worked with Northfield to launch the Foothills Foundation, an organization that plans to make the area a hub for mountain biking and recreation through collaboration, promotion, and trail building. They spearheaded a range of events to increase entrepreneurship and spur business growth.

**4-H/Youth & Family:** 4-H is the youth educational program of UNH Cooperative Extension that provides youth the opportunity to engage in hands-on learning opportunities that spark their passion for life after 4-H, while learning important life skills such as communication and leadership. Programming is delivered utilizing 4-H

volunteers that involve youth in the learning process through youth-adult partnerships. For the first part of the program year, COVID-19 guidelines impacted the ability of 4-H clubs to meet in-person and perform normal activities. To support 4-H youth, leaders, and families during this time, three virtual 4-H clubs were established. Twenty-six youth from Merrimack County took part in these clubs. By the late spring, guidelines relaxed and allowed for in-person programming to resume. Members and leaders alike were happy to return to “normal”. A highlight for many of our 4-H members was being able to exhibit at the Hopkinton State Fair again. In 2021, 96 members brought their animals to exhibit during the fair, and six participated in the NH 4-H Livestock Auction. Clubs and families filled the Ruth Kimball exhibit hall with 4-H displays to showcase their work during the past year. The Merrimack County Leaders’ Association also had a successful fair selling ice cream in the 4-H Ice Cream Parlor and engaged 40 4-H members and families in this fundraiser. Despite a challenging year, Merrimack County 4-H interacted with over 400 youth and volunteers through the program.

**Nutrition Connections:** 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. During this past year, Nutrition Connections was able to pivot programming to adapt to changes brought on by Covid-19. Merrimack County Extension Teachers reached youth through virtual and remote programming using curricula like Pick a Better Snack, Team Nutrition Cooks, and Families Eating Smart Moving More. Adults and families were engaged in virtual programming, like Cooking Matters at Home, Cooking Matters at the Store Tour, and Families Eating Smart Moving More. Nutrition Connections continued to seek creative ways to meet people where they are. A newsletter geared towards older adults was created and over this past year, its reach continued to grow. This monthly newsletter features recipes, resources, tips, and activities and now reaches limited-resource older adults across New Hampshire. Additionally, the Arthritis Foundation’s Walk with Ease program was adapted into a virtual format. After a successful pilot, the virtual program is now available for Extension Teachers across the state to use.

**Youth & Family Resiliency:** Melissa Lee, Field Specialist and Certified Prevention Specialist, provides 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 and community coalition development. 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. Since late 2020, Melissa and her teammates have brought three diverse funding streams to UNH Extension to support work in their field. Melissa is serving as Project Director for the NH Opioid Prevention Project, funded by SAMHSA, which is bringing opioid prevention education to audiences across NH. This project has focused on expanding implementation and access to the evidence based Chronic Pain Self-Management Program. Virtual access to this program is now available for community members through UNH Extension and area partners.

**We would like to thank our Advisory Council that consists of 13 citizens of Merrimack County, and a representative of the County Commissioners office and County Delegation.** These advisors assist Extension program staff to evaluate current programming, identify local educational and research needs, and to consider new programming across the county. Our 2020/2021 council members included: Larry Ballin, Mindy Beltramo, Lorrie Carey, Janine Condi, Ayi D’Almeida, Ken Koerber, Josh Marshall, Tim Meeh & Jill McCullough, Page Poole, Chuck & Diane Souther, Anya Twarog, State Rep. Werner Horn, and Commissioner Stuart Trachy.

**Connect with us:** <https://extension.unh.edu/facility/merrimack-county-office>



# Public Works



*The foundation for the new Salt Shed was poured in June, 2021*

# Public Works

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## DEPARTMENT OF PUBLIC WORKS

**Timothy Sweeney, Director**

Projects, service requests, and resident inquiries for Public Works continued during 2021. Winter season stretched into January and February with thirteen snow events that required 2,565 yards of salt/sand to spread out on Bow roads and parking lots. Ice skating on the Town Pond continued. Maintaining a clean skating pond was a challenge with the temperature changes.

COVID-19 continued to be a concern for the Town of Bow Community. The year 2020 was the year of the Zoom meeting, and restrictions continued into 2021; but throughout, the Department of Public Works remained on the job.

### Roads

Road repair projects throughout the current budget cycle included multiple drainage replacement projects and paving of the following roads: Turee View Drive, Page Road (White Rock to Beaver Brook), White Rock Hill Road (Bow Center to Wheeler), Birchdale Road, Currier Drive, Sharon Drive, and two sections of Brown Hill Road, a total 5.4 Miles.

The goal of the Highway Division is to provide a safe and secure pavement surface for the traveling public. To provide such a goal and be consistent with the Capital Improvement Plan for upkeep of approximately one hundred miles of roadway, it's necessary that our paving plan be on a 20-year rotational schedule. For this system to be consistent with today's asphalt pricing (\$69.60/ton), we need to pave five miles of roadway, at a total estimated cost of \$522,000 per year.

### Parks and Public Properties

One Groundskeeper and one Seasonal Helper currently manage the Parks and Public Properties Division and continue to provide safe and clean properties for all to enjoy.

### Current 2021 Staff

Department of Public Works consists of:

- 13 Full-time positions
- 1 Part-time position
- 1 Director
- 1 Part-time Administrative Assistant
- 1 Highways/Parks Manager
- 1 Fleet Manager
- 2 Mechanics
- 2 CDL A - Heavy Equipment Operators
- 4 CDL B - Driver/ Laborers
- 1 Groundskeeper
- 1 Part-time Seasonal Helper in the summer months

We also employ "On Call" part-time employees for snow plowing and emergencies, when needed.

## **The Department comprises of the following Divisions.**

### **Administrative Division:**

Responsible for the management and administration of all Department activities. This division consists of the Director and a part-time Administration Assistant. The Director is also the Cemetery Sexton.

### **Highway/Parks & Grounds Division:**

Responsible for the maintenance and repair of all Town Roads, Cemeteries, Parks and Recreational facilities. The Town owns 156 roads, equaling approximately one hundred miles of roads and approximately two hundred miles of roadside shoulders. In addition to all storm drain systems, including over 470 catch basins and associated drain culverts, street signs, road striping, roadside mowing, tree removal and overhead tree trimming. There are 22 mowing sites that require mowing and trimming, as well as the six recreational sports fields.

### **Fleet Management Division:**

Fleet Management oversees and provides quality service, repairs, and maintenance on the entire fleet of all Town owned vehicles and equipment. The fleet consists of 56 major vehicles, 14 tow behind trailer units, 7 generator systems, and other smaller tools and mechanical equipment. This year we have four employees certified to do in house State of NH safety inspections for all Town vehicles.

### **Cemeteries Division:**

The Cemetery Division has completed the layout and pin placement for the new single lots at Evans Cemetery. New maps have been created and the lots are now ready to be sold. Redesigning of the Evans Cemetery plan to accommodate more single lots has increased future burial capacity. Two of our cemetery lot owners have donated mature trees, in which the last of these trees were planted during the third week of October.



*L to R: Tim Kenneally, Corey Welcome, Mike Hague, Mike Aborn, Chip Craig, Dave Meyer, Tim Sweeney, Bob Cepurneek, Rick Wombolt, Duane Resse, Phil Anderson, Tyler Aborn and Lois Richards. Brian Piroso was absent.*

**Public Properties:**

Town owned buildings include the following:

Bow Safety Center

Municipal Office Building

Community/Recreation Building

Coffin Building

Public Works Facility

Allen Road Brush Disposal Area with two storage buildings

Old Town Hall

The Old School House

The Historical Bow Bog Meeting House

Water Pump Station, Two Sewer Pump Stations

The Hammond Preserve property

The Bow Public Works Department would like to thank all the residents of Bow, the Selectmen's Office and all other departments for their support and assistance during the past year.

# BUILDINGS AND FACILITIES DEPARTMENT

Chris Andrews, Manager

## Building Projects

The Salt/Mix containment building at the Department of Public Works (DPW) was completed at a cost much lower than originally anticipated. We were able to accomplish this by redesigning the original scope of the project and combining the salt and salt mix storage into one building as opposed to two. We were also able to realize cost savings by utilizing our own DPW personnel and equipment to demolish the old structure and provide some of the preliminary and finish site work as well as contracting the paving ourselves.



The Fueling Station project was completed and has been up and running for several months. During the initial phases of construction, we were made aware that the Town was out of compliance with respect to our oil storage within the DPW building, in which we were required to have spill containers. Unfortunately, commercially available products weren't ideal due to expense and size. One of our DPW employees is also a metal fabricator, and was able to custom make spill containment tanks suitable for our needs.

The Hanson Park Storage Building project went out to bid twice and on both occasions the bids far exceeded the dollars allocated. To curb costs, we have decided to contract the project ourselves. DPW provided the necessary site work and this fall we had the foundation excavated and foundation poured. We are monitoring lumber prices and will go out to bid for framing in the Spring.

Over the last several years, the Town has accomplished several energy efficiencies. This past year we've replaced the broken exterior lights at the Community Building with new LED fixtures as well as in the office space. At our DPW building, we have installed LED lights in the remainder of the office spaces as well as the parts room.

In the summer of 2020, we discovered considerable rot in the decorative woodwork on the steeple at the Bow Bog Meeting House. In 2021, Pelcon Construction, of Bow, was awarded the bid to rebuild this structure with PVC products.

## Building and Facilities News

In October we hired a new part-time maintenance aide, Gary Tucker of Bow. His primary hours will be Monday thru Friday, 6:00 a.m. to 10:00 a.m. providing custodial duties at the Bow Recreation Center as well as small projects at our Town facilities.

The Building and Facilities Department was able to purchase a used three-quarter-ton pickup truck, from the State, with a utility work body. Realizing that we would need additional plowing capability this vehicle was the perfect choice and our fleet mechanics were able to add the necessary equipment to utilize a plow not currently being used. The fiberglass body is water tight and we are able to store all of our small tools in secured compartments.



## **Municipal Building Renovations**

We are in the process of undergoing an Energy Recovery System. This system will provide an air exchange within the building, while maintaining energy efficiency. This project is being undertaken utilizing Federal grants.

Our Community Development Department will be moving to the space formally occupied by Celebrating Children (1<sup>st</sup> floor of the Municipal Building). When this is completed, all of our Town business functions will be on one floor, negating the need for our citizens to have to exit the building to visit multiple offices.

The bathrooms at the Municipal Building will be getting an upgrade. These bathrooms were slated to have been upgrade in prior years however project funding was not adequate. Funding has been added to this year's budget request to enable the Town to complete this project to make the necessary changes to be fully ADA compatible.

A special thanks to all of the Town's community groups in their support of our Town and its facilities, especially the Garden Club donates time and material to beautify our exteriors. I would especially like to thank the Bow Rotary and Bow Community Men's Club. Both groups have donated time and money towards several projects in Town saving the taxpayers thousands of dollars.

Finally, I would be remiss if I did not thank our Department of Public Work crews. There are far too many examples of our DPW assisting with labor, equipment and whatever support is necessary, sometimes on short notice. The crews have always been happy to lend a helping hand and it is certainly appreciated.

# DRINKING WATER PROTECTION COMMITTEE

Cynthia Klevens, *Chair*

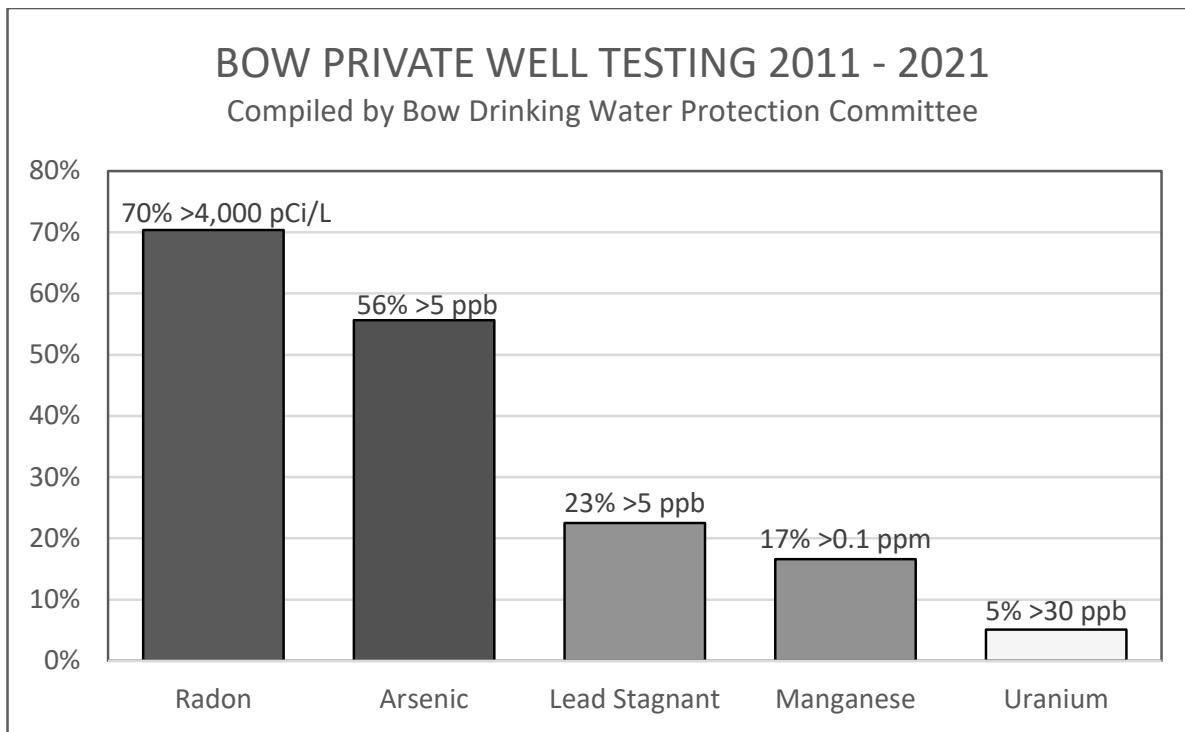
## MEMBERS

Cynthia Klevens, *Chair*  
Tom O'Donovan  
Wendy Waskin  
Madhumita Chatterjee  
Jordan Vachon  
Christopher Dunbar  
Matthew Taylor, *Ex-Officio Community Development*  
Steve Cheney, *Ex-Officio WhiteWater*

The Bow Drinking Water Protection Committee (BDWPC) was created by the Town Selectboard in 2005 to support drinking water protection and outreach on water quality. In 2021, committee membership was reduced from the original 8 to 5 public members, in addition to the 3 town appointees (Department of Public Works, Community Development and Contract Water Operator). Meetings are held on the first Monday of each month at the town Municipal Building as well as streamed online.

Bow well water has naturally occurring contaminants that have no taste, color or odor such as radon, arsenic and uranium, so the only way to detect their presence is by testing. Also, salt contamination from softener backwash and road salt increases water corrosivity, causing harmful lead and copper leaching from home plumbing fixtures.

This year the committee distributed 65 water testing kits in our annual well testing event held the first Saturday in June. Test results processed by the State Public Health Lab through 2021 (chart) show that 70% of Bow well samples exceed the radon guideline of 4,000 pCi/L, 56% exceed the new state arsenic standard of 5 ppb, and 17% are above the proposed manganese state health advisory for formula-fed infants of 0.1 mg/L. Stagnant lead leaching from home plumbing fixtures due to water corrosivity is also of concern in as many as one quarter (23%) of samples.



Studies have shown that the ingestion of arsenic or uranium can increase the risk of developing certain types of cancers and other diseases, and that radon exposure via air and water is the second leading cause of lung cancer after smoking. Formula-fed infants (up to 12 months old) should not drink manganese over 0.1 mg/L to prevent potential health risks including impaired motor function and learning, or harm to their nervous system.

Following the well testing event, the committee provides guidance on treatment options such as Point of Use (POU) filter cartridges for arsenic or uranium, as only the water used for drinking and cooking needs to be treated. Whole-house treatment is required for radon, corrosivity, and manganese, though non-salt treatment technologies are preferred to reduce salt contamination to groundwater and surface water.

To test your well, you can obtain a sample kit at the Town Clerk's office, from the State Public Health Lab at 603-271-3445, or online by searching for "NHDES Homeowner Sample Bottle Request". The recommended test package is the "Standard + Radon" which consists of 15 parameters including arsenic, uranium, manganese, stagnant and flushed lead, bacteria and others. Testing cost is \$105.00 due upon sample delivery. For questions or additional information, please contact [bowdrinkingwater@bownh.gov](mailto:bowdrinkingwater@bownh.gov) and visit <https://bownh.gov/394/Private-Well-Owners>.



Standing L to R: Jordan Vachon, Tom O'Donovan, Cynthia Klevens, Madhumita Chatterjee. Missing: Wendy Waskin

# RECYCLING & SOLID WASTE COMMITTEE

**Sherri Cheney, Chair**

## MEMBERS

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

Throughout 2021, the Bow Recycling and Solid Waste Committee remained actively involved in the town's waste management activities. The Committee assists with monitoring the town's contract for recycling and the disposal of solid waste. The Committee also organizes and assists with the annual Household Hazardous Waste Day.

## Waste Disposal and Recycling General Information

Pinard Waste Systems of Manchester, New Hampshire has collected our wastes and recyclables since 2009. The Town is currently operating under a five-year contract with Pinard through June 30, 2024. Our solid waste is delivered to the Wheelabrator Incinerator in Penacook. Our recyclables are delivered to the Casella facility in Allenstown and then transported to a large Casella zero-sort processing facility in Charlestown, Massachusetts.

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 \$36,995.58 per month. From January 1, 2021 through November 30, 2021, Bow disposed of 2,104 tons of residential trash and 839 tons of recyclable materials. This is similar to the 2020 calendar year, during which Bow disposed of 2,110 tons of residential trash and 835 tons of recyclable materials during that same timeframe.

The waste disposal cost (tipping fee at the Wheelabrator Incinerator in Penacook) for trash this year was \$71.14/ton. The rate for 2022 will be no more than \$71.14/ton. Under the current five-year contract, Bow is responsible for paying the market rate for the disposal of recyclables. The tipping fee for recyclables at the Casella facility in Allenstown continues to fluctuate. The fee increased from about \$20 per ton in mid-2017 to a rate of \$89.27 per ton in July 2019, reaching an all-time high of \$122.79 in March 2020. Fortunately, the tipping fee for recyclables made a recovery over the last year, dropping to \$40.95 per ton in October 2021 with the most-recent



Seated: Danielle Ruane (Secretary). Standing L to R: Rebecca Elwood, Beth Titus, Taj Pietkiewicz, Mark Davis, Sherri Cheney (Chair)

published rate of \$77.26 per ton in December 2021. The lower tipping fees for recyclables will result in cost-savings for the town, and the Committee continues to track the market conditions causing fluctuations in the cost of the recycling program.

### **Household Hazardous Waste Day**

To help protect town groundwater and to ensure safe disposal of chemicals, Bow holds an annual hazardous waste collection event. Over the last few years, the Household Hazardous Waste and Electronics collection event continues to have exceptional participation. A total of 383 households participated in the most recent event on October 23, 2021. By way of comparison, there were a total of 487 and 429 households in 2019 and 2020, respectively. Over the last fourteen years, the average number of cars per year is 375.

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. This year Department of Public Works employees assisted by pouring 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.

The Committee focused its efforts two years ago on soliciting more bids from new vendors for the event. These bids resulted in a recommendation to use Environmental Projects, Inc. (“EPI”) as the chosen vendor for our events. This decision has resulted in significant cost savings for the Town for both the 2020 and 2021 events.

The hazardous wastes collected by EPI were consolidated into different containers (drums, pails and boxes) of oil paint, oxidizers, acids, pesticides, flammables, bad gasoline, antifreeze, mercury, etc. There were 4,000 pounds of waste collected in 2021, consisting of 2,800 pounds of ignitable waste, 810 pounds of toxic waste and 390 pounds of corrosive waste. The total cost of the 2021 collection by EPI was \$19,361, which continues to be a significant reduction in comparison to the prior vendor (the cost of the 2019 event was \$30,022 using a different vendor). The cost of the event is also partially offset by the state grant and is split according to participation numbers with Dunbarton.

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 pleased with the high level of participation by residents.

The benefits with respect to protection of our groundwater remain immeasurable. The Committee intends to hold the next Household Hazardous Waste Day in October 2022, date to be determined.

### **Education and Future Activities**

The Recycling and Solid Waste Committee works to provide education to Bow residents to help ensure that materials are being appropriately recycled and to avoid contamination. The Committee regularly responds to questions sent by residents to its email at [bowrecycles@gmail.com](mailto:bowrecycles@gmail.com), it has an active Facebook page at [www.facebook.com/bowrecycles](http://www.facebook.com/bowrecycles), and it publishes educational materials on its website and the Bow Times. The Committee encourages all residents and businesses to maximize recycling and reduce waste generation.

# General Government



*This is the original Ballot  
Box that was once used in  
the Town of Bow for its  
elections*

*“The PAT. is July 30, 1889”*

*Bow Heritage Commission*

*Photos by © Eric Anderson 26-Apr-2016*

# General Government

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## ASSESSING DEPARTMENT

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

**Janette Shuman, Community Development Coordinator**

The Town of Bow conducted a full revaluation last in 2019. Currently, the Town of Bow has a total of 3,468 parcels, of which 3,304 were taxable and 164 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	2021	2020	2019	2018	2017
Town of Bow	\$7.15	\$7.11	\$7.11	\$8.09	\$7.58
Bow School District	\$14.00	\$14.04	\$14.70	\$14.56	\$15.00
State Education	\$1.86	\$1.89	\$1.86	\$2.17	\$2.19
County	\$2.48	\$2.54	\$2.54	\$2.96	\$3.00
<b>TOTAL RATE</b>	<b>\$25.49</b>	<b>\$25.58</b>	<b>\$26.21</b>	<b>\$27.78</b>	<b>\$27.77</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 15<sup>th</sup>.

The Veterans' Tax Credit allocations in Bow were as follows for 2021:

Standard Veteran's Tax Credit of \$500 (290)	\$ 145,000*
All Veterans' Tax Credit of \$500 (9)	\$ 4,500
Permanently Disabled Veteran's Credit of \$4,000 (21)	\$ 84,000
Surviving Spouse of Service member Killed of \$2,000 (2)	\$ 4,000
<b>Total Amount of Veterans Credits</b>	<b>\$ 237,500</b>

\*Some recipients receive partial credits.

The following is the official summary of inventory in Bow of all real estate which was used to calculate the 2021 tax rate:

Residential Land	\$ 276,363,352
Commercial/Industrial Land	\$ 62,671,150
Discretionary Preservation Easement Land	\$ 2,700
Current Use Land	\$ 342,451
<b>Total of Taxable Land</b>	<b>\$ 339,379,653</b>
Residential Buildings	\$ 710,568,741
Commercial/Industrial	\$ 152,130,625
Discretionary Preservation Easement Buildings	\$ 91,600
<b>Total of Taxable Buildings</b>	<b>\$ 862,790,966</b>
Public Utilities	\$ 100,547,100
Other Utilities (private water companies)	\$ 79,300
<b>Total of Utilities</b>	<b>\$ 100,626,400</b>
<b>Total Valuation (Before exemptions)</b>	<b>\$ 1,302,797,019</b>
Less Improvements to Assessing the Disabled (2)	- 84,549
<b>Modified Assessed Valuation</b>	<b>\$ 1,302,712,470</b>

(This is used to calculate the total equalized value)

Total Exemptions in Bow for 2021:

Blind Exemption (1) .....	\$ 75,000
Elderly Exemption (36) .....	\$ 6,049,000
Disabled Exemption (6) .....	\$ 858,000
Wood-Heating Exemption (9) .....	\$ 21,800
Solar Energy Exemption (9) .....	\$ 314,400
<b>Total Amount of Exemptions .....</b>	<b>\$ 7,318,200</b>

In 2020, Bow's equalization ratio (the equalization ratio measures the level of assessment and equity for each municipality), as determined by the Department of Revenue Administration was at 93.8%. Bow's 2021 final equalization ratio as set by the State of New Hampshire is 82.6%. Based on these statistics, the real estate market continues to rise in Bow with a market increase of approximately 11.2% from the end of 2020 to the end of 2021. During 2021, there were 149 qualified sales with a median sale price of \$405,000.

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 1<sup>st</sup>. Applications are available at [www.bownh.gov](http://www.bownh.gov) (see Assessing page; property assessment and valuations; appeals; Quick Links under NH Board of Tax & Land Appeals). 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).

## **HUMAN SERVICES DEPARTMENT**

**Debra A. Bourbeau, Director**

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

During the calendar year 2021, the Human Services Department was able to provide food assistance to many families. This was able to be done due to the overwhelming generosity of the residents, clubs and organizations in our town.

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, and Pay It Forward Program have assisted with donations of non-perishable food and personal care items.

As 2021 came to an end, the holiday season, which is one of the busiest times for the Department, provided holiday gifts to over 35 children as well as, over 42 holiday meals in December. The gifts were donated by Toys for Tots, the Giving Tree located at the Bow branch of Merrimack County Savings Bank, and residents and business who adopted families. The Capital Region Food Program provided the holiday meals for our families.

I would like to thank our town organizations, citizens and businesses for the continued generosity, caring and support over this unprecedeted year!

# SUPERVISORS OF THE CHECKLIST

## SUPERVISORS

Beth Titus  
Jennifer McDaniel  
Kate Ess

After the contentious election cycle of 2020, complicated by the pandemic, the Supervisors welcomed the relative calm of 2021. We started out 2021 with the Town and School election on March 9<sup>th</sup>, with 774 votes cast. Then we had our School and Town Meetings, where we saw a huge turnout of 558 voters in attendance for the Town Meeting due to several controversial warrant articles. Due to the sudden resignation of one of our newly elected state representatives, Bow was required to hold a Special Primary and Election.

The Special Election on June 8th had a whopping 2,557 voter turnout.

This summer we conducted a verification of the checklist as required by RSA 654:39, which basically states that every 10 years, the Supervisors of the Checklist in each city and town in the State of New Hampshire are required to conduct a verification of the voter checklist. This means that any person who had not voted in Bow since April 1, 2017 was sent a letter from the Supervisors informing them that they needed to re-register to vote if they wished to remain on the checklist. The current number of registered voters in Bow is 5,970. The political party distribution is:

2,019 Democrat  
1,980 Undeclared  
1,971 Republican

We would also like to convey our heartfelt thanks to all of our dedicated election volunteers that gave their time to help us make the elections run smoothly. We are so lucky to have such wonderful and devoted community members!!

The Supervisors hold public sessions in the Bow Municipal building prior to every election as required by election laws. In addition, we meet as needed to enter new voters, update address, name, and party changes, and file a great deal of paperwork! The official checklist is posted at the Bow Municipal building. 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).



Supervisors of the Checklist (from L to R) Beth Titus, Jennifer McDaniel and Kate Ess

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

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

After having gone through a very challenging 2020, we at the Town Clerk/Tax Collectors office (TC/TC) were looking forward to 2021, a year with only one election! Our office was fully staffed and trained which in addition to our normal duties, allowed us to focus on the much-needed housekeeping work such as purging old paperwork and making room for the new files to enable the efficient use of our office space.

We are excited to announce that the Town of Bow is now a boat agent and provides Boat Registration Services. To register your boat, please come in with the signed renewal form from the State of NH, DMV. There is a \$5.00 boat agent fee to renew boats in Town. By renewing your boats here in Town, all fees are retained by the Town as opposed to renewals done at the State DMV wherein the State retains the fees. Boat registrations can be done in any town or the state DMV irrespective of where you live in NH. All boat registrations expire on December 31st of the current year. You can renew your boat registrations now for 2022. Please check out the Town Clerks page on the Town website at [www.bownh.gov](http://www.bownh.gov) for more information.

After a slow start, motor vehicle registrations picked up the normal pace and revenues increased by \$186,000 from the prior year. We processed a total of 18,350 motor vehicle transactions in this past fiscal year ending June 30, 2021.

Remember to register your dogs by April 30<sup>th</sup>, 2022. You can register your dog online, in person, by mail or dropping off a check in the drop box after hours. Late fees begin to accrue after May 31<sup>st</sup>. If we have your email on file you will receive an email reminder once a month until you register your dog. In an effort to save the Town money on postage and labor costs, the post card reminders were discontinued a few years ago.

A total of \$34,311,877 in property taxes was collected in fiscal year ending June 30, 2021. Due to the hot real estate market, there was a lot of property turnovers in Bow. We welcome all the new Town residents and bid farewell to the friends who have moved out. Bow is an amazing town to live and raise a family.

Setting up the March Town meeting was a challenge due to Covid precautions. For the first time we had to locate residents in different rooms with video streaming and ballot boxes in separate rooms including one in the lobby. Between carrying the ballot boxes back and forth and resolving the technology glitches and trying to stay on the same page, it was a long-drawn-out meeting, but in the end, we pulled it off.



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

This was all made possible by the combined effort of the school and town staff and the selfless giving of their time by Supervisors of the Checklist, the Moderator and the volunteers. As always, a big thank you to the Bow Police for doing an amazing job with traffic and crowd control at the Town Elections and the Public Works crew who made efficient work out of both the election set up and the cleanup process.

And last but not least, I cannot say enough about my professional and courteous staff members, Deputy TC/TC Barbara Hayes, full time Account Clerk Tamara Martin and part time account clerk Kathryn Ess. These wonderful women do an incredible job for our customers and work tirelessly to make sure the office is running smoothly. I could not do my job without their dedication and work ethic.

My staff and I will endeavor to continue providing high quality service within a friendly and welcoming environment. We appreciate your ongoing support, cooperation and patience as we perform our duties serving you in the TC/TC's office. We are always looking for ways to improve our service, so any comments or suggestions are always welcome.

# **TOWN GOVERNANCE COMMITTEE**

**Harry Judd, Chair**

## **MEMBERS**

Harry Judd, *Chair*

Angela Brennan, *Secretary*

Susan Marcotte-Jenkins

Andrew Mattiace

Joyce Prowse

On April 27, 2021 the Board of Selectmen voted to appoint interested volunteers to the new Town Governance Study Committee and issued the following charge:

1. Investigate alternatives to the current town meeting form of government.
2. Make sure the Town is meeting its constitutional requirement to provide adequate access to voting.
3. Make a formal report and recommendations to the Town's citizens no later than the March 2022 Town Meeting.

Members appointed to the committee: Angela Brennan, Margaret Byrnes, Harry Judd, Susan Marcotte-Jenkins, Andrew Mattiace, Joyce Prowse. Two other Bow citizens who requested to be on the committee subsequently resigned without attending a meeting.

On June 1, 2021, the committee met for the first time and voted to make Harry Judd Chairman, Margaret Byrnes Vice Chair, and Angela Brennan Secretary. Summer scheduling proved difficult to arrange with members, but once fall arrived the committee was ready to work. Unfortunately, our Vice Chair Margaret Byrnes resigned from the committee in September due to increased work and family commitments.

Despite Covid-19 and scheduling challenges, Angela Brennan, Harry Judd, Susan Marcotte-Jenkins, Andrew Mattiace, and Joyce Prowse dedicated their time throughout the fall and winter to studying alternative forms of government allowable by New Hampshire state law.

The committee carefully developed a secure survey to seek public input that would inform and help develop the ultimate recommendations to the town. The survey is scheduled to be released to the public for participation January 9-18, 2022.

Over the course of our 2021 meetings, members conducted research independently, shared findings with the committee, discussed, debated, considered town history and what lies ahead for our beloved town of Bow and how town government could best meet the needs of our citizens. The committee is proud of the progress made in 2021 and remains devoted to serving the citizens of Bow in 2022.



*Seated L to R: Angela Brennan (Secretary), Harry Judd (Chair), Joyce Prowse. Standing L to R: Andrew Mattiace, Sue Marcotte-Jenkins*



# Public Safety

# Public Safety

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## 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.

COVID-19 response consumed much of our time during the past year, entwined with responding to three winter storms, two severe summer storms, one tropical storm, and the Merrimack Station Protest. The Town Emergency Operations Center (EOC) was activated for over a year and staffed for storm and civil unrest events. During the activations, the Emergency Management Team worked aggressively to identify problems and find resolutions to ensure the safety and health of the community.

Major accomplishments in addition to COVID-19 response, included the completion of the Continuity of Operations Plans (COOP) and Emergency Action Plans (EAP's) for each of the Town facilities, and submission of a generator grant for a Town facility.

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

The Director continues to serve as the Deputy Health Officer, a member of the Capital Area Public Health Advisory Committee, the Central NH Community Emergency Response Team, the Central NH Hazardous Material Advisory Board, and the NH Federation of Fire Mutual Aid Association.

We are grateful for the support and cooperation on the part of the Town Manager, Board of Selectmen, department heads, school district, volunteers, and citizens 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).

# FIRE DEPARTMENT

**Eliot Berman, Chief**

I am excited, as your Fire Chief, to write my first Annual Report. This past year the department has experienced many changes. The retirement of Chief Mitchell Harrington, Captain Thomas Ferguson and long time call member, Deputy Chief Don Eaton. We thank you for your service, good luck and best wishes in your retirement. We also experienced the passing of retired Assistant Chief Richard Pistey back in September of 2021, who proudly served the community of Bow for over 39 years.

I would like to thank the Citizens of Bow, Elected Officials, Town Manager, Department Heads, and members of the Ladies Auxiliary for your support and assistance. I would like to especially acknowledge the members of the Bow Fire Department for their utmost professionalism and hard work while we transition into our new roles. Despite the continued challenges of the COVID 19 pandemic, this team adapts, remains resilient, and continues to effectively perform their duties while selflessly serving our community.

## Personnel

This past year fulltime members FF/AEMT Dennis Comeau and FF/Paramedic Greg Aucoin were promoted to Captain. We welcomed two (2) new full time staff members to fill the vacancies left by retirements and promotions. FF/Paramedic Stephen Shirk comes to us from Bedford Fire and is a Bow resident. He brings over 13 years of experience. FF/AEMT Donald Pickowicz comes to us from Laconia Fire. He is also a call FF/AEMT in Gil-manton and has over 12 years of experience. We also welcomed three (3) new call members FF/EMR Chris Dent, FF Timothy White and FF/EMT Joseph Nericcio.

## Recognitions

- 5 Years of Service: FF/Paramedic Brandon Wood
- 10 Years of Service: FF Timothy Ives
- 15 Years of Service: FF/EMT Keith Lambert
- 20 Years of Service: FF Richard Bilodeau
- 25 Years of Service: FF Justin Abbott
- 45 Years of Service Deputy Chief Donald Eaton
- 50 Years of Service: Kenneth Judkins

## Training

Firefighter John Sartorelli and Firefighter Christopher Dent successfully completed the National Emergency Medical Responder (EMR) course and are now licensed to practice at the EMR level. This course consisted of over 106 hours of classroom time and 20 hours of Ambulance Clinical. Firefighter John Bowler completed a 40-hour Command and Control of Incident Operations class at the National Fire Academy Training Center in Emmitsburg, Maryland. Bow Fire Department, Central NH Hazardous Materials Team and the staff from the Merrimack Station conducted a daylong

drill involving an Anhydrous Ammonia leak from a rail car. The department trains three Wednesday evenings per month. Fulltime staff also train on shift and weekends with call members. The departments training program included 109 training sessions with over 793 person hours invested in certification, skill maintenance, and continued education. Some of the classes were: Airway Management, Acute Coronary Syndrome, Pediatric Patient Transportation, Advanced Life Support, Cricothyrotomy, Pediatric Advanced Life Support, Driver/Pump training, CPR, Self Contained Breathing Apparatus



Seated L to R: Deputy Chief Mike VanDyke, Chief Eliot Berman, Captain Dennis Comeau. Standing: Lt. Tom Ferguson, Captain Greg Aucoin (photo credit Eric Anderson)

Drills, Rope Rescue, Hose Advancement, Ladder Carries/Raising and Hybrid/Electric vehicle safety. Bow Fire Department members also took advantage of Concord Hospitals Mobile Simulation Unit at the Safety Center. Members were able to utilize state of the art technology training with human patient simulator, high tech mannequins to expand on their knowledge, skills and work performance.



### Apparatus/Equipment

The department took delivery of its first 4-wheel drive ambulance replacing the old 2009 Ambulance 2. The new Ambulance 2 was placed in service on September 9, 2021.

Ambulance 2 is a RAM D5500 4x4 Type I Ambulance from P L Custom Emergency Vehicles. The 4-wheel drive will be extremely helpful in allowing our crews to better access resident's homes in severe weather conditions. Both our ambulances are staffed and equipped at the Advance Life Support level. The ambulance committee included Deputy Chief Van Dyke, Captain Berman and Firefighter Comeau. The committee put in many hours meeting with vendors, overseeing manufacturing and training department members.

### Fire and Public Health Compliance/Prevention

This past year, the Department continued our safety education deliveries by implementing Child Passenger Safety Inspections and delivering community based CPR/AED/First Aid for local businesses and Town Employees. Ambulance coverage was provided for the BHS football games. Fire Prevention week/community activities resumed with on site daycare visits and fire station/truck tours.

Public Safety Education Sessions:.....	15
Plan Review and Consultations: .....	83
Inspections:.....	81
Investigations:.....	19
Oil Burner Permits:.....	10
Occupant Load Permits: .....	16
Brush Permits: .....	385
Misc. Permits (Blasting, Demo, Tents, Fireworks, Spec. Events):.....	17

### Notable Incidents

GSP Merrimack Station Protest with over 200 protesters, multiple agencies involved including Fire/EMS, Hazmat, EOC and LE. Protest was an all day event resulting in multiple arrests and no injuries.

The COVID-19 Pandemic continued to impact the department. Although not as severe as the previous year but still very dynamic, particularly in the health care setting. Ambulance wait times at local hospitals have increased as both beds and staffing have been in short supply. The team has been able to maintain essential services and been extremely resilient, safe and ready to serve. We continue to implement COVID mitigation strategies with no lost time due to employee infection.

### Incidents

Fires: .....	54
Emergency Medical Service:.....	692
Motor Vehicle Accidents:.....	67
Hazardous Conditions: .....	59
Service Calls:.....	109
False Alarms/False Calls:.....	151
Of the 1168 total calls 123 occurred simultaneously.	

## **FIRE DEPARTMENT AUXILIARY**

**Sandy Van Dyke, President**

**Judy Klotz, Secretary**

### **OFFICERS**

**Sandy Van Dyke, President**

**Heather Abbott, Vice President**

**Judy Klotz, Secretary**

**Taj Pietkiewicz**

**Barbara Abbott, 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, Fire Chief, Deputies, or Fire Warden.

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. The Auxiliary is considering reducing the minimum age of junior members to fourteen. Meetings are held at the Bow Safety Building at 7:00 p.m. at the discretion of the president.

Fortunately, there were no incidents requiring aid in 2021. The Auxiliary did provide lunch for personnel in the Emergency Operations Center during the most recent protest at the Merrimack Station power plant.

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

# POLICE DEPARTMENT

**Kenneth Miller, Chief**

This past year the Police Department experienced several changes and challenges. At some periods of time the department was functioning at 50 percent of its allocated sworn officer strength. Even with this shortage the dedicated members met their obligations by providing quality law enforcement service in a fair and consistent manner.

In the first quarter of the year a Lieutenant and a Patrol Officer resigned their positions. Chief Margaret Lougee retired, and a second Lieutenant went out for surgery. These moves coupled with the vacant positions the department already had, required some significant rearranging of schedules, and a strategic response approach. In September, an unimaginable tragedy struck the community and the police department when two school aged students died in a car crash on Route 89. The driver, who also sustained serious injuries, at the time of the crash was an off-duty officer with the department who was assigned as liaison to the schools. The department under these extreme circumstances came together and adjusted the schedule again and continues to do so.

The charts depicted here show a three-year picture of calls for service and arrests. 2020 was an odd year with COVID -19 closing just about everything, except public safety departments and Town Government. Projections for 2021 statistics suggest that the department will handle about the same, or more calls as it did in 2019 when it was fully staffed.

Domestic violence, sexual assaults, child abuse and neglect, internet crime and cases involving mental illness continue to rise. These cases are often complex and time consuming involving multiple interviews, and diligent evidence collection. The department continues to work close with the Merrimack County Child Advocacy Center, and the NH Internet Crimes Against Children Task Force. Detective Coady, currently the single Detective with the department, has been working very hard to bring cases to a successful prosecution. A month's long investigation resulted in the arrest of a local man for Aggravated Sexual Assault involving a minor. This investigation remains open as the potential for additional victims is a real possibility.



Roxy, the Canine partner of Sergeant Pratte has been actively serving the community for almost ten years. During that time this partnership has resulted in numerous arrests, locating missing persons, and preventative patrols throughout the community. In addition, this duo is a big hit for the community during demonstrations at the schools and other events. Roxy, is nearing retirement. The department will be actively seeking funds necessary for a replacement.

The department continues its crime prevention and community involvement initiatives. Time permitting, Directed Patrols and selected placement of the Speed Monitoring Trailer are being used in response to complaints about speed and aggressive driving. Officers are visiting the schools and the recreation fields, and sponsoring student interns. Recently, Sergeant Lamy presented medals to Special Olympians following their competition.

Members of the Bow Police Department wish to thank the community for their on-going support. In partnership with the community, we work diligently to help make Bow a safe place to live, work, and visit. The Bow Police Department is committed to building a strong community and police partnership.





# Community Organizations



***Richard Oberman, President of the Bow Community Men's Club, exhibits two of the many fresh lobsters being "steamed" at the Club's Annual Lobster Feast fundraiser***

# Community Organizations

## BOW OPEN SPACES, INC.

*Harry Hadaway, President*

### MEMBERS

*Harry Hadaway, President*

*Bob Lux, Past President and Secretary*

*Frank Boucher, Treasurer*

*Robert Dawkins, Membership Director*

*Marc Ferland, Trails Director*

*Martin Murray, Public Relations Director*

*Ken Demain, Director*

More and more of the town's citizens in 2021 enjoyed the use of the myriad trails in the Bow's town forests and public lands. And, Bow Open Spaces played a big part to ensure a pleasurable experience.

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

We currently monitor 1,965 acres of land in Bow. Our organization holds conservation easements on most of this land, and we own two of the properties. We also monitor, at no charge, the town's Hammond Nature Preserve.

Membership in the organization helps support our important work through modest annual dues. With the significant increase in trail use over the last two years, membership has been strong, averaging between 90-100 members. All members receive our quarterly newsletter and notices about upcoming meetings and activities.

We would like to further increase membership, considering the total number of residents in Bow and the need to conserve land in the capitol region. You can easily become a member by visiting our website, [bowopenspaces.com](http://bowopenspaces.com).



*Top Left to Right: Eric Thum, Marc Ferland, Martin Murray, Bob Dawkins, Ken Demain. Bottom Left to Right: Bob Lux, Harry Hadaway, Frank Boucher.*

There's no commitment to membership, other than dues, but many of our members volunteer to support the work that goes on year-round. They help keep existing trails clear and safe from fallen debris, reroute existing trails when necessary, and create new trails when approved by town officials. Our Trails Director organizes trail work for volunteer groups or individuals, holds quarterly Trail Committee meetings, and keeps trail kiosks updated and stocked with maps.

Hiking, biking and Nordic skiing were just some of the activities that took place during the past year in the forests. In 2021 we partnered with the Baker Free Library to host a Story Walk® presentation in the Knox Town Forest. The project included the siting of pages from a children's storybook on various placards along the Robertson Trail and drew many pre and early readers and their parents.

There's a place for you in Bow Open Spaces! If you enjoy the outdoors and would like to occasionally assist us, drop a note to: [trails@bowopenspaces.com](mailto:trails@bowopenspaces.com). Additionally, if you are skilled at public relations or web work, or simply have a question about the organization, send a note to: [info@bowopenspaces.com](mailto:info@bowopenspaces.com). If you are interested in learning about protecting your property through a conservation easement, contact Bob Dawkins at: [membership@bowopenspaces.com](mailto:membership@bowopenspaces.com).

See you on the trails!

## BOW COMMUNITY MEN'S CLUB

**Richard Oberman, President**

The year 2021 started under COVID restrictions requiring us to cancel our New Year's Breakfast. At the town meeting we honored Dik Dagavarian as the 2020 citizen of the year, a well-deserved recognition for his many years of service to our fair town. Despite our inability to meet as a club, the board met virtually to continue planning for future activities once our members had a chance to complete their vaccinations. Multiple events were cancelled, but that did not stop the club working with the Scouts BSA and Girl Scouts to perform roadside clean-up. Scouts BSA came up with an online route sign-up and we performed a drive through breakfast and supply pick-up. They collected numerous bags of trash, maintaining the beauty of Bow. We can't thank the Scouts and their families enough!

We had to cancel most of our activities for the balance of the year due to safety concerns, including our participation in the town Memorial Day ceremonies, but were able to resume with Halloween trunk or treat, and served our famous Tin-Can Chili at the tree lighting meal. We awarded four \$1000.00 scholarships to deserving Bow High School seniors. The Flags Across Bow program has become very popular exceeding 300 total subscriptions and we have numerous crews placing the flags.

We started in person meetings in the fall. It was great to see familiar faces and catch up over a fantastic meal. Despite the uncertainty of being able to meet, we came up with a creative way to make Lobster Fest a reality with grab and go lobster or chicken dinners. Grab and go was so popular, we are looking to see how we can continue the option for future events.

The club continues to support all town departments, clubs and sponsors such groups as the Bow High School Robotics Club among others. The club donated to Scouts BSA to support their operating budget that took a hit due to decreased fundraising as a result of COVID. We would like to give a special shout out to Judy Goodnow, Bob Couch, and the Bow Rotary for the additional renovations to the Old Town Hall. Bob Couch masterfully crafted the picture rail and Rich Oberman and Dik Dagavarian painted and installed it around the hall. The hooks were made by Eben Herrick for all clubs to hang their items.

The club sincerely hopes for a better year in 2022 that will allow us to host the many community events that we are known for. We wish for everyone's safety and health for 2022.



Long time member Charlie Griswold

# BOW GARDEN CLUB

Keryn Anderson, *President*

## MEMBERS

Keryn Anderson, *Club President, Memberships*

Marilee Nihan, *Recording Secretary*

Sharon Pearce, *Treasurer, Hospitality*

Joyce Kimball, *Awards, Fundraising, Historian, Publicity*

Sue Smith, *Civic Beautification*

Beverly Gamlin, *Communications, Publicity, Remembrance*

Lisa Richards, *Community Service, Conservation*

Sue Johnson, *Garden Therapy*

Lorraine Dacko, *Horticulture, Hospitality*

Patricia MacNeil, *Hospitality*

Michelle Fortin, *Nominating, Remembrance*

Debra Wayne, *Scholarship*

Sally Jenkins, *Youth Activities*

Erika Flewelling, *Youth Activities*



On May 10th the Club sponsored its second ZOOM presentation “Of Plants, Packets, Pots & Promises” presented by Kevin Bragg from Canterbury Plantation received 29 registrations for the event. The 60 min presentation was followed by a 30-minute Members Meeting and resulting in two new member enquiries. On May 26th Club Members participated in the New Hampshire Federation of Garden Clubs (NHFGC) Annual Meeting (Part 1) via ZOOM. May brings our Annual Plant Sale and the residents of Bow showed their endearing and enthusiasm.

Small but Mighty! That's how I've come to think of our little Club. Starting in 1964 with only 3 members we happily started 2021 with 58 members and gained 4 new members by end of 2021. Our mission is to encourage interest in all phases of Gardening and Horticulture, to aide in the Protection and Conservation of Natural Resources, and to assist in the Beautification of our Community. If that wasn't enough this Club has proven to be a great source of friendship and support during a tough year of for us all.

Although membership meetings are held only during the months of April, May, June, September, October and November, the Executive Board meets monthly throughout the year. The 2021 BGC Executive Board and Committee Chairwomen included:

In January the Club continued its monthly digital Newsletter (launched during the beginning of the pandemic back in April 2020) to better connect with members about upcoming Club events and projects, along with a monthly book review, garden calendar, backyard apothecary as well as photos, seasonal recipe ideas and more.

In anticipation of the need for the Club to meet via ZOOM for the first half of 2021 we conducted ZOOM training classes in March to help our member better understand and use ZOOM. Additionally, the Club launched its Facebook page to keep members and the community up to date with Club happenings. We currently have over 140 “followers” of our BGC Facebook page!

On April 12th we sponsored our first ZOOM presentation “Cocktails or Coffee in C.L.’s Garden” hosted by C.L. Fornari which received 30 registrations. The 60 min presentation was followed by a 30-minute Members Meeting and resulted in a new membership sign up. The following weekend, on April 17th, 15 members and spouses volunteered for Spring Cleanup at Rotary Park, including support from Bow Men’s Club and the Rotary Club.

tic support of the Club's major fundraiser. So much so that 2021 was our most successful Plant Sale thus far and therefore ensured our ability to continue our support for Town of Bow beautification projects.

June 6th to 12th is National Garden Week and on two warm summer days Club volunteers handed out Free Kids Potting Kits (soil, pot, seed, and stickers) to families in the Bow Community at a drive-up at the Community Building. This same week the Club was proud to award the Bow Garden Club Scholarship to Wyatt Rheinhardt who is moving onto a degree in Wildlife Management with a minor in Geographic Information Systems (GIS) at Paul Smith College. Mid-June Club Members participated in the NHFGC Annual Meeting (Part 2) via ZOOM and in person at Bedrock Gardens in Lee, NH. Finally, on June 14th the Club sponsored its third and final ZOOM presentation "Cooking & Gardening with Edible Flowers" presented by Chef Liz Barbour from Creative Feast which received 21 registrations for the event. The 60 min presentation was followed by a 30-minute Members Meeting.

In July the Club met in person for the first time in almost 18 months when we had our Annual Progressive Dinner on July 12th. Moving from house to house from course-to-course we savored potluck dishes and had a chance to visit with our friends. A 30-minute member meeting was held at the end of the evening.

The Club does not meet August and on September 13th our masked and vaccinated members gathered in person for the first time in 18 months at the Old Town Hall and admired its recent restoration. As always, the Club socialized for the first hour while enjoying refreshments, and then enjoyed the presentation "The State of New Hampshire's Birds" by Dr. Pamela Hunt, Senior Biologist, Avian Conservation at the NH Audubon. The 60 min presentation was followed by a 30-minute Members Meeting.

Early in October some Club members attended the NHFGC Fall meeting at Pat's Peak. Additionally, a group of our dedicated Club members volunteered to plant 80 pots of pink mums at the Garden of Hope in Memorial Field in Concord. This annual event is done in time for the Making Strides Against Breast Cancer Walk held on October 17th. That same weekend a group of volunteers helped with Fall Cleanup at Rotary Park. Finally on October 18th, our masked and vaccinated members gathered in person at the Old Town Hall for a documentary presentation titled "Celia Thaxter's Garden". The 60 min presentation was followed by a 30-minute Members Meeting.

The Club got into the November festivities by entering the Scarecrow Competition and our talented volunteer's hard work paid off when we won "Most Creative Design". On November 18th our masked and vaccinated members attended the final Old Town Hall meeting for the year and were treated to a wonderful presentation "Birds of Prey" by Jane Kelly. The exceptional 1-hour presentation was well advertised and attended by Club members and guests. It included an amazing up-close view of three NH native birds of prey. The presentation was followed by a 30-minute Members Meeting.

November and December are very big months for our little Club. The pre-orders for our Poinsettias had been coming in for the past weeks, as well as generous donations for the Pajama Project and Book Drive. The kindness of the Bow Community saw us gather and distribute 200 pairs of pajamas and 86 new books to Bow Human Services Department, Friends of Forgotten Children, and Family Promise of Greater Concord. In 2021 the Club increased its poinsettia order numbers to 276 plants which was a 6% increase over the previous year. Additionally, the Club launched a new initiative in 2021 with the Greens Workshop making Swags and Bows for sale during the poinsettia pick up on Saturday December 4th. Under the leadership of Lisa Richards and a dozen club volunteers



the Club made the annual allotment of 26 wreaths and 6 swags to decorate the Town of Bow Community Buildings. They additionally made and sold 11 swags, 2 kissing balls, 5 festive container pots and 2 fancy bows at the Greens Workshop. All these profits go back into our community, and we are very grateful for the local support we received from Bow residents.

This is my first year as the Club President of this small but mighty Club and I continue to be impressed and amazed at the dedication of our members towards the beautification and support of the Town of Bow. I am especially appreciative of the Executive Board who worked all year to ensure our members were kept safe by offering advice and suggestions on how to best proceed during Covid and remain an effective and productive Club. Thank you!

Please consider joining our small but mighty Club. The Bow Garden Club meets in the early evening, we are a little unusual as most NH Garden Clubs meet weekdays during the day which is difficult for not-yet retired Garden enthusiasts!

Guests are always welcome at our meetings! Social time begins at 6:00 p.m. followed by the evening's educational program and a brief business meeting with refreshments being available throughout the evening. Becoming a Bow Garden Club member can offer you chance to support our Town, learn from more experienced Gardener's, make some great friends and eat some delicious food. For more information on the Bow Garden Club please visit our website [www.bowgardenclub.org](http://www.bowgardenclub.org)

## BOW ROTARY CLUB

Ben Kiniry, President



Rotarian and Grill master Chuck Rheinhardt during the 2019 Rotary Car Show with Interact Member and Class of 2019 Senior, Jake Valpey assisting. (Photo by Eric Anderson)

*This report is dedicated to the memory of Fellow Rotarian Chuck Rheinhardt in honor of his many years of selfless service to our club and the greater community. His memory lives on through service during our meetings and community events.*

We began the second half of our 50<sup>th</sup> year as we did the first with our club continuing to meet via Zoom. By June, with the vast majority of members vaccinated and comfortable with safety protocols put in place, we shifted to a hybrid meeting format and welcomed back members who were eager for in-person networking and meeting. The leadership of the club changed over from Matt Gatzke to me after a moving tribute to Matt's outstanding leadership during the pandemic.

The club made an investment in new meeting technology to improve the experience for our remote participants. Thus far, with both virtual and in-person attendance, we have enjoyed a high percentage of member attendance, something that not all clubs can boast. We have continued to enjoy a wide variety of guest speakers both in-person and via Zoom who have shared a wealth of knowledge and passion for what they do. We have also taken time to allow members to provide classification talks so that we may all learn more about their professions, hobbies, and passion for service.

One of the capstones of our 50<sup>th</sup> Anniversary was the completion of a major renovation of the interior finishes at the Old Town Hall. The renovation itself was a nearly year-long effort honoring the hallowed space where we have been meeting for many decades. New period appropriate textured wallpaper, window treatments, refinished chair railing, refreshed wainscotting and painting of all trim and ceiling areas have created a warm, inviting, and bright space while honoring the integrity of the building's long history as a gathering place in our community. It was a labor of love coordinated by Judy Goodnow with assistance from members who committed many hours to the effort. Special note also goes to Bob Couch for his expertise in woodwork restoration and finishing. The Bow Men's Club also provided support with the installation of an historically accurate picture rail from which clubs and organizations who regularly use the hall are able to display awards and photos. A few years ago, the club was an integral partner in renovating the Old Town Hall's entrance and restroom to make them ADA compliant. Our club was especially proud of this year's winner of the Rotary District 7870 Four-Way Speech Contest when our entrant, Michelle Eweka, took first place in each level of competition. We look forward to hosting the contest again in early 2022 and welcome entrants from all high school grades.

In terms of community service activities, club members were welcomed back to Bow and Dunbarton Elementary Schools in an outdoor setting where we were able to carry on the tradition of reading to and presenting first-graders with personalized books. The club once again orchestrated Roadside Cleanup along Route 3A in the

spring and fall of 2021. Via our campership program, the club was able to fully-fund tuition for an at-risk student to attend a summer day-camp program which provided much needed socialization as well as daily activities to foster learning. We provided support of the Bow Garden Club during its spring and fall cleanups at Rotary Park. A limited Summer Concert Series was offered with concerts held on a variety of evenings and times. The “Open Mic – Talent Show” was quite popular with the audience. Members stepped up just before Christmas to ring the bells and encourage shoppers to help fill the kettle for the Salvation Army at Market Basket. For our annual Christmas tree sale, like many others, we experienced the “supply chain effect,” and almost didn’t have them. Thanks to the perseverance of Steve DeStefano, and some good fortune, trees were finally found in northern Vermont and all two hundred trees were sold in just seven and a half days! We thank the citizens of Bow, Dunbarton and other surrounding communities who chose to buy their tree from the club.

The club continues to receive and evaluate a wide variety of appeals for donations, grants, and funding by local, national, and international organizations. We aim to achieve a balance in terms of how our limited funds are distributed to do the best and encourage sustainable activities to benefit those served.



Antique vehicles on display. (Photo by Eric Anderson)

Also of note was the club’s effort in August 2021 to welcome back the community and car owners and aficionados for the Annual Car Show. Under the direction of Gerry Carrier, club members stepped up to stage and host a successful event after having to cancel the event in 2020. We were joined by members of the EarlyAct and Interact Clubs in this effort and we thank them.

In 2021, we had to swiftly pivot from our customary in-person Annual Scholarship Auction to an online event. The variants had begun to show their strength, and we were worried about the safety of attendees and our members. Matt Dodge, chair of this year’s Auction, found an online auction platform that worked with our existing auction software. We had never done an online auction, but it was extremely successful. Thank you again to all who donated and all who made purchases. The club was able to raise a total of \$27,000. Thanks to this incredible effort, we are pleased to be able to earmark additional dollars over last year’s budgeted dollars for scholarships.

Both the Interact (high school) and EarlyAct (middle school) clubs did not miss a beat as they first met virtually and later in person to make plans for and execute a variety of successful fundraisers to benefit causes and address needs identified by each club. Targeted food and clothing drives were highly successful. For a bit of fundraising fun, Interact welcomed back a special flock of Flamingos for their “Flocking” program. They again baked pies to donate to The Windmill Restaurant which served the greater community and they produced two batches of

bird seed wreaths which were popular as gifts for the bird lovers in town. Both clubs have outdone themselves in demonstrating what it means when people say, “If you want something done, give to a busy person.” We are ever impressed by these dedicated students, and we thank both their school-based advisors and the team of Rotarians who support them.

With a new year comes new ways to serve others and this year has been no exception. Our club made the decision to move ahead with an application for a Rotary International Global Grant as the primary sponsor in support of ChildVoice. A NH-based non-profit organization, ChildVoice seeks to provide safe-harbor, education and career-building skills for at risk young girls and women caught up in war-torn areas of Africa, most notably Nigeria where many are refugees, and many are forced into slavery/human-trafficking. Efforts to eradicate all forms of Modern Slavery/Human Trafficking is the goal of the Rotary Action Group Against Slavery and is strongly supported by our club leadership. As our current President, I have been leading the effort to raise \$80K in support of the ChildVoice as the organization seeks to train rescued women to build a sustainable enterprise to provide reusable feminine hygiene products, called the “Thrive Project”, for the greater community of young girls and women in the region.

Despite the repeated efforts of yet another variant of COVID-19 to thwart best-laid plans, the Rotary Club of Bow, NH continues to assess the situation, remains nimble and pivots and embraces change as needed to focus on our goals of service to others. Now more than ever, we welcome your participation by considering membership in our club.

Why not give Rotary a try as a guest of our club? Join us in person at the Old Town Hall or online Friday morning’s at 7:30 a.m. To attend in person, please reach out to any member of the club. A directory of members (as well as our Zoom link) can be found on [bowrotary.org](http://bowrotary.org).

Thank you to the Greater Bow and Dunbarton communities for their continuing support of our club as “We Help Others” and put “Service Above Self.”

## **BOW YOUNG AT HEART CLUB**

**Kendra Ricard, President**

### **MEMBERS**

Kendra Ricard, *President*

Judy Klotz, *Vice President*

Kay Herrick, *Treasurer*

Barbara Francis, *Secretary*

John Violette, *Secretary*

Irene Muir, *Member at Large*

The purpose of this organization is to be of service to others in Bow and the surrounding communities. Through community participation and social get-togethers. We are a non-sectarian, non-partisan, and non-profit group whose membership is open to anyone who is fifty-five or over. We were originally organized and chartered in 1976.

Our meetings were suspended for most of this past year due to Covid-19 and resumed in September with many of our members returning. Our membership dues are \$15 per year for all members.

After years of meeting at the Community Building, we now meet at the Old Town Hall on the second and fourth Wednesday of each month with the exception of November and December when we meet only on the second Wednesday. The format we use is to meet at 11:30 a.m. with a brown bag (bring your own) lunch with dessert furnished by a few members on a voluntary basis. We generally have a speaker or entertainment after lunch followed by a brief business meeting and we are usually out by 2:00 p.m. Everyone is welcome and it's a very good way to meet other seniors living in town.

Royal Tours, a company from Lee, sets up a variety of tours and excursions for our members on a fee paid basis each month. An example of these is a trip to Castle in the Clouds in Moultonborough or to York Beach, Maine, to visit the Hubble Lighthouse. This past year we also attended a "Country Christmas Jamboree" at the Castleton in Windham. Other trips we have taken are to Franconia Notch and the trolley up Cannon Mountain, and attended a show at the Playhouse in New London.

We hope you will consider joining us during this coming year. Just come to the Old Town Hall at 11:30 a.m. on the second or fourth Wednesday and bring your lunch. You'll only be a stranger once and not for long.

# BOW PIONEERS SNOWMOBILE CLUB (BPSC)

**Andy Foote, Vice President**

It has been a very tough eight years for the Bow Pioneers Snow Mobile Club Members. Notice the emphasis on SNOW, we have hardly had any sort of a snowmobile season in southern NH. However as with all good old New Englander's we keep working. The season doesn't start after we have eight inches of snow on the ground. It runs year-round and includes Monthly Board, Club and Trail Committee meetings.

We hold fall fund raising events like the Mum sale, the Annual Flea Market at HK Power Sports Hooksett and the Bear Brook Breakfast for the NH ATV Club. There is the annual landowner's appreciation dinner. And what is near and dear to everyone's hearts is the Saturday morning "four hours" of trail work, right, four hours, where the diehard volunteers beat back mother nature and work to repair rotting bridges, clear downed trees, removing annual brush growth, wind damage and creating/re-route trails for members and residents to enjoy year-round.

## **Projects:**

The club completed three bridge rebuilds; two in the School Forrest and one between Veterans Bridge and Robinson Road.

With the "Passing of the Baton" from Dan Weed to Andy Foote we moved the Tucker, the Tucker Shelter and the majority of our club equipment to Andy's property off of Tyler Ave.



The Fall Fund Raisers were some of the best we've had in years, a huge thank you to everyone that bought MUMs at the MUM sale, an excellent year despite the poor growing season.

With the help of Jim Whalley and HK Powersports, the annual Snowmobile Flea Market was a big hit. It takes a lot of time and money to maintain all the bridges, the trail maintenance and grooming equipment and your support at these fund raisers really helps us to get it done. With all the restrictions, I ask you to get out, get some fresh air on the trails, and see the work that we have done, it shows. Thank you for your support of our club and the town trail system!

Trail Committee Members, Andy Foote, Ian Smith and son, and Ray Cote completed a culvert install on the 50-year-old trail to the Town Offices. While Trail Master Mark Dube took a day and opened the tight spots along the trail so we can now base the Tucker at Foote's house. The trail weaves up behind Foote's through the buffer of trees behind the houses on Heidi Lane and splits just after the project, left goes to the Safety Building, right heads for Logging Hill, Turee Pond and Lewis Farm.

YES, WE DID, we built the longest snowmobile club bridge in Southern NH! The largest bridge project the club has ever attempted is now complete! After countless hours working with Bureau of Trails, Department of Environmental Services, the Town Planning Board, Fire Department and Conservation Commission we finally were able to complete the permitting process and ultimately start and finish this enormous project. There is no way we could have finished this without the employment of some key organizations and fellow members.

Big Bear Construction removed and relocated the old crane mats. Dan Weed beat back the overgrown brush with his personal tractor brush hog. Jim and Ray provided labor, supplies, tools, numerous parts run, the occasional safety brief and or caution tape to prevent mountain biker and walkers from falling off the unfinished project. Peter Bates and his Son Jason deployed assets of Weaver Bro's Construction Company (WBCC) for over three weeks in support of the project. They know the joys of snowmobiling without them this project would not have been possible.

Michie Concrete Supplied the foundation blocks for the over 96, 16' 'Crane Mats' which had to be installed as per DES wetland permitting.



President Steve Conway and his sons helped from old crane mat removal to install of the new ones, Vice President Foote and his daughter Abby installed 6"x6" PT decking, helped WBCC place the 2'x4' blocks, then assisted in the rigging and placement of the new crane mats.

Trail Administrator Ian Smith and family probably spent the most time on the project, from helping to set 2'x4' concrete foundation blocks, rigging, setting and securing new crane mats, and cleaning up debris after work was done, to installing the gates. Once the bridge and crane mats were done Trail Master Mark, Ian and Ray relocated two gates

and placed them on either end of the new bridge to ensure only snow traffic and emergency services cross the bridge.



Hopefully by now you've seen our completed club patch. What started out as a hand drawn note on a napkin between Christmas and New Year's 2016 is now loaded onto the computer at ShirtMasters. We still have some of the first run gear available so if you want any, sizes may be limited, email Andy Foote at [bowpioneers@gmail.com](mailto:bowpioneers@gmail.com) with your request. If enough members want gear, we can open an online store with ShirtMasters to accommodate the request.

Even though we are truly maxed out on projects for this season, the trails committee always like to hear from riders in town, get their input on what areas need trail access. For example, while working the culvert mentioned earlier in this article, off of Heidi Lane, a member asked if there is a way, we could look at providing access via the Town owned land from Heidi Lane to the trail, this is absolutely possible.

Things like this will help to grow our club membership, connect the community and give the town many more miles of trails to enjoy! So, if you and your neighbors have sleds and can't hook into the trail system, we need to know. Email [bowpioneers@gmail.com](mailto:bowpioneers@gmail.com) and we'll come up with a plan!



In an attempt to foster more fun club activities this riding season we are working to keep our Club Face Book Page updated with a calendar of events and pictures of our actives over the summer, fall, winter and spring. It is our hope to make membership in the BPSC more than a \$30 discount on your annual registration. We'd like to see our club members more often than the single ride to Contoocook for pizza at Dimitris. So, let's all get onboard and come up with some new ideas on how to keep the riding team together all season long! Eight years ago, a crew made the trip to Pittsburg, we'd like to see something like this happen again this season. And if we can't ride Bow, then let's plan a weekend trip to where we can, 45 minutes from Bow is Baker River, it is phenomenal riding! Like us on FB and let's get the word out, BPSC is a four-season club!

One admin note, these last few years without snow has taken its toll on club membership. We need help to get the numbers up. For example, every year the club needs groomers operators, anyone interested should contact the club for more details. Email us at [bowpioneers@gmail.com](mailto:bowpioneers@gmail.com)

# BOW YOUTH FOOTBALL

*Shawn Lover, President*

## BOARD OF DIRECTORS

*Shawn Lover, President*

*Tom Ouellette, Vice President*

*Kevin Kimball, Secretary*

*John Wheeler, Treasurer*

Carl Brown

Rick Hinck

Shawn Mullen

Lee Kimball

Carl Brown

Tim McKerley

Jeremy Geiger

Harlan Hutchinson

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 (7<sup>th</sup> and 8<sup>th</sup> grade) with a total of thirty players and seven coaches. The 2021 program comprised of three teams representing (3<sup>rd</sup>, 4<sup>th</sup>, 5<sup>th</sup>, 6<sup>th</sup>, 7<sup>th</sup>, and 8<sup>th</sup> grades) with a total of 65 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 2 wins, 5 losses; the 5-6 Grade team ended its season with a record of 2 wins, 4 losses, 1 tie; and the 7-8 Grade Varsity concluded its 2021 season winning the Granite State Football League Varsity championship over Keene by a score of 28 to 0 and ending the season with a record of (8-1). This was the fifth championship for the program.

Registration for the 2021 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



Granite State Football League Championship 2021

## **BOW ATHLETIC CLUB**

Bryce 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, soccer and wrestling 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 June Annual Meeting. Meetings are open to the public and all are welcome and encouraged to attend. With 1,600+ members BAC remains the largest organization in town.

BAC programs are not funded by town taxes. Money is raised through sponsorships, fundraisers 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, "running" not one, but two separate 5K road races for the first time. Typically, BAC's largest fundraiser is the Bow Athletic Club basketball tournament ("BAC Tourney"), held every February School Break since 1984. Due to covid issues we were unable to run the BAC Tourney like we usually do (as a fundraiser), so we limited the event to only Bow and Dunbarton teams (at no cost). As a result of the loss of our largest fundraiser we successfully organized a September BACtoberfest 5K and Block Party, as well as organizing and "running" the Bow Turkey Trot. Both events, combined, more than made up for the lack of a BAC Tourney. Further, BAC intends to move forward with all three events annually.





Of course, fundraisers like the ones mentioned above 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) new golf equipment for the Bow Memorial School golf club, b) new hockey equipment for the Bow Park and Recreation outdoor hockey program, c) improved field drainage at Hansen Park, and d) new batting cage at Bow Memorial School, among others.

BAC is most interested in the new Community Turf Field project. BAC has made an upfront contribution of \$40,000 to this project and a commitment to charge a surcharge on all future BAC registrations of \$15/registration – expecting to result in a contribution to offset the cost of this project by \$18,000 annually. BAC has also offered to fund an additional \$20,000 (upfront) if the additionally proposed “short field” is included in the project. New and better fields for more opportunities for the youth of Bow is a top priority of BAC and BAC’s support for this project cannot be overstated.

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

President.....	Bryce Larrabee
Vice President.....	Jared Bland
Secretary.....	Brian McKeen
Treasurer.....	Brian Kelso
Chief Information Officer.....	Chris Cloutier

#### **Board Members at Large (8)**

Ryan Berg
Heath Carder
Beth Corkum
Mark Murray
Jack Reardon
Bill Scull
Tim Sullivan
Mark Zerba

#### **Chairpersons**

Basketball	Bryce Larrabee
Baseball	Mark Nadzan
Field Hockey	Robyn Malone
Lacrosse	Bryce Larrabee
Soccer	Jared Bland
Softball	Robyn Malone
Wrestling	Brock Hoffman



# Vital Records and Resources



*Mary Baker Eddy, the founder of the Christian Science Church, was born in Bow, on July 16, 1821, 200 years ago.  
(The Birthplace is on Baker Road just off of Route 3A)*

# BIRTHS

## Bow Resident Birth Report 01/01/2021-12/31/2021

Department of State, Division of Vital Records Administration

Child's Name	Mother's Name	Father's/Partner's Name
Birth Date	Birth Place	
GONZALEZ, GAVIN MARK	GONZALEZ, LINDSAY	GONZALEZ, JORGE
WILLIAMS, DOMINIC JOSEPH	WILLIAMS, ELIZABETH	WILLIAMS, MATTHEW
AUDLEY, THEA JOSEPHINE	AUDLEY, JAMY	AUDLEY, ADAM
ANDRIJANIC, ZOEY IZABELLA	ANDRIJANIC, MELISSA	ANDRIJANIC, BORIS
LEMIEUX, LEO OLIVER	LEMIEUX JR, ROBERT	
HICKEY, BRIAN MICHAEL	HICKEY, THOMAS	
SHAW, IRIS DOROTHY	SHAW, KYLE	
CONLON, FRANCIS HILL	CONLON, DANIEL	CONLON, KATRINA
BRISTOL, GRETCHEN BRYNJAR	BRISTOL, TYLER	KIRBY, HANNAH
ROBBINS, FINNIAN WAYNE	ROBBINS, MATTHEW	ROBBINS, CORINTHIA
PIETKIEWICZ, REMICK JAMES S	PIETKIEWICZ, THADDEUS	PIETKIEWICZ, PAGE
LANDRY DOENGES, NATALIE NICOLE	DOENGES, MATTHEW	LANDRY, JONELL
MCLEAN, BRIDGET ALYSON	MCLEAN, MICHAEL	MCLEAN, MEGAN
STANDAFTER, LEA MELODIE	STANDAFTER, MICHAEL	STANDAFTER, MEGAN
COFRIN, WESLEY GEORGE	COFRIN, TIMOTHY	COFRIN, MELANIE
MOEN, WYATT PETER	MOEN, HANS	GRENNEEN, KATHLEEN
DYSON, WESLEY EDWIN	CONCORD, NH	DYSON, ERIC
KENNY, SAMUEL JOHN	CONCORD, NH	KENNY, CHRISTOPHER
BECIROVIC, AJDIN	CONCORD, NH	BECIROVIC, SEMIR
SWEENEY, LILAH LOUISE	CONCORD, NH	SWEENEY, MATTHEW
BALL, WARREN ANDREW	CONCORD, NH	BALL, ANDREW
OSTERLOH, RUNE PATRICK	CONCORD, NH	OSTERLOH, MARTIN
ELMASRY, AUGUST MOHSEN	CONCORD, NH	ELMASRY, ADAM
CANCRO, ANTHONY JORDAN	CONCORD, NH	CANCRO, JORDAN
FRENETTE, ELIZA ADRIANA	CONCORD, NH	FRENETTE, ALLAN
GNESS, JUNE BERKELEY	CONCORD, NH	GNESS, JAMIE
ZAHN, REN NATHAN	CONCORD, NH	ZAHN, MATTHEW
HAMMOND, WADE NICHOLAS ORION	CONCORD, NH	HAMMOND, NICHOLAS
PAVEGLIO, REAGAN CORNELIA	CONCORD, NH	PAVEGLIO, JAMES
WILLIAMSON, BECKHAM ARTHUR	CONCORD, NH	WILLIAMSON, JOSHUA
ELDRIDGE, KENNEDY JAMES	MANCHESTER, NH	ELDRIDGE, DREW
LUND, CADEN JOSEPH	CONCORD, NH	LUND, CHRISTIAN
CORBIN, CAEDYN MERCED	NASHUA, NH	CORBIN III, JOSEPH
GARRAHAN, AIDEN ZHANG	CONCORD, NH	GARRAHAN, JASON
O'DOWD, CLARA JOY	CONCORD, NH	O'DOWD, TIMOTHY

## BIRTHS

### Bow Resident Birth Report 01/01/2021-12/31/2021 Department of State, Division of Vital Records Administration

Child's Name
BARBERIAN, JACKSON JOHN
ANDERSON, CLARK ROBERT
KARNAUK, MAXIM ALEXANDER
KARNAUK, ROMAN BRONISLAV
BOURGEOIS, ELLIE JUNE

Birth Date
11/20/2021
11/25/2021
11/29/2021
11/29/2021
12/03/2021

Father's/Partner's Name
BARBERIAN, JUSTIN
ANDERSON, JEREMY
KARNAUK, ILYA
KARNAUK, ILYA
BOURGEOIS, ERIC

Mother's Name
BARBERIAN, BRITTANY
ANDERSON, KRISTIN
KARNAUK, ALEXANDRA
KARNAUK, ALEXANDRA
BOURGEOIS, SARAH

Total number of records 40

# MARRIAGES

## Bow Resident Marriages Report 01/01/2021-12/31/2021

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
BAILEY, ALAINA M BOW, NH	CURLEY, MICHAEL S BOW, NH	BOW	CONCORD	01/23/2021
MOWRY, JENNIFER K BOW, NH	MORASH, ANDREW T BOW, NH	BOW	BOW	02/08/2021
GULLA, BRIANA E BOW, NH	LUND, CHRISTIAN H BOW, NH	BOW	MANCHESTER	02/13/2021
LEMMON, MORGAN A BOW, NH	ARNONE IV, PHILIP A BOW, NH	BOW	PORTSMOUTH	04/24/2021
KOORNNEEF, AIDAN R BOW, NH	ANDREWS, LINDSEY L DUNBARTON, NH	DUNBARTON	CHICHESTER	05/29/2021
COUGHLIN, KATRINA E BOW, NH	MANNING, KYLE W BOW, NH	BOW	JACKSON	06/05/2021
SIDLES, KYLE W BOW, NH	GRENIER, AMANDA R BOW, NH	BOW	BOW	06/10/2021
MCKINNON, SARAH L GOFFSTOWN, NH	BOURGEOS, ERIC R BOW, NH	BOW	BOW	06/26/2021
LESSARD, ERIKA L BOW, NH	FOURNIER, CHRISTOPHER J BOW, NH	BOW	THORNTON	06/26/2021
DAIGLE, TREVOR S GOFFSTOWN, NH	ANTUONO, TARYNE BOW, NH	BOW	WINDHAM	06/26/2021
MCAULAY, STEPHEN F BOW, NH	BARRETT, CALLIE N BOW, NH	BOW	BOW	07/03/2021

# MARRIAGES

## Bow Resident Marriages Report 01/01/2021-12/31/2021 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
PANELLA, TIMOTHY R BOW, NH	STONGE, SARAH M BOW, NH	BOW	GOFFSTOWN	07/11/2021
KNAPP, WILLIAM L BOW, NH	BEISIEGEL, ISABELLA R BOW, NH	BOW	BOW	07/25/2021
NAEGELE, ELIAS K WELLESLEY, MA	MILLIGAN, MAUREEN J BOW, NH	BOW	MANCHESTER	07/31/2021
JUNEAU, BRIAN R BOW, NH	LECLAIR, ERICA L BOW, NH	BOW	CHICHESTER	08/14/2021
CRAM, RYAN R BOW, NH	RAYMOND, STEPHANIE L BOW, NH	BOW	DERRY	08/22/2021
GUIMOND, JEFFREY A BOW, NH	WAGNER, HEATHER L BOW, NH	BOW	LOUDON	09/25/2021
NOLET, BRYAN E BOW, NH	CURDO, NICOLE A BOW, NH	BOW	BOW	09/25/2021
GETCHELL, BRYCE J BOW, NH	ST ONGE, NICOLE R HUDSON, NH	BOW	NASHUA	10/08/2021
RICHARD, NATHAN J BOW, NH	JAMES, MARION F BOW, NH	BOW	THORNTON	10/15/2021
CUNNINGHAM, CAROLYN J BOW, NH	HAGUE, CHRISTOPHER H WASHINGTON, DC	BOW	CONCORD	12/21/2021

Total number of records 21

# DEATHS

## Bow Resident Death Report 01/01/2021-12/31/2021

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
PODELL, JARI	01/04/2021	BOW	ARNOLD, ELI	BONNER, VERLYN	N
WOODMAN, EDNA KINNE	01/05/2021	BOSCAWEN	KINNE, HARVEY	WITHINGTON, LAURA	N
BACON, MICHAEL JAMES	01/08/2021	CONCORD	BACON, JAMES	QUINN, EVELYN	Y
PICARD, DOROTHY	01/09/2021	CONCORD	CAMMIC, HAZEN	MYERS, VERA	N
ERICKSON, KEVIN THOMAS	01/09/2021	CONCORD	ERICKSON, KENNETH	HIGHAM, ELYIA	Y
COE, MILDRED ELIZABETH	01/15/2021	BOW	UNKNOWN, UNKNOWN	UNKNOWN, UNKNOWN	N
HANSEN, MARY C	02/06/2021	CONCORD	COURCHENE, CAMILLE	MORAN, OLIVE	N
MCKENNA, KENNETH EUGENE	02/10/2021	BOW	MCKENNA, FRANCIS	GILBERT, CARMEN	Y
LAUZE, CATHERINE PEARLE	02/26/2021	BOW	ABBOTT, GORDON	DAVIS, BEATRICE	N
BARRETT, DAVID	03/02/2021	BOW	BARRETT, WILLIAM	DACEY, MIRANDA	Y
BRANNOCK, GERALD GEORGE	03/03/2021	CONCORD	BRANNOCK, KENNITH	MAHER, YVONNE	Y
WHITCOMB, ANDREA LARISSA	03/03/2021	BOW	HANSEN, DAVID	ILLIDGE, CAROL	N
MAKON, JOANNA MARY	03/13/2021	BOW	KOKOSZKA, JOSEPH	BOCHONOK, ANN	N
REED, KERRY CONROY	03/14/2021	BOW	CONWAY, ROGER	MOORE, MARY	N
CARLSON, PETER BULLARD	03/18/2021	CONCORD	CARLSON, BERTIL	BULLARD, LOUISE	Y
GAGE, PHILIP HOWARD	04/03/2021	NASHUA	GAIGE, EARL	HOLLEY, JULIA	N
KROPP, REBECCA ARCIGA	04/16/2021	BOW	ARCIGA, MARTIN	SANTOS, ROSARIO	N
OBRIEN, JOANNE MARIE	04/25/2021	MANCHESTER	SFORZA, TULLIO	CARIGLIO, JENNIE	N

# DEATHS

## Bow Resident Death Report 01/01/2021-12/31/2021 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
EMOND, LEILA R	04/28/2021	CONCORD	PHELPS, ELMER	PHANEUF, ALICE	N
PEASE, MADELINE MARY	05/08/2021	BOW	THERIAULT, JOSEPH	LEBLANC, MARY	N
POOLE, LOUISE JOHNSON	05/22/2021	BOW	JOHNSON, PHILIP	HALVERSON, VALDA	N
SMALLEY, AUDREY	06/08/2021	BOW	MACKENZIE, JOHN	MCNEIL, MARY	N
SCRIVEN, ELLEN JANE	06/14/2021	BOW	BOWIE, ARTHUR	FINLEY, ISABELLE	N
MOFFETT, HAROLD CLAYTON	06/18/2021	CONCORD	MOFFETT, HAROLD	HARRIS, MABLE	Y
HANNAH, EUGENE	06/26/2021	MANCHESTER	HANNAH, RAYMOND	O'BRIEN, ELLEN	N
DIPIRETE, PATRICIA	07/09/2021	CONCORD	MILLS, FREDERICK	TILLOTSON, MARGARET	N
ORZECHOWSKI, KEEGAN A	08/03/2021	BOW	ORZECHOWSKI, BRENT	BORR, JENNIFER	N
MAGUIRE, MICHAEL R	08/05/2021	BOW	MAGUIRE, LENUS	NADING, BETTY	Y
FINNELL SR, MICHAEL JOSEPH	08/06/2021	CONCORD	FINNELL SR, ROBERT	RING, ELAINE	N
BAILEY JR, THOMAS MILLS	08/14/2021	BOW	BAILEY SR, THOMAS	PHELPS, MARION	N
HEMPHILL, GORDON	08/22/2021	CONCORD	HEMPHILL, EDWIN	DUMLING, ELLA	Y
WHEELER, SHIRLEY LOIS	09/02/2021	MANCHESTER	MAGOON, CALVIN	JOCK, BETTY	N
PATCH, JULIE SCHILLING	09/07/2021	BOW	SCHILLING, HERMAN	BRANDEN, SYLVIA	N
WOMBOLT, RICHARD A	09/08/2021	CONCORD		JONES, ALICE	Y
OUELLETTE, NICHOLAS THOMAS	09/10/2021	CONCORD		UNKNOWN, JENNIFER	N
OUELLETTE, GAVIN THOMAS	09/10/2021	CONCORD		UNKNOWN, JENNIFER	N

# DEATHS

## Bow Resident Death Report 01/01/2021-12/31/2021

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
FORRESTALL-NICHOLLS, MARY ELLEN	09/19/2021	CONCORD	AVERY, RALPH	SMITH, VERONICA	N
CARLSON, JUNE GRACE	09/29/2021	BOW	CHESLEY, WILBUR	MARRYOT, GYDA	N
SWENSON, JOHN EDWARD	10/09/2021	BOW	SWENSON, ARTHUR	SWENSON, MARGARET	N
COLBY, BERNARD NELSON	10/21/2021	BOW	COLBY, CARROLL	OWEN, ALMA	N
GOODWIN, BRENDA LOUISE	10/26/2021	CONCORD	YOUNG, THOMAS	LADD, EVANGELYN	N
COLANTUONI, WILLIAM D	10/31/2021	CONCORD	COLANTUONI, DAVID	BEAVER, MARY	N
OBERG, WILLIAM HOWARD	11/16/2021	BOW	OBERG, ARTHUR	MORSE, ALMA	Y
BOURASSA, SANDRA	11/19/2021	CONCORD	FLANDERS, GORDON	SCHOFF, BERNICE	N
HODGSON, ISABELLE E	11/22/2021	CONCORD	ARANOSIAN, OSCAR	KASPARIAN, MARY	N
CAYEN, CHARLES ROY	11/28/2021	BOW	CAYEN, CHARLES	CHARRON, CECILE	N
ADAMS, ARTHUR BRENT	11/29/2021	BOW	ADAMS, ARTHUR	NICKERSON, ETHEL	N
MILLER, RUTH	12/03/2021	BOW	UNKNOWN, UNKNOWN	ZIPLIES, MILDRED	N
JENKINS, PHYLLIS MARIE	12/04/2021	BOW	DONHAM, TOM	JOHNSON, CHRISTINE	N
FREESE, COURTLAND F H	12/12/2021	CONCORD	FREESE, GEORGE	SWEET, ELIZABETH	N
PINGREE, MATTHEW JAMES	12/20/2021	BOW	PINGREE, SETH	LYON, KATHLEEN	N
LOZEAU JR, ROLAND ULRIC	12/23/2021	BOW	LOZEAU SR, ROLAND	ERMALAVICH, MARY	Y
ROY, ROBERT DONA	12/27/2021	CONCORD	ROY, DONA	ARNOLD, CATHERINE	Y
PARKER, LORRAINE MARIE	12/27/2021	MANCHESTER	LAFRANCE, JOSEPH	RIOUX, ANDREA	N

Total number of records 54

# *Resources*

## **U.S. CONGRESSIONAL DELEGATION**

### *United States Senate*

Senator Jeanne Shaheen  
Mail: 506 Hart Senate Office Building,  
Washington DC 20510  
Phone: 202-224-2841

Senator Margaret Wood Hassan  
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  
Mail: 320 Cannon House Office Building,  
Washington, DC 20515

- or -

18 North Main St., Fourth Floor, Concord, NH 03301  
Phone: 603-226-1002, 202-225-5206  
Fax: 603-226-1010, 202-225-2946

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

### *Governor of New Hampshire*

Governor Christopher T. Sununu  
Mail: Office of the Governor, State House,  
107 North Main Street, Concord, NH 03301  
Phone: 603-271-2121, Fax: 800-735-2964

### *Executive Council, District 4*

Councilor Theodore L. Gatsas  
PO Box 6655  
20 Market Street, Manchester, NH 03108  
Phone: 603-271-3632 or 603-623-0211  
Email: ted.gatsas@nh.gov

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

*New Hampshire Senate - District 16*  
Senator Kevin Cavanaugh  
Legislative Office Building  
Mail: 33 N. State St, 103-A, Concord, NH 03301  
Phone: 603-271-1403  
Email: kevin.cavanaugh@leg.state.nh.us

### *New Hampshire House - District 23*

Representative Gary L. Woods  
Mail: 38 Evangelyn Drive, Bow, NH 03304  
Phone: 603-228-3827  
Email: 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

Representative Muriel Hall  
Mail: 4 Cob Road, Bow, NH 03304  
Phone: 603-224-9017  
Email: muriel.hall@leg.state.nh.us





A man with glasses and a blue and red jacket is speaking into a microphone at a town meeting. He is holding a piece of paper. In the foreground, the back of another man's head is visible. The background shows blue seats and a wooden podium. The text 'Town Meeting 2022' is overlaid on the image.

# Town Meeting 2022



**2022 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 8, 2022, to act upon Article 1 and Article 2 by official ballot. The polls shall be open for balloting from 7:00 a.m. to 7:00 p.m.

You are further notified to meet at the Bow High School Auditorium on Wednesday, March 9, 2022 at 6:30 p.m. to discuss, amend and act upon Articles 3 through 17, the proposed FY 2022-23 municipal budget, and all other matters to come before the meeting.

**First Session of Annual Town Meeting  
March 9, 2021  
(Official Ballot Voting)**

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

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

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

- A. Are you in favor of the adoption of ZONING AMENDMENT A as proposed by the Planning Board vote of January 20, 2022 to delete Section 5.11.H.6b requirements for a Conditional Use Permit for Minor/Pre-Development Excavation of Earth materials and amend Section 14.05.B which

specifies the expiration date for approvals for excavation? The amendment has been on file at the Municipal Building since Friday, January 21, 2022. (Recommended by the Planning Board by a vote of 7-0)

- B. Are you in favor of the adoption of ZONING AMENDMENT B as proposed by the Planning Board vote of January 20, 2022 to delete Principal Uses Sections 5.11.A2 (Duplex or Two Family) and 5.11.A3 (Multi-Family) uses and renumber consecutive sections accordingly? Also, to delete Section 7.05.B for Duplex and multifamily dwellings in the "RU" and "R" districts in its entirety? The amendment has been on file at the Municipal Building since Friday, November 5, 2021. (Recommended by the Planning Board by a vote of 6-1)
- C. Are you in favor of the adoption of ZONING AMENDMENT C as proposed by the Planning Board vote of January 20, 2022 to delete all references to the Bow Business (BD) District in Sections 4.01(A), 5.11, and 6.07, as the BD District no longer exists; to delete Section 7.02(B)(7), as it is a duplicate of Section 7.02(B)(5), and to correct the name of the reference to the Town of Bow Building Code in Section 14.02(A)? The amendment has been on file at the Municipal Building since Friday, December 17, 2021. (Recommended by the Planning Board by a vote of 7-0)
- D. Are you in favor of the adoption of ZONING AMENDMENT D as proposed by the Planning Board vote of January 20, 2022 to amend Section 10.03(G)(7) reduce the number of plan copies, from three to one, to be submitted for an Aquifer Protection Conditional Use Permit application? The amendment has been on file at the Municipal Building since Friday, December 17, 2021. (Recommended by the Planning Board by a vote of 7-0)

**Second Session of Annual Town Meeting**

**March 9, 2022**

**(Deliberative)**

3. To see if the Town will vote to raise and appropriate the Budget Committee's recommended sum of \$12,537,074 for general municipal operations. This article does not include appropriations contained in special or individual articles addressed separately.  
(Majority Vote Required)

(Recommended by Selectmen 5-0 and Budget Committee 6-0)

4. To see if the Town will vote to raise and appropriate \$568,000 and authorize payment into existing capital reserve funds in the following amounts for the purpose for which such funds were established. (Majority Vote Required)

(Recommended by Selectmen 5-0 and Budget Committee 6-0)

Bridge and Highway Construction Capital Reserve Fund	\$1,000
Community Center Capital Reserve Fund	\$5,000
Fire Equipment Capital Reserve Fund	\$35,500
Fire Suppression Capital Reserve Fund	\$10,000
Fire Truck Capital Reserve Fund	\$110,000
Library Building Repairs Capital Reserve Fund	\$5,000
Municipal Buildings and Grounds Capital Reserve Fund	\$65,000
Police Department Equipment Capital Reserve Fund	\$30,000
Public Works Department Capital Reserve Fund	\$218,500
Recreation Improvements Capital Reserve Fund	\$20,000
Water System Improvement/Replacement Capital Reserve Fund	\$50,000
Revaluation Capital Reserve Fund	\$18,000

5. To see if the Town will vote to raise and appropriate the sum of \$540,000 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, 2027, whichever is sooner. (Majority Vote Required)

(Recommended by Selectmen 5-0 and Budget Committee 6-0)

6. To see if the Town will vote to raise and appropriate the sum of \$174,300 for the purchase of Self-Contained Breathing Apparatus (SCBA) for the Fire Department and to authorize the withdrawal of up to \$174,300 from the Fire Department Equipment Capital Reserve Fund for this purchase.  
(Majority Vote Required)

(Recommended by Selectmen 5-0 and Budget Committee 6-0)

7. To see if the Town will vote to raise and appropriate the sum of \$105,100 for the purchase of a forestry truck and to authorize the withdrawal of up to \$105,100 from the Fire Truck Capital Reserve Fund for this purpose. (Majority vote required)

(Recommended by Selectmen 5-0 and Budget Committee 6-0)

8. To see if the Town will vote to raise and appropriate the sum of \$82,000 to retrofit a surplus Fire Department rescue truck to make a 6-wheel dump truck and plow for the Department of Public Works and to authorize the withdrawal of \$82,000 from the Public Works Department Capital Reserve Fund for this purpose. (Majority Vote Required)

(Recommended by Selectmen 5-0 and Budget Committee 6-0)

9. To see if the Town will vote to raise and appropriate the sum of \$80,000 for the purchase of a one-ton dump truck for the Department of Public Works and to authorize the withdrawal of \$80,000 from the Public Works Department Capital Reserve Fund for this purpose. (Majority Vote Required)

(Recommended by Selectmen 5-0 and Budget Committee 6-0)

10. To see if the Town will vote to raise and appropriate the sum of \$80,000 for renovations at the Municipal Building in order to relocate the Community Development Department to the main level and to authorize the withdrawal of \$80,000 from the Municipal Buildings and Grounds Capital Reserve Fund for this purpose. (Majority Vote Required)

(Recommended by Selectmen 5-0 and Budget Committee 6-0)

11. To see if the Town will vote to raise and appropriate the sum of \$33,700 to purchase security monitoring equipment for the Police Department and to authorize the withdrawal of \$33,700 from the Police Department Equipment Capital Reserve Fund for this purpose. (Majority Vote Required)

(Recommended by Selectmen 5-0 and Budget Committee 6-0)

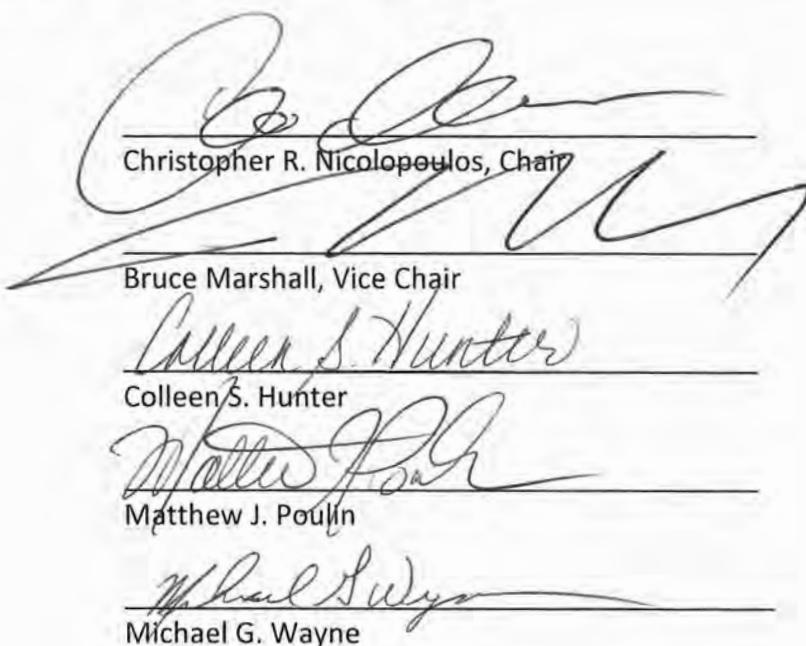
12. To see if the Town will vote to raise and appropriate the sum of \$25,000 for the renovation of the two main level bathrooms at the Municipal Building and to authorize the withdrawal of \$25,000 from the Municipal Building and Grounds Capital Reserve Fund for this purpose. (Majority Vote Required)

(Recommended by Selectmen 5-0 and Budget Committee 6-0)

13. To see if the Town will vote to authorize the Board of Selectmen to convey an easement, license, or leasehold interest on property owned by the Town of Bow located at 21-51 Branch Londonderry Turnpike East, identified as Map 23, Map 3, Lot 62, for a period not to exceed 30 years for the purposes of constructing, installing, and operating a communications tower, 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 communications tower. Such authority shall not lapse and shall remain effective until December 31, 2023.

14. To see if the Town of Bow will vote pursuant to RSA Chapter 35 and RSA 261:153, IV, to establish a Municipal and Regional Transportation Improvement Capital Reserve Fund for the purpose of allowing the Town to fund, in whole or in part, the engineering, acquisition, construction, and operation, and maintenance of, and capital improvements to, local and regional transportation systems, including, but not limited to, roads, bridges, bicycle and pedestrian facilities, parking and intermodal facilities, electric vehicle charging stations, and public transportation, and to authorize the Town to collect an additional fee of \$5.00 per motor vehicle registration to put into said Capital Reserve Fund, and to appoint the Selectmen as agents to expend from this fund. (Majority Ballot Vote Required)
15. To see if the Town will vote to authorize the Board of Selectmen to convey a permanent conservation easement over and on the 25-acre parcel, identified as Tax Map 13, Block 4, Lot 117 and located on Londonderry Turnpike-West, to Bow Open Spaces, Inc., under such terms and conditions as the Board of Selectmen, in its discretion, deems suitable. The conservation easement will be in a form acceptable to the Town's legal counsel. (Majority Vote Required)
16. To hear reports of standing committees and take any action relating thereto.
17. To transact any other business which may legally come before such meeting.

Given under our hands and seal this 17<sup>th</sup> day of February, 2022



Christopher R. Nicolopoulos, Chair

Bruce Marshall, Vice Chair

Colleen S. Hunter

Matthew J. Poulin

Michael G. Wayne

Board of Selectmen  
Town of Bow, New Hampshire



**New Hampshire**  
Department of  
Revenue Administration

2022  
MS-737

## Proposed Budget Bow

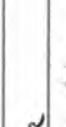
For the period beginning July 1, 2022 and ending June 30, 2023

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 Derby	Librarian	
Jeffrey King	Librarian	
Jennifer Strong-Rain	Librarian	
Katherine Garfield	Librarian	
Andrew Mafface	Librarian	
Bruce Marshall	Librarian	

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



**2022**  
**MS-737**

**Appropriations**

Account	Purpose	Article	Actual Expenditures for period ending 6/30/2021	Appropriations for period ending 6/30/2023	Selectmen's Appropriations for period ending 6/30/2023 (Recommended)	Budget Committee's Appropriations for period ending 6/30/2023 (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2023 (Recommended) (Not Recommended)
<b>General Government</b>							
0000-0000	Collective Bargaining		\$0	\$0	\$0	\$0	\$0
4130-4139	Executive	04	\$294,174	\$303,193	\$318,649	\$0	\$318,649
4140-4149	Election, Registration, and Vital Statistics	04	\$252,504	\$254,504	\$277,422	\$0	\$277,422
4150-4151	Financial Administration	04	\$511,702	\$515,484	\$536,980	\$0	\$536,980
4152	Revaluation of Property		\$0	\$0	\$0	\$0	\$0
4153	Legal Expense	04	\$1,555,634	\$1,460,000	\$1,460,000	\$0	\$1,460,000
4155-4159	Personnel Administration	04	\$13,254	\$9,244	\$12,455	\$0	\$12,455
4191-4193	Planning and Zoning	04	\$422,819	\$444,477	\$465,384	\$0	\$465,384
4194	General Government Buildings	04	\$455,532	\$404,841	\$444,221	\$0	\$444,221
4195	Cemeteries	04	\$30,866	\$40,650	\$41,650	\$0	\$41,650
4196	Insurance	04	\$82,395	\$68,327	\$100,428	\$0	\$100,428
4197	Advertising and Regional Association		\$0	\$0	\$0	\$0	\$0
4199	Other General Government		\$0	\$0	\$0	\$0	\$0
		<b>General Government Subtotal</b>	<b>\$3,618,880</b>	<b>\$3,520,720</b>	<b>\$3,657,189</b>	<b>\$0</b>	<b>\$3,657,189</b>
<b>Public Safety</b>							
4210-4214	Police	04	\$1,639,570	\$1,876,598	\$1,965,262	\$0	\$1,965,262
4215-4219	Ambulance		\$0	\$0	\$0	\$0	\$0
4220-4229	Fire	04	\$1,317,635	\$1,363,526	\$1,382,677	\$0	\$1,382,677
4240-4249	Building Inspection		\$0	\$0	\$0	\$0	\$0
4290-4298	Emergency Management	04	\$54,150	\$29,888	\$31,490	\$0	\$31,490
4299	Other (Including Communications)		\$0	\$0	\$0	\$0	\$0
		<b>Public Safety Subtotal</b>	<b>\$3,011,355</b>	<b>\$3,269,992</b>	<b>\$3,379,429</b>	<b>\$0</b>	<b>\$3,379,429</b>
<b>Airport/Aviation Center</b>							
4301-4309	Airport Operations		\$0	\$0	\$0	\$0	\$0
		<b>Airport/Aviation Center Subtotal</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**New Hampshire**  
Department of  
Revenue Administration



**2022**  
**MS-737**

**Appropriations**

Account	Purpose	Article	Actual Expenditures for period ending 6/30/2021	Appropriations for period ending 6/30/2022	Selections for Appropriations for period ending 6/30/2023 (Recommended)	Budget Committee's Appropriations for period ending 6/30/2023 (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2023 (Not Recommended)
<b>Highways and Streets</b>							
43111	Administration	04	\$1,123,698	\$1,272,695	\$1,331,065	\$0	\$1,331,065
4312	Highways and Streets	04	\$413,963	\$445,180	\$489,700	\$0	\$489,700
4313	Bridges	04	\$0	\$0	\$16,400	\$0	\$16,400
4316	Street Lighting	04	\$42,125	\$40,000	\$35,000	\$0	\$35,000
4319	Other		\$0	\$0	\$0	\$0	\$0
<b>Highways and Streets Subtotal</b>			<b>\$1,579,786</b>	<b>\$1,757,875</b>	<b>\$1,872,165</b>	<b>\$0</b>	<b>\$1,872,165</b>
<b>Sanitation</b>							
4321	Administration		\$0	\$0	\$0	\$0	\$0
4323	Solid Waste Collection		\$0	\$0	\$0	\$0	\$0
4324	Solid Waste Disposal	04	\$808,411	\$844,255	\$833,806	\$0	\$833,806
4325	Solid Waste Cleanup		\$0	\$0	\$0	\$0	\$0
4326-4328	Sewage Collection and Disposal		\$0	\$0	\$0	\$0	\$0
4329	Other Sanitation		\$0	\$0	\$0	\$0	\$0
<b>Sanitation Subtotal</b>			<b>\$808,411</b>	<b>\$844,255</b>	<b>\$833,806</b>	<b>\$0</b>	<b>\$833,806</b>
<b>Water Distribution and Treatment</b>							
4331	Administration		\$0	\$0	\$0	\$0	\$0
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>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</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
4354	Electric Equipment Maintenance		\$0	\$0	\$0	\$0	\$0
4359	Other Electric Costs		\$0	\$0	\$0	\$0	\$0
<b>Electric Subtotal</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>



**New Hampshire**  
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**2022**  
**MS-737**

**Appropriations**

Account	Purpose	Article	Actual Expenditures for period ending 6/30/2021	Appropriations for period ending 6/30/2022	Appropriations for Appropriations period ending 6/30/2023 (Recommended)	Selectmen's Appropriations for Appropriations period ending 6/30/2023 (Not Recommended)	Budget Committee's Appropriations for Appropriations for period ending 6/30/2023 (Recommended)	Budget Committee's Appropriations for Appropriations for period ending 6/30/2023 (Not Recommended)
<b>Health</b>								
4411	Administration	04	\$2,342	\$2,581	\$2,691	\$0	\$2,691	\$0
4414	Pest Control		\$0	\$0	\$0	\$0	\$0	\$0
4415-4419	Health Agencies, Hospitals, and Other	04	\$3,400	\$3,400	\$3,400	\$0	\$3,400	\$0
	<b>Health Subtotal</b>		<b>\$5,742</b>	<b>\$5,981</b>	<b>\$6,091</b>	<b>\$0</b>	<b>\$6,091</b>	<b>\$0</b>
<b>Welfare</b>								
4411-4442	Administration and Direct Assistance	04	\$748	\$6,613	\$6,727	\$0	\$6,727	\$0
4444	Intergovernmental Welfare Payments		\$0	\$0	\$0	\$0	\$0	\$0
4445-4449	Vendor Payments and Other		\$0	\$0	\$0	\$0	\$0	\$0
	<b>Welfare Subtotal</b>		<b>\$748</b>	<b>\$6,613</b>	<b>\$6,727</b>	<b>\$0</b>	<b>\$6,727</b>	<b>\$0</b>
<b>Culture and Recreation</b>								
4520-4529	Parks and Recreation	04	\$73,476	\$31,400	\$565,500	\$0	\$565,500	\$0
4550-4559	Library	04	\$531,547	\$550,362	\$588,826	\$0	\$588,826	\$0
4583	Patriotic Purposes	04	\$0	\$500	\$500	\$0	\$500	\$0
4589	Other Culture and Recreation	04	\$1,760	\$3,000	\$1,750	\$0	\$1,750	\$0
	<b>Culture and Recreation Subtotal</b>		<b>\$606,773</b>	<b>\$585,262</b>	<b>\$1,156,576</b>	<b>\$0</b>	<b>\$1,156,576</b>	<b>\$0</b>
<b>Conservation and Development</b>								
4611-4612	Administration and Purchasing of Natural Resources		\$0	\$0	\$0	\$0	\$0	\$0
4619	Other Conservation		\$0	\$0	\$0	\$0	\$0	\$0
4631-4632	Redevelopment and Housing		\$0	\$0	\$0	\$0	\$0	\$0
4651-4659	Economic Development		\$0	\$0	\$0	\$0	\$0	\$0
	<b>Conservation and Development Subtotal</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**New Hampshire**  
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**2022**  
**MS-737**

**Appropriations**

Account	Purpose	Appropriations			Selectmen's Appropriations for period ending 6/30/2023 (Recommended)	Committee's Appropriations for period ending 6/30/2023 (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2023 (Not Recommended)
		Actual Expenditures for period ending 6/30/2021	Appropriations for period ending 6/30/2021	Appropriations for period ending 6/30/2023 (Recommended)			
<b>Debt Service</b>							
4711	Long Term Bonds and Notes - Principal	04	\$1,060,000	\$1,060,000	\$0	\$1,060,000	\$0
4721	Long Term Bonds and Notes - Interest	04	\$300,304	\$266,407	\$224,215	\$0	\$224,215
4723	Tax Anticipation Notes - Interest	04	\$0	\$1	\$0	\$1	\$0
4790-4799	Other Debt Service		\$0	\$0	\$0	\$0	\$0
	<b>Debt Service Subtotal</b>		<b>\$1,360,304</b>	<b>\$1,326,408</b>	<b>\$1,284,216</b>	<b>\$0</b>	<b>\$1,284,216</b>
<b>Capital Outlay</b>							
4901	Land		\$0	\$0	\$0	\$0	\$0
4902	Machinery, Vehicles, and Equipment		\$803,213	\$321,400	\$0	\$0	\$0
4903	Buildings		\$277,485	\$871,700	\$0	\$0	\$0
4909	Improvements Other than Buildings		\$582,985	\$598,700	\$0	\$0	\$0
	<b>Capital Outlay Subtotal</b>		<b>\$1,663,683</b>	<b>\$1,791,800</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Operating Transfers Out</b>							
4912	To Special Revenue Fund		\$0	\$0	\$0	\$0	\$0
4913	To Capital Projects Fund		\$0	\$0	\$0	\$0	\$0
4914A	To Proprietary Fund - Airport		\$0	\$0	\$0	\$0	\$0
4914E	To Proprietary Fund - Electric		\$0	\$0	\$0	\$0	\$0
4914O	To Proprietary Fund - Other		\$0	\$0	\$0	\$0	\$0
4914S	To Proprietary Fund - Sewer	04	\$156,079	\$197,805	\$197,804	\$0	\$197,804
4914W	To Proprietary Fund - Water	04	\$73,335	\$143,071	\$143,071	\$0	\$143,071
4918	To Non-Expendable Trust Funds		\$0	\$0	\$0	\$0	\$0
4919	To Fiduciary Funds		\$0	\$0	\$0	\$0	\$0
	<b>Operating Transfers Out Subtotal</b>		<b>\$229,414</b>	<b>\$340,876</b>	<b>\$340,875</b>	<b>\$0</b>	<b>\$340,875</b>
	<b>Total Operating Budget Appropriations</b>			<b>\$12,537,074</b>	<b>\$0</b>	<b>\$12,537,074</b>	<b>\$0</b>



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

**Special Warrant Articles**

Account	Purpose	Article	Selectionmen's Appropriations for period ending 6/30/2023 (Recommended)	Committee's Appropriations for period ending 6/30/2023 (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2023 (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	07	\$174,300	\$0	\$174,300
		<i>Purpose: SCBA Purchase</i>			
4902	Machinery, Vehicles, and Equipment	08	\$105,100	\$0	\$105,100
		<i>Purpose: Forestry Truck Purchase</i>			
4902	Machinery, Vehicles, and Equipment	09	\$82,000	\$0	\$82,000
		<i>Purpose: Fire Truck Conversion</i>			
4902	Machinery, Vehicles, and Equipment	10	\$80,000	\$0	\$80,000
		<i>Purpose: 1-ton Dump Truck Purchase</i>			
4902	Machinery, Vehicles, and Equipment	12	\$33,700	\$0	\$33,700
		<i>Purpose: Security Monitoring Equipment Purchase</i>			
4903	Buildings	11	\$80,000	\$0	\$80,000
		<i>Purpose: Municipal Building Renovations</i>			
4903	Buildings	13	\$25,000	\$0	\$25,000
		<i>Purpose: Bathroom Renovations</i>			
4909	Improvements Other than Buildings	06	\$540,000	\$0	\$540,000
		<i>Purpose: Road Paving</i>			
4915	To Capital Reserve Fund	05	\$568,000	\$0	\$568,000
		<i>Purpose: Capital Reserve Fund Contributions</i>			
		<b>Total Proposed Special Articles</b>	<b>\$1,688,100</b>	<b>\$0</b>	<b>\$1,688,100</b>



**New Hampshire**  
Department of  
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**2022**  
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**Individual Warrant Articles**

Account	Purpose	Article	Selectmen's Appropriations for period ending 6/30/2023 (Recommended)	Selectmen's Appropriations for period ending 6/30/2023 (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2023 (Recommended)	Budget Committee's Appropriations for period ending 6/30/2023 (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2023 (Not Recommended)
			\$0	\$0	\$0	\$0	\$0
		<b>Total Proposed Individual Articles</b>					

**New Hampshire**  
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**2022**  
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**Revenues**

Account	Source	Article	Revenues		Selection's Estimated Revenues for period ending 6/30/2023	Budget Committee's Estimated Revenues for period ending 6/30/2023
			Actual Revenues for period ending 6/30/2021	Estimated Revenues for period ending 6/30/2023		
<b>Taxes</b>						
3120	Land Use Change Tax - General Fund		\$0	\$0	\$0	\$0
3180	Resident Tax		\$0	\$0	\$0	\$0
3185	Yield Tax	04	\$12,903	\$7,000	\$7,000	\$7,000
3186	Payment in Lieu of Taxes		\$0	\$0	\$0	\$0
3187	Excavation Tax	04	\$5,094	\$6,500	\$6,500	\$6,500
3189	Other Taxes		\$0	\$0	\$0	\$0
3190	Interest and Penalties on Delinquent Taxes	04	\$72,003	\$90,000	\$90,000	\$90,000
9991	Inventory Penalties		\$0	\$0	\$0	\$0
	<b>Taxes Subtotal</b>		<b>\$90,000</b>	<b>\$103,500</b>	<b>\$103,500</b>	<b>\$103,500</b>
<b>Licenses, Permits, and Fees</b>						
3210	Business Licenses and Permits	04	\$3,171	\$3,000	\$3,000	\$3,000
3220	Motor Vehicle Permit Fees	04	\$2,516,242	\$2,550,000	\$2,550,000	\$2,550,000
3230	Building Permits	04	\$89,927	\$85,150	\$85,150	\$85,150
3290	Other Licenses, Permits, and Fees	04	\$25,556	\$27,150	\$27,150	\$27,150
3311-3319	From Federal Government		\$0	\$0	\$0	\$0
	<b>Licenses, Permits, and Fees Subtotal</b>		<b>\$2,634,896</b>	<b>\$2,665,300</b>	<b>\$2,665,300</b>	<b>\$2,665,300</b>
<b>State Sources</b>						
3351	Municipal Aid/Shared Revenues		\$63,067	\$0	\$0	\$0
3352	Meals and Rooms Tax Distribution	04	\$399,913	\$410,000	\$410,000	\$410,000
3353	Highway Block Grant	04	\$219,662	\$219,000	\$219,000	\$219,000
3354	Water Pollution Grant		\$0	\$0	\$0	\$0
3355	Housing and Community Development		\$0	\$0	\$0	\$0
3356	State and Federal Forest Land Reimbursement	04	\$84	\$85	\$85	\$85
3357	Flood Control Reimbursement		\$0	\$0	\$0	\$0
3359	Other (Including Railroad Tax)	04	\$219,818	\$1,500	\$1,500	\$1,500
3379	From Other Governments		\$57,400	\$0	\$0	\$0
	<b>State Sources Subtotal</b>		<b>\$959,944</b>	<b>\$630,585</b>	<b>\$630,585</b>	<b>\$630,585</b>

**New Hampshire**  
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**2022**  
**MS-737**

**Revenues**

Account	Source	Article	Actual Revenues for period ending 6/30/2021	Selectmen's Estimated Revenues for period ending 6/30/2023	Budget Committee's Estimated Revenues for period ending 6/30/2023
<b>Charges for Services</b>					
3401-3406	Income from Departments	04	\$465,377	\$513,400	\$513,400
3409	Other Charges		\$0	\$0	\$0
		<b>Charges for Services Subtotal</b>	<b>\$465,377</b>	<b>\$513,400</b>	<b>\$513,400</b>
<b>Miscellaneous Revenues</b>					
3501	Sale of Municipal Property	04	\$219,706	\$5,000	\$5,000
3502	Interest on Investments	04	\$11,002	\$25,000	\$25,000
3503-3509	Other	04	\$49,734	\$27,500	\$27,500
		<b>Miscellaneous Revenues Subtotal</b>	<b>\$280,442</b>	<b>\$57,500</b>	<b>\$57,500</b>
<b>Interfund Operating Transfers In</b>					
3912	From Special Revenue Funds		\$0	\$0	\$0
3913	From Capital Projects Funds		\$0	\$0	\$0
3914A	From Enterprise Funds: Airport (Offset)		\$0	\$0	\$0
3914E	From Enterprise Funds: Electric (Offset)		\$0	\$0	\$0
3914O	From Enterprise Funds: Other (Offset)		\$0	\$0	\$0
3914S	From Enterprise Funds: Sewer (Offset)	04	\$156,079	\$197,804	\$197,804
3914W	From Enterprise Funds: Water (Offset)	04	\$73,335	\$143,071	\$143,071
3915	From Capital Reserve Funds	12, 09, 08, 11, 13, 07, 10	\$1,266,396	\$580,100	\$580,100
3916	From Trust and Fiduciary Funds		\$0	\$0	\$0
3917	From Conservation Funds	04	\$61,531	\$56,307	\$56,307
		<b>Interfund Operating Transfers In Subtotal</b>	<b>\$1,557,341</b>	<b>\$977,282</b>	<b>\$977,282</b>
<b>Other Financing Sources</b>					
3934	Proceeds from Long Term Bonds and Notes		\$0	\$0	\$0
9998	Amount Voted from Fund Balance		\$0	\$0	\$0
9999	Fund Balance to Reduce Taxes	04	\$0	\$520,000	\$520,000
		<b>Other Financing Sources Subtotal</b>	<b>\$0</b>	<b>\$520,000</b>	<b>\$520,000</b>
		<b>Total Estimated Revenues and Credits</b>	<b>\$5,988,000</b>	<b>\$5,467,567</b>	<b>\$5,467,567</b>



Revenue Administration

**Budget Summary**

Item	Selectmen's Period ending 6/30/2023 (Recommended)	Budget Committee's Period ending 6/30/2023 (Recommended)
Operating Budget Appropriations	\$12,537,074	\$12,537,074
Special Warrant Articles	\$1,688,100	\$1,688,100
Individual Warrant Articles	\$0	\$0
Total Appropriations	\$14,225,174	\$14,225,174
Less Amount of Estimated Revenues & Credits	\$5,467,567	\$5,467,567
<b>Estimated Amount of Taxes to be Raised</b>	<b>\$8,757,607</b>	<b>\$8,757,607</b>



**Supplemental Schedule**

<b>1. Total Recommended by Budget Committee</b>	<b>\$14,225,174</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>\$14,225,174</b>
8. 10% of Amount Recommended, Less Exclusions (Line 7 x 10%)	\$1,422,517
 <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>\$15,647,691</b>
<i>(Line 1 + Line 8 + Line 11 + Line 12)</i>	

## 2022-23 Budget Summary

<b>Department</b>	Account #	Account Description	2020-21	2020-21	2021-22	2022-23	2022-23	Budget committee	
			Budget	Actual	Budget	Proposed	Proposed	\$ Chg. from '20-21	% Chg. from '20-21
<b>BOARD OF SELECTMEN</b>									
01-4130-0-112	BOS-Elected Officials		12,500	13,541	12,500	12,500	12,500	0	0.0%
01-4130-0-221	BOS-Social Security		775	767	775	775	775	0	0.0%
01-4130-0-222	BOS-Medicare		182	179	182	182	182	0	0.0%
01-4130-0-260	BOS-Workers Compensation		12	10	11	11	11	0	0.0%
01-4130-0-560	BOS-Memberships		8,143	7,863	8,143	8,300	8,300	157	1.9%
01-4130-0-561	BOS-Professional Dev.		295	0	150	150	150	0	0.0%
01-4130-0-620	BOS-Office Supplies		250	90	100	100	100	0	0.0%
01-4130-0-690	BOS-Miscellaneous		1,000	693	500	750	750	250	50.0%
			<b>23,157</b>	<b>23,144</b>	<b>22,361</b>	<b>22,768</b>	<b>22,768</b>	<b>407</b>	<b>1.8%</b>
<b>TOWN MANAGER</b>									
01-4131-1-110	TM-Full Time Wages		175,703	175,447	180,921	189,594	189,594	8,673	4.8%
01-4131-1-130	TM-Overtime		1,000	1,426	1,000	1,000	1,000	0	0.0%
01-4131-1-211	TM-Medical Insurance		36,086	33,671	34,090	36,374	36,374	2,284	6.7%
01-4131-1-212	TM-Dental Insurance		1,128	1,185	1,128	1,111	1,111	(17)	-1.5%
01-4131-1-213	TM-Life & Disability Insurance		1,300	1,279	1,486	1,369	1,369	(117)	-7.9%
01-4131-1-221	TM-Social Security		10,956	10,735	11,280	11,817	11,817	537	4.8%
01-4131-1-222	TM-Medicare		2,563	2,511	2,638	2,764	2,764	126	4.8%
01-4131-1-230	TM-Retirement		25,854	19,927	31,848	33,318	33,318	1,470	4.6%
01-4131-1-260	TM-Workers' Compensation		383	335	306	334	334	28	9.0%
01-4131-1-341	TM-Telephone		360	480	960	960	960	0	0.0%
01-4131-1-390	TM-Contract Services		3,200	12,347	1,745	3,200	3,200	1,455	83.4%
01-4131-1-550	TM-Printing		6,000	5,205	4,985	5,500	5,500	515	10.3%
01-4131-1-560	TM-Memberships		1,100	370	1,230	1,190	1,190	(40)	-3.3%
01-4131-1-561	TM-Professional Dev.		1,720	1,307	2,115	2,100	2,100	(15)	-0.7%
01-4131-1-570	TM-Travel/Mileage		100	8	100	50	50	(50)	-50.0%
01-4131-1-620	TM-Office Supplies		4,300	2,968	4,300	3,700	3,700	(600)	-14.0%
01-4131-1-625	TM-Postage		150	304	150	250	250	100	66.7%
01-4131-1-670	TM-Publications		0	339	0	0	0	0	*
01-4131-1-810	TM-Advertising		500	1,024	300	1,000	1,000	700	233.3%
01-4131-1-830	TM-Training		250	50	250	250	250	0	0.0%
			<b>272,653</b>	<b>270,919</b>	<b>280,832</b>	<b>295,881</b>	<b>295,881</b>	<b>15,049</b>	<b>5.4%</b>
<b>LEGAL</b>									
01-4153-0-320	LGL-Legal Fees		<b>100,000</b>	<b>55,634</b>	<b>60,000</b>	<b>60,000</b>	<b>60,000</b>	<b>0</b>	<b>0.0%</b>
<b>Settlements</b>									
01-4154-0-811	Settlements		<b>1,500,000</b>	<b>1,500,000</b>	<b>1,400,000</b>	<b>1,400,000</b>	<b>1,400,000</b>	<b>0</b>	<b>0.0%</b>
<b>PERSONNEL</b>									
01-4155-0-250	PER-Unemployment Compensation		2,244	2,244	2,244	1,955	1,955	(289)	-12.9%
01-4155-0-390	PER-Contract Services		3,500	4,502	4,750	4,750	4,750	0	0.0%
01-4155-0-681	PER-Employee Recognition		1,300	4,764	1,500	4,750	4,750	3,250	216.7%
01-4155-0-810	PER-Advertising		500	1,710	500	750	750	250	50.0%
01-4155-0-830	PER-Training		250	34	250	250	250	0	0.0%
			<b>7,794</b>	<b>13,254</b>	<b>9,244</b>	<b>12,455</b>	<b>12,455</b>	<b>3,211</b>	<b>34.7%</b>

## 2022-23 Budget Summary

<b>Department</b>	Account #	Account Description	2020-21	2020-21	2021-22	2022-23	2022-23	Budget committee	
			Budget	Actual	Budget	Proposed	Proposed	\$ Chg. from '20-21	% Chg. from '20-21
<b>PATRIOTIC PURPOSES</b>									
01-4583-0-810	PP-Town Celebrations		500	0	500	500	500	0	0.0%
<b>ASSESSING</b>									
01-4152-0-341	AS-Telephone		0	0	0	0	0	0	*
01-4152-0-390	AS-Assessing Services		125,300	122,822	155,300	155,300	155,300	0	0.0%
01-4152-0-550	AS-Memberships		750	20	0	20	20	20	*
01-4152-0-560	AS-Printing		100	261	225	1,800	1,800	1,575	700.0%
01-4152-0-620	AS-Office Supplies		500	153	300	500	500	200	66.7%
01-4152-0-625	AS-Postage		500	0	500	2,500	2,500	2,000	400.0%
01-4152-0-820	AS-Recording Fees		0	0	0	80	80	80	*
01-4152-0-830	AS-Training		100	0	0	100	100	100	*
01-4152-0-391	AS-Revaluation		0	63,500	0	0	0	0	*
			127,250	186,756	156,325	160,300	160,300	3,975	2.5%
<b>COMMUNITY DEVELOPMENT</b>									
01-4191-4-110	CD-Full Time Wages		243,058	240,652	247,965	261,067	261,067	13,102	5.3%
01-4191-4-111	CD-Part Time Wages		41,965	47,654	51,146	53,697	53,697	2,551	5.0%
01-4191-4-130	CD-Overtime		1,200	77	877	949	949	72	8.2%
01-4191-4-211	CD-Medical Insurance		45,480	44,186	44,346	45,643	45,643	1,297	2.9%
01-4191-4-212	CD-Dental Insurance		2,255	1,759	2,255	2,221	2,221	(34)	-1.5%
01-4191-4-213	CD-Life & Disability Insurance		2,200	2,174	2,452	2,701	2,701	249	10.2%
01-4191-4-221	CD-Social Security		17,746	19,534	18,600	19,575	19,575	975	5.2%
01-4191-4-222	CD-Medicare		4,151	4,568	4,350	4,578	4,578	228	5.2%
01-4191-4-230	CD-Retirement		27,284	27,238	34,988	36,840	36,840	1,852	5.3%
01-4191-4-260	CD-Workers Compensation		2,257	2,246	2,338	2,548	2,548	210	9.0%
01-4191-4-370	CD-Mapping Services		5,500	5,000	5,500	5,500	5,500	0	0.0%
01-4191-4-371	CD-Marketing		1,200	125	800	900	900	100	12.5%
01-4191-4-390	CD-Contract Services		4,600	3,851	3,500	3,200	3,200	(300)	-8.6%
01-4191-4-430	CD-Dept. Equip. & Maint.		0	0	0	0	0	0	*
01-4191-4-550	CD-Printing		1,200	993	1,000	1,000	1,000	0	0.0%
01-4191-4-560	CD-Memeberships		10,200	10,289	10,360	10,765	10,765	405	3.9%
01-4191-4-570	CD-Travel/Mileage		3,500	2,594	3,000	3,100	3,100	100	3.3%
01-4191-4-620	CD-Office Supplies		2,600	1,600	2,000	2,200	2,200	200	10.0%
01-4191-4-625	CD-Postage		2,000	2,603	2,000	2,200	2,200	200	10.0%
01-4191-4-670	CD-Publications		400	0	200	200	200	0	0.0%
01-4191-4-740	CD-Office Equip./Maint.		500	0	500	500	500	0	0.0%
01-4191-4-810	CD-Advertising		3,500	3,062	3,500	3,200	3,200	(300)	-8.6%
01-4191-4-820	CD-Recording Fees		100	76	100	100	100	0	0.0%
01-4191-4-830	CD-Training		3,000	250	2,700	2,700	2,700	0	0.0%
			425,896	420,529	444,477	465,384	465,384	20,907	4.7%
<b>ELECTION &amp; REGISTRATION</b>									
01-4141-0-120	EL-Ballot Clerk Wages		3,000	2,192	2,000	3,300	3,300	1,300	65.0%
01-4141-0-112	EL-Elected Officials		6,200	9,931	2,000	4,000	4,000	2,000	100.0%
01-4141-0-221	EL-Social Security		571	942	248	453	453	205	82.7%
01-4141-0-222	EL-Medicare		134	220	58	106	106	48	82.8%
01-4141-0-260	EL-Workers Compensation		12	7	5	5	5	0	9.0%

## 2022-23 Budget Summary

<b>Department</b>	Account #	Account Description	2020-21	2020-21	2021-22	2022-23	2022-23	Budget committee	
			Budget	Actual	Budget	Proposed	Proposed	\$ Chg. from '20-21	% Chg. from '20-21
01-4141-0-390	EL-Contract Services		4,700	4,888	2,000	4,700	4,700	2,700	135.0%
01-4141-0-560	EL-Memberships		50	0	50	0	0	(50)	-100.0%
01-4141-0-611	EL-Ballots		2,000	1,225	1,500	2,000	2,000	500	33.3%
01-4141-0-620	EL-Office Supplies		200	682	200	200	200	0	0.0%
01-4141-0-625	EL-Postage		350	1,759	1,000	1,000	1,000	0	0.0%
01-4141-0-740	EL-Equipment & Maintenance		0	0	0	0	0	0	*
01-4141-0-810	EL-Advertising		1,000	0	350	300	300	(50)	-14.3%
			<b>18,217</b>	<b>21,847</b>	<b>9,411</b>	<b>16,064</b>	<b>16,064</b>	<b>6,653</b>	<b>70.7%</b>
<b>EMERGENCY MANAGEMENT</b>									
01-4290-0-111	EM-Part Time Wages		22,698	4,811	21,931	23,955	23,955	2,024	9.2%
01-4290-0-221	EM-Social Security		1,407	2,841	1,360	1,485	1,485	125	9.2%
01-4290-0-222	EM-Medicare		330	664	318	348	348	30	9.4%
01-4290-0-260	EM-Workers Compensation		931	1,057	1,233	1,344	1,344	111	9.0%
01-4290-0-341	EM-Telephone		535	480	655	480	480	(175)	-26.7%
01-4290-0-390	EM-Contract Service		480	158	480	400	400	(80)	-16.7%
01-4290-0-560	EM-Memberships		550	435	550	578	578	28	5.1%
01-4290-0-570	EM-Travel/Mileage		557	320	641	450	450	(191)	-29.8%
01-4290-0-620	EM-Office Supplies/Equipment		800	99	800	1,450	1,450	650	81.3%
01-4290-0-625	EM-Postage		200	0	0	200	200	200	*
01-4290-0-740	EM-Office Equipment		1,100	0	1,100	0	0	(1,100)	-100.0%
01-4290-0-830	EM-Training		800	0	800	800	800	0	0.0%
			<b>30,388</b>	<b>10,866</b>	<b>29,868</b>	<b>31,490</b>	<b>31,490</b>	<b>1,622</b>	<b>5.4%</b>
<b>FACILITIES</b>									
01-4194-0-110	FAC-Full Time Wages		38,803	41,406	41,379	43,031	43,031	1,652	4.0%
01-4194-0-111	FAC-Part Time Wages		27,918	28,917	40,698	48,912	48,912	0	*
01-4194-0-130	FAC-Overtime		0	5,252	2,000	2,600	2,600	0	*
01-4194-0-211	FAC-Medical Insurance		15,591	0	14,729	15,716	15,716	0	*
01-4194-0-212	FAC-Dental Insurance		564	0	564	556	556	0	*
01-4194-0-213	FAC-Life & Disability Insurance		0	0	467	549	549	0	*
01-4194-0-221	FAC-Social Security		4,137	4,654	5,089	5,700	5,700	611	12.0%
01-4194-0-222	FAC-Medicare		968	1,088	1,190	1,333	1,333	143	12.0%
01-4194-0-230	FAC-Retirement		4,334	5,261	5,818	6,051	6,051	233	4.0%
01-4194-0-260	FAC-Workers Compensation		1,683	1,974	2,355	2,567	2,567	212	9.0%
01-4194-0-341	FAC-Telephone		360	600	480	960	960	480	100.0%
01-4194-0-390	FAC-Contracted Services		20,000	534	0	0	0	0	*
01-4194-0-570	FAC-Travel/Mileage		1,200	1,672	1,200	1,200	1,200	0	0.0%
01-4194-0-620	FAC-Office Supplies		100	671	100	100	100	0	0.0%
01-4194-0-635	FAC-Vehicle Fuels, Gasoline		0	0	0	500	500	500	*
01-4194-0-630	FAC-General Supplies		100	1,643	100	500	500	400	400.0%
01-4194-0-740	FAC-General Equipment		1,000	848	1,000	10,000	10,000	9,000	900.0%
01-4194-0-830	FAC-Training		100	0	100	0	0	(100)	-100.0%
			<b>116,858</b>	<b>94,521</b>	<b>117,269</b>	<b>140,275</b>	<b>140,275</b>	<b>13,131</b>	<b>11.2%</b>
<b>Municipal Office Building</b>									
01-4194-1-341	MOB-Telephone, Internet, Cable		13,500	16,760	15,500	17,000	17,000	1,500	9.7%
01-4194-1-390	MOB-Contract Services		7,145	5,372	4,825	5,520	5,520	695	14.4%
01-4194-1-410	MOB-Electricity		10,542	10,995	10,500	11,545	11,545	1,045	10.0%

## 2022-23 Budget Summary

<b>Department</b>	Account #	Account Description	2020-21	2020-21	2021-22	2022-23	2022-23	Budget committee	
			Budget	Actual	Budget	Proposed	Proposed	\$ Chg. from '20-21	% Chg. from '20-21
01-4194-1-411	MOB-Natural Gas		6,177	4,392	6,000	4,613	4,613	(1,387)	-23.1%
01-4194-1-413	MOB-Sewer		2,185	1,911	2,185	2,100	2,100	(85)	-3.9%
01-4194-1-430	MOB-Building Maintenance		4,500	3,740	3,950	6,000	6,000	2,050	51.9%
01-4194-1-435	MOB-Building Projects		0	0	10,000	8,000	8,000	(2,000)	-20.0%
01-4194-1-630	MOB-Building Supplies		2,000	3,217	2,000	2,500	2,500	500	25.0%
			<b>46,049</b>	<b>46,387</b>	<b>54,960</b>	<b>57,278</b>	<b>57,278</b>	<b>2,318</b>	<b>4.2%</b>
<i><u>Public Safety Center</u></i>									
01-4194-2-341	PSC-Telephone, Internet, Cable		22,240	26,300	25,000	27,000	27,000	2,000	8.0%
01-4194-2-390	PSC-Contract Services		20,925	15,016	13,775	14,925	14,925	1,150	8.3%
01-4194-2-410	PSC-Electricity		33,097	34,545	30,000	33,000	33,000	3,000	10.0%
01-4194-2-411	PSC-Natural Gas		4,445	2,842	2,500	2,985	2,985	485	19.4%
01-4194-2-413	PSC-Sewer		1,093	546	1,500	600	600	(900)	-60.0%
01-4194-2-420	PSC-Woodhill Radio Tower		1,500	2,473	1,300	1,500	1,500	200	15.4%
01-4194-2-430	PSC-Building Maintenance		3,000	14,003	7,000	12,000	12,000	5,000	71.4%
01-4194-2-435	PSC-Building Project		0	0	2,000	0	0	(2,000)	-100.0%
01-4194-2-630	PSC-Building Supplies		800	1,345	2,200	1,550	1,550	(650)	-29.5%
			<b>87,100</b>	<b>97,069</b>	<b>85,275</b>	<b>93,560</b>	<b>93,560</b>	<b>8,285</b>	<b>9.7%</b>
<i><u>Public Works Building</u></i>									
01-4194-3-341	PWB-Telephone, Internet, Cable		3,955	5,538	4,500	5,500	5,500	1,000	22.2%
01-4194-3-390	PWB-Contract Services		10,000	9,159	4,135	7,340	7,340	3,205	77.5%
01-4194-3-410	PWB-Electricity		23,568	17,744	20,000	18,632	18,632	(1,368)	-6.8%
01-4194-3-411	PWB-Propane Fuel		27,571	27,297	23,000	28,117	28,117	5,117	22.2%
01-4194-3-430	PWB-Building Maintenance		26,050	27,143	5,000	7,000	7,000	2,000	40.0%
01-4194-3-435	PWB-Building Projects		0	0	28,000	12,000	12,000	(16,000)	-57.1%
01-4194-3-630	PWB-Building Supplies		1,290	2,007	1,200	1,500	1,500	300	25.0%
			<b>92,434</b>	<b>88,890</b>	<b>85,835</b>	<b>80,089</b>	<b>80,089</b>	<b>-5,746</b>	<b>-6.7%</b>
<i><u>Community Center</u></i>									
01-4194-4-341	CC-Telephone, Internet		3,030	4,750	3,500	4,800	4,800	1,300	37.1%
01-4194-4-390	CC-Contract Services		8,135	5,585	3,070	2,700	2,700	(370)	-12.1%
01-4194-4-410	CC-Electricity		7,339	3,932	6,000	4,129	4,129	(1,871)	-31.2%
01-4194-4-411	CC-Natural Gas		13,836	10,326	12,000	10,843	10,843	(1,157)	-9.6%
01-4194-4-413	CC-Sewer		1,456	1,092	1,700	1,500	1,500	(200)	-11.8%
01-4194-4-430	CC-Building Maintenance		5,000	6,251	2,250	5,000	5,000	2,750	122.2%
01-4194-4-435	CC-Building Projects		0	0	5,500	0	0	(5,500)	-100.0%
01-4194-4-630	CC-Building Supplies		1,000	1,816	1,000	1,800	1,800	800	80.0%
			<b>39,796</b>	<b>33,752</b>	<b>35,020</b>	<b>30,772</b>	<b>30,772</b>	<b>-4,248</b>	<b>-12.1%</b>
<i><u>Old Town Hall</u></i>									
01-4194-5-341	OTH-Telephone		2,125	1,905	1,332	2,000	2,000	668	50.2%
01-4194-5-390	OTH-Contract Services		2,728	1,281	1,845	1,725	1,725	(120)	-6.5%
01-4194-5-410	OTH-Electricity		3,828	2,587	3,000	2,717	2,717	(283)	-9.4%
01-4194-5-411	OTH-Propane Gas		1,771	223	500	500	500	0	0.0%
01-4194-5-430	OTH-Building Maintenance		5,000	9,026	1,000	1,500	1,500	500	50.0%
			<b>15,452</b>	<b>15,022</b>	<b>7,677</b>	<b>8,442</b>	<b>8,442</b>	<b>765</b>	<b>10.0%</b>
<i><u>Rescue Building</u></i>									
01-4194-6-390	RB-Contract Services		938	880	850	900	900	50	5.9%
01-4194-6-411	RB-Natural Gas		2,721	2,290	2,500	2,405	2,405	(95)	-3.8%

## 2022-23 Budget Summary

<b>Department</b>	Account #	Account Description	2020-21	2020-21	2021-22	2022-23	Selectmen	Budget committee		
			Budget	Actual	Budget	Proposed	2022-23	\$ Chg. from '20-21	% Chg. from '20-21	
01-4194-6-430	RB-Building Maintenance		1,000	888	0	750	750	750	0	*
01-4194-6-630	RB-Building Supplies		150	1	0	0	0	0	0	*
			<b>4,809</b>	<b>4,058</b>	<b>3,350</b>	<b>4,055</b>	<b>4,055</b>	<b>705</b>	<b>21.0%</b>	
<i><u>Bow Bog Meeting House</u></i>										
01-4194-7-390	BBM-Contract Services		838	735	763	750	750	(13)	-1.7%	
01-4194-7-410	BBM-Electricity		487	476	500	500	500	0	0.0%	
01-4194-7-430	BBM-Building Maintenance		923	0	0	0	0	0	*	
01-4194-7-435	BBM-Building Projects		0	0	12,357	0	0	(12,357)	-100.0%	
			<b>2,248</b>	<b>1,211</b>	<b>13,620</b>	<b>1,250</b>	<b>1,250</b>	<b>-12,370</b>	<b>-90.8%</b>	
<i><u>Bow Center School</u></i>										
01-4194-8-390	BCS-Contract Services		763	2,290	635	650	650	15	2.4%	
01-4194-8-410	BCS-Electricity/Gas		0	0	0	0	0	0	*	
01-4194-8-430	BCS-Building Maintenance		0	535	0	0	0	0	*	
01-4194-8-435	BCS-Building Projects		0	0	1,200	6,875	6,875	5,675	472.9%	
			<b>763</b>	<b>2,825</b>	<b>1,835</b>	<b>7,525</b>	<b>7,525</b>	<b>5,690</b>	<b>310.1%</b>	
<i><u>Field Buildings</u></i>										
01-4194-9-390	FLD-Contract Services		0	0	0	200	200	200	0	*
01-4194-9-410	FLD-Electricity		2,708	5,119	3,500	5,375	5,375	1,875	53.6%	
01-4194-9-430	FLD-Building Maintenance		3,000	1,588	3,000	4,000	4,000	1,000	33.3%	
01-4194-9-443	FLD-Equipment Rental		3,000	1,680	3,000	3,000	3,000	0	0.0%	
01-4194-9-630	FLD-Field Materials		3,400	4,629	8,400	8,400	8,400	0	0.0%	
			<b>12,108</b>	<b>13,015</b>	<b>17,900</b>	<b>20,775</b>	<b>20,775</b>	<b>2,875</b>	<b>16.1%</b>	
		<b>TOTAL FACILITIES</b>	<b>417,617</b>	<b>396,751</b>	<b>422,741</b>	<b>444,221</b>	<b>444,221</b>	<b>11,605</b>	<b>2.7%</b>	
<b><u>FINANCE</u></b>										
01-4150-3-110	FN-Full Time Wages		154,153	155,694	156,001	167,085	167,085	11,084	7.1%	
01-4150-3-111	FN-Part Time Wages		20,330	17,331	21,118	23,478	23,478	2,360	11.2%	
01-4150-3-112	FN-Elected Officials		4,326	4,351	4,391	4,581	4,581	190	4.3%	
01-4150-3-130	FN-Overtime		0	0	0	0	0	0	*	
01-4150-3-211	FN-Medical Insurance		16,002	14,901	15,117	16,130	16,130	1,013	6.7%	
01-4150-3-212	FN-Dental Insurance		1,128	1,138	1,128	1,111	1,111	(17)	-1.5%	
01-4150-3-213	FN-Life & Disability Insurance		1,934	1,198	1,455	1,511	1,511	56	3.8%	
01-4150-3-221	FN-Social Security		11,087	11,004	11,254	12,099	12,099	845	7.5%	
01-4150-3-222	FN-Medicare		2,593	2,574	2,632	2,830	2,830	198	7.5%	
01-4150-3-230	FN-Retirement		17,219	17,293	21,934	23,493	23,493	1,559	7.1%	
01-4150-3-260	FN-Workers Compensation		340	297	270	294	294	24	9.0%	
01-4150-3-301	FN-Audit		13,500	14,750	14,000	15,000	15,000	1,000	7.1%	
01-4150-3-390	FN-Contract Services		5,600	4,117	6,475	5,450	5,450	(1,025)	-15.8%	
01-4150-3-550	FN-Printing		400	789	0	0	0	0	*	
01-4150-3-570	FN-Travel/Mileage		50	0	50	50	50	0	0.0%	
01-4150-3-620	FN-Office Supplies		2,700	2,105	3,200	3,200	3,200	0	0.0%	
01-4150-3-625	FN-Postage		1,600	1,936	1,550	1,750	1,750	200	12.9%	
01-4150-3-680	FN-Miscellaneous		0	0	0	0	0	0	*	
01-4150-3-810	FN-Advertising		100	0	0	0	0	0	*	
01-4150-3-830	FN-Training		800	335	800	700	700	(100)	-12.5%	
01-4909-3-760	CAP-FIN-Financial Software		0	0	0	0	0	0	*	
			<b>253,862</b>	<b>249,813</b>	<b>261,375</b>	<b>278,762</b>	<b>278,762</b>	<b>17,387</b>	<b>6.7%</b>	

## 2022-23 Budget Summary

<b>Department</b>	Account #	Account Description	2020-21	2020-21	2021-22	2022-23	2022-23	Budget committee	
			Budget	Actual	Budget	Proposed	Proposed	\$ Chg. from '20-21	% Chg. from '20-21
<b>TECHNOLOGY</b>									
01-4151-0-390	IT-Contract Services		47,400	45,698	47,520	48,500	48,500	980	2.1%
01-4151-0-395	IT-Software Licensing/Support		15,000	20,343	19,380	21,918	21,918	2,538	13.1%
01-4151-0-740	IT-Computer Equip./Maint.		25,000	24,313	27,900	27,000	27,000	(900)	-3.2%
01-4151-0-745	IT-Software		9,989	11,489	2,985	500	500	(2,485)	-83.2%
			<b>97,389</b>	<b>101,844</b>	<b>97,785</b>	<b>97,918</b>	<b>97,918</b>	<b>133</b>	<b>0.1%</b>
<b>TOWN INSURANCES</b>									
01-4196-0-520	INS-Property & Liability Ins		<b>82,395</b>	<b>82,395</b>	<b>88,327</b>	<b>100,428</b>	<b>100,428</b>	<b>12,101</b>	<b>13.7%</b>
<b>DEBT SERVICE</b>									
01-4711-0-980	DBT-Long Term Debt, Principal		1,060,000	1,060,000	1,060,000	1,060,000	1,060,000	0	0.0%
01-4721-0-981	DBT-Long Term Debt, Interest		313,253	300,304	266,407	224,215	224,215	(42,192)	-15.8%
01-4723-0-990	DBT-Tax Anticipation Notes, Interest		1	0	1	1	1	0	0.0%
			<b>1,373,254</b>	<b>1,360,304</b>	<b>1,326,408</b>	<b>1,284,216</b>	<b>1,284,216</b>	<b>-42,192</b>	<b>-3.2%</b>
<b>FIRE DEPARTMENT</b>									
01-4220-6-110	FD-Full Time Wages		588,422	578,390	605,658	592,832	592,832	(12,826)	-2.1%
01-4220-6-120	FD-Call Wages		98,212	41,716	103,797	91,657	91,657	(12,140)	-11.7%
01-4220-6-130	FD-Overtime		33,941	53,557	38,629	41,720	41,720	3,091	8.0%
01-4220-6-211	FD-Medical Insurance		99,754	99,946	99,240	119,732	119,732	20,492	20.6%
01-4220-6-212	FD-Dental Insurance		4,509	3,942	4,509	4,441	4,441	(68)	-1.5%
01-4220-6-213	FD-Life & Disability Insurance		5,603	4,763	6,825	7,119	7,119	294	4.3%
01-4220-6-221	FD-Social Security		6,090	2,608	6,436	5,683	5,683	(753)	-11.7%
01-4220-6-222	FD-Medicare		10,449	10,915	10,848	10,531	10,531	(317)	-2.9%
01-4220-6-230	FD-Retirement		187,270	205,935	212,551	209,339	209,339	(3,212)	-1.5%
01-4220-6-260	FD-Workers Compensation		57,777	51,296	47,145	51,388	51,388	4,243	9.0%
01-4220-6-341	FD-Telephone		3,000	4,439	4,000	4,000	4,000	0	0.0%
01-4220-6-350	FD-Medical Fees		11,020	8,548	11,020	11,042	11,042	22	0.2%
01-4220-6-390	FD-Contract Services		121,150	110,815	128,413	138,998	138,998	10,585	8.2%
01-4220-6-430	FD-Office Equipment Maint.		75	0	0	270	270	270	*
01-4220-6-431	FD-Equipment Maint.		12,000	14,254	9,500	16,000	16,000	6,500	68.4%
01-4220-6-432	FD-Radio Maint.		750	39	750	750	750	0	0.0%
01-4220-6-560	FD-Memberships		1,585	1,595	1,585	1,595	1,595	10	0.6%
01-4220-6-570	FD-Travel/Mileage		100	407	100	125	125	25	25.0%
01-4220-6-620	FD-Office Supplies/Photo Supplies		2,000	1,176	2,000	2,000	2,000	0	0.0%
01-4220-6-625	FD-Postage		100	126	100	123	123	23	23.0%
01-4220-6-635	FD-Vehicle Fuels, Gas		1,800	1,081	1,800	1,625	1,625	(175)	-9.7%
01-4220-6-636	FD-Vehicle Fuels, Diesel		9,880	7,147	9,800	10,500	10,500	700	7.1%
01-4220-6-660	FD-Vehicle Parts		12,000	15,594	17,600	14,300	14,300	(3,300)	-18.8%
01-4220-6-680	FD-Misc. Supplies		27,570	24,387	27,570	31,487	31,487	3,917	14.2%
01-4220-6-740	FD-Equipment		7,650	4,888	7,650	8,170	8,170	520	6.8%
01-4220-6-830	FD-Training		6,000	4,361	6,000	7,250	7,250	1,250	20.8%
			<b>1,308,707</b>	<b>1,251,927</b>	<b>1,363,526</b>	<b>1,382,677</b>	<b>1,382,677</b>	<b>19,151</b>	<b>1.4%</b>

## 2022-23 Budget Summary

<u>Department</u>	Account #	Account Description	2020-21	2020-21	2021-22	2022-23	2022-23	Budget committee	
			Budget	Actual	Budget	Proposed	Proposed	\$ Chg. from '20-21	% Chg. from '20-21
<b><u>HEALTH OFFICER</u></b>									
01-4410-0-113	HO-Stipend		2,259	1,720	2,281	2,373	2,373	92	4.0%
01-4410-0-221	HO-Social Security		141	33	142	148	148	6	4.2%
01-4410-0-222	HO-Medicare		33	25	34	35	35	1	2.9%
01-4410-0-260	HO-Workers Compensation		119	119	124	135	135	11	9.0%
44100-0561	HO-Meeting Expense		0	0	0	0	0	0	*
			<b>2,552</b>	<b>1,898</b>	<b>2,581</b>	<b>2,691</b>	<b>2,691</b>	<b>110</b>	<b>4.3%</b>
<b><u>HERITAGE COMMISSION</u></b>									
01-4290-0-111	HC-Part Time Wages		0	0	0	0	0	0	*
01-4290-0-221	HC-Social Security		0	0	0	0	0	0	*
01-4290-0-222	HC-Medicare		0	0	0	0	0	0	*
01-4589-0-620	HC-Office Supplies		500	0	500	500	500	0	0.0%
01-4589-0-680	HC-Preservaton & Restoration		1,000	0	1,000	1,000	1,000	0	0.0%
01-4589-0-690	HC-Other Miscellaneous		250	68	1,500	250	250	(1,250)	-83.3%
			<b>1,750</b>	<b>68</b>	<b>3,000</b>	<b>1,750</b>	<b>1,750</b>	<b>-1,250</b>	<b>-41.7%</b>
<b><u>OUTSIDE AGENCIES</u></b>									
01-4415-0-392	HA-Red Cross		0	0	0	0	0	0	*
01-4415-0-393	CASA		500	500	500	500	500	0	0.0%
44152-0394	HA-Concord Area Transit		0	0	0	0	0	0	*
01-4415-0-395	Community Action Program		2,900	2,900	2,900	2,900	2,900	0	0.0%
01-4415-0-397	HA-Riverbend Comm. Mental Health		3,500	0	0	0	0	0	*
44152-0396	The Samaritans		0	0	0	0	0	0	*
			<b>6,900</b>	<b>3,400</b>	<b>3,400</b>	<b>3,400</b>	<b>3,400</b>	<b>0</b>	<b>0.0%</b>
<b><u>HUMAN SERVICES</u></b>									
01-4441-0-111	WL-Part Time Wages		3,272	419	3,321	3,453	3,453	132	4.0%
01-4441-0-221	WL-Social Security		203	26	206	215	215	9	4.4%
01-4441-0-222	WL-Medicare		48	6	49	51	51	2	4.1%
01-4441-0-260	WL-Workers Compensation		8	5	7	8	8	1	9.0%
01-4441-0-560	WL-Professional Dev.		50	0	30	0	0	(30)	-100.0%
44111-0620	WF-OFFICE SUPPLIES		0	0	0	0	0	0	*
01-4441-0-891	WL-Assistance		3,000	292	3,000	3,000	3,000	0	0.0%
			<b>6,581</b>	<b>748</b>	<b>6,613</b>	<b>6,727</b>	<b>6,727</b>	<b>114</b>	<b>1.7%</b>
<b><u>LIBRARY</u></b>									
01-4550-9-110	Full Time Salaries		193,398	192,393	201,745	214,854	214,854	13,109	6.5%
01-4550-9-111	Part Time Salaries		95,521	84,918	103,388	120,077	120,077	16,689	16.1%
01-4550-9-120	Vacation Coverage		1,319	0	1,319	1,319	1,319	0	0.0%
01-4550-9-211	Group Insurance - Medical		69,484	66,448	65,639	70,038	70,038	4,399	6.7%
01-4550-9-212	Group Insurance - Dental		2,731	0	2,717	2,743	2,743	26	1.0%
01-4550-9-213	Group Insurance - Life & STD		2,050	0	2,015	2,113	2,113	98	4.9%
01-4550-9-221	Social Security		17,995	20,484	19,001	20,848	20,848	1,847	9.7%
01-4550-9-225	Medicare		4,209	0	4,444	4,876	4,876	432	9.7%
01-4550-9-230	Retirement		21,603	21,597	28,366	30,209	30,209	1,843	6.5%
01-4550-9-260	Workers Compensation		1,037	0	892	914	914	22	2.5%
01-4550-9-950	Telephone		4,400	3,240	6,000	6,000	6,000	0	0.0%
01-4550-9-231	Sewer		364	457	360	360	360	0	0.0%
01-4550-9-233	Natural Gas		8,240	4,868	8,000	8,000	8,000	0	0.0%
01-4550-9-234	Electricity		17,773	11,346	17,000	17,000	17,000	0	0.0%

## 2022-23 Budget Summary

Department	Account #	Account Description	2020-21	2020-21	2021-22	2022-23	2022-23	\$ Chg.	% Chg.
			Budget	Actual	Budget	Proposed	Proposed	from '20-21	from '20-21
01-4550-9-251	Building Maintenance		11,585	11,890	11,000	11,000	11,000	0	0.0%
01-4550-9-252	Grounds Maintenance		3,900	1,420	4,500	4,500	4,500	0	0.0%
01-4550-9-260	Contracted Services		350	45	350	350	350	0	0.0%
01-4550-9-270	Equipment Repair		15,347	13,726	15,000	15,000	15,000	0	0.0%
01-4550-9-310	Collection Development		43,870	40,747	44,250	44,250	44,250	0	0.0%
01-4550-9-351	Supplies		6,875	6,181	6,875	6,875	6,875	0	0.0%
01-4550-9-355	Postage		700	514	700	700	700	0	0.0%
01-4550-9-410	Special Programs		4,500	4,552	4,500	4,500	4,500	0	0.0%
01-4550-9-450	Professional Development		2,000	913	2,000	2,000	2,000	0	0.0%
01-4550-9-510	Preservation		300	0	300	300	300	0	0.0%
			<b>529,551</b>	<b>485,739</b>	<b>550,361</b>	<b>588,826</b>	<b>588,826</b>	<b>38,465</b>	<b>7.0%</b>
<b>PARKS &amp; RECREATION</b>									
01-4901-8-730	CAP-PR-Bow Youth Center Purchase		<b>0</b>	<b>0</b>	<b>700,000</b>	<b>550,000</b>	<b>550,000</b>	<b>(150,000)</b>	<b>-21.4%</b>
			<b>50,095</b>	<b>71,462</b>	<b>700,000</b>	<b>550,000</b>	<b>550,000</b>	<b>-150,000</b>	<b>-21.4%</b>
<b>POLICE DEPARTMENT</b>									
01-4210-5-110	PD-Full Time Wages		950,012	809,487	983,941	1,022,908	1,022,908	38,967	4.0%
01-4210-5-111	PD-Part Time Wages		14,160	3,011	0	0	0	0	*
01-4210-5-130	PD-Overtime		61,077	100,715	75,000	75,000	75,000	0	0.0%
01-4210-5-211	PD-Medical Insurance		155,371	132,903	174,892	196,372	196,372	21,480	12.3%
01-4210-5-212	PD-Dental Insurance		7,890	6,158	7,889	7,772	7,772	(117)	-1.5%
01-4210-5-213	PD-Life & Disability Insurance		8,078	6,654	8,359	9,917	9,917	1,558	18.6%
01-4210-5-221	PD-Social Security		4,128	3,287	3,381	3,604	3,604	223	6.6%
01-4210-5-222	PD-Medicare		14,867	14,565	15,355	15,920	15,920	565	3.7%
01-4210-5-230	PD-Retirement		278,406	265,080	349,748	365,659	365,659	15,911	4.5%
01-4210-5-260	PD-Workers Compensation		20,803	19,584	19,248	20,980	20,980	1,732	9.0%
01-4210-5-341	PD-Telephone		8,000	9,717	7,500	9,500	9,500	2,000	26.7%
01-4210-5-350	PD-Medical Services		1,000	519	1,000	1,300	1,300	300	30.0%
01-4210-5-351	PD-Animal Control		100	70	100	100	100	0	0.0%
01-4210-5-355	PD-Photo Supplies		300	0	300	300	300	0	0.0%
01-4210-5-390	PD-Contract Services		104,400	118,938	107,915	111,250	111,250	3,335	3.1%
01-4210-5-430	PD-Repairs		3,000	1,418	3,000	3,000	3,000	0	0.0%
01-4210-5-432	PD-Radio/Radar Maint.		9,600	7,546	8,000	6,000	6,000	(2,000)	-25.0%
01-4210-5-450	PD-Uniforms		8,700	10,636	8,700	9,500	9,500	800	9.2%
42101-0550	PD-ADVERTISING		0	0	0	100	100	100	*
01-4210-5-560	PD-Memberships		940	665	1,220	1,330	1,330	110	9.0%
01-4210-5-570	PD-Travel/Mileage		300	120	500	300	300	(200)	-40.0%
01-4210-5-620	PD-Office Supplies		4,000	2,466	4,000	4,200	4,200	200	5.0%
01-4210-5-625	PD-Postage		300	435	300	500	500	200	66.7%
01-4210-5-635	PD-Vehicle Fuels, Gasoline		20,000	14,520	16,000	22,750	22,750	6,750	42.2%
01-4210-5-660	PD-Vehicle Parts		7,500	6,723	7,000	7,000	7,000	0	0.0%
01-4210-5-662	PD-Tires		3,000	2,369	3,000	3,000	3,000	0	0.0%
01-4210-5-663	PD-Batteries		500	0	500	700	700	200	40.0%
01-4210-5-670	PD-Manuals - Books		300	110	300	300	300	0	0.0%
01-4210-5-680	PD-Police Equip./Maint.		9,250	9,982	8,950	5,000	5,000	(3,950)	-44.1%
01-4210-5-688	PD-Police Supplies		7,600	5,102	3,500	4,000	4,000	500	14.3%

## 2022-23 Budget Summary

<b>Department</b>	Account #	Account Description	2020-21	2020-21	2021-22	2022-23	2022-23	Budget committee	
			Budget	Actual	Budget	Proposed	Proposed	\$ Chg. from '20-21	% Chg. from '20-21
01-4210-5-740	PD-Office Equipment		3,000	2,887	3,000	4,000	4,000	1,000	33.3%
01-4210-5-765	PD-Vehicles & Equipment		45,000	42,160	46,000	46,000	46,000	0	0.0%
01-4210-5-830	PD-Training		7,000	2,870	8,000	7,000	7,000	(1,000)	-12.5%
			<b>1,758,582</b>	<b>1,600,695</b>	<b>1,876,598</b>	<b>1,965,262</b>	<b>1,965,262</b>	<b>88,664</b>	<b>4.7%</b>
<b>DPW ADMINISTRATION</b>									
01-4311-7-110	DPW-Full Time Wages		717,598	674,973	731,011	780,713	780,713	49,702	6.8%
01-4311-7-111	DPW - Part Time Wages		32,049	32,924	33,341	35,540	35,540	2,199	6.6%
01-4311-7-120	DPW-Seasonal Wages		36,765	13,519	38,748	35,164	35,164	(3,584)	-9.2%
01-4311-7-130	DPW-Overtime		79,500	53,037	79,500	70,000	70,000	(9,500)	-11.9%
01-4311-7-211	DPW-Medical Insurance		139,892	149,339	158,070	165,936	165,936	7,866	5.0%
01-4311-7-212	DPW-Dental Insurance		7,326	6,409	7,326	7,217	7,217	(109)	-1.5%
01-4311-7-213	DPW-Life & Disability Insurance		9,619	6,355	7,485	8,320	8,320	835	11.2%
01-4311-7-221	DPW-Social Security		53,718	50,262	54,722	57,128	57,128	2,406	4.4%
01-4311-7-222	DPW-Medicare		12,563	11,755	12,798	13,361	13,361	563	4.4%
01-4311-7-230	DPW-Retirement		89,092	82,128	113,958	119,611	119,611	5,653	5.0%
01-4311-7-260	DPW-Workers Compensation		29,825	27,288	25,986	28,325	28,325	2,339	9.0%
01-4311-7-341	DPW-Telephone		4,200	4,029	4,200	4,200	4,200	0	0.0%
01-4311-7-390	DPW-Contract Services		5,125	4,090	1,500	1,500	1,500	0	0.0%
01-4311-7-620	DPW-Office Supplies		1,600	1,343	2,000	2,000	2,000	0	0.0%
01-4311-7-625	DPW-Postage		50	85	50	50	50	0	0.0%
01-4311-7-740	DPW-Office Equipment		1,500	613	1,500	1,500	1,500	0	0.0%
01-4311-7-810	DPW-Advertising		500	1,027	500	500	500	0	0.0%
			<b>1,220,922</b>	<b>1,119,176</b>	<b>1,272,695</b>	<b>1,331,065</b>	<b>1,331,065</b>	<b>58,370</b>	<b>4.6%</b>
<b>HIGHWAY</b>									
01-4312-7-390	DPW-Contracted Services		33,500	2,309	35,000	0	0	(35,000)	-100.0%
01-4312-7-394	DPW-Striping/Tree Removal		32,000	43,731	12,000	12,000	12,000	0	0.0%
01-4312-7-396	DPW-Torch Gases		1,500	2,240	2,000	2,000	2,000	0	0.0%
01-4312-7-398	DPW-Outside Repairs		16,000	9,532	10,000	10,000	10,000	0	0.0%
01-4312-7-432	DPW-Radio Maintenance		0	161	0	0	0	0	*
01-4312-7-440	DPW-Equipment Rental		2,000	2,715	2,000	2,000	2,000	0	0.0%
01-4312-7-603	DPW-Traffic Control Supplies		1,000	794	1,000	1,000	1,000	0	0.0%
01-4312-7-612	DPW-Paint		5,500	5,511	3,000	3,000	3,000	0	0.0%
01-4312-7-613	DPW-Signs		6,000	6,433	6,000	5,000	5,000	(1,000)	-16.7%
01-4312-7-614	DPW-Drainage Materials		13,500	8,921	9,000	9,000	9,000	0	0.0%
01-4312-7-615	DPW-Uniforms Clothing		12,000	11,019	12,000	12,000	12,000	0	0.0%
01-4312-7-616	DPW-First Aid Supplies		700	294	700	700	700	0	0.0%
01-4312-7-619	DPW-Steel Iron		1,000	5,387	2,500	3,000	3,000	500	20.0%
01-4312-7-630	DPW-Building Materials		0	292	1,000	1,000	1,000	0	0.0%
01-4312-7-635	DPW-Vehicle Fuels, Gasoline		16,560	6,495	13,800	16,000	16,000	2,200	15.9%
01-4312-7-636	DPW-Vehicle Fuels, Diesel		59,800	32,725	52,900	60,000	60,000	7,100	13.4%
01-4312-7-640	DPW-Guardrail		10,000	2,164	5,000	5,000	5,000	0	0.0%
01-4312-7-650	DPW-Landscape Materials		2,000	1,058	2,000	2,000	2,000	0	0.0%
01-4312-7-660	DPW-Vehicle Parts		80,500	85,703	70,000	77,000	77,000	7,000	10.0%
01-4312-7-661	DPW-Grease-Oil		3,000	3,828	3,500	4,000	4,000	500	14.3%
01-4312-7-662	DPW-Tires		8,000	7,264	8,000	9,000	9,000	1,000	12.5%
01-4312-7-664	DPW-Plow Blades		10,000	13,082	12,500	8,000	8,000	(4,500)	-36.0%

## 2022-23 Budget Summary

<b>Department</b>	Account #	Account Description	2020-21	2020-21	2021-22	2022-23	2022-23	Budget committee	
			Budget	Actual	Budget	Proposed	Proposed	\$ Chg. from '20-21	% Chg. from '20-21
01-4312-7-680	DPW-Asphalt		33,000	24,447	25,000	25,000	25,000	0	0.0%
01-4312-7-684	DPW-Sand Screening		12,500	12,300	12,500	12,500	12,500	0	0.0%
01-4312-7-685	DPW-Road Salt		140,000	111,301	130,000	170,000	170,000	40,000	30.8%
01-4312-7-686	DPW-Magnesium Chloride		2,000	2,375	2,000	2,000	2,000	0	0.0%
01-4909-7-688	CAP-Gravel Crushing		0	0	0	0	0	0	*
01-4312-7-691	DPW-Tire Chains		2,000	992	2,000	2,000	2,000	0	0.0%
01-4312-7-740	DPW-Replace Equipment		10,675	10,382	7,280	8,000	8,000	720	9.9%
01-4902-7-740	CAP-DPW-Equipment		0	0	0	26,500	26,500	26,500	*
01-4312-7-830	DPW-Training Programs		2,500	485	2,500	2,000	2,000	(500)	-20.0%
			<b>517,235</b>	<b>413,941</b>	<b>445,180</b>	<b>489,700</b>	<b>489,700</b>	<b>44,520</b>	<b>10.0%</b>
<b>STREET LIGHTING</b>									
01-4316-0-410	SL-Electricity		<b>39,771</b>	<b>42,125</b>	<b>40,000</b>	<b>35,000</b>	<b>35,000</b>	<b>(5,000)</b>	<b>-12.5%</b>
<b>BRIDGES</b>									
01-4313-7-725	DPW-Bridge Maintenance		0	0	0	16,400	16,400	16,400	*
		<b>TOTAL PUBLIC WORKS</b>	<b>1,777,928</b>	<b>1,575,243</b>	<b>1,757,875</b>	<b>1,872,165</b>	<b>1,872,165</b>	<b>114,290</b>	<b>0</b>
<b>CEMETERIES</b>									
01-4195-0-390	CEM-Contract Services		35,450	28,313	35,450	36,450	36,450	1,000	2.8%
01-4195-0-430	CEM-Equipment Maint.		500	57	500	500	500	0	0.0%
01-4195-0-620	CEM-Supplies		3,500	2,496	3,500	3,500	3,500	0	0.0%
01-4195-0-690	CEM-Mower Parts/Equipment		1,000	0	1,000	1,000	1,000	0	0.0%
01-4195-0-830	CEM-Training		200	0	200	200	200	0	0.0%
		<b>40,650</b>	<b>30,866</b>	<b>40,650</b>	<b>41,650</b>	<b>41,650</b>	<b>1,000</b>	<b>2.5%</b>	
<b>SOLID WASTE</b>									
01-4324-0-390	SW-Contract Services		819,563	785,154	821,675	808,026	808,026	(13,649)	-1.7%
01-4324-0-393	SW-Appliances Disposal		500	0	500	500	500	0	0.0%
01-4324-0-394	SW-Recycling Committee		1,500	217	1,500	1,500	1,500	0	0.0%
01-4324-0-397	SW-Well Testing		9,250	14,800	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	640	530	530	530	0	0.0%
01-4324-0-740	SW-Equipment		8,000	7,600	10,800	14,000	14,000	3,200	29.6%
		<b>839,343</b>	<b>808,791</b>	<b>844,255</b>	<b>833,806</b>	<b>833,806</b>	<b>-10,449</b>		
<b>FIELDS MAINTENANCE</b>									
01-4524-9-390	FLD-Contracted Services		0	200	0	2,000	2,000	2,000	*
01-4524-9-517	FLD-Field Supplies		15,000	13,122	13,500	13,500	13,500	0	0.0%
		<b>15,000</b>	<b>13,322</b>	<b>13,500</b>	<b>15,500</b>	<b>15,500</b>	<b>2,000</b>	<b>14.8%</b>	
<b>TOWN CLERK - TAX COLLECTOR</b>									
01-4140-2-110	TC-Full Time Wages		45,704	46,361	46,383	50,690	50,690	4,307	9.3%
01-4140-2-111	TC-Part Time Wages		37,609	36,981	39,937	43,070	43,070	3,133	7.8%
01-4140-2-112	TC-Elected Clerk/Tax Collector		66,832	68,348	71,270	75,968	75,968	4,698	6.6%
01-4140-2-130	TC-Overtime		496	1,095	503	550	550	47	9.3%
01-4140-2-211	TC-Medical Insurance		28,496	26,722	26,919	28,723	28,723	1,804	6.7%
01-4140-2-212	TC-Dental Insurance		1,128	1,175	1,128	1,111	1,111	(17)	-1.5%
01-4140-2-213	TC-Life & Disability Insurance		1,069	1,052	1,195	1,260	1,260	65	5.4%
01-4140-2-221	TC-Social Security		9,340	9,304	9,802	10,558	10,558	756	7.7%
01-4140-2-222	TC-Medicare		2,185	2,176	2,293	2,470	2,470	177	7.7%

## 2022-23 Budget Summary

<u>Department</u>	Account #	Account Description	2020-21	2020-21	2021-22	2022-23	2022-23	Budget committee	
			Budget	Actual	Budget	Proposed	Proposed	\$ Chg. from '20-21	% Chg. from '20-21
01-4140-2-230	TC-Retirement		12,626	12,921	16,613	17,886	17,886	1,273	7.7%
01-4140-2-260	TC-Workers Compensation		314	267	235	256	256	21	9.0%
01-4140-2-390	TC-Contract Services		12,963	11,407	13,030	13,030	13,030	0	0.0%
01-4140-2-560	TC-Memberships		430	165	430	430	430	0	0.0%
01-4140-2-561	TC-Professional Dev.		2,275	115	2,275	2,275	2,275	0	0.0%
01-4140-2-620	TC-Office Supplies		3,080	2,320	3,080	3,080	3,080	0	0.0%
01-4140-2-625	TC-Postage		9,000	6,948	9,000	9,000	9,000	0	0.0%
01-4140-2-740	TC-Office Equip./Maint.		1,013	0	1,000	1,000	1,000	0	0.0%
01-4140-2-830	TC-Training		0	0	0	0	0	0	*
01-4909-2-760	CAP-TC-Town Clerk Software		0	0	0	0	0	0	*
			<b>234,560</b>	<b>227,356</b>	<b>245,093</b>	<b>261,357</b>	<b>261,357</b>	<b>16,264</b>	<b>6.6%</b>
<b><u>WATER</u></b>									
03-4331-0-312	WF-Management Services		58,599	45,276	59,771	59,771	59,771	0	0.0%
03-4331-0-410	WF-Electricity		14,144	17,324	15,000	15,000	15,000	0	0.0%
03-4331-0-414	WF-Natural Gas		1,837	1,602	1,500	1,500	1,500	0	0.0%
03-4331-0-314	WF-System Monitoring		3,560	1,999	2,450	2,450	2,450	0	0.0%
03-4331-0-426	WF- Water Meters		6,500	0	6,500	6,500	6,500	0	0.0%
03-4331-0-436	WF-System Maintenance		52,550	7,134	57,850	57,850	57,850	0	0.0%
			<b>137,190</b>	<b>73,335</b>	<b>143,071</b>	<b>143,071</b>	<b>143,071</b>	<b>0</b>	<b>0.0%</b>
<b><u>SEWER</u></b>									
02-4326-0-312	SF-Management Services		84,155	118,665	105,259	105,259	105,259	0	0.0%
02-4326-0-410	SF-Electricity		9,920	8,844	12,000	12,000	12,000	0	0.0%
02-4326-0-414	SF-Natural Gas		728	701	750	750	750	0	0.0%
02-4326-0-314	SF-System Monitoring		4,810	3,462	1,650	1,650	1,650	0	0.0%
02-4326-0-625	SF- Postage		250	0	396	396	396	0	0.0%
02-4326-0-436	SF-System Maintenance		92,750	24,407	77,750	77,750	77,750	0	0.0%
			<b>192,613</b>	<b>156,079</b>	<b>197,805</b>	<b>197,805</b>	<b>197,805</b>	<b>0</b>	<b>0.0%</b>
	<b>TOTAL OPERATING</b>		<b>11,632,374</b>	<b>10,994,983</b>	<b>12,357,982</b>	<b>12,537,074</b>	<b>12,537,074</b>	<b>179,092</b>	<b>1.4%</b>
<b><u>TRANSFER TO CAPITAL RESERVES</u></b>									
01-4915-7-067	CRF-Bridge & Highway Construction		1,000	120,000	1,000	1,000	1,000	0	0.0%
01-4915-7-066	CRF-Public Works Equipment		205,500	192,500	205,500	218,500	218,500	13,000	6.3%
01-4915-6-065	CRF-Fire Equipment		33,000	33,000	33,000	35,500	35,500	2,500	7.6%
01-4915-5-063	CRF-Police Equipment		42,500	26,000	42,500	30,000	30,000	-12,500	-29.4%
01-4915-8-068	CRF-Recreation Improvements		20,000	20,000	20,000	20,000	20,000	0	0.0%
01-4915-1-062	CRF-Municipal Buildings & Grounds		65,000	65,000	65,000	65,000	65,000	0	0.0%
01-4915-6-064	CRF-Fire Trucks		112,500	112,500	112,500	110,000	110,000	-2,500	-2.2%
01-4915-9-087	TRS-Library Emergency Repairs		0	0	0	0	0	0	*
01-4915-9-072	CRF-Library Building Repairs		5,000	5,000	5,000	5,000	5,000	0	0.0%
01-4915-4-069	CRF-Community Center		5,000	5,000	5,000	5,000	5,000	0	0.0%
01-4915-6-078	CRF-Fire Suppression Water Supply		10,000	10,000	10,000	10,000	10,000	0	0.0%
01-4915-0-077	CRF-Water System Improvement/Repl		50,000	50,000	50,000	50,000	50,000	0	0.0%
01-4915-0-079	CRF-Revaluation		18,000	0	18,000	18,000	18,000	0	0.0%
01-4917-0-086	TRF-Health Maintenance		0	19,116	0	0	0	0	*
			<b>567,500</b>	<b>658,116</b>	<b>567,500</b>	<b>568,000</b>	<b>568,000</b>	<b>500</b>	<b>0</b>

## 2022-23 Budget Summary

<b>Department</b>	Account #	Account Description	2020-21	2020-21	2021-22	2022-23	2022-23	Budget committee	
			Budget	Actual	Budget	Proposed	Proposed	\$ Chg. from '20-21	% Chg. from '20-21
<b>CAPITAL PROJECTS</b>									
01-4901-8-711	CAP-PR-Field Improvements		0	0	0	0	0	0	*
01-4902-5-740	CAP-PD-Equipment		13,830	13,830	35,000	33,700	33,700	(1,300)	-3.7%
01-4902-5-750	CAP-PD-Vehicles		43,000	42,623	0	0	0	0	*
01-4902-6-740	CAP-FD-Equipment		0	0	146,600	174,300	174,300	27,700	18.9%
01-4902-6-750	CAP-FD-Vehicles		249,900	59,708	78,000	105,100	105,100	27,100	34.7%
01-4902-7-740	CAP-DPW-Equipment		0	0	61,800	0	0	(61,800)	-100.0%
01-4902-7-750	CAP-DPW-Vehicles		481,074	257,883	0	162,000	162,000	162,000	*
01-4903-1-730	CAP-FAC-Municipal Building Repai		75,000	0	0	105,000	105,000	105,000	*
01-4903-3-730	CAP-FAC-Salt Containment/Mixing She		275,000	0	76,500	0	0	(76,500)	-100.0%
01-4903-5-730	CAP-FAC-Old Town Hall Repairs		0	0	0	0	0	0	*
01-4903-9-730	CAP-FAC-Equipment Storage Shed		0	0	95,200	0	0	(95,200)	-100.0%
01-4909-0-715	CAP-Cemetery Devevelopment		0	0	0	0	0	0	*
01-4909-0-410	CAP-Street Light Replacement		50,264	24,710	0	0	0	0	*
01-4909-7-725	CAP-Road/Bridge Reconstruction		2,646,518	0	0	0	0	0	*
01-4909-7-727	CAP-Road Engineering		0	0	62,500	0	0	(62,500)	-100.0%
01-4909-7-721	CAP-Road Improvements		550,000	0	475,000	540,000	540,000	65,000	13.7%
01-4909-7-726	CAP-Culvert Maintenance		38,000	0	61,200	0	0	(61,200)	-100.0%
01-4909-7-723	CAP-Bridge Maintenance		0	0	0	0	0	0	*
01-4909-3-747	CAP-FAC-Fuel System		176,000	0	0	0	0	0	*
			<b>4,598,586</b>	<b>398,754</b>	<b>1,091,800</b>	<b>1,120,100</b>	<b>1,120,100</b>	<b>28,300</b>	<b>2.6%</b>
	<b>TOTAL APPROPRIATION</b>		<b>16,798,460</b>	<b>12,051,853</b>	<b>14,017,282</b>	<b>14,225,174</b>	<b>14,225,174</b>	<b>207,892</b>	<b>1.5%</b>

## 2022-23 Revenue Summary

<b>Revenues</b>	Account #	Account Description	2020-21	2020-21	2021-22	2022-23	2022-23	Budget committee	
			Estimate	Actual	Estimate	Proposed	Proposed	\$ Chg. from '20-21	% Chg. from '20-21
<b>TAXES</b>									
01-3185-0-804	Timber Yield Taxes		7,000	12,903	7,000	7,500	7,500	500	7.1%
01-3189-0-805	Gravel Tax		8,000	5,094	7,000	6,000	6,000	(1,000)	-14.3%
01-3190-0-801	Interest & Penalties, Property		40,000	35,553	40,000	35,000	35,000	(5,000)	-12.5%
01-3190-0-802	Interest & Penalties, Tax Liens		55,000	36,315	55,000	55,000	55,000	0	0.0%
			<b>110,000</b>	<b>89,866</b>	<b>109,000</b>	<b>103,500</b>	<b>103,500</b>	<b>-5,500</b>	<b>-5.0%</b>
<b>BUSINESS LICENSES &amp; FEES</b>									
01-3210-0-824	Filing Fees		0	16	0	0	0	0	*
01-3210-0-821	Uniform Commercial Code		2,000	3,135	2,500	3,000	3,000	500	20.0%
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>2,000</b>	<b>3,171</b>	<b>2,500</b>	<b>3,000</b>	<b>3,000</b>	<b>500</b>	<b>20.0%</b>

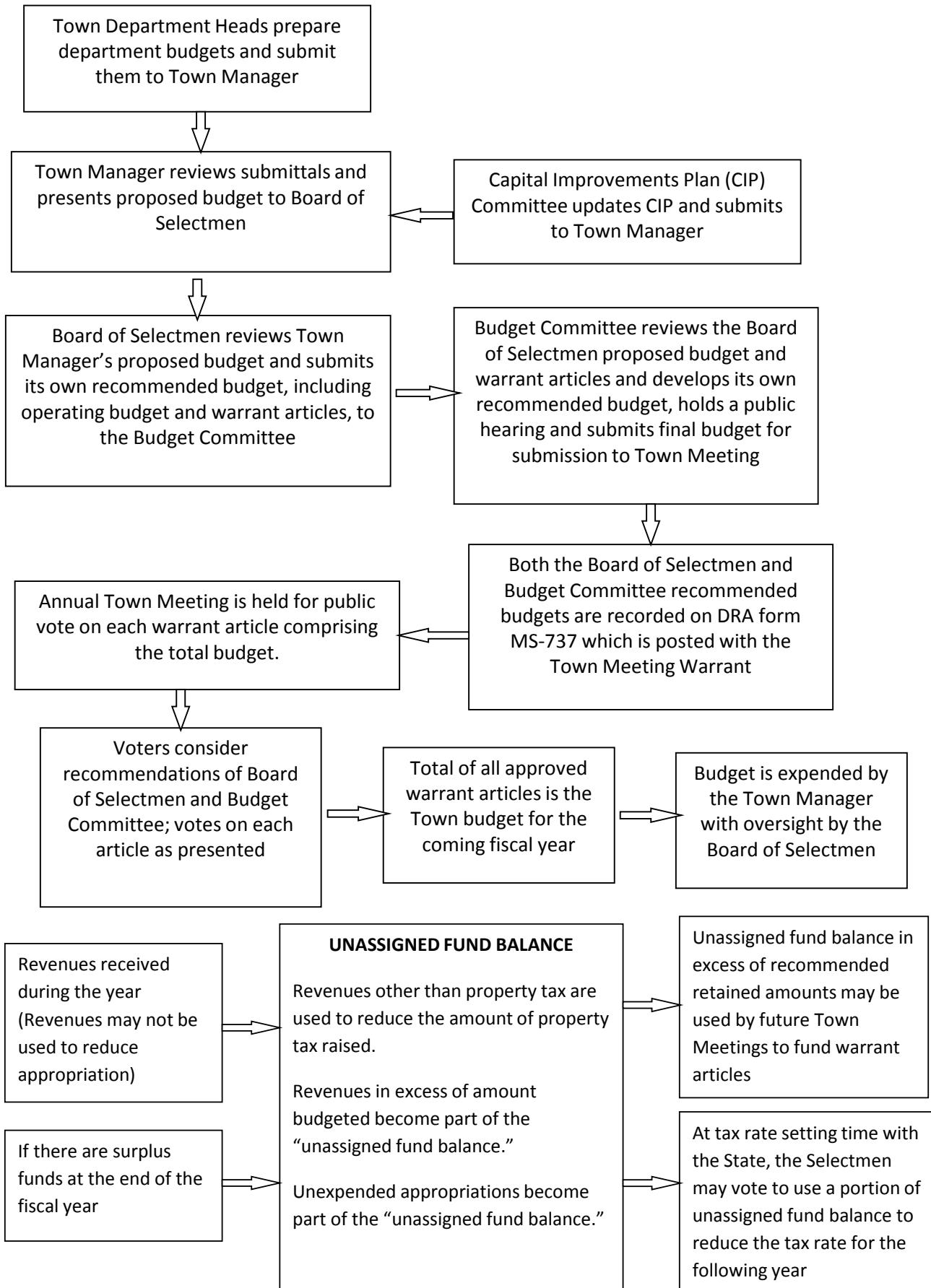
## 2022-23 Revenue Summary

<b>Revenues</b>	Account #	Account Description	2020-21	2020-21	2021-22	2022-23	Selectmen	Budget committee		
			Estimate	Actual	Estimate	Proposed	2022-23	\$ Chg.	% Chg.	
							Proposed	from '20-21	from '20-21	
<b>MOTOR VEHICLE FEES</b>										
01-3220-0-000	Motor Vehicle Permits		2,400,000	2,517,479	2,400,000	2,500,000	2,550,000	150,000	6.3%	
<b>BUILDING PERMITS</b>										
01-3230-0-000	Building Permits		70,000	89,657	70,000	75,000	85,000	15,000	21.4%	
01-3230-0-839	Driveway Permits		0	270	150	150	150	0	0.0%	
			<b>70,000</b>	<b>89,927</b>	<b>70,150</b>	<b>75,150</b>	<b>85,150</b>	<b>15,000</b>	<b>21.4%</b>	
<b>OTHER LICENSES &amp; FEES</b>										
01-3290-0-827	Dog Licences Town		7,000	6,782	7,000	6,750	6,750	(250)	-3.6%	
01-3290-0-825	Marriage Licenses		150	308	150	200	200	50	33.3%	
01-3290-0-852	Returned Check Fee		250	225	250	200	200	(50)	-20.0%	
01-3290-0-857	Impact Fee - Safety Bldg.		6,000	18,241	7,500	15,000	20,000	12,500	166.7%	
01-3290-0-899	Other Licenses, Permits, Fees		0	0	200	0	0	(200)	-100.0%	
			<b>13,400</b>	<b>25,556</b>	<b>15,100</b>	<b>22,150</b>	<b>27,150</b>	<b>12,050</b>	<b>79.8%</b>	
<b>FEDERAL / STATE OF NH</b>										
01-3310-0-920	Federal Grants		0	0	0	0	0	0	*	
01-3351-0-000	Shared Revenue		63,778	63,067	0	0	0	0	*	
01-3352-0-000	Meals & Rooms Tax		400,213	399,913	380,000	410,000	410,000	30,000	7.9%	
01-3353-0-000	Highway Block Grant		231,759	219,662	225,000	219,000	219,000	(6,000)	-2.7%	
01-3356-0-000	State-Federal Forests		85	84	85	85	85	0	0.0%	
01-3359-0-910	Boston & Maine R.R.		1,437	1,834	1,500	1,500	1,500	0	0.0%	
01-3359-0-000	Other State Grants		0	202,172	0	0	0	0	*	
			<b>697,272</b>	<b>886,733</b>	<b>606,585</b>	<b>630,585</b>	<b>630,585</b>	<b>24,000</b>	<b>4.0%</b>	
<b>INCOME FROM DEPARTMENTS</b>										
01-3401-1-850	Administrative Revenue		2,000	55	1,000	100	100	(900)	-90.0%	
01-3401-2-826	Vital Stat Research Town		1,300	1,780	1,400	1,400	1,400	0	0.0%	
01-3401-2-828	Fish & Game Town		0	18	0	0	0	0	*	
01-3401-2-831	Municipal Agent Fee		34,000	36,789	34,000	35,000	35,000	1,000	2.9%	
01-3401-2-832	Title Application Fee		4,000	4,184	4,000	4,000	4,000	0	0.0%	
01-3401-2-856	Dog Fines		100	1,536	500	750	750	250	50.0%	
01-3401-4-831	Planning Board Fees		15,000	19,603	15,000	16,000	16,000	1,000	6.7%	
01-3401-4-832	ZBA Fees		1,000	2,420	1,000	1,500	1,500	500	50.0%	
01-3401-5-856	Police Parking Fines		750	205	750	750	750	0	0.0%	
01-3401-5-851	Police Reports		1,250	380	1,000	500	500	(500)	-50.0%	
01-3401-5-855	Police Permits		250	540	300	400	400	100	33.3%	
01-3401-5-835	Police Witness Fees		2,000	2,140	2,000	2,000	2,000	0	0.0%	
01-3401-5-845	Police Details		20,000	3,266	20,000	17,500	17,500	(2,500)	-12.5%	
01-3401-5-843	School Resource Officer		58,000	0	58,000	58,000	58,000	0	0.0%	
01-3401-6-845	Fire - Ambulance		220,000	229,219	220,000	220,000	220,000	0	0.0%	
01-3401-6-855	Fire Permits & Inspections		2,500	1,975	2,000	2,000	2,000	0	0.0%	
01-3401-6-870	Other Fire Revenue		1,500	75	1,000	750	750	(250)	-25.0%	
01-3401-7-836	Septic Design Review		750	800	750	750	750	0	0.0%	
01-3401-7-846	DPW-Snow Removal		35,000	36,400	35,000	35,000	35,000	0	0.0%	
01-3401-7-855	Excavation Permits		1,500	300	1,500	1,250	1,250	(250)	-16.7%	
01-3401-8-841	Recreation		2,500	1,326	2,000	0	0	(2,000)	-100.0%	
01-3401-0-838	Cemetery Lots		2,500	27,951	2,500	5,000	5,000	2,500	100.0%	
01-3401-0-851	Copies		750	1,138	750	750	750	0	0.0%	
01-3404-0-836	Tipping Fees		110,000	67,859	90,000	75,000	75,000	(15,000)	-16.7%	
01-3404-0-846	School Solid Waste Disposal		32,025	21,783	32,025	32,500	32,500	475	1.5%	
01-3404-0-872	Recycling Revenues		2,000	2,326	2,500	2,500	2,500	0	0.0%	
			<b>550,675</b>	<b>464,068</b>	<b>528,975</b>	<b>513,400</b>	<b>513,400</b>	<b>-15,575</b>	<b>-2.9%</b>	

## 2022-23 Revenue Summary

<b>Revenues</b>		2020-21	2020-21	2021-22	2022-23	<u>Selectmen</u>	<u>Budget committee</u>				
						Estimate	Actual	Proposed	2022-23	\$ Chg.	% Chg.
Account #	Account Description									from '20-21	from '20-21
<b>OTHER REVENUE</b>											
01-3501-0-000	Sale of Town Property	10,000	219,706	10,000	5,000	5,000	(5,000)	100	(50.0%)		
01-3502-0-000	Interest on Deposits	175,000	11,002	50,000	25,000	25,000	(25,000)	100	(50.0%)		
01-3503-0-000	Rent	5,000	0	1,000	2,000	2,000	1,000	100	100.0%		
01-3508-0-000	Private Grant & Donations	0	5,600	0	20,000	20,000	20,000	100	*		
01-3506-0-000	Insurance Refunds	0	38,216	0	0	0	0	100	*		
01-3509-0-000	Other Revenue	103,256	5,918	5,400	5,500	5,500	100	100	1.9%		
		<b>293,256</b>	<b>280,442</b>	<b>66,400</b>	<b>57,500</b>	<b>57,500</b>	<b>-8,900</b>	<b>-8,900</b>	<b>-13.4%</b>		
<b>TRANSFERS FROM CAPITAL RESERVES</b>											
01-3915-0-061	CRF-Land Purchase	0	0	327,877	0	0	(327,877)	100	(100.0%)		
01-3915-0-067	CRF-Bridge & Highway Construction	2,684,719	435,387	62,500	0	0	(62,500)	100	(100.0%)		
01-3915-0-076	CRF-Bridge	0	0	61,200	0	0	(61,200)	100	(100.0%)		
01-3915-0-063	CRF-Police Equipment	48,000	56,453	35,000	81,588	33,700	(1,300)	100	-3.7%		
01-3915-0-065	CRF-Fire Equipment	0	0	146,600	174,300	174,300	27,700	100	18.9%		
01-3915-0-064	CRF-Fire Trucks	249,900	444,060	78,000	105,100	105,100	27,100	100	34.7%		
01-3915-0-066	CRF-Public Works Equipment	481,074	257,520	61,800	162,000	162,000	100,200	100	162.1%		
01-3915-0-062	CRF-Municipal Facilities	526,000	72,576	76,500	105,000	105,000	28,500	100	37.3%		
01-3915-0-068	CRF-Recreation Improvements	0	400	95,200	74,000	0	(95,200)	100	-100.0%		
01-3916-0-083	TRF-Cemetery Perpetual Care	0	0	0	0	0	0	100	*		
		<b>3,989,693</b>	<b>1,266,396</b>	<b>944,677</b>	<b>701,988</b>	<b>580,100</b>	<b>-364,577</b>	<b>-38.6%</b>			
<b>TRANSFERS FROM OTHER FUNDS</b>											
01-3917-0-007	Transfer From Conservation Funds	61,500	61,531	58,900	56,307	56,307	(2,593)	100	-4.4%		
<b>WATER</b>											
03-3402-0-809	WF-Water Usage	136,190	114,255	142,071	143,071	143,071	1,000	100	0.7%		
03-3402-0-845	WF-Water Hookup Fees	1,000	3,750	1,000	0	0	(1,000)	100	-100.0%		
03-3402-0-854	WF-Water Application Fees	0	659	0	0	0	0	100	*		
		<b>137,190</b>	<b>118,664</b>	<b>143,071</b>	<b>143,071</b>	<b>143,071</b>	<b>0</b>	<b>0.0%</b>			
<b>SEWER</b>											
02-3403-0-808	SF-Sewer Usage	192,613	242,115	197,805	197,805	197,805	0	100	0.0%		
02-3403-0-858	SF-Hookup Fees	0	0	0	0	0	0	100	*		
02-3502-0-808	SF-Interest & Penalties, Sewer	0	329	0	0	0	0	100	*		
02-3502-0-000	SF-Interest On Deposits	0	1,536	0	0	0	0	100	*		
		<b>192,613</b>	<b>243,979</b>	<b>197,805</b>	<b>197,805</b>	<b>197,805</b>	<b>0</b>	<b>0.0%</b>			
	<b>TOTAL REVENUE</b>	<b>8,517,599</b>	<b>6,047,813</b>	<b>5,143,163</b>	<b>5,004,456</b>	<b>4,947,568</b>	<b>-195,595</b>	<b>-3.8%</b>			

# TOWN BUDGET DEVELOPMENT PROCESS



# ***Town Meeting and School District Meeting***

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## **MODERATOR'S RULES OF PROCEDURES**

**Peter F. Imse** *Town Moderator*

**James V. Hatem** *School District Moderator*

Unless changed by the voters at the Meetings, the Town and School Moderators will use the following Rules of Procedure to conduct the respective Meetings:

1. The Moderator will not follow Robert's Rules. The Moderator will use the following general rules of procedure, whose main purpose is to keep the meeting moving, and not get bogged down in procedural quagmires.
2. By majority vote, the voters can overrule any decision that the Moderator makes and any rule that the Moderator establishes. A voter can raise such a request by Point of Order.
3. The Moderator will take Articles in the order that they appear on Warrant unless the Moderator announces the intent to take Articles out of order.
4. The Moderator will consider each Article, as follows:
  - a. The Moderator will announce the Article number, and the text of the Article will be displayed on the overhead screen or will be otherwise made available at the Meeting. The Moderator need not read the full text of the Article.
  - b. The Moderator will recognize a member of the Budget Committee or of the Board of Selectmen/School Board, or the petitioner (if a petitioned Article) to move the adoption of the Article.
  - c. If the Motion is seconded, the Moderator will recognize a member of the Board of Selectmen/School Board or the petitioner to explain the Article.
  - d. The Meeting will debate and then vote on the Article.
5. Everyone who speaks must use a microphone so they can be heard. (The Moderator will announce the location of the microphones in the Meeting room.) If a voter is unable to reach one of the stand-up microphones, the voter should raise his/her hand and one of the hand-held microphones will be provided.
6. No one may speak unless he or she has the floor.
  - a. No one may have the floor unless recognized by the Moderator.
  - b. Except for Points of Order, the Moderator will not recognize speakers unless they are standing at or holding one of the microphones.
  - c. Each speaker must provide has/her name and address.
  - d. Even if a voter does not have the floor, a voter may speak to raise a Point of Order, to challenge a Moderator's ruling, or to overrule the Moderator.

7. The Moderator will allow only one motion on the floor at a time. There are two exceptions to this rule:
  - a. A voter may raise a Point of Order at any time, and
  - b. If a voter has the floor, the voter may make
    - i. A motion to amend the pending motion, or
    - ii. A motion to Call the Question.
8. The Moderator will not accept negative motions, which are motions that require a “no” vote to vote in the affirmative such as “I move that we not adopt the budget.”
9. Motions to Call the Question limit debate and require a 2/3 vote. If passed, these motions stop debate on a motion. However, all those voters who are standing at a microphone or holding a microphone, and anyone seated at the head table who has previously told the Moderator that he/she wishes to speak on the Motion will be allowed to speak. In addition, the Moderator shall have the right to refuse to recognize a Motion to Call the Question, if, in the Moderator’s opinion, the voters have not yet had an adequate opportunity to discuss an issue.
10. Non-voters may not speak at the Meeting without the permission of the voters except, the Moderator will allow non-resident Town officials and consultants or experts who are at the Meeting to provide information about an Article to speak.
11. All speakers must be courteous and must speak to the issues, not the individuals raising them. The Moderator will not allow personal attacks or inappropriate language.
12. If any person behaves in a disorderly manner, and after notice from the Moderator, persists in such behavior, or shall in any way disturb the meeting, or willfully violate any rule of proceeding, the Moderator may have a police officer, or any legal voter of the town, remove such person from the meeting. (RSA 40:8).
13. All questions and comments should be addressed to the Moderator. The Moderator will choose who responds to the questions.
14. With the exception of initial presentations on Articles which the Moderator requests be limited to ten (10) minutes, all speakers in debate will be limited to three (3) minutes.
15. Each speaker may only speak once until everyone has spoken.
16. The Moderator may determine the method of voting except as determined by law. However, any voter who doubts the accuracy of any non-counted vote may require the Moderator to determine a vote by a counted show of hands or counted standing vote.
17. Any vote on a bond issue of over \$100,000 must be voted on by secret ballot. In addition, any five (5) voters may require that the vote on any Article or question be by secret ballot. To do so:
  - a. All five (5) voters must be present and identified, and
  - b. The request must be presented in writing to the Moderator prior to the end of debate on the Article or question.

18. Motions to reconsider an Article may only be made immediately after the vote on the Article, and may only be made by a voter who voted on the prevailing side of the vote to be reconsidered. However, the following limits may apply to the reconsideration of an Article:
  - a. Mandatory Restriction: In accordance with RSA 33:8-a, if a motion to reconsider a ballot vote on a bond issue of over \$100,000 passes, the Article cannot be reconsidered until a reconvened Meeting that is at least seven (7) days after the original vote. With respect to bond votes, the restriction on reconsideration automatically applies without the need for the Meeting to vote for it.
  - b. Optional Restriction: Voters may postpone reconsideration of any Article at this Meeting by voting to restrict reconsideration of the Article in accordance with RSA 40:10. If the Meeting passes such a motion, then the Article cannot be reconsidered until a reconvened meeting held at least seven (7) days after the date of the original vote.
  - c. Reminder: Since any rule of the Moderator or decision of the Meeting can be reversed or changed at any time prior to the end of the meeting by a majority vote of the Meeting, there is no rule that can be adopted that can absolutely prevent the reconsideration of an Article.
19. The Moderator may vote on all Articles. However, the Moderator plans to vote only in two (2) instances:
  - a. To break a tie
  - b. To make a vote a tie vote if a motion the Moderator opposes would otherwise carry by one (1) vote.
20. If the Meeting is not finished at 11:00, the Moderator will recess the Meeting to a future date.

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## **VOTERS' RIGHTS AND RESPONSIBILITIES**

**Peter F. Imse** *Town Moderator*

**James V. Hatem** *School District Moderator*

### *Every Voter is responsible to:*

1. Recognize that the Meeting is a legislative assembly where voters gather together to conduct business, and that the Moderator has volunteered to preside over the Meeting to bring order to the process.
2. Review the Town and School Reports in advance of the Town and School Meetings.
3. Seek answers to any questions that you have from the appropriate Town or School officials in advance of the Meetings. Attend informational sessions to learn the background of significant proposals and to ensure meaningful debate at the Meeting.
4. Become familiar with the Rules of Procedure for the Meetings which are published in the Town Report.
5. Give the Moderator fair warning if you would like to do anything out of the ordinary, like present slides or use alternative rules of procedure.
6. Arrive early enough for the Meetings to allow sufficient time to check in and find a seat.
7. Be courteous to all officials, presenters, and other voters.

8. Avoid personal attacks and inappropriate language.
9. Understand that occasional problems are to be expected when presenting information to or managing the movement of large numbers of voters, and be patient and courteous with officials and other voters when they occur.
10. Be aware that since any rule of the Moderator or decision of the Meeting can be reversed or changed at any time by a majority vote of the Meeting, there is no rule that can be adopted that can prevent reconsideration of an Article. Restricting reconsideration can only postpone the second vote to a reconvened meeting held at least seven (7) days after the date of the original vote.
11. Remember that if the Moderator cancels a Meeting due to inclement weather, the decision will be communicated via the same radio and TV stations that the School District uses to announce school cancellations.
12. Help the Meeting to promptly complete the business on the warrant.

### *Every Voter has a right to:*

13. Speak on every Article by approaching a microphone or by requesting a hand-held microphone, unless debate has been limited by a successful Motion to Call the Question.
14. Request the Meeting to overrule the Moderator or to change the Rules of Procedure, as follows:
  - a. Seek to be recognized by saying “Mr./Ms. Moderator, I have a Point of Order”, and
  - b. Once recognized by the Moderator, proceed to state your request or make your Motion.
15. Request that any Article or question be acted upon by secret ballot, as follows:
  - a. A minimum of five voters who are present and identified at the Meeting must make the request in writing; and
  - b. The written request must be presented to the Moderator prior to the end of the debate on the Article or question.
16. Request the Meeting to postpone the reconsideration of an Article at the Meeting until a future Meeting, as follows:
  - a. At any time after the Article has been voted upon, seek to be recognized at a microphone by the Moderator.
  - b. Once recognized by the Moderator, say “Mr./Ms. Moderator, I move that the Meeting restrict consideration of Article \_\_\_, in accordance with NH RSA 40:10.”
  - c. NOTE: Voters need not vote to restrict reconsideration of any ballot vote on a bond issue over \$100,000 because State law provides that the reconsideration vote may not be held until an adjourned Meeting that is at least seven (7) days after the date of the Meeting.



### Bow School Board 2021-22

Ft: Jennifer Strong-Rain, Vice Chair; and

Bryce Larrabee, Chair

Bk: Jenna Readon, Martin Osterloh, and

Dr. Eric Shulman



**BOW SCHOOL DISTRICT  
2021  
ANNUAL REPORT**

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# **BOW SCHOOL DISTRICT OFFICERS 2021**

	<u>Term Expires</u>
Mr. James Hatem, Moderator	2023
Atty. John E. Rich, Jr., Clerk	2024
Mr. Greg Colby, Treasurer	2022

# **BOW SCHOOL BOARD**

	<u>Term Expires</u>
Mr. Bryce Larrabee, Member	2023
Ms. Jennifer Strong-Rain, Vice Chair	2024
Dr. Eric Shulman, Member	2022
Mr. Martin Osterloh	2023
Ms. Jenna Reardon, Member	2022

## AUDITOR

## 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
Dr. Shannon Bartlett	Director of Curriculum

**ANNUAL SCHOOL DISTRICT ELECTION  
BOW, NEW HAMPSHIRE  
MARCH 9<sup>th</sup>, 2021**

**WARRANT ARTICLE #1**

Office	Vote for not more than:	... YEAR TERM	CANDIDATE (IN BALLOT ORDER)	RESULTS WINNER*
School Board Member	One	Three	Jennifer Strong - Rain Dr. Erin Zaffini	<b>506*</b> <b>222</b>
School District Clerk	One	Three	John Rich	<b>648</b>
<b>TOTAL BALLOTS CAST</b>				<b>774</b>

**UNAPPROVED**

**Report of the Annual Meeting  
of the  
BOW SCHOOL DISTRICT  
SAU #67, Bow, NH -- MARCH 12, 2021**

A duly called meeting of the voters of the Bow School District was held in the Bow High School auditorium on Friday, March 12, 2021. School Moderator Jim Hatem called the meeting to order at 7:04 PM. The Pledge of Allegiance was led by Scout Troop 75 via a recorded video.

Mr. Hatem introduced the members of the School Board, and some administrative members of the School District.

School Board Members: Chair Bryce Larrabee, Vice Chair Jennifer Strong-Rain, Martin Osterloh, Eric Shulman, and Jenna Reardon.

Officers and Administrators: School Superintendent Dr. Dean Cascadden and Assistant Superintendent for Business Administration Duane Ford. Also present was John Rich, District Clerk and Matthew Upton, Esq., legal counsel.

Mr. Hatem announced the procedures that would be followed for the meeting:

- He would first read or paraphrase the Article up for consideration.
- The School Board would then introduce the Article.
- Microphone locations and the availability of a portable microphone.
- Speakers would only be recognized when at a microphone in front of a camera.
- He noted that overflow rooms had been established and video and audio connections had been established but patience would be required should residents want to speak from the overflow rooms.
- Mr. Hatem then asked if there were any questions regarding the proposed proceedings for the meeting. No one spoke. Mr. Hatem directed attention to the Warrant Articles.

## **BOW SCHOOL DISTRICT 2021 WARRANT ARTICLES**

### **Article 1**

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

The Article was displayed on the overhead projector and read by Mr. Hatem. Mr. Hatem introduced Superintendent Dr. Dean Cascadden.

Dr. Cascadden stated that his presentation this year would be slightly different. He noted he was turning 60 this year and it was his 14<sup>th</sup> year as Superintendent. He had been doing a lot of thinking during the pandemic, as there was not much else to do. He was a lifelong New Hampshire resident other than spending a few years in Virginia where he learned about diversity. He noted he loved March as his birthday was March 30<sup>th</sup>, it brought the end of the winter and since age 18, he appreciated the annual Town and School meetings where residents could gather, say their piece, and then vote on the issues. Meeting face to face keeps him accountable as Superintendent. He stated he would talk in true terms about what was going on in the schools.

Dr. Cascadden commented that the schools are good in Bow. He stated that the kids are all right and prepared to get better. It had been a tough year. He acknowledged that students had missed many activities due to the pandemic but generally had adapted well. He commented that in New Hampshire, there was considerable pressure put on public schools by the current legislative agenda and it saddened him. In school, everyone is accepted under the tent regardless of background to create the society that is going to move forward. There is pressure to dismantle that by initiatives such as school choice, charter schools and money following children. He discussed the downshifting of costs to Bow from the Legislature. Bow could no longer rely on the power plant to support budgets and it was hard to ask the residents to pay more in taxes to support the schools especially in light of the pandemic and how the economy has been. Nevertheless, he was going to go that tonight because it is worth it. The School District had been frugal but had bought quality. One thing his mom taught him was if one was going to buy something, buy quality, keep it for a while, and enjoy it. He noted that Bow had the power plan to help build the schools but does not have it anymore. He opined that the Selectmen had done an incredible job absorbing the power plant tax hit and managing the payback of tax overpayments. He stated that in later slides he would discuss cost per pupil, which is in a good place. He would also talk about the BES project.

Dr. Cascadden reviewed the three SAU 67 vision statements that had been in place for a while: 1) care for each person every day; 2) learning is our focus; and 3) teach to touch the future. He explained that Bow tries to customize learning at an individual level. He reviewed the District enrollment and explained how the addition of Dunbarton students in 2014 had healed the excess capacity problem and stabilized enrollment and filled the buildings. The Dunbarton AREA agreement is up for renegotiation next year. He is hopeful it will go well. Growth at Bow Elementary School continues and is not due to Dunbarton. He stated that the HVAC and roof projects are just the start of the necessary renovations that are needed. A full renovation was planned to be presented to the Town last year. The needs have not gone away. Eventually the needs within the building are going to need to be addressed and capacity will need to be looked at. Dr. Cascadden then reviewed the grade sizes and sources of students indicating that the ideal student level in grades nine through twelve was 160 students with 10<sup>th</sup> and 11<sup>th</sup> grades slightly below that figure currently. He noted that due to the pandemic, there was an increase in

students schooled at home. He stated that pressure could be placed on capacity as Dunbarton is starting to be built out with new subdivisions being approved.

Dr. Cascadden discussed the pandemic response noting that all schools were closed by executive order on March 15, 2020 and were fully remote for the rest of the year. An opening plan was developed over the summer that was designed to be flexible to provide the same education regardless of whether students were in school or at home. That plan had been more or less successful. He projected that at the end of the year; there will have been 124 in person days and 53 remote days. He stated it has been a very hard year for staff, students and families particularly for grades K through 4<sup>th</sup> where parents had to be teachers. He thanked the union for working with the administration throughout the year. He stated that although there were 4 snow days for which he had received many comments, there might not be any future snow days. There are things that have been learned during the pandemic that will be used going forward. He discussed the work done by Dr. Bartlett to use technology to reach each student, engage the student and give them education that fits them individually. This was not a new concept but the pandemic response accelerated change. He touched on how education had changed from the mass production model of the past to more mass personalization. He stated we need education to match how work is now done in America using teams and collaboration.

Dr. Cascadden next discussed the District's focus on equity and diversity led by Matt Fisk, BHS AP to educate students on different experiences and different cultures and give them experiences so that they can avoid unknowingly offending others. In the schools, students are given windows and mirrors so they can better see themselves and how others see them. He then discussed implementation of MTSS-B SAU wide and digitizing the SAU processes. He also stated that there would continue to be a focus on training and professional development.

Dr. Cascadden concluded his remarks by stating that Bow was a great place and thanking the attendees for the privilege of being the Superintendent.

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 Thirty-One Million Three Hundred Thirteen Thousand Four Hundred Twenty-Two Dollars (\$31,313,422) 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-One Million Three Hundred Thirteen Thousand Four Hundred Twenty-Two Dollars (\$31,313,422)

### **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. Strong-Rain and seconded by Mr. Larrabee. Mr. Hatem stated a presentation on the Article would be made by Ms. Strong-Rain.

Ms. Strong-Rain reiterated Dr. Cascadden comments thanking the staff, students and parents for their flexibility during a very challenging year. Ms. Strong-Rain stated that following review of the administration's budget proposal, the Board made a \$350,000 reduction from the proposed budget. The Budget Committee and School Board agreed on the Budget Proposal and all warrant articles were brought forward by unanimous votes by both elected Boards. She stated that the total operating budget as proposed by Article 2 totals \$31,313,422 versus the approved 2020-21 operating budget of \$30,350,341 which results in an increase of \$963,081 or 3.17% increase. This includes the Food Service budget. Ms. Strong-Rain reviewed the operating budget revenue and adequacy aid noting that although there was an increase in estimated revenue of \$462,060, adequacy aid is expected to decline significantly. She then reviewed the impact on taxes noting that the Article would result in an estimated increase in the local rate of \$0.77 per thousand with a resulting approximate percentage change in the tax rate of 4.84%.

Ms. Strong-Rain next discussed Bow's Cost Per Pupil. She noted that she was utilizing the New Hampshire Department of Education figures. In terms of District wide, Bow ranks 27th out of 162 Districts on a scale of one being the lowest cost. Bow ranks 23rd out of 155 Districts in Elementary Cost Per Pupil; 20th out of 60 Districts for Middle School Cost Per Pupil, and 15th out of 73 Districts for High School Cost Per Pupil. Ms. Strong-Rain discussed Bow's equalized tax rate. She indicated that Bow's equalized rate is \$14.21, which ranks 195<sup>th</sup> out of 258 local equalized tax rates.

Ms. Strong-Rain closed by thanking the Budget Committee for their assistance and input in the budget process noting that the School Board and the Budget Committee worked well together this year.

Mr. Hatem then opened the Article for comment by the public. Being no one at the microphones, Mr. Hatem called for a vote. Mr. Hatem asked residents to vote by holding up green cards. The majority hand count was in the affirmative. **Motion carried. Article 2 passed.**

Harry Judd of 25 Stack Drive offered a motion to restrict reconsideration of Article 2. Mr. Larrabee seconded the motion. Being no one at the microphones, Mr. Hatem called for a vote. The majority hand vote was in the affirmative. **Motion carried. Motion to restrict reconsideration of Article 2 passed.**

Mr. Hatem stated that Article 3 would now be considered.

### **Article 3**

TO SEE if the School District will vote to raise and appropriate the sum of up to Nine Hundred Forty-One Thousand Eight Hundred Twenty Dollars (\$941,820) for the replacement of HVAC rooftop units and any additional associated mechanical repairs and replacements at Bow Elementary School and to authorize the withdrawal of up to Five Hundred Fifty Nine Thousand Dollars (\$559,000) from the Bow School District HVAC Capital Reserve Fund established in March 1996 and to authorize the withdrawal of up to Three Hundred Eighty-Two Thousand Eight Hundred Twenty Dollars (\$382,820) from the Bow School District Buildings Capital Reserve Fund established in March 1992. (Majority vote required)

**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. Strong-Rain and seconded by Mr. Larrabee. Mr. Hatem indicated that Ms. Strong-Rain would describe the Article.

Ms. Strong-Rain stated that the Bow Elementary School HVAC replacement is one Portion of a future planned larger BES project. Approval of the Article would not have a tax impact, as the funding would come from existing Capital Reserve Funds. She stated that Article 3 would approve (i) removal of all existing HVAC rooftop equipment, (ii) installation of new HVAC rooftop equipment that meets or exceeds ASHRAE & CDC standards associated with educational occupied spaces in terms of airflow, air exchange, filtration and new COVID virus Safety and (iii) balancing and testing of all new equipment. The scheduled completion date is by August 16, 2021. She stated that approval of Warrant Article does not: (i) replace any HVAC ductwork below the roof deck, (ii) replace existing natural gas boilers, (iii) replace HVAC controls inside the building below the roof deck or (iv) any other components of a future larger BES project. The exception is the roof replacement to be addressed in Article 4.

She noted that it made sense to also do the roof project at this time as the existing roof is not up to standard and the project would enhance airflow in the building. She indicated the School Board formed and Ad Hoc committee, which she chaired that met this last year to explore a possible BES project. The committee reviewed previous reports and enrollment data and conducted building tours. The committee consulted with fire, police, the facilities director and the safety director. BES administration and staff was consulted on educational needs. The Committee developed a “wants” and “needs” list and consulted construction professionals for estimates of cost. The HL Turner Group was engaged for an analysis of existing space, repurposing space and creating an addition. The Committee worked with the School Board to finalize the proposal

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

Pete Houlis of 3 Whittier Drive asked if there was a contingency plan if construction was not completed on time. Mr. Ford first addressed the financial considerations. He noted that the construction contract included damages if it was not completed by August 16, 2020. The School District wanted a meeting to go forward as originally scheduled so that the project could be completed prior to the start of school in the Fall. It was necessary to order the equipment in advance so that it could be delivered in time for the project to be completed. He stated that if the contract was signed on Monday as is planned he was confident that the project would be completed in time.

Lisa Franklin 3 Pine Crest road asked Mr. Ford to comment on the life expectancy of the HVAC equipment and roof. Mr. Ford indicated that the life expectancy was 30 years and the roof had a 25-year warranty. He noted that the current roof and HVAC equipment was installed in 1979.

Michael York of 5 Stoneybrook Road asked Mr. Ford to describe the CARES Act funds that had been received. Mr. Ford stated that the District had received \$60,000 in December that had been allocated to technology. The state of New Hampshire had provided \$200 per student that was spent in December, which was helpful to this year’s budget. In addition, \$270,000 was obtained through the third round of funding that is perfect for the Elementary School project. Mr. Ford speculated that if additional funding was received it could further reduce what is withdrawn from the capital reserve funds and spent for the Elementary School project.

Chris Ulrich of 21 Ridgewood Drive asked whether any funds would remain in the capital reserves after the funds were withdrawn by Articles 3 and 4. Mr. Ford responded that the HVAC Fund would be closed and there would be approximately \$200,000 in the Buildings Capital Reserve Fund.

Being no one at the microphones, Mr. Hatem called for a vote. Mr. Hatem requested the vote in Rooms 1105 and 1107. The counts were 7 and 2 in favor. Mr. Hatem requested the vote in the Auditorium. The majority hand vote was in the affirmative. **Motion carried. Article 3 passed.**

Mr. Hatem stated that Article 4 would now be considered.

#### **Article 4**

TO SEE if the School District will vote to raise and appropriate the sum of up to Five Hundred Ninety-Nine Thousand Six Hundred Dollars (\$599,600) for the complete replacement of the existing roof including any costs associated with improved insulation and roof drainage at Bow Elementary School and to authorize the withdrawal of up to Five Hundred Ninety-Nine Thousand Six Hundred Dollars (\$599,600) 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)**

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 Mr. Larrabee.

Mr. Hatem indicated that Ms. Strong-Rain would describe the Article.

Ms. Strong-Rain stated that approval of the Warrant Article would accomplish (i) removal of the existing roof down to the existing roof deck; (ii) abatement of all asbestos material from the current roof, (iii) flashing around all rooftop HVAC equipment, (iv) removal and replacement of the translucent roof panel system in the BES atrium, and (v) installation of a new 25 year warranty, fully adhered membrane roof system. Lastly, she indicated that approval of the Article would not have a tax impact, as the funding would come from existing Capital Reserve Funds.

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

Being no one at the microphones, Mr. Hatem called for a vote. Mr. Hatem requested the vote in Rooms 1105 and 1107. The counts were 7 and 2 in favor. Mr. Hatem requested the vote in the Auditorium. The majority hand vote was in the affirmative. **Motion carried. Article 4 passed.**

Mr. Hatem stated that Article 5 would now be considered.

#### **Article 5**

TO SEE if the School District will vote to raise and appropriate the sum of up to Eighty-Five Thousand Dollars (\$85,000) for the replacement of the existing skylight in the main foyer at Bow High School and to authorize the withdrawal of up to Eighty-Five Thousand Dollars (\$85,000) from the

Bow School District Capital Improvements at Bow High School Capital Reserve Fund established in March 2000. (Majority vote required)

**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. Strong-Rain. Mr. Hatem indicated that Mr. Larrabee would describe the Article.

Mr. Larrabee first thanked Ms. Strong-Rain for all of her work on behalf of the Board over the past year. He then stated that the Article would cover the replacement of the leaking large skylight in the main foyer at Bow High School. The Article would pay for the replacement of 54 Kalwall skylight roof Panels totaling 1,847 Square Feet. He indicated that the existing panel system is leaking causing water damage to existing areas around the panels. The panels have a 20-year life expectancy and were installed in 1997. Approximately one-half of the panels are yellow which is a bad sign that the panels have delaminated. The panel purchase and installation will be done by a Bow based business. Lastly, he confirmed that approval of the Article would not have a tax impact, as the funding would come from existing Capital Reserve Funds.

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

Being no one at the microphones, Mr. Hatem called for a vote. Mr. Hatem requested the vote in Rooms 1105 and 1107. The counts were 7 and 2 in favor. Mr. Hatem requested the vote in the Auditorium. The majority hand vote was in the affirmative. **Motion carried. Article 5 passed.**

Mr. Hatem stated that Article 6 would now be considered.

## **Article 6**

TO SEE if the School District will vote to raise and appropriate the sum of Sixty-Two Thousand Two Hundred Sixty Dollars (\$62,260) 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 2021-22 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)**

The Article was displayed on the overhead projector and read by Mr. Hatem.

Motion to present the Article for consideration was made by Mr. Osterloh and seconded by Mr. Larrabee. Mr. Hatem indicated that Mr. Osterloh would describe the Article.

Mr. Osterloh stated that the Article addresses that Capital Improvement fee paid by Dunbarton to Bow as defined in the AREA Agreement. The fee will be \$283/Student for 2021-22. The fee is adjusted by any change to the Consumer Price Index (CPI) each year (2020-21 fee is \$281/Student).

The fee must be deposited in a non-lapsing Capital Reserve Fund. He stated that without Warrant Article approval, fees cannot be collected from Dunbarton and must be returned to the Dunbarton School District. He indicated that the Capital Reserve Fund was created at the March 2014 Annual Meeting and the first deposit was made into Capital Reserve Fund approved at the March 2015 Annual Meeting. The balance in the fund as of June 30, 2020 was \$174,269. The funds may be used for capital improvement projects of a minimum life of 15 years and a minimum value of \$600,000 to the middle and high schools.

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

Being no one at the microphones, Mr. Hatem called for a vote. Mr. Hatem requested the vote in Rooms 1105 and 1107. The counts were 7 and 2 in favor. Mr. Hatem requested the vote in the Auditorium. The majority hand vote was in the affirmative. **Motion carried. Article 6 passed.**

Mr. Hatem stated that Article 7 would now be considered.

#### **Article 7**

TO SEE if the School District will vote to raise and appropriate the sum of up to 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 2021-22 fiscal 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)**

The Article was displayed on the overhead projector and read by Mr. Hatem.

Motion to present the Article for consideration was made by Ms. Reardon and seconded by Mr. Larabee. Mr. Hatem indicated that Ms. Reardon would describe the Article.

Ms. Reardon stated that the Bow School Board in 2016 established a committee to study extracurricular fees charged to students at Bow High School. Following the committee recommendation, fees are charged for athletics at Bow High School. The fees to be charged are \$50/Sport, \$100/Ice Hockey with a \$100 maximum per student. The Article continues the process of collecting fees and depositing them into a Capital Reserve Fund. The current balance in the Athletic Fields and Facilities Improvements Capital Reserve Fund as of June 30, 2020 was \$75,754.

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

Being no one at the microphones, Mr. Hatem called for a vote. Mr. Hatem requested the vote in Rooms 1105 and 1107. The counts were 7 and 2 in favor. Mr. Hatem requested the vote in the Auditorium. The majority hand vote was in the affirmative. **Motion carried. Article 7 passed.**

Mr. Hatem stated that Article 8 would now be considered.

#### **Article 8**

TO SEE if the School District will vote to raise and appropriate the sum of Nineteen Thousand Dollars

(\$19,000) for the purchase of athletic protective netting and other athletic facilities upgrades and to authorize the withdrawal of up to Nineteen Thousand Dollars (\$19,000) 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)**

The Article was displayed on the overhead projector and read by Mr. Hatem.

Motion to present the Article for consideration was made by Dr. Shulman and seconded by Mr. Larrabee. Mr. Hatem indicated that Dr. Shulman would describe the Article.

Dr. Shulman stated this Article calls for up to \$19,000 to be withdrawn from the Athletic Fields and Facilities Capital Reserve Fund established in March 2016 for the purchase of athletic protective netting and other athletic facilities upgrades for several fields at Bow High School that will allow for equipment retention and prevent damage to vehicles. He noted the Article would not have a tax impact.

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

Being no one at the microphones, Mr. Hatem called for a vote. Mr. Hatem requested the vote in Rooms 1105 and 1107. The counts were 7 and 2 in favor. Mr. Hatem requested the vote in the Auditorium. The majority hand vote was in the affirmative. **Motion carried. Article 8 passed.**

Mr. Hatem asked if anyone had any other business to come before the meeting.

A motion was made to adjourn the meeting and seconded by numerous voters. The March 12, 2021 School District meeting ended at 8:15 P.M.

Respectfully submitted,

*John E. Rich, Jr.*

John E. Rich, Jr.  
School District Clerk

On behalf of the School Board:

Bryce Larrabee, *Chair*  
Jennifer Strong-Rain, *Vice Chair*  
Martin Osterloh, *Member*  
Dr. Eric Shulman, *Member*  
Jenna Reardon, *Member*

**BOW SCHOOL DISTRICT WARRANT**

**Election of Officers**

**2022**

**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 COMMUNITY CENTER IN SAID DISTRICT ON THE 8<sup>th</sup> DAY OF MARCH 2022, 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 MATTER:**

1. **To choose Two members of the School Board for the ensuing three years,**
2. **To choose One Treasurer of the School District for the ensuing three years**

**GIVEN UNDER OUR HANDS AT SAID BOW THIS EIGHTH DAY OF FEBRUARY, 2022:**

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Bryce Larrabee, Chair

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Jennifer Strong-Rain, Vice-Chair

---

Martin Osterloh, Member

---

Jenna Reardon, Member

---

Eric Shulman, Member

**A TRUE COPY OF THE WARRANT ATTEST:**

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Bryce Larrabee, Chair

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Jennifer Strong-Rain, Vice-Chair

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Martin Osterloh, Member

---

Jenna Reardon, Member

---

Eric Shulman, Member

## **BOW SCHOOL DISTRICT 2022 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 11<sup>TH</sup> OF MARCH, 2022, AT SIX O'CLOCK IN THE EVENING, TO ACT ON THE FOLLOWING SUBJECTS:

**Article 1**

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

**Article 2**

Passage of this article shall override the 10 percent limitation imposed on this appropriation due to the non-recommendation of the budget committee.

TO SEE if the school district will vote to raise and appropriate the sum of Two Million Four Hundred Thousand Dollars (\$2,400,000) (gross budget) for the design, construction, installation and equipping of a regulation sized multi-use artificial turf athletic field at the Bow Memorial/Elementary School track field site including field construction, lights, bleachers and applicable site/utility work (collectively referred to herein as the Basic Plan Project) plus any other costs associated with the Basic Plan Project and to authorize the issuance of not more than Two Million Dollars (\$2,000,000) of bonds or notes under and in compliance with the provisions of the Municipal Finance Act (RSA 33) and to authorize the School Board to issue, negotiate, sell and deliver such bonds and notes and determine the rate of interest thereon and the maturity and other terms thereof; and to authorize the School Board to apply for, obtain, accept and expend any federal, state or other aid, if any, which may be available for said Basic Plan Project, to use such funds to reduce the amount of bonds or notes issued for said Basic Plan Project and to comply with all laws applicable to said Basic Plan Project; and to authorize the School Board to withdraw Two Hundred Seventy-Five Thousand Dollars (\$275,000) from the AREA School Capital Improvements – Dunbarton Capital Reserve Fund established in March 2014 for this purpose; and to authorize the School Board to withdraw Fifty Thousand (\$50,000) from the Athletic Fields and Facilities Capital Reserve Fund established in March 2016 for this Basic Plan Project; and to authorize the School Board to utilize Fifty Thousand (\$50,000) in project donations collected during the 2021-22 and 2022-23 school years; and to utilize Twenty-Five Thousand (\$25,000) in Dunbarton School District direct payment for past services rendered (supplemental tuition revenue) to be received in the 2022-2023 fiscal year for this Basic Plan Project; and to raise and appropriate the additional sum of Fifty Thousand (\$50,000) for the first year's interest payment on said bond or note and to authorize the School Board to take any other action necessary to carry out this vote. (3/5 ballot vote required for passage)

**Recommended by the School Board (5 YES – 0 NO)**  
**Not Recommended by the Budget Committee (4 NO – 2 YES)**

**Article 3**

Passage of this article shall override the 10 percent limitation imposed on this appropriation due to the non-recommendation of the budget committee.

TO SEE if the school district will vote to raise and appropriate the sum of Six Hundred Thousand Dollars (\$600,000) (gross budget) for the design, construction, installation and equipping of a supplemental multi-use artificial turf athletic practice field at the Bow Memorial/Elementary School track field site including practice field construction, applicable site/utility work, concession stand and bathroom construction (collectively referred to herein as the Supplemental Plan Project) plus any other costs

associated with the Supplemental Plan Project and to authorize the issuance of not more than Five Hundred Eighty Thousand Dollars (\$580,000) of bonds or notes under and in compliance with the provisions of the Municipal Finance Act (RSA 33) and to authorize the School Board to issue, negotiate, sell and deliver such bonds and notes and determine the rate of interest thereon and the maturity and other terms thereof; and to authorize the School Board to apply for, obtain, accept and expend any federal, state or other aid, if any, which may be available for said Supplemental Plan Project, to use such funds to reduce the amount of bonds or notes issued for the project and to comply with all laws applicable to said Supplemental Plan Project; and to authorize the School Board to utilize Twenty Thousand (\$20,000) in project donations collected during the 2021-22 and 2022-23 school years; and to raise and appropriate the additional sum of Fourteen Thousand Five Hundred Dollars (\$14,500) for the first year's interest payment on said bond or note and to authorize the School Board to take any other action necessary to carry out this vote. (3/5 ballot vote required for passage)

Passage of Warrant Article #3 is contingent on passage of Warrant Article #2. If Warrant Article #2 fails to pass, Warrant Article #3 vote is null and void.

**Recommended by the School Board (5 YES – 0 NO)**  
**Not Recommended by the Budget Committee (4 NO – 2 YES)**

#### **Article 4**

TO SEE if the School District will vote to raise and appropriate the Budget Committee's recommended amount of Thirty-One Million Eight Hundred Thirty-Two Thousand Twenty-Four Dollars (\$31,832,024) 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. (Majority vote required)

**Recommended by the Budget Committee (6 YES – 0 NO)**

The School Board recommends Thirty-One Million Eight Hundred Thirty-Two Thousand Twenty-Four Dollars (\$31,832,024)

**Recommended by the School Board (5 YES – 0 NO)**

#### **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 levels over those paid in the prior fiscal year:

<b>Fiscal Year</b>	<b>Estimated Increase</b>
2022-23	\$497,043
2023-24	\$483,994
2024-25	\$492,935

and further to raise and appropriate the sum of Four Hundred Ninety-Seven Thousand Forty-Three Dollars (\$497,043) for the 2022-23 fiscal year, such sum representing the additional costs attributable to the increase in salaries and benefits required by the new agreement over those that would be paid at current staffing levels. (Majority vote required)

**Recommended by the School Board (5 YES – 0 NO)**  
**Recommended by the Budget Committee (6 YES – 0 NO)**

#### **Article 6**

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 levels over those paid in the prior fiscal year:

<b>Fiscal Year</b>	<b>Estimated Increase</b>
2022-23	\$238,781
2023-24	\$73,835
2024-25	\$69,615

and further to raise and appropriate the sum of Two Hundred Thirty-Eight Thousand Seven Hundred Eighty-One Dollars (\$238,781) for the 2022-23 fiscal year, such sum representing the additional costs attributable to the increase in salaries and benefits required by the new agreement over those that would be paid at current staffing levels. (Majority vote required)

**Recommended by the School Board (5 YES – 0 NO)**  
**Recommended by the Budget Committee (6 YES – 0 NO)**

#### **Article 7**

SHALL the School District accept the provisions of RSA 195-A (as amended) providing for the renewal of an AREA school or schools located in Bow, New Hampshire to serve the following grades, grades seven through 12, from the school districts of Bow and Dunbarton, New Hampshire in accordance with the provisions of the plan on file with the district clerk? Voting on this article will be by secret ballot vote at the meeting. (Majority vote required)

**Recommended by the School Board (5 YES – 0 NO)**

#### **Article 8**

TO SEE if the School District will vote to raise and appropriate the sum of Sixty-Six Thousand Nine Hundred Sixty-Five Dollars (\$66,965) to be added to the AREA School Capital Improvements – Dunbarton Fees Capital Reserve Fund established in March 2014; with this sum to come from the portion of tuition payments received in the 2022-23 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 YES – 0 NO)**  
**Recommended by the Budget Committee (6 YES – 0 NO)**

#### **Article 9**

TO SEE if the School District will vote to raise and appropriate the sum of up to Fifty-Six Thousand Dollars (\$56,000) to be added to the Athletic Fields and Facilities Capital Reserve Fund established in March 2016; with this sum to come from student activity fees collected during the 2022-23 fiscal year and not from taxation. (Majority vote required)

**Recommended by the School Board (5 YES – 0 NO)**  
**Recommended by the Budget Committee (6 YES – 0 NO)**

#### **Article 10**

TO SEE if the School District will vote to raise and appropriate the sum of up to Three Hundred Thousand Dollars (\$300,000) to be added to the existing Bow School District Buildings Construction Capital Reserve Fund established in March 1992; with this sum to come from general taxation. (Majority vote required)

**Recommended by the School Board (5 YES – 0 NO)**  
**Recommended by the Budget Committee (6 YES – 0 NO)**

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

**GIVEN UNDER OUR HANDS AT SAID BOW THIS EIGHTH DAY OF FEBRUARY, 2022:**

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Bryce Larrabee, Chair

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Jennifer Strong-Rain, Vice-Chair

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Martin Osterloh, Member

---

Jenna Reardon, Member

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Eric Shulman, Member

**A TRUE COPY OF THE WARRANT ATTEST:**

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Bryce Larrabee, Chair

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Jennifer Strong-Rain, Vice-Chair

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Martin Osterloh, Member

---

Jenna Reardon, Member

---

Eric Shulman, Member



2022  
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, 2022 to June 30, 2023

## Form Due Date: 20 Days after the Annual Meeting

This form was posted with the warrant on: \_\_\_\_\_

## SCHOOL BUDGET COMMITTEE CERTIFICATION

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

Name	Position	Signature

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

<https://www.proptax.org/>

**For assistance please contact:**  
NH DRA Municipal and Property Division

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



**New Hampshire**  
Department of  
Revenue Administration

**2022**  
**MS-27**

**Appropriations**

Account	Purpose	Expenditures for period ending 6/30/2021	Appropriations as Approved by DRA for period ending 6/30/2022	School Board's Appropriations for period ending 6/30/2023 (Recommended)	School Board's Appropriations for period ending 6/30/2023 (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2023 (Recommended)	Budget Committee's Appropriations for period ending 6/30/2023 (Not Recommended)
<b>Instruction</b>							
1100-1199	Regular Programs	04	\$12,274,992	\$13,183,375	\$13,454,116	\$0	\$13,454,116
1200-1299	Special Programs	04	\$5,601,168	\$6,310,125	\$6,358,715	\$0	\$6,358,715
1300-1399	Vocational Programs	04	\$145,531	\$272,939	\$286,624	\$0	\$286,624
1400-1499	Other Programs	04	\$677,840	\$779,587	\$778,671	\$0	\$778,671
1500-1599	Non-Public Programs	04	\$0	\$0	\$0	\$0	\$0
1600-1699	Adult/Continuing Education Programs	04	\$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>\$18,699,531</b>	<b>\$20,546,026</b>	<b>\$20,878,126</b>	<b>\$0</b>	<b>\$20,878,126</b>	<b>\$0</b>
<b>Support Services</b>							
2000-2199	Student Support Services	04	\$2,419,868	\$2,626,416	\$2,661,748	\$0	\$2,661,748
2200-2299	Instructional Staff Services	04	\$1,155,049	\$1,383,340	\$1,333,905	\$0	\$1,333,905
<b>Support Services Subtotal</b>		<b>\$3,574,917</b>	<b>\$4,009,756</b>	<b>\$3,995,653</b>	<b>\$0</b>	<b>\$3,995,653</b>	<b>\$0</b>
<b>General Administration</b>							
0000-0000	Collective Bargaining		\$0	\$0	\$0	\$0	\$0
2310 (840)	School Board Contingency	04	\$130,719	\$25,000	\$25,000	\$0	\$25,000
2310-2319	Other School Board	04	\$100,646	\$83,927	\$89,663	\$0	\$89,663
<b>General Administration Subtotal</b>		<b>\$231,365</b>	<b>\$103,927</b>	<b>\$114,663</b>	<b>\$0</b>	<b>\$114,663</b>	<b>\$0</b>



## Appropriations

Account	Purpose	Expenditures for period ending 6/30/2021	Appropriations as Approved by DRA for period ending 6/30/2022	School Board's Appropriations for period ending 6/30/2023 (Recommended)	School Board's Appropriations for period ending 6/30/2023 (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2023 (Recommended)	Budget Committee's Appropriations for period ending 6/30/2023 (Not Recommended)
<b>Executive Administration</b>							
2320 (310)	SAU Management Services	04	\$795,015	\$811,267	\$834,192	\$834,192	\$0
2320-2399	All Other Administration		\$0	\$0	\$0	\$0	\$0
2400-2499	School Administration Service	04	\$1,460,993	\$1,507,600	\$1,593,522	\$1,593,522	\$0
2500-2599	Business		\$0	\$0	\$0	\$0	\$0
2600-2699	Plant Operations and Maintenance	04	\$2,233,680	\$2,192,084	\$2,237,925	\$2,237,925	\$0
2700-2799	Student Transportation	04	\$983,879	\$1,129,169	\$1,158,643	\$1,158,643	\$0
2800-2999	Support Service, Central and Other		\$0	\$0	\$0	\$0	\$0
<b>Executive Administration Subtotal</b>			<b>\$5,473,567</b>	<b>\$5,640,120</b>	<b>\$5,824,282</b>	<b>\$5,824,282</b>	<b>\$0</b>
<b>Non-Instructional Services</b>							
3100	Food Service Operations	04	\$513,894	\$778,193	\$778,800	\$778,800	\$0
3200	Enterprise Operations		\$0	\$0	\$0	\$0	\$0
<b>Non-Instructional Services Subtotal</b>			<b>\$513,894</b>	<b>\$778,193</b>	<b>\$778,800</b>	<b>\$778,800</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	\$1,541,420	\$0	\$0	\$0
4600	Building Improvement Services		\$0	\$85,000	\$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>\$1,626,420</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Other Outlays</b>							
5110	Debt Service - Principal	04	\$200,000	\$200,000	\$0	\$200,000	\$0
5120	Debt Service - Interest	04	\$58,200	\$49,400	\$40,500	\$40,500	\$0
<b>Other Outlays Subtotal</b>			<b>\$258,200</b>	<b>\$249,400</b>	<b>\$240,500</b>	<b>\$240,500</b>	<b>\$0</b>



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**Appropriations**

Account	Purpose	Expenditures for period ending 6/30/2021	Appropriations as Approved by DRA for period ending 6/30/2022	School Board's Appropriations for period ending 6/30/2023	School Board's Appropriations for period ending 6/30/2023	Budget Committee's Appropriations for period ending 6/30/2023	Budget Committee's Appropriations for period ending 6/30/2023
<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>\$31,832,024</b>	<b>\$0</b>	<b>\$31,832,024</b>	<b>\$0</b>



**Special Warrant Articles**

Account	Purpose	Article	School Board's Appropriations for period ending 6/30/2023 (Recommended)	School Board's Appropriations for period ending 6/30/2023 (Not Recommended)	Budget Committee's Appropriations for Appropriations for period ending 6/30/2023 (Recommended)	Budget Committee's Appropriations for Appropriations for period ending 6/30/2023 (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
4200	Site Improvement	02	\$2,400,000	\$0	\$0	\$2,400,000
		<i>Purpose: Turf Field Base Project</i>				
4200	Site Improvement	03	\$600,000	\$0	\$0	\$600,000
		<i>Purpose: Turf Field Additional Project</i>				
5120	Debt Service - Interest	02	\$50,000	\$0	\$0	\$50,000
		<i>Purpose: Turf Field Additional Project</i>				
5120	Debt Service - Interest	03	\$14,500	\$0	\$0	\$14,500
		<i>Purpose: Turf Field Additional Project</i>				
5251	To Capital Reserve Fund	08	\$66,965	\$0	\$66,965	\$0
		<i>Purpose: Dunbarton ClP Fees Deposit</i>				
5251	To Capital Reserve Fund	09	\$56,000	\$0	\$56,000	\$0
		<i>Purpose: Athletic Fees CRF Deposit</i>				
5251	To Capital Reserve Fund	10	\$300,000	\$0	\$300,000	\$0
		<i>Purpose: CRF Deposit</i>				
		<b>Total Proposed Special Articles</b>	<b>\$3,487,465</b>	<b>\$0</b>	<b>\$422,965</b>	<b>\$3,064,500</b>

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**Individual Warrant Articles**

Account	Purpose	Article	School Board's Appropriations for period ending 6/30/2023 (Recommended)	School Board's Appropriations for period ending 6/30/2023 (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2023 (Recommended)	Budget Committee's Appropriations for period ending 6/30/2023 (Not Recommended)
1100-1199 Regular Programs		05 <i>Purpose: BEA Agreement</i>	\$385,067	\$0	\$385,067	\$0
1100-1199 Regular Programs		06 <i>Purpose: BESS Agreement</i>	\$14,416	\$0	\$14,416	\$0
1200-1299 Special Programs		05 <i>Purpose: BEA Agreement</i>	\$55,991	\$0	\$55,991	\$0
1200-1299 Special Programs		06 <i>Purpose: BESS Agreement</i>	\$183,960	\$0	\$183,960	\$0
2000-2199 Student Support Services		05 <i>Purpose: BEA Agreement</i>	\$45,365	\$0	\$45,365	\$0
2000-2199 Student Support Services		06 <i>Purpose: BESS Agreement</i>	\$8,175	\$0	\$8,175	\$0
2200-2299 Instructional Staff Services		05 <i>Purpose: BEA Agreement</i>	\$10,620	\$0	\$10,620	\$0
2200-2299 Instructional Staff Services		06 <i>Purpose: BESS Agreement</i>	\$20,275	\$0	\$20,275	\$0
2400-2499 School Administration Service		06 <i>Purpose: BEA Agreement</i>	\$11,955	\$0	\$11,955	\$0
<b>Total Proposed Individual Articles</b>			<b>\$735,824</b>	<b>\$0</b>	<b>\$735,824</b>	<b>\$0</b>



		<b>Revenues</b>		Budget Committee's Estimated Revenues for period ending 6/30/2023
Account	Source	Revised Revenues for period ending 6/30/2022	School Board's Estimated Revenues for period ending 6/30/2023	
<b>Local Sources</b>		Article		
1300-1349	Tuition	04, 02, 08	\$3,433,815	\$3,745,546
1400-1449	Transportation Fees		\$0	\$0
1500-1599	Earnings on Investments	04	\$7,500	\$7,500
1600-1699	Food Service Sales	04	\$100,000	\$100,000
1700-1799	Student Activities	09	\$28,000	\$56,000
1800-1899	Community Service Activities		\$0	\$0
1900-1999	Other Local Sources	04, 02, 03	\$348,930	\$405,134
<b>Local Sources Subtotal</b>			<b>\$3,918,245</b>	<b>\$4,314,180</b>
<b>State Sources</b>				
3210	School Building Aid	04	\$67,290	\$67,290
3215	Kindergarten Building Aid		\$0	\$0
3220	Kindergarten Aid		\$0	\$0
3230	Special Education Aid	04	\$385,000	\$385,000
3240-3249	Vocational Aid		\$0	\$0
3250	Adult Education		\$0	\$0
3260	Child Nutrition	04	\$50,000	\$50,000
3270	Driver Education		\$0	\$0
3290-3299	Other State Sources		\$0	\$0
<b>State Sources Subtotal</b>			<b>\$502,290</b>	<b>\$502,290</b>

**New Hampshire**  
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**Revenue Administration**

**Revenues**

Account	Source	Revenues Article	Revised Revenues for period ending 6/30/2022	Estimated Revenues for period ending 6/30/2023	School Board's Estimated Revenues for period ending 6/30/2023	Budget Committee's Estimated Revenues for period ending 6/30/2023
<b>Federal Sources</b>						
4100-4539	Federal Program Grants		\$0	\$0	\$0	\$0
4540	Vocational Education		\$0	\$0	\$0	\$0
4550	Adult Education		\$0	\$0	\$0	\$0
4560	Child Nutrition	04	\$616,693	\$617,300	\$617,300	
4570	Disabilities Programs		\$0	\$0	\$0	\$0
4580	Medicaid Distribution	04	\$115,000	\$115,000	\$115,000	
4590-4999	Other Federal Sources (non-4810)		\$0	\$0	\$0	\$0
4810	Federal Forest Reserve		\$0	\$0	\$0	\$0
<b>Federal Sources Subtotal</b>			<b>\$731,693</b>	<b>\$732,300</b>	<b>\$732,300</b>	<b>\$732,300</b>
<b>Other Financing Sources</b>						
5110-5139	Sale of Bonds or Notes	02, 03	\$0	\$2,580,000	\$2,580,000	\$0
5140	Reimbursement Anticipation Notes		\$0	\$0	\$0	\$0
5221	Transfer from Food Service Special Revenue Fund		\$0	\$0	\$0	\$0
5222	Transfer from Other Special Revenue Funds		\$0	\$0	\$0	\$0
5230	Transfer from Capital Project Funds		\$0	\$0	\$0	\$0
5251	Transfer from Capital Reserve Funds	02	\$1,645,420	\$325,000	\$0	\$0
5252	Transfer from Expendable Trust Funds		\$0	\$0	\$0	\$0
5253	Transfer from Non-Expendable Trust Funds		\$0	\$0	\$0	\$0
5300-5699	Other Financing Sources		\$0	\$0	\$0	\$0
9997	Supplemental Appropriation (Contra)		\$0	\$0	\$0	\$0
9998	Amount Voted from Fund Balance		\$0	\$1,000,000	\$1,000,000	\$0
9999	Fund Balance to Reduce Taxes	04	\$0	\$3,905,000	\$1,000,000	
<b>Other Financing Sources Subtotal</b>			<b>\$1,645,420</b>	<b>\$3,905,000</b>	<b>\$1,000,000</b>	<b>\$6,453,770</b>
<b>Total Estimated Revenues and Credits</b>			<b>\$6,797,648</b>	<b>\$9,453,770</b>	<b>\$6,453,770</b>	



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### Budget Summary

Item	School Board Period ending 6/30/2023 (Recommended)	Budget Committee Period ending 6/30/2023 (Recommended)
Operating Budget Appropriations	\$31,832,024	\$31,832,024
Special Warrant Articles	\$3,487,465	\$422,965
Individual Warrant Articles	\$735,824	\$735,824
Total Appropriations	\$36,055,313	\$32,990,813
Less Amount of Estimated Revenues & Credits	\$9,453,770	\$6,453,770
Less Amount of State Education Tax/Grant	\$6,421,854	\$6,421,854
<b>Estimated Amount of Taxes to be Raised</b>	<b>\$20,179,689</b>	<b>\$20,115,189</b>



**Supplemental Schedule**

<b>1. Total Recommended by Budget Committee</b>	<b>\$32,990,813</b>
<b>Less Exclusions:</b>	
2. Principal: Long-Term Bonds & Notes	\$200,000
3. Interest: Long-Term Bonds & Notes	\$40,500
4. Capital outlays funded from Long-Term Bonds & Notes	\$0
5. Mandatory Assessments	\$0
6. Total Exclusions (Sum of Lines 2 through 5 above)	\$240,500
<b>7. Amount Recommended, Less Exclusions (Line 1 less Line 6)</b>	<b>\$32,750,313</b>
8. 10% of Amount Recommended, Less Exclusions (Line 7 x 10%)	\$3,275,031
 <b>Collective Bargaining Cost Items:</b>	
9. Recommended Cost Items (Prior to Meeting)	\$735,824
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>\$36,265,844</b>

## BOW SCHOOL DISTRICT 2022-23 REVENUE AND TAX IMPACT ESTIMATE

Updated 2/1/2022	Finalized FY 2021-22 Budget	Proposed FY 2022-23 Budget	Dollar Difference	Percent Change	Tax Rate Impact
<b><u>Warrant Articles</u></b>					
Turf Field Project		Article #2 \$2,450,000	\$2,450,000		
Turf Field Project		Article #3 \$614,500	\$614,500		
School District Budget (Including Food Service)	Article #2 \$31,313,422	Article #4 \$31,832,024	\$518,602	1.66%	
BEA Negotiated Agreement		Article #5 \$497,043	\$497,043		
BESS Negotiated Agreement		Article #6 \$238,781	\$238,781		
BES HVAC Rooftop Unit Replacement (CRF Funded)	Article #3 \$941,820		-\$941,820	-100.00%	
BES Roof Replacement (CRF Funded)	Article #4 \$599,600		-\$599,600	-100.00%	
BHS Skylight Replacement (CRF Funded)	Article #5 \$85,000		-\$85,000	-100.00%	
Dunbarton CIP Fees (CRF) Deposit (Tuition Collected CIP Fees)	Article #6 \$62,260	Article #7 \$66,965	\$4,705	7.56%	
Athletic Fields/Facilities (CRF) Deposit (Athletic Fees)	Article #7 \$28,000	Article #8 \$56,000	\$28,000	100.00%	
Athleic Fields Equipment Purchase (CRF) Withdrawal	Article #8 \$19,000		-\$19,000	-100.00%	
BSD Buildings Capital Reserve Fund (CRF) Deposit		Article #9 \$300,000	\$300,000		
<b>Total Warrant Article Appropriations</b>	<b>\$33,049,102</b>	<b>\$36,055,313</b>	<b>\$3,006,211</b>	<b>9.10%</b>	<b>\$2.35</b>
<b><u>Revenues and Credits</u></b>					
Tuition	\$3,433,815	\$3,745,546	\$311,731	9.08%	
Earnings on Investments	\$7,500	\$7,500	\$0	0.00%	
Food Service Sales	\$100,000	\$100,000	\$0	0.00%	
Student Activities (Athletic Fees)	\$28,000	\$56,000	\$28,000	100.00%	
Other Local Sources	\$337,430	\$393,634	\$56,204	16.66%	
Misc. Food Service Revenue	\$11,500	\$11,500	\$0	0.00%	
School Building Aid	\$67,290	\$67,290	\$0	0.00%	
Special Education Aid	\$385,000	\$385,000	\$0	0.00%	
State Child Nutrition	\$50,000	\$50,000	\$0	0.00%	
Federal Child Nutrition	\$616,693	\$617,300	\$607	0.10%	
Medicaid Distribution	\$115,000	\$115,000	\$0	0.00%	
Transfer From Capital Reserve/Expendable Trust Funds	\$1,645,420	\$325,000	-\$1,320,420	-80.25%	
Fund Balance Use as Voted	\$0	\$0	\$0	0.00%	
Bond Proceeds	\$0	\$2,580,000	\$2,580,000		
Prior Year Fund Balance to Reduce Taxes	\$1,862,705	\$1,000,000	-\$862,705	-46.31%	
<b>Total Revenues and Credits</b>	<b>\$8,660,353</b>	<b>-\$8,660,353</b>	<b>\$9,453,770</b>	<b>-\$9,453,770</b>	<b>\$793,417</b>
<b>Total Appropriations Less Revenues</b>	<b>\$24,388,749</b>	<b>\$26,601,543</b>	<b>\$2,212,794</b>	<b>9.07%</b>	<b>\$1.73</b>
State Adequate Education Grant	\$4,245,907	\$4,855,224	\$609,317	14.35%	-\$0.48
Statewide Education Property Tax (SWEPT)	\$2,197,686	\$1,566,630	-\$631,056	-28.71%	\$0.53
<b>Total State Grant and SWEPT</b>	<b>\$6,443,593</b>	<b>-\$6,443,593</b>	<b>\$6,421,854</b>	<b>-\$6,421,854</b>	<b>-\$21,739</b>
<b>Total Local School Taxes to be Raised</b>	<b>\$17,945,156</b>	<b>\$20,179,689</b>	<b>\$2,234,533</b>	<b>12.45%</b>	<b>\$1.74</b>
<b><u>ESTIMATED TAX RATE CALCULATION</u></b>					
Bow Assessed Property Value	\$1,281,541,817	\$1,281,541,817	\$0	0.00%	
Bow Assessed Property w/o Utilities	\$1,180,994,717	\$1,180,994,717	\$0	0.00%	
Tax Rate Impact to Raise \$100,000 based on Bow Assessed Property Value	\$0.078	\$0.078			
Local School Tax Rate	\$14.00	\$15.75	\$1.75	12.50%	
State School Tax Rate	\$1.86	\$1.33	-\$0.53	-28.49%	
<b>Total School Tax Rate</b>	<b>\$15.86</b>	<b>\$17.08</b>	<b>\$1.22</b>	<b>7.69%</b>	

Assumptions:

Changes:

# BOW SCHOOL DISTRICT

## 2022-2023 PROPOSED BUDGET

Function	Program	Object	School	Account	FY2020-21	FY2020-21	FY2021-22	FY2022-23	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	3,353	2,921	3,353	3,353	0	0.00%
1100	02	610	2	Art Supplies - BMS	3,631	3,549	4,000	5,000	1,000	25.00%
1100	02	610	3	Art Supplies - BHS	13,500	8,891	13,500	14,500	1,000	7.41%
1100	02	641	2	Certified Staff Wages - BMS	0	0	0	0	0	#DIV/0!
1100	02	734	1	Certified Staff Wages - BES	0	0	0	500	500	#DIV/0!
				<b>TOTAL ART EDUCATION</b>	<b>20,484</b>	<b>15,361</b>	<b>20,853</b>	<b>23,353</b>	<b>2,500</b>	<b>11.99%</b>
1100	03	610	2	Computer Literacy Supplies - BMS	3,500	3,047	3,700	3,700	0	0.00%
				<b>TOTAL COMPUTER LITERACY</b>	<b>3,500</b>	<b>3,047</b>	<b>3,700</b>	<b>3,700</b>	<b>0</b>	<b>0.00%</b>
1100	05	610	2	Language/Arts Supplies - BMS	1,546	2,018	1,546	1,095	(451)	-29.17%
1100	05	641	2	Language/Arts Textbooks - BMS	1,940	1,935	1,940	1,703	(237)	-12.22%
1100	05	642	1	Language/Arts Textbooks - BES	1,998	75	1,998	1,998	0	0.00%
				<b>TOTAL LANGUAGE ARTS</b>	<b>5,484</b>	<b>4,028</b>	<b>5,484</b>	<b>4,796</b>	<b>(688)</b>	<b>-12.55%</b>
1100	06	610	2	World Language Supplies - BMS	1,000	15	1,000	1,000	0	0.00%
1100	06	610	3	World Language Supplies - BHS	2,246	1,652	2,000	2,000	0	0.00%
1100	06	641	2	World Language Textbooks - BMS	0	0	0	0	0	#DIV/0!
				<b>TOTAL WORLD LANGUAGES</b>	<b>3,246</b>	<b>1,666</b>	<b>3,000</b>	<b>3,000</b>	<b>0</b>	<b>0.00%</b>
1100	08	610	1	Physical Education Supplies - BES	700	662	700	700	0	0.00%
1100	08	610	2	Physical Education Supplies - BMS	1,200	1,196	2,000	2,000	0	0.00%
1100	08	610	3	Physical Education Supplies - BHS	2,100	2,744	2,157	2,500	343	15.90%
1100	08	734	1	Physical Education Equipment - BES	0	0	0	0	0	#DIV/0!
				<b>TOTAL PHYSICAL EDUCATION</b>	<b>4,000</b>	<b>4,602</b>	<b>4,857</b>	<b>5,200</b>	<b>343</b>	<b>7.06%</b>
1100	09	610	2	Family/Consumer Science Supplies - BMS	4,865	3,507	4,865	4,865	0	0.00%
1100	09	610	3	Family/Consumer Science Supplies - BHS	6,884	7,359	6,500	6,500	0	0.00%
				<b>TOTAL FAMILY/CONSUMER SCIENCE</b>	<b>11,749</b>	<b>10,867</b>	<b>11,365</b>	<b>11,365</b>	<b>0</b>	<b>0.00%</b>
1100	10	610	2	Technology Education Supplies - BMS	6,330	6,485	6,830	6,830	0	0.00%
1100	10	610	3	Technology Education Supplies - BHS	7,746	7,825	16,260	16,590	330	2.03%
1100	10	641	2	Technology Education Textbooks - BMS	0	0	0	0	0	#DIV/0!
1100	10	641	3	Technology Education Textbooks - BHS	0	0	0	0	0	0.00%
1100	10	642	2	Technology Education Electronic Info - BMS	0	0	0	0	0	#DIV/0!
				<b>TOTAL TECHNOLOGY EDUCATION</b>	<b>14,076</b>	<b>14,310</b>	<b>23,090</b>	<b>23,420</b>	<b>330</b>	<b>1.43%</b>
1100	11	610	1	Math Supplies - BES	20,431	20,431	5,000	4,000	(1,000)	-20.00%
1100	11	610	2	Math Supplies - BMS	9,100	7,207	11,500	46,700	35,200	306.09%
1100	11	610	3	Math Supplies - BHS	800	713	870	1,450	580	66.67%
1100	11	641	1	Math Textbooks - BES	23,825	23,825	10,000	10,000	0	0.00%
1100	11	641	2	Math Textbooks - BMS	0	0	0	0	0	#DIV/0!
1100	11	642	1	Math Electronic Info - BES	3,667	3,667	0	0	0	#DIV/0!
1100	11	642	2	Math Electronic Info - BMS	0	0	0	0	0	#DIV/0!
				<b>TOTAL MATHEMATICS</b>	<b>57,823</b>	<b>55,844</b>	<b>27,370</b>	<b>62,150</b>	<b>34,780</b>	<b>127.07%</b>
1100	12	610	1	Music/Band Supplies - BES	200	243	200	200	0	0.00%
1100	12	610	2	Music/Band Supplies - BMS	2,630	2,458	3,630	3,630	0	0.00%
1100	12	610	3	Music/Band Supplies - BHS	4,300	3,178	4,300	4,300	0	0.00%
1100	12	641	1	Music/Band Textbooks - BES	0	0	0	0	0	#DIV/0!
1100	12	642	2	Music Electronic Media - BMS	0	0	0	0	0	#DIV/0!
1100	12	730	1	New Musical Instruments - BES	825	785	825	0	(825)	-100.00%
1100	12	730	2	New Musical Instruments - BMS	2,200	1,873	1,800	1,800	0	0.00%
1100	12	730	3	New Musical Instruments - BHS	7,400	5,835	7,450	7,500	50	0.67%
				<b>TOTAL MUSIC/BAND</b>	<b>17,555</b>	<b>14,372</b>	<b>18,205</b>	<b>17,430</b>	<b>(775)</b>	<b>-4.26%</b>
1100	13	610	1	Science Supplies - BES	2,291	946	2,291	2,291	0	0.00%
1100	13	610	2	Science Supplies - BMS	12,650	6,412	12,650	13,176	526	4.16%
1100	13	610	3	Science Supplies - BHS	11,565	6,533	13,565	14,185	620	4.57%
1100	13	641	1	Science Textbooks - BES	500	0	500	500	0	0.00%
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>27,006</b>	<b>13,890</b>	<b>29,006</b>	<b>30,152</b>	<b>1,146</b>	<b>3.95%</b>
1100	15	610	2	Social Studies Supplies - BMS	1,004	749	1,204	2,704	1,500	124.58%
1100	15	641	1	Social Studies Textbooks - BES	700	0	700	700	0	0.00%
1100	15	641	2	Social Studies Textbooks - BMS	0	0	0	0	0	#DIV/0!
1100	15	739	1	Social Studies Other Equipment - BES	100	0	100	100	0	0.00%
				<b>TOTAL SOCIAL STUDIES</b>	<b>1,804</b>	<b>749</b>	<b>2,004</b>	<b>3,504</b>	<b>1,500</b>	<b>74.85%</b>
1100	18	110	1	Certified Staff Wages - BES	2,385,482	2,340,953	2,383,464	2,403,525	20,061	0.84%
1100	18	110	2	Certified Staff Wages - BMS	2,336,257	2,414,829	2,520,830	2,479,693	(41,137)	-1.63%
1100	18	110	3	Certified Staff Wages - BHS	3,173,383	3,111,796	3,182,935	3,173,650	(9,285)	-0.29%
1100	18	111	1	Aides Wages - BES	0	0	0	18,118	18,118	#DIV/0!
1100	18	111	2	Aides Wages - BMS	21,085	9,927	22,343	21,669	(674)	-3.02%
1100	18	111	3	Aides Wages - BHS	22,915	24,879	23,498	41,616	18,118	77.10%
1100	18	120	0	Substitutes Wages - DW	117,500	109,411	117,500	152,750	35,250	30.00%

# BOW SCHOOL DISTRICT 2022-2023 PROPOSED BUDGET

Function	Program	Object	School	Account	FY2020-21	FY2020-21	FY2021-22	FY2022-23	Difference	Difference
Code	Code	Code	Code	Name	Approved	Actual	Approved	Proposed	\$	%
1100	18	240	0	Course Reimbursement - DW	58,000	109,260	58,000	58,000	0	0.00%
1100	18	241	0	Course Reimbursement Aides - DW	7,500	2,700	7,500	7,500	0	0.00%
1100	18	310	1	Home Instruction Contracted Service - BES	500	0	500	500	0	0.00%
1100	18	310	2	Home Instruction Contracted Service - BMS	1,000	0	1,000	1,000	0	0.00%
1100	18	310	3	Home Instruction Contracted Service - BHS	1,000	0	1,000	1,000	0	0.00%
1100	18	320	0	Pre-Employment Contracted Service - DW	500	459	500	500	0	0.00%
1100	18	430	1	Maintenance Contracts - BES	20,040	15,447	19,070	19,036	(34)	-0.18%
1100	18	430	2	Maintenance Contracts - BMS	23,143	15,616	21,830	20,285	(1,545)	-7.08%
1100	18	430	3	Maintenance Contracts - BHS	28,776	22,419	27,598	26,463	(1,135)	-4.11%
1100	18	610	1	General Supplies - BES	35,860	32,012	35,860	35,860	0	0.00%
1100	18	610	2	General Supplies - BMS	16,500	11,818	16,500	16,500	0	0.00%
1100	18	610	3	General Supplies - BHS	20,000	18,586	20,000	20,000	0	0.00%
1100	18	641	3	Textbooks - BHS	16,317	9,240	17,028	17,028	0	0.00%
1100	18	642	2	Electronic Info - BMS	18,000	22,742	22,000	22,000	0	0.00%
1100	18	733	1	Furniture - BES	1,153	11,675	1,153	1,153	0	0.00%
1100	18	733	2	Furniture - BMS	6,483	4,057	6,483	6,483	0	0.00%
1100	18	733	3	Furniture - BHS	4,616	41,281	2,000	3,750	1,750	87.50%
1100	18	734	1	Equipment - BES	5,800	2,764	5,800	5,800	0	0.00%
1100	18	734	2	Equipment - BMS	6,210	385	0	0	0	#DIV/0!
1100	18	734	3	Equipment - BHS	4,560	320	4,873	4,400	(473)	-9.71%
1100	18	737	1	Replacement Furniture/Fixtures - BES	0	0	0	0	0	#DIV/0!
1100	18	737	2	Replacement Furniture/Fixtures - BMS	0	0	0	0	0	#DIV/0!
1100	18	737	3	Replacement Furniture/Fixtures - BHS	18,793	14,470	13,700	13,700	0	0.00%
1100	18	738	1	Replacement Equipment - BES	0	0	0	0	0	0
1100	18	738	2	Replacement Equipment - BMS	0	0	0	0	0	#DIV/0!
1100	18	738	3	Replacement Equipment - BHS	4,208	775	2,648	2,648	0	0.00%
1100	18	739	1	Other Equipment - BES	0	50	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	2,000	599	2,000	2,000	0	0.00%
1100	18	810	3	Dues/Fees - BHS	5,300	3,990	7,300	7,300	0	0.00%
				<b>TOTAL REGULAR INSTRUCTION</b>	<b>8,362,881</b>	<b>8,352,460</b>	<b>8,544,913</b>	<b>8,583,927</b>	<b>39,014</b>	<b>0.46%</b>
1100	23	610	1	Reading Supplies - BES	500	410	500	500	0	0.00%
1100	23	610	2	Reading Supplies - BMS	1,292	1,323	1,292	39,892	38,600	2987.62%
1100	23	610	3	Reading Supplies - BHS	500	0	0	0	0	#DIV/0!
1100	23	641	1	Reading Books - BES	12,000	11,902	12,000	12,000	0	0.00%
1100	23	641	2	Reading Books - BMS	2,500	2,482	12,500	900	(11,600)	-92.80%
1100	23	642	1	Reading Elect Info - BES	0	0	0	35,000	35,000	#DIV/0!
				<b>TOTAL READING</b>	<b>16,792</b>	<b>16,117</b>	<b>26,292</b>	<b>88,292</b>	<b>62,000</b>	<b>235.81%</b>
1100	25	430	1	Computer Repairs - BES	5,500	6,695	7,000	7,000	0	0.00%
1100	25	430	2	Computer Repairs - BMS	9,000	4,570	9,000	9,000	0	0.00%
1100	25	430	3	Computer Repairs - BHS	3,000	4,910	3,000	3,000	0	0.00%
1100	25	610	1	Computer Supplies - BES	4,429	3,523	6,500	6,500	0	0.00%
1100	25	610	2	Computer Supplies - BMS	2,500	1,778	2,500	2,500	0	0.00%
1100	25	610	3	Computer Supplies - BHS	1,000	1,340	1,000	1,000	0	0.00%
				<b>TOTAL COMPUTER REPAIRS/SUPPLIES</b>	<b>25,429</b>	<b>22,816</b>	<b>29,000</b>	<b>29,000</b>	<b>0</b>	<b>0.00%</b>
1100	27	610	3	Humanities Supplies - BHS	2,000	573	2,000	2,000	0	0.00%
				<b>TOTAL HUMANITIES</b>	<b>2,000</b>	<b>573</b>	<b>2,000</b>	<b>2,000</b>	<b>0</b>	<b>0.00%</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	1,821,950	1,551,987	1,887,735	2,026,128	138,393	7.33%
1100	85	211	0	Health Insurance Retiree Payments - DW	8,183	8,156	8,283	6,500	(1,783)	-21.53%
1100	85	212	0	Dental Insurance - DW	168,102	146,368	157,297	160,825	3,528	2.24%
1100	85	213	0	Life Insurance - DW	9,486	9,351	9,716	9,663	(53)	-0.55%
1100	85	214	0	Disability Insurance - DW	16,251	18,955	16,642	16,551	(91)	-0.55%
1100	85	220	0	FICA - DW	616,332	609,877	631,169	634,263	3,094	0.49%
1100	85	230	0	NH Retirement - DW	1,406,010	1,378,260	1,696,214	1,684,497	(11,717)	-0.69%
1100	85	250	0	Unemployment Insurance - DW	3,850	375	4,230	3,472	(758)	-17.92%
1100	85	260	0	Workers Comp Insurance - DW	23,424	20,963	20,750	20,728	(22)	-0.11%
				<b>TOTAL EMPLOYEE BENEFITS</b>	<b>4,073,588</b>	<b>3,744,291</b>	<b>4,432,036</b>	<b>4,562,627</b>	<b>130,591</b>	<b>2.95%</b>
				<b>TOTAL 1100 REGULAR EDUCATION</b>	<b>12,647,617</b>	<b>12,274,992</b>	<b>13,183,375</b>	<b>13,454,116</b>	<b>270,741</b>	<b>2.05%</b>
				<b>1200 SPECIAL EDUCATION</b>						
1200	18	110	1	Certified Staff Wages - BES	438,988	410,110	481,959	514,850	32,891	6.82%
1200	18	110	2	Certified Staff Wages - BMS	529,445	514,479	529,076	591,735	62,659	11.84%
1200	18	110	3	Certified Staff Wages - BHS	533,029	500,822	532,414	607,252	74,838	14.06%
1200	18	111	1	Aides Wages - BES	464,262	405,687	465,338	414,556	(50,782)	-10.91%
1200	18	111	2	Aides Wages - BMS	365,681	435,196	451,567	414,749	(36,818)	-8.15%

# BOW SCHOOL DISTRICT

## 2022-2023 PROPOSED BUDGET

Function	Program	Object	School	Account	FY2020-21	FY2020-21	FY2021-22	FY2022-23	Difference	Difference
Code	Code	Code	Code	Name	Approved	Actual	Approved	Proposed	\$	%
1200	18	111	3	Aides Wages - BHS	338,288	284,831	375,926	399,248	23,322	6.20%
1200	18	113	3	Clerical Wages - BHS	0	0	0	0	0	0.00%
1200	18	120	0	Substitutes - DW	28,000	34,230	28,000	36,400	8,400	30.00%
1200	18	240	0	Course Reimbursement - DW	0	0	0	0	0	0.00%
1200	18	319	1	Home Instruction Contracted Service - BES	1,000	0	1,000	1,000	0	0.00%
1200	18	319	2	Home Instruction Contracted Service - BMS	1,500	0	1,500	1,500	0	0.00%
1200	18	319	3	Home Instruction Contracted Service - BHS	7,500	0	1,500	1,500	0	0.00%
1200	18	322	0	Conferences/Seminars - DW	7,500	4,076	7,500	7,500	0	0.00%
1200	18	323	0	Professional Services for Pupils - DW	332,457	116,906	375,865	212,500	(163,365)	-43.46%
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	1,411,655	1,224,591	1,089,401	1,152,850	63,449	5.82%
1200	18	580	0	Travel - DW	2,785	0	2,785	2,785	0	0.00%
1200	18	610	0	Supplies - DW	1,500	1,700	2,500	2,500	0	0.00%
1200	18	610	1	Supplies - BES	500	1,577	1,500	2,000	500	33.33%
1200	18	610	2	Supplies - BMS	2,450	2,498	4,500	3,225	(1,275)	-28.33%
1200	18	610	3	Supplies - BHS	2,120	3,232	7,500	1,950	(5,550)	-74.00%
1200	18	641	1	Textbooks - BES	650	360	500	500	0	0.00%
1200	18	641	2	Textbooks - BMS	650	229	500	500	0	0.00%
1200	18	641	3	Textbooks - BHS	650	0	500	500	0	0.00%
1200	18	650	0	Software - DW	0	0	5,000	7,490	2,490	49.80%
1200	18	650	1	Software - BES	1,000	1,000	2,500	2,775	275	11.00%
1200	18	650	2	Software - BMS	1,500	400	2,500	300	(2,200)	-88.00%
1200	18	650	3	Software - BHS	3,760	3,760	2,500	1,375	(1,125)	-45.00%
1200	18	733	1	New Furniture - BES	2,380	1,274	2,250	1,500	(750)	-33.33%
1200	18	733	2	New Furniture - BMS	1,500	460	750	750	0	0.00%
1200	18	733	3	New Furniture - BHS	1,500	0	750	750	0	0.00%
1200	18	734	0	New Equipment - DW	2,500	1,320	7,500	5,000	(2,500)	-33.33%
1200	18	734	1	New Equipment - BES	6,860	6,359	4,000	1,500	(2,500)	-62.50%
1200	18	734	2	New Equipment - BMS	6,100	5,489	3,400	5,000	1,600	47.06%
1200	18	734	3	New Equipment - BHS	2,350	1,657	2,000	2,600	600	30.00%
1200	18	737	1	Replacement Furniture - BES	0	0	0	0	0	#DIV/0!
1200	18	737	2	Replacement Furniture - BMS	0	0	0	0	0	#DIV/0!
1200	18	737	3	Replacement Furniture - BHS	0	0	0	0	0	#DIV/0!
1200	18	738	1	Replacement Equipment - BES	0	0	0	0	0	#DIV/0!
1200	18	738	2	Replacement Equipment - BMS	0	0	0	0	0	#DIV/0!
1200	18	738	3	Replacement Equipment - BHS	0	0	0	0	0	#DIV/0!
1200	18	810	0	Memberships/Dues - DW	450	0	1,200	1,200	0	0.00%
1200	18	890	0	Summer School	140,000	96,695	140,000	122,149	(17,851)	-12.75%
				<b>TOTAL SPECIAL EDUCATION</b>	<b>4,640,510</b>	<b>4,058,937</b>	<b>4,535,681</b>	<b>4,521,989</b>	(13,692)	<b>-0.30%</b>
1200	85	211	0	Health Insurance - DW	737,010	655,910	838,000	855,136	17,136	2.04%
1200	85	212	0	Dental Insurance - DW	61,470	58,362	63,696	55,788	(7,908)	-12.42%
1200	85	213	0	Life Insurance - DW	3,206	3,001	3,390	3,599	209	6.17%
1200	85	214	0	Disability Insurance - DW	5,553	6,286	5,871	6,232	361	6.15%
1200	85	220	0	FICA - DW	206,374	190,427	219,117	227,878	8,761	4.00%
1200	85	230	0	NH Retirement - DW	404,282	389,620	513,519	551,036	37,517	7.31%
1200	85	250	0	Unemployment Insurance - DW	2,405	(117)	2,960	2,438	(522)	-17.64%
1200	85	260	0	Workers Comp Insurance - DW	8,014	6,946	7,358	7,765	407	5.53%
				<b>TOTAL EMPLOYEE BENEFITS</b>	<b>1,428,314</b>	<b>1,310,435</b>	<b>1,653,911</b>	<b>1,709,872</b>	<b>55,961</b>	<b>3.38%</b>
				<b>TOTAL 1200 SPECIAL EDUCATION</b>	<b>6,068,824</b>	<b>5,369,372</b>	<b>6,189,592</b>	<b>6,231,861</b>	<b>42,269</b>	<b>0.68%</b>
				<b>1260 BILINGUAL EDUCATION</b>						
1260	18	111	0	Wages - DW	16,156	16,156	0	16,488	16,488	#DIV/0!
1260	18	320	0	Professional Services for Pupils - DW	0	0	20,000	0	(20,000)	-100.00%
				<b>TOTAL BILINGUAL EDUCATION</b>	<b>16,156</b>	<b>16,156</b>	<b>20,000</b>	<b>16,488</b>	(3,512)	#DIV/0!
1260	85	211	0	Health Insurance - DW	3,060	0	0	3,513	3,513	#DIV/0!
1260	85	212	0	Dental Insurance - DW	233	0	0	228	228	#DIV/0!
1260	85	213	0	Life Insurance - DW	19	19	0	20	20	#DIV/0!
1260	85	214	0	Disability Insurance - DW	33	39	0	34	34	#DIV/0!
1260	85	220	0	FICA - DW	1,236	1,236	0	1,261	1,261	#DIV/0!
1260	85	230	0	NH Retirement - DW	0	0	0	3,466	3,466	#DIV/0!
1260	85	250	0	Unemployment Insurance - DW	31	0	0	28	28	#DIV/0!
1260	85	260	0	Workers Comp Insurance - DW	47	0	0	41	41	#DIV/0!
				<b>TOTAL EMPLOYEE BENEFITS</b>	<b>4,659</b>	<b>1,294</b>	<b>0</b>	<b>8,591</b>	<b>8,591</b>	#DIV/0!
				<b>TOTAL 1260 BILINGUAL EDUCATION</b>	<b>20,815</b>	<b>17,450</b>	<b>20,000</b>	<b>25,079</b>	<b>5,079</b>	<b>25.40%</b>

# BOW SCHOOL DISTRICT 2022-2023 PROPOSED BUDGET

Function	Program	Object	School	Account	FY2020-21	FY2020-21	FY2021-22	FY2022-23	Difference	Difference
Code	Code	Code	Code	Name	Approved	Actual	Approved	Proposed	\$	%
1280 GIFTED & TALENTED										
1280	18	110	1	Certified Staff Wages - BES	50,685	52,135	53,768	53,768	0	0.00%
1280	18	110	2	Certified Staff Wages - BMS	79,315	80,115	0	0	0	#DIV/0!
1280	18	610	1	Supplies - BES	1,593	1,593	0	0	0	#DIV/0!
1280	18	610	2	Supplies - BMS	1,011	0	1,011	500	(511)	-50.54%
1280	18	641	1	Textbooks - BES	0	0	0	0	0	#DIV/0!
1280	18	641	2	Textbooks - BMS	0	0	0	0	0	#DIV/0!
1280	18	733	2	New Furniture - BMS	0	0	0	0	0	#DIV/0!
1280	18	734	1	New Equipment - BES	1,905	657	0	0	0	#DIV/0!
1280	18	734	2	New Equipment - BMS	0	0	0	0	0	0.00%
				<b>TOTAL GIFTED &amp; TALENTED</b>	<b>134,509</b>	<b>134,499</b>	<b>54,779</b>	<b>54,268</b>	<b>(511)</b>	<b>-0.93%</b>
1280 GIFTED & TALENTED										
1280	85	211	0	Health Insurance - DW	45,680	42,680	27,890	29,682	1,792	6.43%
1280	85	212	0	Dental Insurance - DW	4,121	4,121	2,104	2,073	(31)	-1.47%
1280	85	213	0	Life Insurance - DW	156	153	65	0	0	0.00%
1280	85	214	0	Disability Insurance - DW	269	316	111	111	0	0.00%
1280	85	220	0	FICA - DW	9,945	9,533	4,113	4,113	0	0.00%
1280	85	230	0	NH Retirement - DW	23,140	22,663	11,302	11,302	0	0.00%
1280	85	250	0	Unemployment Insurance - DW	62	1	35	28	(7)	-20.00%
1280	85	260	0	Workers Comp Insurance - DW	376	379	134	134	0	0.00%
				<b>TOTAL EMPLOYEE BENEFITS</b>	<b>83,749</b>	<b>79,846</b>	<b>45,754</b>	<b>47,508</b>	<b>1,754</b>	<b>3.83%</b>
TOTAL 1280 GIFTED & TALENTED										
1280					<b>218,258</b>	<b>214,346</b>	<b>100,533</b>	<b>101,776</b>	<b>1,243</b>	<b>1.24%</b>
1300 CAREER & TECHNICAL EDUCATION										
1300	18	110	3	Transportation Staff Wages - BHS	18,077	8,177	18,529	21,260	2,731	14.74%
1300	18	561	3	Vocational Education Tuition - BHS	101,562	136,226	252,222	262,854	10,632	4.22%
				<b>TOTAL VOCATIONAL</b>	<b>119,639</b>	<b>144,404</b>	<b>270,751</b>	<b>284,114</b>	<b>13,363</b>	<b>4.94%</b>
1300	85	220	0	FICA - DW	1,383	503	1,417	1,626	209	14.75%
1300	85	260	0	Workers Comp Insurance - DW	752	625	771	884	113	14.66%
				<b>TOTAL EMPLOYEE BENEFITS</b>	<b>2,135</b>	<b>1,128</b>	<b>2,188</b>	<b>2,510</b>	<b>322</b>	<b>14.72%</b>
TOTAL 1300 CAREER & TECHNICAL EDUCATION										
1300					<b>121,774</b>	<b>145,531</b>	<b>272,939</b>	<b>286,624</b>	<b>13,685</b>	<b>5.01%</b>
1410 CO-CURRICULAR										
1410	20	110	1	Wages - BES	11,069	11,069	11,290	11,290	0	0.00%
1410	20	110	2	Wages - BMS	32,971	32,971	33,631	36,860	3,229	9.60%
1410	20	110	3	Wages - BHS	48,780	52,523	49,756	57,828	8,072	16.22%
1410	20	322	3	Conferences - BHS	4,000	1,050	4,000	4,000	0	0.00%
1410	20	610	1	Supplies - BES	157	2,748	157	157	0	0.00%
1410	20	610	2	Supplies - BMS	2,300	837	2,300	3,000	700	30.43%
1410	20	610	3	Supplies - BHS	7,200	7,940	7,000	7,110	110	1.57%
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	3,700	895	3,700	3,700	0	0.00%
1410	20	810	3	Dues/Fees - BHS	6,500	3,802	6,500	6,500	0	0.00%
1410	20	890	2	Transition Expenses - BMS	6,500	1,135	6,500	6,500	0	0.00%
1410	20	890	3	Assemblies - BHS	500	38	500	500	0	0.00%
				<b>TOTAL CO-CURRICULAR</b>	<b>126,177</b>	<b>115,008</b>	<b>127,834</b>	<b>139,945</b>	<b>12,111</b>	<b>9.47%</b>
1410										
1410	85	220	0	FICA - DW	7,101	7,101	7,243	8,107	864	11.93%
1410	85	230	0	NH Retirement - DW	16,522	16,522	19,901	22,277	2,376	11.94%
1410	85	260	0	Workers Comp Insurance - DW	268	240	237	265	28	11.81%
				<b>TOTAL EMPLOYEE BENEFITS</b>	<b>23,891</b>	<b>23,863</b>	<b>27,381</b>	<b>30,649</b>	<b>3,268</b>	<b>11.94%</b>
TOTAL 1410 CO-CURRICULAR										
1410					<b>150,068</b>	<b>138,871</b>	<b>155,215</b>	<b>170,594</b>	<b>15,379</b>	<b>9.91%</b>
1420 ATHLETICS										
1420	18	110	3	Athletic Director - BHS	82,359	82,359	84,006	86,526	2,520	3.00%
1420	18	320	2	Officials - BMS	8,000	0	8,000	8,000	0	0.00%
1420	18	320	3	Officials - BHS	55,424	41,979	55,424	56,225	801	1.45%
1420	18	322	3	Conference/Seminars - BHS	3,750	1,088	3,750	4,150	400	10.67%
1420	18	323	3	Athletic Training Contracted Services - BHS	0	4,484	0	30,000	30,000	#DIV/0!
1420	18	400	3	Purchased Services - BHS	37,180	34,004	38,680	39,700	1,020	2.64%
1420	18	442	3	Equipment - BHS	1,800	1,455	1,800	2,000	200	0.00%
1420	18	610	1	Playground Supplies - BES	0	0	0	0	0	#DIV/0!
1420	18	610	2	Athletic Supplies - BMS	1,419	896	1,419	1,419	0	0.00%
1420	18	610	3	Athletic Supplies - BHS	21,349	19,681	21,349	21,994	645	3.02%

# BOW SCHOOL DISTRICT

## 2022-2023 PROPOSED BUDGET

Function	Program	Object	School	Account	FY2020-21	FY2020-21	FY2021-22	FY2022-23	Difference	Difference
Code	Code	Code	Code	Name	Approved	Actual	Approved	Proposed	\$	%
1420	18	734	2	New Equipment - BMS	937	0	0	0	0	#DIV/0!
1420	18	734	3	New Equipment - BHS	15,000	14,975	19,000	0	(19,000)	-100.00%
1420	18	738	2	Replacement Equipment - BMS	3,306	1,998	3,500	3,500	0	0.00%
1420	18	738	3	Replacement Equipment - BHS	22,330	21,031	21,280	18,670	(2,610)	-12.27%
1420	18	810	2	Dues/Fees - BMS	575	0	575	575	0	0.00%
1420	18	810	3	Dues/Fees - BHS	10,950	10,965	13,100	13,805	705	5.38%
				<b>TOTAL ATHLETICS</b>	<b>264,379</b>	<b>234,916</b>	<b>271,883</b>	<b>286,564</b>	<b>14,681</b>	<b>5.40%</b>
1420	20	110	2	Athletic Stipends - BMS	36,153	36,153	36,851	36,851	0	0.00%
1420	20	110	3	Athletic Stipends - BHS	187,241	177,241	194,481	169,036	(25,445)	-13.08%
				<b>TOTAL ATHLETIC STIPENDS</b>	<b>223,394</b>	<b>213,394</b>	<b>231,332</b>	<b>205,887</b>	<b>(25,445)</b>	<b>-11.00%</b>
1420	85	211	0	Health Insurance - DW	20,955	17,955	22,653	23,955	1,302	5.75%
1420	85	212	0	Dental Insurance - DW	2,016	2,016	2,016	1,986	(30)	-1.49%
1420	85	213	0	Life Insurance - DW	99	97	101	104	3	2.97%
1420	85	214	0	Disability Insurance - DW	170	200	174	179	5	2.87%
1420	85	220	0	FICA - DW	23,390	22,915	24,123	22,370	(1,753)	-7.27%
1420	85	230	0	NH Retirement - DW	48,964	36,124	60,437	55,443	(4,994)	-8.26%
1420	85	250	0	Unemployment Insurance - DW	31	0	35	28	(7)	-20.00%
1420	85	260	0	Workers Comp Insurance - DW	884	792	788	731	(57)	-7.23%
				<b>TOTAL EMPLOYEE BENEFITS</b>	<b>96,509</b>	<b>80,100</b>	<b>110,327</b>	<b>104,796</b>	<b>(5,531)</b>	<b>-5.01%</b>
				<b>TOTAL 1420 ATHLETICS</b>	<b>584,282</b>	<b>528,410</b>	<b>613,542</b>	<b>597,247</b>	<b>(16,295)</b>	<b>-2.66%</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	1,495	1,495	1,766	1,766	0	0.00%
1490	85	260	3	Workers Comp - DW	24	22	21	21	0	0.00%
				<b>TOTAL EMPLOYEE BENEFITS</b>	<b>2,162</b>	<b>2,160</b>	<b>2,430</b>	<b>2,430</b>	<b>0</b>	<b>0.00%</b>
				<b>TOTAL 1490 SUMMER ENRICHMENT</b>	<b>10,562</b>	<b>10,560</b>	<b>10,830</b>	<b>10,830</b>	<b>0</b>	<b>0.00%</b>
				<b>2113 SOCIAL WORK SERVICES</b>						
2113	18	110	0	Certified Staff Wages	0	0	0	0	0	0.00%
				<b>TOTAL SOCIAL WORK SERVICES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
2113	85	211	0	Health Insurance - DW	15,300	14,112	16,603	0	(16,603)	-100.00%
2113	85	212	0	Dental Insurance - DW	802	802	802	0	(802)	-100.00%
2113	85	213	0	Life Insurance - DW	76	74	77	0	(77)	-100.00%
2113	85	214	0	Disability Insurance - DW	130	153	133	0	(133)	-100.00%
2113	85	220	0	FICA - DW	0	(0)	0	0	0	0.00%
2113	85	230	0	NH Retirement - DW	7,031	7,031	9,027	0	(9,027)	-100.00%
2113	85	250	0	Unemployment Insurance - DW	31	0	35	0	(35)	-100.00%
2113	85	260	0	Workers Comp Insurance - DW	182	163	161	0	(161)	-100.00%
				<b>TOTAL EMPLOYEE BENEFITS</b>	<b>23,552</b>	<b>22,336</b>	<b>26,838</b>	<b>0</b>	<b>(26,838)</b>	<b>-100.00%</b>
				<b>TOTAL 2113 SOCIAL WORK SERVICES</b>	<b>23,552</b>	<b>22,336</b>	<b>26,838</b>	<b>0</b>	<b>(26,838)</b>	<b>-100.00%</b>
				<b>2119 SCHOOL RESOURCE OFFICER SERVICES</b>						
2119	21	300	0	SRO Contracted Services to Town	57,529	0	33,529	30,000	(3,529)	-10.53%
				<b>TOTAL 2119 SCHOOL RESOURCE OFFICER SERVICES</b>	<b>57,529</b>	<b>0</b>	<b>33,529</b>	<b>30,000</b>	<b>(3,529)</b>	<b>100.00%</b>
				<b>2120 GUIDANCE SERVICES</b>						
2120	35	110	1	Certified Staff Wages - BES	80,781	52,078	54,820	54,820	0	0.00%
2120	35	110	2	Certified Staff Wages - BMS	141,961	144,861	148,324	148,324	0	0.00%
2120	35	110	3	Certified Staff Wages - BHS	289,893	289,926	300,196	306,101	5,905	1.97%
2120	35	113	3	Clerical Wages - BHS	51,081	51,328	52,413	52,413	0	0.00%
2120	35	335	3	Testing - BHS	3,055	2,678	3,000	2,680	(320)	-10.67%
2120	35	580	3	Travel - BHS	3,050	250	3,300	3,300	0	0.00%
2120	35	610	1	Supplies - BES	500	530	500	750	250	50.00%
2120	35	610	2	Supplies - BMS	816	709	816	816	0	0.00%
2120	35	610	3	Supplies - BHS	3,200	1,773	3,200	3,300	100	3.13%
2120	35	641	2	Books/Printed Media - BMS	0	0	175	175	0	0.00%
2120	35	641	3	Books/Printed Media - BHS	630	53	630	630	0	0.00%
2120	35	642	3	Software - BHS	7,050	4,370	6,500	6,350	(150)	-2.31%
2120	35	733	2	New Furniture - BMS	0	0	0	0	0	#DIV/0!

# BOW SCHOOL DISTRICT 2022-2023 PROPOSED BUDGET

Function	Program	Object	School	Account	FY2020-21	FY2020-21	FY2021-22	FY2022-23	Difference	Difference
Code	Code	Code	Code	Name	Approved	Actual	Approved	Proposed	\$	%
2120	35	734	2	New Equipment - BMS	0	0	0	0	0	#DIV/0!
2120	35	734	3	New Equipment - BHS	0	2,965	0	600	600	#DIV/0!
2120	35	737	2	Replacement Furniture - BMS	0	0	0	0	0	#DIV/0!
2120	35	810	1	Dues - BES	179	0	179	179	0	0.00%
2120	35	810	3	Dues - BHS	550	485	605	810	205	33.88%
2120	35	890	1	Assemblies - BES	2,000	0	2,000	3,000	1,000	50.00%
				<b>TOTAL GUIDANCE</b>	<b>584,746</b>	<b>552,007</b>	<b>576,658</b>	<b>584,248</b>	<b>7,590</b>	<b>1.32%</b>
2120	85	211	0	Health Insurance - DW	133,358	112,893	141,579	158,763	17,184	12.14%
2120	85	212	0	Dental Insurance - DW	12,091	10,791	11,723	12,160	437	3.73%
2120	85	213	0	Life Insurance - DW	676	662	667	728	61	9.15%
2120	85	214	0	Disability Insurance - DW	1,167	1,372	1,150	1,256	106	9.22%
2120	85	220	0	FICA - DW	43,124	40,952	42,515	42,967	452	1.06%
2120	85	230	0	NH Retirement - DW	96,955	95,123	113,171	123,881	10,710	9.46%
2120	85	250	0	Unemployment Insurance - DW	246	4	278	280	2	0.72%
2120	85	260	0	Workers Comp Insurance - DW	1,629	1,460	1,389	1,517	128	9.22%
				<b>TOTAL EMPLOYEE BENEFITS</b>	<b>289,246</b>	<b>263,257</b>	<b>312,472</b>	<b>341,552</b>	<b>29,080</b>	<b>9.31%</b>
				<b>TOTAL 2120 GUIDANCE SERVICES</b>	<b>873,992</b>	<b>815,264</b>	<b>889,130</b>	<b>925,800</b>	<b>36,670</b>	<b>4.12%</b>
				<b>2132 HEALTH SERVICES</b>						
2132	42	110	1	Certified Staff Wages - BES	52,179	52,818	56,824	56,824	0	0.00%
2132	42	110	2	Certified Staff Wages - BMS	68,083	66,760	69,103	69,103	0	0.00%
2132	42	110	3	Certified Staff Wages - BHS	68,083	66,800	69,103	69,103	(0)	0.00%
2132	42	111	1	Health Assistant Wages - BES	23,612	23,645	24,201	24,201	0	0.00%
2132	42	111	2	Health Assistant Wages - BMS	14,759	17,283	19,472	19,472	0	0.00%
2132	42	111	3	Health Assistant Wages - BHS	0	0	0	0	0	#DIV/0!
2132	42	320	0	Contracted Health Services - DW	8,150	7,895	5,495	4,950	(545)	-9.92%
2132	42	430	1	Equipment Repair - BES	0	0	0	0	0	#DIV/0!
2132	42	430	2	Equipment Repair - BMS	0	0	0	0	0	#DIV/0!
2132	42	550	3	Printing - BHS	79	0	80	0	(80)	-100.00%
2132	42	580	3	Travel - BHS	280	0	280	380	100	35.71%
2132	42	610	1	Supplies - BES	1,800	1,931	1,800	1,800	0	0.00%
2132	42	610	2	Supplies - BMS	2,945	3,304	2,945	2,945	0	0.00%
2132	42	610	3	Supplies - BHS	2,500	2,824	4,000	4,000	0	0.00%
2132	42	641	3	Books - BHS	100	0	100	100	0	0.00%
2132	42	642	0	Software - DW	2,640	0	4,620	5,460	840	18.18%
2132	42	734	1	New Equipment - BES	161	149	161	161	0	0.00%
2132	42	734	2	New Equipment - BMS	0	0	999	0	(999)	-100.00%
2132	42	737	2	Replacement Furniture - BMS	0	0	0	0	0	#DIV/0!
2132	42	738	2	Replacement Equipment - BHS	0	0	160	0	(160)	-100.00%
2132	42	810	3	Dues - BHS	150	150	150	150	0	0.00%
				<b>TOTAL HEALTH SERVICES</b>	<b>245,521</b>	<b>243,557</b>	<b>259,493</b>	<b>258,649</b>	<b>(844)</b>	<b>-0.33%</b>
2132	85	211	0	Health Insurance - DW	43,813	34,066	43,505	46,094	2,589	5.95%
2132	85	212	0	Dental Insurance - DW	4,930	2,282	3,670	3,615	(55)	-1.50%
2132	85	213	0	Life Insurance - DW	254	249	263	263	0	0.00%
2132	85	214	0	Disability Insurance - DW	439	516	454	454	0	0.00%
2132	85	220	0	FICA - DW	17,344	18,176	18,261	18,261	0	0.00%
2132	85	230	0	NH Retirement - DW	36,163	35,185	44,398	44,398	0	0.00%
2132	85	250	0	Unemployment Insurance - DW	177	3	174	140	(34)	-19.54%
2132	85	260	0	Workers Comp Insurance - DW	655	587	597	597	0	0.00%
				<b>TOTAL EMPLOYEE BENEFITS</b>	<b>103,775</b>	<b>91,064</b>	<b>111,322</b>	<b>113,822</b>	<b>2,500</b>	<b>2.25%</b>
				<b>TOTAL 2130 HEALTH SERVICES</b>	<b>349,296</b>	<b>334,621</b>	<b>370,815</b>	<b>372,471</b>	<b>1,656</b>	<b>0.45%</b>
				<b>2140 PSYCHOLOGICAL SERVICES</b>						
2140	18	110	0	Certified Staff Wages - DW	209,090	212,361	213,273	219,470	6,197	2.91%
2140	18	325	0	Testing - DW	4,500	5,376	6,200	6,200	0	0.00%
2140	18	610	0	Supplies - DW	500	232	900	1,200	300	33.33%
2140	18	641	0	Textbooks - DW	0	0	0	0	0	#DIV/0!
				<b>TOTAL PSYCHOLOGICAL SERVICES</b>	<b>214,090</b>	<b>217,969</b>	<b>220,373</b>	<b>226,870</b>	<b>6,497</b>	<b>2.95%</b>
2140	85	211	0	Health Insurance - DW	41,178	43,114	58,899	62,283	3,384	5.75%
2140	85	212	0	Dental Insurance - DW	3,828	4,573	4,843	4,770	(73)	-1.51%
2140	85	213	0	Life Insurance - DW	261	216	266	274	8	3.01%
2140	85	214	0	Disability Insurance - DW	450	422	459	472	13	2.83%
2140	85	220	0	FICA - DW	15,995	16,087	16,315	16,789	474	2.91%
2140	85	230	0	NH Retirement - DW	38,703	50,317	46,619	47,975	1,356	2.91%
2140	85	260	0	Workers Comp Insurance - DW	628	467	554	571	17	3.07%

# BOW SCHOOL DISTRICT

## 2022-2023 PROPOSED BUDGET

Function	Program	Object	School	Account	FY2020-21	FY2020-21	FY2021-22	FY2022-23	Difference	Difference
Code	Code	Code	Code	Name	Approved	Actual	Approved	Proposed	\$	%
				TOTAL EMPLOYEE BENEFITS	101,043	115,195	127,955	133,134	5,179	4.05%
				TOTAL 2140 PSYCHOLOGICAL SERVICES	315,133	333,164	348,328	360,004	11,676	3.35%
				2150 SPEECH/LANGUAGE SERVICES						
2150	18	110	0	Certified Staff Wages - DW	307,028	320,622	313,396	235,722	(77,674)	-24.78%
2150	18	111	0	Speech Pathologist Aides Wages - DW	34,348	34,348	35,197	105,592	70,395	200.00%
2150	18	320	0	Contracted Services - DW	5,500	0	2,500	7,500	5,000	200.00%
2150	18	325	0	Testing - DW	2,772	2,426	1,500	1,500	0	0.00%
2150	18	610	0	Supplies - DW	1,736	1,565	2,050	1,400	(650)	-31.71%
2150	18	641	0	Books - DW	250	239	0	250	250	#DIV/0!
2150	18	650	0	Software - DW	1,400	1,387	2,000	3,200	1,200	60.00%
2150	18	734	0	Equipment - DW	1,500	650	3,000	3,000	0	0.00%
				TOTAL SPEECH/LANGUAGE SERVICES	354,534	361,237	359,643	358,164	(1,479)	-0.41%
2150	85	211	0	Health Insurance - DW	75,701	60,195	69,398	76,523	7,125	10.27%
2150	85	212	0	Dental Insurance - DW	7,807	6,480	6,480	6,456	(24)	-0.37%
2150	85	213	0	Life Insurance - DW	410	402	418	410	(8)	-1.91%
2150	85	214	0	Disability Insurance - DW	707	831	722	707	(15)	-2.08%
2150	85	220	0	FICA - DW	26,115	25,208	26,667	26,111	(556)	-2.08%
2150	85	230	0	NH Retirement - DW	58,488	57,635	70,825	64,395	(6,430)	-9.08%
2150	85	250	0	Unemployment Insurance - DW	154	2	174	168	(6)	-3.45%
2150	85	260	0	Workers Comp Insurance - DW	987	885	871	853	(18)	-2.07%
				TOTAL EMPLOYEE BENEFITS	170,369	151,637	175,555	175,623	68	0.04%
				TOTAL 2150 SPEECH/LANGUAGE SERVICES	524,903	512,874	535,198	533,787	(1,411)	-0.26%
				2160 PT/OT SERVICES						
2160	18	110	0	Certified Staff Wages - DW	211,465	211,651	215,693	222,165	6,472	3.00%
2160	18	320	0	Contracted Services - DW	70,000	68,483	65,000	70,000	5,000	7.69%
2160	18	325	0	Testing - DW	1,000	565	1,200	1,800	600	50.00%
2160	18	610	0	Supplies - DW	656	934	1,400	750	(650)	-46.43%
2160	18	641	0	Books - DW	500	0	0	0	0	#DIV/0!
2160	18	734	0	Equipment - DW	1,500	890	1,000	1,000	0	0.00%
2160	18	734	1	Equipment - BES	1,500	283	1,000	1,000	0	0.00%
				TOTAL PT/OT SERVICES	286,621	282,806	285,293	296,715	11,422	4.00%
2160	85	211	0	Health Insurance - DW	62,866	60,807	67,960	71,865	3,905	5.75%
2160	85	212	0	Dental Insurance - DW	6,137	6,137	6,137	6,045	(92)	-1.50%
2160	85	213	0	Life Insurance - DW	254	249	259	267	8	3.09%
2160	85	214	0	Disability Insurance - DW	438	515	446	460	14	3.14%
2160	85	220	0	FICA - DW	16,177	15,090	16,501	16,996	495	3.00%
2160	85	230	0	NH Retirement - DW	37,641	35,456	45,339	46,699	1,360	3.00%
2160	85	250	0	Unemployment Insurance - DW	92	1	104	84	(20)	-19.23%
2160	85	260	0	Workers Comp Insurance - DW	611	548	539	555	16	2.97%
				TOTAL EMPLOYEE BENEFITS	124,216	118,803	137,285	142,971	5,686	4.14%
				TOTAL 2160 PT/OT SERVICES	410,837	401,609	422,578	439,686	17,108	4.05%
				2212 PROFESSIONAL SERVICES/TESTING						
2212	37	110	0	Wages - DW	11,100	4,643	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	1,650	225	0	0	0	#DIV/0!
2212	37	641	1	Books - BES	400	48	400	400	0	0.00%
2212	37	641	2	Books - BMS	250	0	0	0	0	#DIV/0!
				TOTAL PROFESSIONAL SERVICES/TESTING	16,766	4,916	14,866	14,866	0	0.00%
2212	85	220	0	FICA - DW	849	73	849	849	0	0.00%
2212	85	230	0	NH Retirement - DW	1,976	0	2,333	2,333	0	0.00%
2212	85	260	0	Workers Comp Insurance - DW	32	29	28	28	0	0.00%
				TOTAL EMPLOYEE BENEFITS	2,857	101	3,210	3,210	0	0.00%
				TOTAL 2212 PROF. SERVICES/TESTING	19,623	5,017	18,076	18,076	0	0.00%
				2213 IMPROVEMENT OF INSTRUCTION						
2213	34	320	1	Staff Development - BES	26,000	24,182	26,000	26,000	0	0.00%
2213	34	320	2	Staff Development - BMS	24,393	15,230	24,393	24,393	0	0.00%
2213	34	320	3	Staff Development - BHS	21,000	21,841	21,000	21,000	0	0.00%
2213	34	321	1	In-Service Training - BES	0	0	0	0	0	#DIV/0!

# BOW SCHOOL DISTRICT 2022-2023 PROPOSED BUDGET

Function	Program	Object	School	Account	FY2020-21	FY2020-21	FY2021-22	FY2022-23	Difference	Difference
Code	Code	Code	Code	Name	Approved	Actual	Approved	Proposed	\$	%
2213	34	321	2	In-Service Training - BMS	0	0	0	0	0	#DIV/0!
2213	34	321	3	In-Service Training - BHS	0	0	0	0	0	#DIV/0!
2213	34	322	1	Conferences/Conventions - BES	0	0	0	0	0	#DIV/0!
2213	34	322	2	Conferences/Conventions - BMS	0	0	0	0	0	#DIV/0!
2213	34	322	3	Conferences/Conventions - BHS	0	0	0	0	0	#DIV/0!
				<b>TOTAL 2213 IMPROVEMENT OF INSTRUCTION</b>	<b>71,393</b>	<b>61,254</b>	<b>71,393</b>	<b>71,393</b>	<b>0</b>	<b>0.00%</b>
				<b>2222 LIBRARY/MEDIA SERVICES</b>						
2222	38	110	1	Certified Staff Wages - BES	81,781	64,396	66,661	66,661	0	0.00%
2222	38	110	2	Certified Staff Wages - BMS	76,697	76,697	80,637	80,637	0	0.00%
2222	38	110	3	Certified Staff Wages - BHS	80,634	80,834	82,289	82,289	0	0.00%
2222	38	111	1	Aides Wages - BES	10,259	9,371	11,150	11,150	0	0.00%
2222	38	111	2	Aides Wages - BMS	10,693	14,667	10,966	19,212	8,246	75.20%
2222	38	111	3	Aides Wages - BHS	22,087	22,165	22,632	0	(22,632)	-100.00%
2222	38	430	1	Equipment Repairs/Maintenance - BES	1,000	0	1,000	1,000	0	0.00%
2222	38	430	2	Equipment Repairs/Maintenance - BMS	0	0	0	0	0	#DIV/0!
2222	38	430	3	Equipment Repairs/Maintenance - BHS	1,000	356	0	0	0	#DIV/0!
2222	38	610	1	Supplies - BES	700	55	700	700	0	0.00%
2222	38	610	2	Supplies - BMS	1,006	508	1,006	1,006	0	0.00%
2222	38	610	3	Supplies - BHS	3,825	2,760	3,665	3,470	(195)	-5.32%
2222	38	641	1	Books/Printed Media - BES	5,000	4,563	5,000	5,000	0	0.00%
2222	38	641	2	Books/Printed Media - BMS	5,475	6,015	5,300	5,300	0	0.00%
2222	38	641	3	Books/Printed Media - BHS	4,175	2,958	4,175	4,175	0	0.00%
2222	38	642	1	Electronic Information - BES	7,000	7,517	8,500	8,500	0	0.00%
2222	38	642	2	Electronic Information - BMS	5,000	4,754	5,200	5,200	0	0.00%
2222	38	642	3	Electronic Information - BHS	39,640	41,279	39,355	40,045	690	1.75%
2222	38	733	1	New Furniture/Fixtures - BES	0	0	0	0	0	0.00%
2222	38	733	2	New Furniture/Fixtures - BMS	0	0	0	0	0	0.00%
2222	38	733	3	New Furniture/Fixtures - BHS	1,000	0	0	0	0	#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	2,100	2,100	#DIV/0!
2222	38	738	1	Replacement Equipment - BES	890	532	2,390	2,000	(390)	-16.32%
2222	38	738	2	Replacement Equipment - BMS	0	0	0	0	0	#DIV/0!
2222	38	738	3	Replacement Equipment - BHS	2,540	0	2,300	3,100	800	34.78%
2222	38	810	3	Dues - BHS	740	390	730	730	0	0.00%
				<b>TOTAL LIBRARY/MEDIA SERVICES</b>	<b>361,142</b>	<b>339,817</b>	<b>353,656</b>	<b>342,275</b>	<b>(11,381)</b>	<b>-3.22%</b>
2222	85	211	0	Health Insurance - DW	69,455	59,681	70,780	63,371	(7,409)	-10.47%
2222	85	212	0	Dental Insurance - DW	6,125	5,713	6,125	6,551	426	6.96%
2222	85	213	0	Life Insurance - DW	313	307	303	299	(4)	-1.32%
2222	85	214	0	Disability Insurance - DW	541	636	522	515	(7)	-1.34%
2222	85	220	0	FICA - DW	21,585	20,022	20,987	19,886	(1,101)	-5.25%
2222	85	230	0	NH Retirement - DW	45,029	42,743	51,441	50,960	(481)	-0.94%
2222	85	250	0	Unemployment Insurance - DW	185	3	209	140	(69)	-33.01%
2222	85	260	0	Workers Comp Insurance - DW	815	730	686	650	(36)	-5.25%
				<b>TOTAL EMPLOYEE BENEFITS</b>	<b>144,048</b>	<b>129,836</b>	<b>151,053</b>	<b>142,372</b>	<b>(8,681)</b>	<b>-5.75%</b>
				<b>TOTAL 2222 LIBRARY/MEDIA SERVICES</b>	<b>505,190</b>	<b>469,653</b>	<b>504,709</b>	<b>484,647</b>	<b>(20,062)</b>	<b>-3.97%</b>
				<b>2223 AUDIO/VISUAL SERVICES</b>						
2223	38	445	3	Film Rental - BHS	0	0	0	0	0	#DIV/0!
2223	38	610	1	Supplies - BES	0	0	0	0	0	#DIV/0!
2223	38	610	2	Supplies - BMS	0	0	0	0	0	#DIV/0!
				<b>TOTAL 2223 AUDIO/VISUAL SERVICES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>#DIV/0!</b>
				<b>2250 TECHNOLOGY SERVICES</b>						
2250	40	110	0	Technology Assistant Wages - DW	137,051	137,010	141,852	153,225	11,373	8.02%
2250	40	119	0	Technology Administrator Wages - DW	58,289	58,288	59,670	61,421	1,751	2.93%
2250	40	320	0	Staff Development - DW	1,500	813	1,500	1,500	0	0.00%
2250	40	532	0	Data Services - DW	56,386	54,063	87,947	91,391	3,444	3.92%
2250	40	539	0	Data Management - DW	61,338	25,409	87,843	73,911	(13,932)	-15.86%
2250	40	734	0	New Equipment - DW	265,826	255,459	278,797	278,797	0	0.00%
				<b>TOTAL TECHNOLOGY SERVICES</b>	<b>580,390</b>	<b>531,042</b>	<b>657,609</b>	<b>660,245</b>	<b>2,636</b>	<b>0.40%</b>
2250	85	211	0	Health Insurance - DW	66,856	51,122	80,762	48,947	(31,815)	-39.39%

# BOW SCHOOL DISTRICT

## 2022-2023 PROPOSED BUDGET

Function	Program	Object	School	Account	FY2020-21	FY2020-21	FY2021-22	FY2022-23	Difference	Difference
Code	Code	Code	Code	Name	Approved	Actual	Approved	Proposed	\$	%
2250	85	212	0	Dental Insurance - DW	5,177	3,643	5,731	2,641	(3,090)	-53.92%
2250	85	213	0	Life Insurance - DW	234	216	242	258	16	6.61%
2250	85	214	0	Disability Insurance - DW	404	453	417	444	27	6.47%
2250	85	220	0	FICA - DW	14,943	13,273	15,416	16,420	1,004	6.51%
2250	85	230	0	NH Retirement - DW	21,819	18,898	28,334	30,179	1,845	6.51%
2250	85	250	0	Unemployment Insurance - DW	154	2	147	118	(29)	-19.73%
2250	85	260	0	Workers Comp Insurance - DW	565	475	504	537	33	6.55%
				<b>TOTAL EMPLOYEE BENEFITS</b>	<b>110,152</b>	<b>88,083</b>	<b>131,553</b>	<b>99,544</b>	<b>(32,009)</b>	<b>-24.33%</b>
				<b>TOTAL 2250 TECHNOLOGY SERVICES</b>	<b>690,542</b>	<b>619,125</b>	<b>789,162</b>	<b>759,789</b>	<b>(29,373)</b>	<b>-3.72%</b>
				<b>2300 GENERAL FUND CONTINGENCY</b>						
2300	18	840	0	General Fund Contingency - DW	25,000	130,719	25,000	25,000	0	0.00%
				<b>TOTAL 2300 GENERAL FUND CONTINGENCY</b>	<b>25,000</b>	<b>130,719</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	3,655	3,782	3,801	19	0.50%
2311	40	540	0	Advertising - DW	17,000	33,327	18,500	22,000	3,500	18.92%
2311	40	610	0	Supplies - DW	5,250	2,642	5,250	4,750	(500)	-9.52%
2311	40	810	0	Dues - DW	5,475	5,724	5,725	5,725	0	0.00%
				<b>TOTAL SCHOOL BOARD SERVICES</b>	<b>43,915</b>	<b>57,848</b>	<b>45,757</b>	<b>48,776</b>	<b>3,019</b>	<b>6.60%</b>
2311	85	220	0	FICA - DW	1,239	1,236	1,246	1,247	1	0.08%
				<b>TOTAL EMPLOYEE BENEFITS</b>	<b>1,239</b>	<b>1,236</b>	<b>1,246</b>	<b>1,247</b>	<b>1</b>	<b>0.08%</b>
				<b>TOTAL 2311 SCHOOL BOARD SERVICES</b>	<b>45,154</b>	<b>59,084</b>	<b>47,003</b>	<b>50,023</b>	<b>3,020</b>	<b>6.43%</b>
				<b>2313-2317 CONTRACTED SERVICES</b>						
2312	40	110	0	Clerk/Moderator Wages - DW	300	300	300	300	0	0.00%
2313	40	110	0	District Treasurer Wages	1,300	1,300	1,300	1,500	200	15.38%
2315	40	380	0	Legal Services - DW	22,500	27,707	22,500	25,000	2,500	11.11%
2317	40	370	0	Audit Services - DW	12,140	12,140	12,725	12,725	0	0.00%
				<b>TOTAL CONTRACTED SERVICES</b>	<b>36,240</b>	<b>41,447</b>	<b>36,825</b>	<b>39,525</b>	<b>2,700</b>	<b>7.33%</b>
2313	85	220	0	FICA - DW	99	115	99	115	16	16.16%
				<b>TOTAL EMPLOYEE BENEFITS</b>	<b>99</b>	<b>115</b>	<b>99</b>	<b>115</b>	<b>16</b>	<b>16.16%</b>
				<b>TOTAL 2312-2317 CONTRACTED SERVICES</b>	<b>36,339</b>	<b>41,562</b>	<b>36,924</b>	<b>39,640</b>	<b>2,716</b>	<b>7.36%</b>
				<b>2320 EXECUTIVE SERVICES</b>						
2320	40	310		SAU 67 Assessment - DW	795,015	795,015	811,267	834,192	22,925	2.83%
				<b>TOTAL 2320 EXECUTIVE SERVICES</b>	<b>795,015</b>	<b>795,015</b>	<b>811,267</b>	<b>834,192</b>	<b>22,925</b>	<b>2.83%</b>
				<b>2410 OFFICE OF THE PRINCIPAL</b>						
2410	40	110	1	Principal Salary - BES	107,828	107,828	109,985	113,285	3,300	3.00%
2410	40	110	2	Principal Salary - BMS	115,907	116,757	118,225	121,772	3,547	3.00%
2410	40	110	3	Principal Salary - BHS	117,490	117,490	119,839	123,434	3,595	3.00%
2410	40	113	1	Clerical Wages - BES	95,262	89,380	90,197	89,397	(800)	-0.89%
2410	40	113	2	Clerical Wages - BMS	96,962	94,233	95,576	95,576	0	0.00%
2410	40	113	3	Clerical Wages - BHS	118,654	140,324	122,588	119,305	(3,283)	-2.68%
2410	40	119	1	Assistant Principal Salary - BES	94,599	94,699	96,491	99,386	2,895	3.00%
2410	40	119	2	Assistant Principal Salary - BMS	94,599	94,599	96,491	99,386	2,895	3.00%
2410	40	119	3	Assistant Principal Salary - BHS	95,904	95,904	97,822	100,757	2,935	3.00%
2410	40	240	1	Course Reimbursement - BES	2,550	0	2,550	2,000	(550)	-21.57%
2410	40	240	2	Course Reimbursement - BMS	0	0	0	0	0	#DIV/0!
2410	40	240	3	Course Reimbursement - BHS	0	0	0	0	0	#DIV/0!
2410	40	322	1	Conferences/Conventions - BES	2,000	100	2,000	2,000	0	0.00%
2410	40	322	2	Conferences/Conventions - BMS	980	0	980	980	0	0.00%
2410	40	322	3	Conferences/Conventions - BHS	2,500	0	2,500	2,500	0	0.00%
2410	40	531	1	Telephone - BES	3,213	3,875	3,209	45,701	42,492	1324.15%
2410	40	531	2	Telephone - BMS	2,925	4,129	2,939	3,009	70	2.38%
2410	40	531	3	Telephone - BHS	12,867	14,435	12,794	12,789	(5)	-0.04%
2410	40	534	1	Postage - BES	2,300	2,300	2,300	2,300	0	0.00%
2410	40	534	2	Postage - BMS	1,857	455	1,857	1,857	0	0.00%
2410	40	534	3	Postage - BHS	5,250	5,688	5,250	5,250	0	0.00%
2410	40	550	1	Printing - BES	208	0	208	208	0	0.00%
2410	40	550	2	Printing - BMS	0	0	0	0	0	#DIV/0!

# BOW SCHOOL DISTRICT 2022-2023 PROPOSED BUDGET

Function	Program	Object	School	Account	FY2020-21	FY2020-21	FY2021-22	FY2022-23	Difference	Difference
Code	Code	Code	Code	Name	Approved	Actual	Approved	Proposed	\$	%
2410	40	550	3	Printing - BHS	4,000	3,049	4,000	4,000	0	0.00%
2410	40	580	1	Travel - BES	0	0	0	0	0	#DIV/0!
2410	40	580	2	Travel - BMS	632	0	632	632	0	0.00%
2410	40	580	3	Travel - BHS	250	193	250	250	0	0.00%
2410	40	610	1	Supplies - BES	0	0	0	0	0	#DIV/0!
2410	40	610	2	Supplies - BMS	530	20	530	530	0	0.00%
2410	40	610	3	Supplies - BHS	1,250	1,123	1,250	1,250	0	0.00%
2410	40	650	0	Software - DW	0	20,895	18,111	19,990	1,879	10.37%
2410	40	733	1	Furniture - BES	250	170	250	750	500	200.00%
2410	40	733	2	Furniture - BMS	0	0	0	0	0	#DIV/0!
2410	40	733	3	Furniture - BHS	0	0	0	0	0	#DIV/0!
2410	40	733	3	New Equipment - BES	0	0	0	0	0	#DIV/0!
2410	40	734	1	Equipment - BES	48	0	48	0	(48)	-100.00%
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	0	0	0	0	0	#DIV/0!
2410	40	737	2	Replacement Furniture/Fixtures - BMS	0	0	0	0	0	#DIV/0!
2410	40	737	3	Replacement Furniture/Fixtures - BHS	0	0	0	0	0	#DIV/0!
2410	40	738	1	Replacement Equipment - BES	0	0	0	0	0	#DIV/0!
2410	40	738	2	Replacement Equipment - BMS	0	0	0	0	0	0.00%
2410	40	810	1	Dues - BES	1,977	1,768	1,977	1,977	0	0.00%
2410	40	810	2	Dues - BMS	1,802	810	1,802	1,802	0	0.00%
2410	40	810	3	Dues - BHS	2,200	845	2,200	2,200	0	0.00%
2410	40	890	3	High School Graduation - BHS	8,000	25,911	8,000	8,000	0	0.00%
				<b>TOTAL OFFICE OF THE PRINCIPAL</b>	<b>994,794</b>	<b>1,036,979</b>	<b>1,022,851</b>	<b>1,082,273</b>	<b>59,422</b>	<b>5.81%</b>
2410	85	211	0	Health Insurance - DW	164,792	161,283	188,303	208,700	20,397	10.83%
2410	85	212	0	Dental Insurance - DW	14,906	15,131	15,432	16,681	1,249	8.09%
2410	85	213	0	Life Insurance - DW	2,635	2,581	2,672	2,736	64	2.40%
2410	85	214	0	Disability Insurance - DW	1,952	2,333	1,964	1,996	32	1.63%
2410	85	220	0	FICA - DW	72,139	71,200	72,582	73,766	1,184	1.63%
2410	85	230	0	NH Retirement - DW	168,044	169,037	200,968	204,591	3,623	1.80%
2410	85	250	0	Unemployment Insurance - DW	400	6	456	368	(88)	-19.30%
2410	85	260	0	Workers Comp Insurance - DW	2,725	2,442	2,372	2,411	39	1.64%
				<b>TOTAL EMPLOYEE BENEFITS</b>	<b>427,593</b>	<b>424,014</b>	<b>484,749</b>	<b>511,249</b>	<b>26,500</b>	<b>5.47%</b>
				<b>TOTAL 2410 OFFICE OF THE PRINCIPAL</b>	<b>1,422,387</b>	<b>1,460,993</b>	<b>1,507,600</b>	<b>1,593,522</b>	<b>85,922</b>	<b>5.70%</b>
				<b>2620 OPERATING BUILDING SERVICES</b>						
2620	70	110	1	Custodial Wages - BES	129,234	103,570	133,556	142,393	8,837	6.62%
2620	70	110	2	Custodial Wages - BMS	126,163	134,143	129,682	145,797	16,115	12.43%
2620	70	110	3	Custodial Wages - BHS	208,871	193,527	213,663	220,483	6,820	3.19%
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	157	250	250	0	0.00%
2620	70	322	2	Staff Development - BMS	250	157	250	250	0	0.00%
2620	70	322	3	Staff Development - BHS	250	532	250	250	0	0.00%
2620	70	411	1	Water/Sewerage - BES	12,500	14,192	12,558	14,558	2,000	15.93%
2620	70	411	2	Water/Sewerage - BMS	24,500	13,150	12,558	13,058	500	3.98%
2620	70	411	3	Water/Sewerage - BHS	15,500	17,376	15,743	17,743	2,000	12.70%
2620	70	421	1	Rubbish Removal - BES	8,424	5,680	6,270	6,270	0	0.00%
2620	70	421	2	Rubbish Removal - BMS	8,424	5,731	6,270	6,270	0	0.00%
2620	70	421	3	Rubbish Removal - BHS	11,232	11,624	11,539	11,539	0	0.00%
2620	70	430	3	Equipment Maintenance - BHS	750	2,044	750	750	0	0.00%
2620	70	431	1	Building Repairs - BES	17,529	35,950	17,529	20,000	2,471	14.10%
2620	70	431	2	Building Repairs - BMS	17,313	21,137	17,313	25,000	7,687	44.40%
2620	70	431	3	Building Repairs - BHS	34,788	152,504	34,788	35,000	212	0.61%
2620	70	432	1	HVAC Repairs - BES	0	0	0	0	0	#DIV/0!
2620	70	432	2	HVAC Repairs - BMS	0	0	0	0	0	#DIV/0!
2620	70	432	3	HVAC Repairs - BHS	0	0	0	0	0	#DIV/0!
2620	70	433	1	Plumbing Repairs - BES	0	0	0	0	0	#DIV/0!
2620	70	433	2	Plumbing Repairs - BMS	0	0	0	0	0	#DIV/0!
2620	70	433	3	Plumbing Repairs - BHS	0	0	0	0	0	#DIV/0!
2620	70	434	1	Glass Breakage - BES	0	0	0	0	0	#DIV/0!
2620	70	434	2	Glass Breakage - BMS	0	0	0	0	0	#DIV/0!
2620	70	434	3	Glass Breakage - BHS	0	0	0	0	0	#DIV/0!
2620	70	435	1	Building Exterior - BES	10,000	78,384	6,500	6,500	0	0.00%
2620	70	435	2	Building Exterior - BMS	7,500	668	6,500	6,500	0	0.00%
2620	70	435	3	Building Exterior - BHS	10,000	7,759	6,500	6,500	0	0.00%
2620	70	436	1	Building Interior - BES	15,000	30,914	15,000	15,000	0	0.00%

# BOW SCHOOL DISTRICT 2022-2023 PROPOSED BUDGET

Function	Program	Object	School	Account	FY2020-21	FY2020-21	FY2021-22	FY2022-23	Difference	Difference
Code	Code	Code	Code	Name	Approved	Actual	Approved	Proposed	\$	%
2620	70	436	2	Building Interior - BMS	50,000	20,625	50,000	50,000	0	0.00%
2620	70	436	3	Building Interior - BHS	50,000	47,176	50,000	50,000	0	0.00%
2620	70	521	0	Property/Liability Insurance - DW	58,882	58,982	62,747	69,712	6,965	11.10%
2620	70	521	0	Insurance Deductible Cost - DW	1,000	1,000	1,000	1,000	0	0.00%
2620	70	610	1	Custodial Supplies - BES	20,000	19,053	26,000	24,000	(2,000)	-7.69%
2620	70	610	2	Custodial Supplies - BMS	16,750	14,126	18,500	17,500	(1,000)	-5.41%
2620	70	610	3	Custodial Supplies - BHS	32,000	17,196	33,000	30,000	(3,000)	-9.09%
2620	70	621	1	Heating Gas - BES	35,020	31,385	32,830	32,830	0	0.00%
2620	70	621	2	Heating Gas - BMS	42,981	36,367	41,744	41,744	0	0.00%
2620	70	621	3	Heating Gas - BHS	70,000	68,652	88,045	88,045	0	0.00%
2620	70	622	0	Electricity - DW	349,180	375,215	374,013	380,000	5,987	1.60%
2620	70	624	1	Fuel Oil - BES	0	0	0	0	0	#DIV/0!
2620	70	624	2	Diesel Oil - BMS	750	215	750	750	0	0.00%
2620	70	624	3	Diesel Fuel - BHS	750	133	750	750	0	0.00%
2620	70	733	1	Furniture - BES	2,810	2,810	0	0	0	0.00%
2620	70	733	2	Furniture - BMS	3,500	0	0	0	0	0.00%
2620	70	733	3	Furniture - BHS	0	0	0	0	0	0.00%
2620	70	734	1	Equipment - BES	0	0	0	0	0	0.00%
2620	70	734	2	Equipment - BMS	0	0	0	0	0	0.00%
2620	70	734	3	Equipment - BHS	0	0	0	0	0	100.00%
2620	70	737	1	Replacement Furniture/Fixtures - BES	0	0	0	0	0	#DIV/0!
2620	70	737	2	Replacement Furniture/Fixtures - BMS	0	0	0	0	0	#DIV/0!
2620	70	737	3	Replacement Furniture/Fixtures - BHS	0	0	0	0	0	0.00%
2620	70	738	1	Replacement Equipment - BES	0	0	0	0	0	#DIV/0!
2620	70	738	2	Replacement Equipment - BMS	0	0	0	0	0	#DIV/0!
2620	70	738	3	Replacement Equipment - BHS	0	0	0	0	0	#DIV/0!
2620	70	810	1	Dues - BES	0	0	0	0	0	#DIV/0!
2620	70	810	2	Dues - BMS	0	0	0	0	0	#DIV/0!
2620	70	810	3	Dues - BHS	0	0	0	0	0	#DIV/0!
				<b>TOTAL OPERATING BUILDING SERVICES</b>	<b>1,397,101</b>	<b>1,522,136</b>	<b>1,431,848</b>	<b>1,485,442</b>	<b>53,594</b>	<b>3.74%</b>
2620	85	211	0	Health Insurance - DW	177,503	150,217	184,236	173,096	(11,140)	-6.05%
2620	85	212	0	Dental Insurance - DW	16,136	13,177	14,327	12,643	(1,684)	-11.75%
2620	85	213	0	Life Insurance - DW	548	537	561	573	12	2.14%
2620	85	214	0	Disability Insurance - DW	945	1,111	968	989	21	2.17%
2620	85	220	0	FICA - DW	35,899	32,840	36,865	39,296	2,431	6.59%
2620	85	230	0	NH Retirement - DW	48,052	41,538	61,861	62,864	1,003	1.62%
2620	85	250	0	Unemployment Insurance - DW	520	8	593	491	(102)	-17.20%
2620	85	260	0	Workers Comp Insurance - DW	11,215	8,579	9,638	10,273	635	6.59%
				<b>TOTAL EMPLOYEE BENEFITS</b>	<b>290,818</b>	<b>248,007</b>	<b>309,049</b>	<b>300,225</b>	<b>(8,824)</b>	<b>-2.86%</b>
				<b>TOTAL 2620 OPERATING BUILDING SERVICES</b>	<b>1,687,919</b>	<b>1,770,143</b>	<b>1,740,897</b>	<b>1,785,667</b>	<b>44,770</b>	<b>2.57%</b>
				<b>2630 CARE/UPKEEP OF GROUNDS SERVICES</b>						
2630	70	110	0	Building Maintenance Wages - DW	73,728	73,728	74,929	65,778	(9,151)	-12.21%
2630	70	110	3	Grounds Maintenance Wages - DW	85,056	85,056	87,101	93,885	6,784	7.79%
2630	70	130	0	Grounds Maintenance Overtime - DW	2,000	1,892	2,000	2,000	0	0.00%
2630	70	424	1	Maintenance of Grounds - BES	9,000	14,659	9,661	10,237	576	5.96%
2630	70	424	2	Maintenance of Grounds - BMS	17,000	10,944	11,411	11,525	114	1.00%
2630	70	424	3	Maintenance of Grounds - BHS	39,000	51,408	42,123	47,237	5,114	12.14%
2630	70	430	0	Equipment Maintenance - DW	10,000	8,727	10,000	10,000	0	0.00%
2630	70	610	0	Supplies - DW	9,500	5,221	7,575	7,250	(325)	-4.29%
2630	70	626	0	Gas - DW	6,150	6,955	5,700	9,000	3,300	57.89%
2630	70	734	0	New Equipment - DW	0	0	0	0	0	0.00%
				<b>TOTAL CARE/UPKEEP OF GROUNDS SERVICES</b>	<b>251,434</b>	<b>258,590</b>	<b>250,500</b>	<b>256,912</b>	<b>6,412</b>	<b>2.56%</b>
2630	85	211	0	Health Insurance - DW	64,861	60,343	61,909	50,305	(11,604)	-18.74%
2630	85	212	0	Dental Insurance - DW	5,878	4,454	4,375	2,869	(1,506)	-34.42%
2630	85	213	0	Life Insurance - DW	189	185	193	189	(4)	-2.07%
2630	85	214	0	Disability Insurance - DW	326	383	333	325	(8)	-2.40%
2630	85	220	0	FICA - DW	12,300	13,122	12,548	12,367	(181)	-1.44%
2630	85	230	0	NH Retirement - DW	17,602	16,932	22,613	22,100	(513)	-2.27%
2630	85	250	0	Unemployment Insurance - DW	135	2	152	97	(55)	-36.18%
2630	85	260	0	Workers Comp Insurance - DW	3,843	2,940	3,281	3,233	(48)	-1.46%
				<b>TOTAL EMPLOYEE BENEFITS</b>	<b>105,134</b>	<b>98,360</b>	<b>105,404</b>	<b>91,485</b>	<b>(13,919)</b>	<b>-13.21%</b>
				<b>TOTAL 2630 CARE/UPKEEP OF GROUNDS SERVICES</b>	<b>356,568</b>	<b>356,950</b>	<b>355,904</b>	<b>348,397</b>	<b>(7,507)</b>	<b>-2.11%</b>
				<b>2640 CARE/UPKEEP OF EQUIPMENT SERVICES</b>						
2640	70	430	1	Maintenance Contracts - BES	14,121	16,762	12,925	14,843	1,918	14.84%

# BOW SCHOOL DISTRICT 2022-2023 PROPOSED BUDGET

Function	Program	Object	School	Account	FY2020-21	FY2020-21	FY2021-22	FY2022-23	Difference	Difference
Code	Code	Code	Code	Name	Approved	Actual	Approved	Proposed	\$	%
2640	70	430	2	Maintenance Contracts - BMS	24,672	27,543	20,672	22,762	2,090	10.11%
2640	70	430	3	Maintenance Contracts - BHS	51,780	60,471	52,306	57,256	4,950	9.46%
2640	70	437	1	Repairs Instructional Equipment - BES	0	0	0	0	0	0.00%
2640	70	437	2	Repairs Instructional Equipment - BMS	2,044	1,225	2,500	2,500	0	0.00%
2640	70	437	3	Repairs Instructional Equipment - BHS	8,000	585	6,880	6,500	(380)	-5.52%
2640	70	438	1	Repairs Non-Instructional Equipment - BES	0	0	0	0	0	#DIV/0!
2640	70	438	2	Repairs Non-Instructional Equipment - BMS	0	0	0	0	0	#DIV/0!
2640	70	438	3	Repairs Non-Instructional Equipment - BHS	0	0	0	0	0	#DIV/0!
<b>TOTAL 2640 CARE/UPKEEP OF EQUIPMENT SERVICES</b>					<b>100,617</b>	<b>106,587</b>	<b>95,283</b>	<b>103,861</b>	<b>8,578</b>	<b>9.00%</b>
<b>2721 STUDENT TRANSPORTATION</b>										
2721	80	110	0	Wages - Regular Transportation - DW	307,901	283,209	297,070	336,427	39,357	13.25%
2721	80	321	0	In-service Training - DW	0	15	0	0	0	#DIV/0!
2721	80	531	0	Telephone - DW	1,700	1,660	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	484	575	575	0	0.00%
2721	80	642	0	Software - DW	3,250	3,250	3,331	3,500	169	5.07%
2721	80	732	0	Bus Lease - New Vehicles - DW	0	0	0	0	0	0.00%
2721	80	890	0	Other Transportation Expense - DW	7,000	3,803	7,500	7,000	(500)	-6.67%
<b>TOTAL STUDENT TRANSPORTATION</b>					<b>320,526</b>	<b>292,420</b>	<b>310,276</b>	<b>349,302</b>	<b>39,026</b>	<b>12.58%</b>
<b>2721 STUDENT TRANSPORTATION</b>										
2721	85	211	0	Health Insurance - DW	53,616	39,130	47,557	76,066	28,509	59.95%
2721	85	212	0	Dental Insurance - DW	5,531	4,786	3,774	4,008	234	6.20%
2721	85	213	0	Life Insurance - DW	369	362	356	404	48	13.48%
2721	85	220	0	FICA - DW	23,554	20,937	22,726	25,737	3,011	13.25%
2721	85	230	0	NH Retirement - DW	0	0	0	0	0	0.00%
2721	85	250	0	Unemployment Insurance - DW	493	8	522	420	(102)	-19.54%
2721	85	260	0	Workers Comp Insurance - DW	12,809	10,643	11,259	12,751	1,492	13.25%
<b>TOTAL EMPLOYEE BENEFITS</b>					<b>96,372</b>	<b>75,865</b>	<b>86,194</b>	<b>119,386</b>	<b>33,192</b>	<b>38.51%</b>
<b>TOTAL 2721 STUDENT TRANSPORTATION</b>										
2722	80	110	0	Wages - SPED Transportation - DW	66,226	41,367	67,883	69,921	2,038	3.00%
2722	80	519	0	Contracted Transportation - DW	202,896	79,277	161,995	97,100	(64,895)	-40.06%
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	12,506	12,506	12,506	27,568	15,062	120.44%
<b>TOTAL SPECIAL EDUCATION TRANSPORTATION</b>					<b>281,628</b>	<b>133,151</b>	<b>242,384</b>	<b>194,589</b>	<b>(47,795)</b>	<b>-19.72%</b>
<b>2722 SPECIAL EDUCATION TRANSPORTATION</b>										
2722	85	211	0	Health Insurance - DW	0	0	0	7,419	7,419	0.00%
2722	85	212	0	Dental Insurance - DW	0	0	0	0	0	0.00%
2722	85	213	0	Life Insurance - DW	79	77	81	84	3	3.70%
2722	85	214	0	Disability Insurance - DW	0	0	0	0	0	0.00%
2722	85	220	0	FICA - DW	5,066	3,164	5,193	5,349	156	3.00%
2722	85	230	0	NH Retirement - DW	0	0	0	0	0	#DIV/0!
2722	85	250	0	Unemployment Insurance - DW	105	2	119	96	(23)	-19.33%
2722	85	260	0	Workers Comp Insurance - DW	2,755	2,289	2,573	2,650	77	2.99%
<b>TOTAL EMPLOYEE BENEFITS</b>					<b>8,005</b>	<b>5,532</b>	<b>7,966</b>	<b>15,598</b>	<b>7,632</b>	<b>95.81%</b>
<b>TOTAL 2722 SPECIAL EDUCATION TRANSPORTATION</b>										
2724	80	110	0	Wages - Co-Curricular Transportation - DW	20,861	2,704	21,377	24,000	2,623	12.27%
2724	80	519	0	Contracted Transportation - DW	3,750	4,250	3,750	3,500	(250)	-6.67%
<b>TOTAL CO-CURRICULAR TRANSPORTATION</b>					<b>24,611</b>	<b>6,954</b>	<b>25,127</b>	<b>27,500</b>	<b>2,373</b>	<b>9.44%</b>
<b>2724 CO-CURRICULAR TRANSPORTATION</b>										
2724	85	220	0	FICA - DW	1,596	203	1,635	1,836	201	12.29%
2724	85	260	0	Workers Comp Insurance - DW	868	721	810	910	100	12.35%
<b>TOTAL EMPLOYEE BENEFITS</b>					<b>2,464</b>	<b>924</b>	<b>2,445</b>	<b>2,746</b>	<b>301</b>	<b>12.31%</b>
<b>TOTAL 2724 CO-CURRICULAR TRANSPORTATION</b>										
<b>2725 ATHLETIC TRANSPORTATION</b>										
2725	80	110	0	Wages - Athletic Transportation - DW	31,291	12,924	32,066	36,000	3,934	12.27%
2725	80	519	0	Contracted Transportation - DW	22,500	34,487	22,500	0	(22,500)	-100.00%
<b>TOTAL ATHLETIC TRANSPORTATION</b>					<b>53,791</b>	<b>47,411</b>	<b>54,566</b>	<b>36,000</b>	<b>(18,566)</b>	<b>-34.02%</b>
2725	85	220	0	FICA - DW	2,394	988	2,453	2,754	301	12.27%
2725	85	260	0	Workers Comp Insurance - DW	1,302	1,082	1,215	1,364	149	12.26%

# BOW SCHOOL DISTRICT 2022-2023 PROPOSED BUDGET

Function	Program	Object	School	Account	FY2020-21	FY2020-21	FY2021-22	FY2022-23	Difference	Difference
Code	Code	Code	Code	Name	Approved	Actual	Approved	Proposed	\$	%
				TOTAL EMPLOYEE BENEFITS	3,696	2,070	3,668	4,118	450	12.27%
				TOTAL 2725 ATHLETIC TRANSPORTATION	57,487	49,481	58,234	40,118	(18,116)	-31.11%
				2740 VEHICLE REPAIRS						
2740	80	110	0	Wages - Vehicle Repair - DW	61,916	61,916	63,457	65,358	1,901	3.00%
2740	80	130	0	Wages - Vehicle Repair Overtime - DW	6,672	6,672	6,838	7,043	205	3.00%
2740	80	439	0	Contracted Services - DW	77,000	81,187	77,000	82,000	5,000	6.49%
2740	80	521	0	Vehicle Insurance - DW	0	0	0	0	0	0.00%
2740	80	580	0	Travel - DW	0	0	0	0	0	#DIV/0!
2740	80	610	0	Supplies - DW	42,500	21,135	42,500	42,500	0	0.00%
2740	80	626	0	Diesel Fuel - DW	78,213	36,793	62,571	78,213	15,642	25.00%
2740	80	736	0	Replacement Vehicles - DW	110,812	106,420	99,233	82,300	(16,933)	-17.06%
2740	80	738	0	Replacement Equipment - DW	3,500	60,611	3,500	8,715	5,215	149.00%
				TOTAL VEHICLE REPAIR	380,613	374,734	355,099	366,129	11,030	3.11%
2740	85	211	0	Health Insurance - DW	20,955	25,630	22,653	23,955	1,302	5.75%
2740	85	212	0	Dental Insurance - DW	601	601	601	592	(9)	-1.50%
2740	85	213	0	Life Insurance - DW	82	80	84	87	3	3.57%
2740	85	214	0	Disability Insurance - DW	142	167	146	150	4	2.74%
2740	85	220	0	FICA - DW	5,247	5,681	5,378	5,539	161	2.99%
2740	85	230	0	NH Retirement - DW	7,661	10,284	9,883	10,180	297	3.01%
2740	85	250	0	Unemployment Insurance - DW	31	0	35	28	(7)	-20.00%
2740	85	260	0	Workers Comp Insurance - DW	2,853	2,371	2,664	2,744	80	3.00%
				TOTAL EMPLOYEE BENEFITS	37,572	44,815	41,444	43,275	1,831	4.42%
				TOTAL 2740 VEHICLE REPAIR	418,185	419,550	396,543	409,404	12,861	3.24%
				4000-5000 OTHER						
4600	00	720	0	Building Improvements	0	0	85,000	0	(85,000)	-100.00%
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	58,200	58,200	49,400	40,500	(8,900)	-18.02%
5230	00	930	0	Transfer to Capital Projects	0	0	0	0	0	0.00%
5251	00	930	0	Transfer to Capital Reserve Fund	86,730	86,729	90,260	422,965	332,705	368.61%
				\$295 CIF Fee @ 76 BMS + 151 BHS - \$66,965						
				Athletic Fee CRF Deposit - \$28,000						
5252	00	930	0	Transfer to Expendable Trust	0	0	0	0	0	0.00%
				TOTAL 4000-5000 OTHER	344,930	344,929	424,660	663,465	238,805	56.23%
				TOTAL PROPOSED GENERAL FUND	29,687,397	28,324,307	30,729,489	31,476,189	746,700	2.43%
Function	Program	Object	School	Account	FY2020-21	FY2020-21	FY2021-22	FY2022-23	Difference	Difference
Code	Code	Code	Code	Name	Proposed	Actual	Proposed	Proposed	\$	%
				FOOD SERVICE FUND BUDGET						
3120	00	110	0	Wages	240,904	193,593	229,367	241,035	11,668	5.09%
3120	00	320	0	Staff Development	1,500	0	1,500	1,500	0	0.00%
3120	00	429	0	Contracted Services	11,000	4,729	11,000	11,000	0	0.00%
3120	00	430	0	Equipment Repair	8,000	10,587	8,000	8,000	0	0.00%
3120	00	580	0	Travel	800	0	800	800	0	0.00%
3120	00	610	0	Non-Food Supplies	35,000	11,823	35,000	35,000	0	0.00%
3120	00	631	0	Food	285,000	130,286	285,000	285,000	0	0.00%
3120	00	632	0	Milk	0	0	0	0	0	#DIV/0!
3120	00	639	0	Commodities	37,500	37,249	37,500	37,500	0	0.00%
3120	00	738	0	Replacement Equipment	0	0	0	0	0	0.00%
3120	00	739	0	Capital Equipment	20,000	7,225	20,000	20,000	0	0.00%
3120	00	890	0	Miscellaneous	1,000	0	1,000	1,000	0	0.00%
				TOTAL FOOD SERVICE	640,704	395,492	629,167	640,835	11,668	1.85%
3120	85	211	0	Health Insurance - DW	112,887	80,566	101,165	89,432	(11,733)	-11.60%
3120	85	212	0	Dental Insurance - DW	8,683	7,702	8,369	7,105	(1,264)	-15.10%
3120	85	213	0	Life Insurance - DW	289	283	275	289	14	5.09%
3120	85	214	0	Disability Insurance - DW	988	1,161	940	988	48	5.11%
3120	85	220	0	FICA - DW	18,429	14,269	17,547	18,439	892	5.08%
3120	85	230	0	NH Retirement - DW	12,448	10,008	15,642	16,474	832	5.32%
3120	85	250	0	Unemployment Insurance - DW	488	8	501	417	(84)	-16.77%
3120	85	260	0	Workers Comp Insurance - DW	5,758	4,405	4,587	4,821	234	5.10%

# BOW SCHOOL DISTRICT

## 2022-2023 PROPOSED BUDGET

Function	Program	Object	School	Account	FY2020-21	FY2020-21	FY2021-22	FY2022-23	Difference	Difference
Code	Code	Code	Code	Name	Approved	Actual	Approved	Proposed	\$	%
				TOTAL EMPLOYEE BENEFITS	159,970	118,402	149,026	137,965	(11,061)	-7.42%
				TOTAL PROPOSED FOOD SERVICE FUND	800,674	513,894	778,193	778,800	607	0.08%

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### Bow School District Report of Student Services Expenditures/Revenues

	Fiscal Year 2019-20	Fiscal Year 2020-21
<b>Expenditures for Special Education (All Funds)</b>		
Instruction	\$ 5,643,326.07	\$ 5,665,492.65
Related Services	\$ 1,412,294.21	\$ 1,269,699.46
Administration	\$ 137,711.90	\$ 269,246.67
Legal	\$ 3,175.00	\$ 7,377.90
Transportation	\$ 250,577.29	\$ 138,683.82
<b>Total Expenditures for Special Education (All Funds)</b>	<b>\$ 7,447,084.47</b>	<b>\$ 7,350,500.50</b>
<b>Revenues</b>		
IDEA Grant/IDEA Preschool Grant	\$ 314,382.35	\$ 322,567.56
Tuition	\$ 2,786.89	\$ 20,017.62
Medicaid	\$ 94,629.24	\$ 194,263.68
State Special Education Aid	\$ 427,153.99	\$ 399,098.16
Adequacy Allocation for Special Education	\$ 392,757.29	\$ 400,660.51
<b>Total Revenues</b>	<b>\$ 1,231,709.76</b>	<b>\$ 1,336,607.53</b>
<b>Expenditures Net Of Revenues</b>	<b>\$ 6,215,374.71</b>	<b>\$ 6,013,892.97</b>

## STATEMENT OF BONDED INDEBTEDNESS

### Annual Requirements to Amortize General Obligation Debt

Fiscal Year	Principal	Interest	Total
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
2025-2026	\$ 200,000.00	\$ 13,500.00	213,500.00
2026-2027	\$ 200,000.00	\$ 4,500.00	204,500.00
Thereafter**	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
	<u>\$ 1,000,000.00</u>	<u>\$ 112,500.00</u>	<u>\$ 1,112,500.00</u>

\*\*BMS Bond Payments Ending in FY 2026-27 - Principal Payment \$200,000 Per Year

### REPORT OF TRUST FUND BALANCES

**As of December 31, 2021**

Month/Year Created	Name	Balance
March-92	Bow School District	\$ 140,901.91
March-96	BSD HVAC	\$ -
March-00	Bow High School Capital Improvements	\$ 24,272.35
March-06	BSD Paving	\$ 9,067.47
March-14	AREA School Capital Improvements - Dunbarton	\$ 289,872.56
March-16	Athletic Fields and Facilities Improvements	<u>\$ 58,173.96</u>
		<u>\$ 522,288.25</u>

Note:

**Annual Report**  
**BOW SCHOOL BOARD CHAIR**  
**2021-2022**

As I am completing my third year of serving as the Bow School Board Chair, I am very proud that our district continues to offer great educational opportunities and is considered one of the best public school systems in the State. Managing the issues stemming from the pandemic has been difficult, but we have not lost our focus on students and education. Our enrollment continues to gradually grow as Bow is considered a great place to live, work and raise a family.

The Board engaged in multiple negotiations this year including renewing the AREA Agreement with Dunbarton and renewing master employments agreements with the BEA professional staff union (“BEA”) and the BESS support staff union (“BESS”). Between covid issues and renegotiating the above referenced agreements school board time commitments and effort have never been greater, but in the end, it was all worth it. Assuming all three are approved at the Annual Meeting, we will have Dunbarton part of the Bow School System for an additional 15 years and will not be negotiating with BEA or BESS unions for another three years. Thus, the time and effort in 2021 should result in peace and tranquility for the next several years for the Bow School Board and District.

In the Budget process, the board was aware of the need to be fiscally responsible, but also felt that a number of initiatives were worthy of consideration. Through our diversity, equity and inclusion work, we have determined that a greater focus needs to be had on world cultures, particularly for the younger students in Bow. Further, the schools have faced the same issues as other organizations in this country – staffing shortages. Thus, we focused on how best to retain and attract individuals to the Bow School District, which includes a small increase in pay for many positions. Finally, we continue to work towards right sizing our special education department – focusing on having the right people in the right positions moving forward.

The most exciting warrant proposal for me personally is the proposed Community Turf Field. Covid has certainly taught us one thing – educational opportunities in an outdoor learning capacity are critical for keeping students healthy, in school and engaged. Bow is fortunate to have had a bit of good luck with a perfect storm of opportunity to not only improve our outdoor learning with grant money, a sizeable donation of in-kind construction work, monetary donations from many organizations in town and a timely financial recovery from Dunbarton making a Community Turf Field not only possible, but economically feasible to the taxpayers of Bow.

On behalf of the entire Bow School Board, we thank you for your support and welcome your input on any and all issues. We invite you to attend our meetings or to contact us via email as listed on the Board’s website: <https://sites.google.com/a/bownet.org/bow-school-board/>

Respectfully submitted by,

*Bryce Larrabee*

Bryce Larrabee  
Bow School Board Chair



*Front Row: Ms. Jennifer Strong-Rain, Mr. Bryce Larrabee. Back Row: Ms. Jenna Reardon, Mr. Martin Osterloh, Dr. Eric Shulman.*

*Photo Credit: Eric Anderson*

**OFFICE OF THE SUPERINTENDENT, SAU 67**  
**Bow and Dunbarton School Districts**  
**Annual Report 2021-2022**

I am working through my fifteenth year of being the Superintendent of SAU 67 and the eighth year of the partnership of the Dunbarton and Bow School Districts in an AREA agreement. It has been a difficult year dealing with the effects of the pandemic and some tragedies in our community, but it has also been a very positive year. It is good to be back for in-person schooling and we have been working on remediating learning loss and delayed Social Emotional maturity from the previous years. The SAU continues to focus on educational initiatives including Multi Tiered Systems of Support for Behavior (MTSS-B), implementing the ARC Reading program and promoting understanding of Equity and Diversity. I believe that we have continued to Focus on Learning while managing Covid.

Coming into the budget season, there were negotiations between Dunbarton and Bow about historical costs and renewing the AREA Agreement for the future. These were completed successfully and will be on both warrants. Both the Dunbarton and Bow boards negotiated new professional staff master agreements, and Bow completed an agreement for support staff. Approval of these are also on the warrants. Our people are our most important assets. The negotiations were very productive and collaborative, and I urge approval of these contracts.

The Bow District will be considering a bond for a Community Turf Field to be sited between BMS and BES. I see this as a Community Field- Built by a community to create a better community. There are many factors that make the timing for the consideration of this very good, and this will be larger than a school only project. I see it as something that will help us fulfill the SAU 67 mission of learning and caring and be a positive asset for physical and mental health which we so desperately need at this time. Combined with our existing facilities, this site could become a hub of social and community activity for the whole SAU, especially for the Bow District and Town, but also for the larger community as a whole.

As I write this in early January, I do not know what the final budgets will be, so I will not comment on them. I look forward to working with our community to continue to care for each person every day, focus on learning and teaching to touch the future by building the public schools that are the right quality, scope and size for Bow and Dunbarton. I look forward to our meetings and discussions.

I have one more year left prior to my planned retirement in June of 2023, I am excited to work with our boards on a transition plan and am working to make sure that we have a strong foundation, solid policy and stable leadership in place. This community has given much to me personally and professionally. I am proud to say I am the Superintendent of Bow and Dunbarton as we have communities that support our students and schools.

In your service,

*Dean S. T. Cascadden*

Dean S.T. Cascadden,  
Superintendent SAU 67

**Bow Elementary School**  
**Ready - Thinker - Considerate - Contributor**  
**March 2022**

It was a busy summer at BES with the HVAC and roof being replaced. This work was part of the delayed renovation project from March 2020. Our contractor DEW Construction did an amazing job of working through a very rainy summer to complete the project so that school was able to open on time. The contractor and school district had a strong partnership that allowed the custodians to work inside the building while the venting was being put in. When BES reopened for the school year the building looked and felt better. This new system has been a tremendous improvement to the air quality and flow in the building. In moving forward we are looking towards smaller projects, such as updates to the phone system as we await the renovation/addition project in the future. We are appreciative of the support of the Bow taxpayers of these much needed upkeep and renovations to the elementary school.

It is an understatement to say that we are happy to be back in school every day this year. The students have spent the first half of the school year becoming familiar with being in school all day (no lost time to arrival and dismissal), eating in the cafeteria, and being able to sit on the carpet for instruction. For our students it had been a year and half since we were able to do this. In the life of a 5-9 year old that is a big chunk of time. As a district and school we have used our work through MTSS- (Multi Tiered Systems of Support - Behavior) to set school norms for how we interact in the hallways, recess, and the playground. The school community is consistent across all grade levels for expectations for students and staff. This past year BES has shared a full time additional school counselor with BMS. This position was relocated from the district wide social worker position. It has been proven supportive of our students' needs to have this additional position for whole class, small group, and individual support as we address support for all during this time.

The district implemented a new literacy program ARC (American Reading Company). The literacy program strongly addresses all the areas important to the acquisition of core literacy skills, phonemic awareness, phonics, vocabulary, and comprehension. This is done through units of study connected to science, literature genres, and social studies. The students have found the literature to be engaging. In addition, these units of study teach writing through learning how to write for research, analyzing information, and narrative. The program supports students finding various series of books that they may find interesting, as we know that the more you read the more you learn. Our students have gained greatly in their stamina for reading for both pleasure and understanding. The BES staff appreciates the collaboration with families for reading at home. Children have book bags that go back and forth each week.

This school year has taught us that the ability to hire paraprofessionals and substitutes is not a challenge that is going away. We work hard to stay fully staffed in the area of support staff. These individuals are important to the success of our students and are needed for us to maintain our educational program on a daily basis. Both of these concerns have been addressed in the budget development for this upcoming year. The staff at BES has worked very collaboratively to pivot and shift to ensure that learning occurs each day. We are also grateful for our collaboration with Southern New Hampshire University. Each year we have student teachers who are in the building for a full (University) year. These individuals have been integral to our regular and special education programs. We are pleased to be a cohort site for SNHU.

We look forward to bringing back enrichment activities for our students. This year we once again carved pumpkins at Halloween, our Kindergarten students went on their annual Gingerbread hunt, our second grad-

ers will be having their country line dancing, other grades will have a concert in the spring, we will have a visiting author, and the Montshire Museum will be bringing their outreach to grades 3 and 4. Last school year we ended the school year with our annual field day (it was our only school wide activity). BES has been awarded a small grant to begin an outside classroom which will be in place by June 2022. We have found that having outside space for learning is important and valuable to our educational program. The proposed turf field between BES and BMS can be used for BES physical education classes, along with having more of our school wide assemblies outside.

Bow Elementary School is committed to keeping learning as our focus while caring for each other every day. This school year we are as committed as ever to supporting our students academically and socially in an ever changing world.

Respectfully,

*Lori Krueger*

Lori Krueger  
Principal

**PRINCIPAL'S REPORT**  
**Bow Memorial School**  
**2021 - 2022**

It is a fascinating time to be working in a public Middle School over the past three years as the country and globe has worked through a pandemic. Together the administration, faculty and larger community has done a very effective job of focusing on education even during the times when Covid was consuming all the oxygen in the room. My hope is that this report will highlight that. We have been diligent about working together across buildings and within singular schools to develop aligned curriculum and resources to help our students move forward. As a part of this report I hope to highlight our recent successes in the areas of ELA curriculum, Math curriculum, our work in support of students social-emotional and behavioral wellness as well as our planning to become Future Ready Schools. Although this has been a stressful time for humanity we have worked purposefully to make sure that the schools in Bow and Dunbarton are well prepared and moving forward into 2022 / 2023 and beyond.

As administrators we had been discussing the importance of working together across the district to identify and purchase very high quality aligned resources that would provide all of our students a common set of experiences. These conversations began well before the pandemic. Ironically the pandemic actually provided a boost to this effort in a couple of different ways. The first was that it identified gaps and needs very clearly and helped everyone working in the school to quickly coalesce around a shared goal. Secondly, the pandemic also provided a lot of funding through the Federal government. Additionally, we had received some very good evidence for why this strategy was effective last year during our statewide testing when our fifth graders actually performed the best on the Math scores. They were the only grade operating out of a purchased curriculum. Well vetted commercially produced curriculums come with many resources, interventions and supports that teachers are able to use and apply with students both in person and digitally. We already knew that we would be moving forward with a math pilot to identify the program we wanted to move forward with in grade 6 through 8, but this provided additional enthusiasm and reassurance that it was indeed the right course of action.

We originally intended to pilot two highly rated math programs last year, but the pandemic forced us to put that off until this year. We are in the process of the math pilot this year and we have selected two top rated programs across grade 6, 7 and 8 to decide which would be the best one for us. The two programs are Open Up & Carnegie. We are evaluating both of these well respected curriculums as we progress through this year at regular intervals. We found that this method of evaluating two highly rated programs was helpful in coming to a consensus in selection of the Bridges program for our younger students in the elementary school through fifth grade. We have budgeted for the coming school year (2022 / 2023) in a manner that we would be able to afford to support either math program next year for implementation across all three grades.

The second curricular area that we had been planning on piloting this year all along was K through 8 English Language Arts (ELA). We began meeting as an ELA committee back in the winter of 2020 to identify which programs we were going to pilot. Dr. Bartlett led our committee through a comprehensive and effective process and at the end of it we arrived with two clear choices. This is also where the Federal government stepped in with a tremendous opportunity for the towns of Dunbarton and Bow. All towns had to decide how to spend their Covid relief funds and our towns elected to invest them in an aligned ELA curriculum. This investment is going to help our students to recover from any academic gaps that the pandemic may have caused. I am also pleased that by spending the relief monies in this manner we have made a long term investment in a resource that will pay dividends for our students for years to come and save the local taxpayers from needing to fund

the purchase directly. We found through our district committee work that the best fit for our students through sixth grade was the ARC literacy program and for our two older grades we then selected the Amplify program. Both of these excellent literacy programs contain robust resources and excellent online support. We are very excited to have been able to implement these two programs in this manner. This gives all students in Bow and Dunbarton the same curriculum framework for ELA from Kindergarten through eighth grade.

We have also focused a significant amount of time and energy on developing and beginning to implement Multi-Tiered Systems of Supports for Behavior and Wellness (MTSS-B). This is a best practice that is strongly encouraged by the state of New Hampshire and requires schools to develop committees that work together to build purposeful expectations for their communities. It is also a strategic way for schools to make sure that all students are connected with caring adults within the community. We live in a time when it is all too common to see tragedies in various communities committed by young people, only to learn that there had been warning signs present. MTSS-B is an effort to try to prevent students from slipping through any cracks, looking for warning signs and connecting all students with caring adults. Our tier 2 & 3 teams meet weekly to identify our at risk students and then make suggestions for support that we can put into place to assist them. These supports nearly all involve connecting a caring adult directly with that child. We will continue working with this initiative for the future as it does make a difference in our school. This is also a district effort and the other schools are creating similar programming and that consistency across the district will help everyone.

Another area of focus for our school and the larger district is Future Ready Schools. This effort focuses all of the district schools on creating flexible, student-centered environments and personalized experiences that require our learners to practice key skills needed for success in the 21st century. The approach is really a framework for thinking rather than a specific way to teach and learn. Our focus is to develop instructional opportunities that enable students to take charge of their own learning in a variety of ways. Dr. Bartlett organized a districtwide summer professional development opportunity in August of 2021 which brought educators from across the district together to collaborate and share knowledge and experiences developing Future Ready Classrooms. We look forward to being a part of this effort into the future as well and developing authentic learning opportunities for students.

Although the pandemic has cast a long shadow over both 2021 and 2022, we have not let that shadow prevent our progress. We have used it as motivation to move forward purposefully just as our larger community has. We look forward to brighter days ahead but knowing that we continue to move our schools into the future regardless of the challenges of the day.

Respectfully Submitted,

*Adam Osburn*

Adam Osburn  
Principal, Bow Memorial School

**Annual Report**  
**BOW HIGH SCHOOL PRINCIPAL**  
**2021-2022**

The mission of Bow High School is to develop knowledgeable, inquiring, and caring young people who will become confident lifelong learners. The BHS faculty and staff strive to provide innovative and engaging educational experiences for all students while preparing them for the ever-evolving real world. BHS students are compassionate, resilient, and driven to be successful in and out of the classroom. While the ongoing COVID-19 pandemic has greatly altered the daily operations at BHS over the past couple of years, the students and staff have persevered and continue to find success. This report will feature a number of highlights and achievements of our students from the Spring 2021 and Fall 2021 semesters.

In June of 2021, Bow High School had a graduating class of 143 students. Incredibly, 85% of the students from the BHS Class of 2021 have continued on to post-secondary education at two or four year colleges or universities, 12% have continued on to a trade school or have entered the workforce, and 3% enlisted in the military. Additionally, 85% of the BHS Class of 2021 were recognized as NH State Scholars.

Congratulations to the BHS Class of 2021 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. They will surely go on to achieve great things in the future and are missed by all at BHS.

Students at Bow High School continue to excel in all areas of academics. In May of 2021, BHS students took 191 AP Exams in 14 different courses. 52% 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. 18% of students scored a 5 on their AP Exams, the highest score that can be received. Concurrent or dual enrollment courses continue to be popular with students at BHS. There were 238 student enrollments in concurrent courses resulting in 854 college credits being earned by BHS students during the 2020-2021 school year.

The 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 2020 season, Wyatt Rheinhardt crossed the 100 win mark in wrestling becoming only the ninth wrestler in BHS history to do so. Connor Wachsmuth won the Division II 400 meters state championship during the Spring 2021 season. Lastly, during this past fall season, BHS added two more banners to the walls in the gym as the Golf team won the Division III state championship and the Girls Soccer team won the Division II state championship.

The performing arts department and the students in it continue to do great things to support and enrich the community. During the 2020-2021 school year numerous BHS students have had the opportunity to participate in a number of prestigious music festivals, including Madeleine Kropp (oboe) who was selected to participate in a nation-wide virtual festival. This was her third year participating in the All National Honor Ensemble. Madeleine Kropp (Orchestra), Trevor Abel (Orchestra), Katie Lessard (Band), Hannah Waltz (Band), Cassie Murphy (Mixed Choir), Jess Burnbaum (Mixed Choir), Rorie Cochrane (Treble Choir), and Luke Insana (Mixed Choir) were all accepted into All State. The BHS Theatre Department was able to return to the stage and out on productions of Little Women and Play On! during the summer and fall respectively.

The co-curricular clubs and activities continue to have a powerful and meaningful impact in the school and community. During the 2020-2021 school year, students in the BHS National Honor Society provided over 2000 hours of peer tutoring to students at BHS. The BHS Granite State Challenge Team finished second in

the state and are poised to make another deep run in the tournament this school year. The BHS Arts with a Purpose club oversaw the creation of 4 beautiful murals presently hanging in the BHS cafeteria in addition to various other artistic projects. The BHS Student Senate began holding student forums to allow the student body at BHS to have a voice in the decision making that occurs at the school. BHS Interact Club and BHS Peer Outreach continue to oversee multiple service projects that benefit many in the community. The BHS Student Executive Committees are full of wonderful student leaders who support their peers in many positive ways.

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 through this unprecedented school year. 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*

Brian O'Connell  
Principal, Bow High School

**Annual Report  
BOW POPS  
2021 – 2022**

Bow POPS (Parents of Performing Arts Students) is a nonprofit organization that supports the performing arts (band, chorus, drama, and orchestra) in the Bow and Dunbarton School Districts. Our 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 Wednesday, March 23<sup>rd</sup> at 6:30 PM at BHS. We are also looking forward to the BHS Jazz Concert, the BHS Spring Musical, and the BMS Spring Musical, *Shrek The Musical, Jr.* Please come out to support our students in these wonderful performances!

After a two year hiatus, Bow High School is once again hosting the Music Educators Association (NHMEA) Large Group Music Festival March 18<sup>th</sup>-19<sup>th</sup>. The festival features vocal and instrumental groups from around the state performing for adjudicators who provide a competent, objective evaluation of musical performance. Bow POPS will be organizing concession sales and volunteer staffing for this festival. Parent and student volunteers will be needed to ensure success.

Bow POPS takes pride in assisting the Performing Arts Departments at all age levels with special financial needs. Some projects that Bow POPS has helped fund include guest clinicians for BHS and BMS music departments, scripts and royalties for the BMS annual theater production, and musical instrument kits for BES.

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 \$1500 in Enrichment Funds for the 2020-2021 school year. The online application link will be shared through Parent Square, as well as on our website.

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 financial, as well as volunteer support for the Performing Arts, 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, either in the BHS chorus room or over Zoom.

Please visit our website at <https://sites.google.com/view/bowpopswebsite/> or direct inquiries to [bowpopsmusic@gmail.com](mailto:bowpopsmusic@gmail.com).

Respectfully submitted,

*Meredith Kropp*

Meredith Kropp  
President, Bow POPS

**Annual Report**  
**BOW PARENT-TEACHER ORGANIZATION (PTO)**  
**2021 - 2022**

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. Bow Elementary School (BES), Bow Memorial School (BMS) and Bow High School (BHS) all have funds budgeted on their behalf.

Historically, the PTO raises funds in part, by organizing various fundraisers and events throughout the school year. PTO funds also support teachers & specialists with funds to purchase additional items for their classes. School events and assemblies, library, and nurse supplies, artist in residence programs, yearbook, prom, and many safety and educational programs are also funded by PTO dollars and in some cases, are covered 100 percent.

We offer an online store through Shirtmasters for BES and BMS school apparel for the school staff, students and parents. We also host a staff appreciation luncheon organized at all three schools, this tends to occur in the month of May. This year, we chose two local caterers - Washington Street Cafe and School Street Cafe and each school enjoyed a pre-bagged lunch and Dunkins coffee. Parent gift card donations were organized by the PTO and then raffled to the staff at each school. We are so thankful for all the staff and for all they do! The PTO also provides scholarships to high school seniors who have embraced the significance of giving back to their community through service. The PTO scholarship is given in the memory of Christopher Richter, a Bow High School sophomore who passed away in June 2000. The three recipients chosen and each awarded a \$500 scholarship in 2021 were; Alex Baer, Samuel Ralston, and Jack Roberge.

Most of the live events that the PTO typically hosts during the last semester of the school year were cancelled, but in June 2021, we were able to host an 8th grade semi-formal dance which was held at BHS. In addition, we gave each 8th grade student a class shirt with their names signed on the back inside a “2021” as a special keepsake from their middle school years!

We kicked off the school year by hosting a BHS Senior breakfast in September 2021. Breakfast pizzas made by Constantly Pizza (and made very, very early in the morning...Thank you!), along with lots of other yummy breakfast treats donated both by the PTO and parents were enjoyed by many seniors and extended to the BHS staff and other students.

In October 2021, we hosted a 5/6th grade social at BMS which included Dunbarton 5/6th graders. It's a great way for kids from both schools to have fun together listening to music, dancing and enjoying a snack. Also in October, the PTO participated in Bow Recreation's first Trunk or Treat. Our trunk was decorated in a skeleton theme and we had lots of fun handing out candy to kiddos!

In November 2021, we were able to host the 42nd Annual PTO Craft Fair. This two-day event is chaired by Angela Hubbard. We charge a fee for door entry per person, which the PTO splits with BHS to be distributed to each class for their class accounts. We also charge each vendor for their table rental space and include a raffle table which includes donated items from each vendor. The event was well attended and vendors and shoppers were thrilled to have it back after the event was cancelled the prior year.

The Scholastic Book Fair is also part of the Craft Fair weekend held in November. The PTO uses the profit from the book fair sales as a credit towards additional books for prizes at events and to donate to classrooms and the school library. This fair was coordinated by Sarah Abberton.

The website, [www.bownet.org/pto](http://www.bownet.org/pto) continues to be updated by Sarah Abberton as well as our Facebook page. Ali Couto was re-elected as Vice President as well as Bianca Contreras as President. Melissa Carder has again returned as our Treasurer and Kristen Burgess returned again as the PTO Secretary.

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 staff and in some form enrich every student in our wonderful District!

Respectfully Submitted by,

***Bianca Contreras***

Bianca Contreras, Bow PTO President

[bowptopres@gmail.com](mailto:bowptopres@gmail.com)

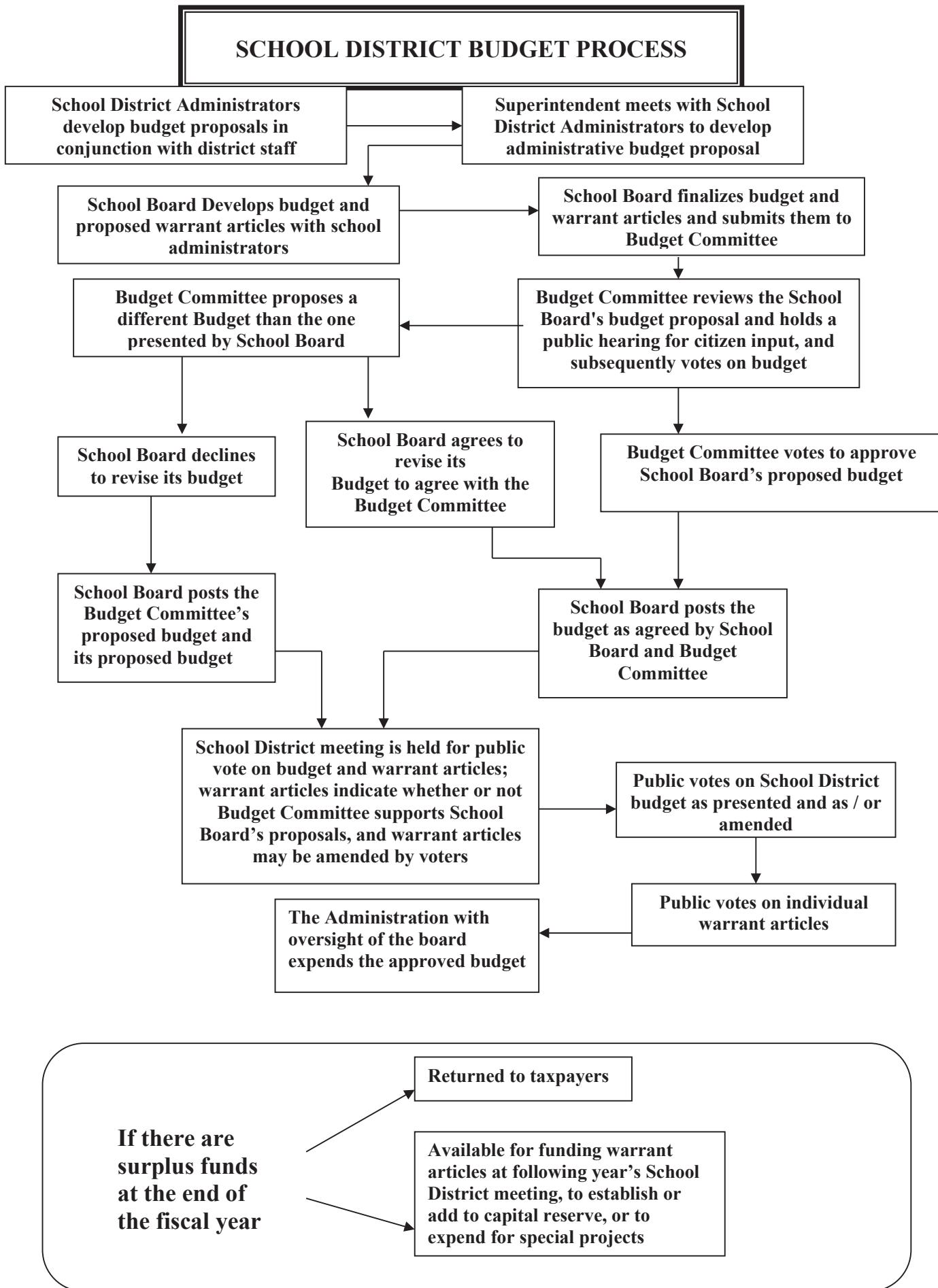


*PTO Members during a Zoom monthly meeting include: Bianca Contreras, Kristen Burgess, Melissa Valence, Ali Couto, Missy Carder, Angela Hubbard & Katherine Berg.*

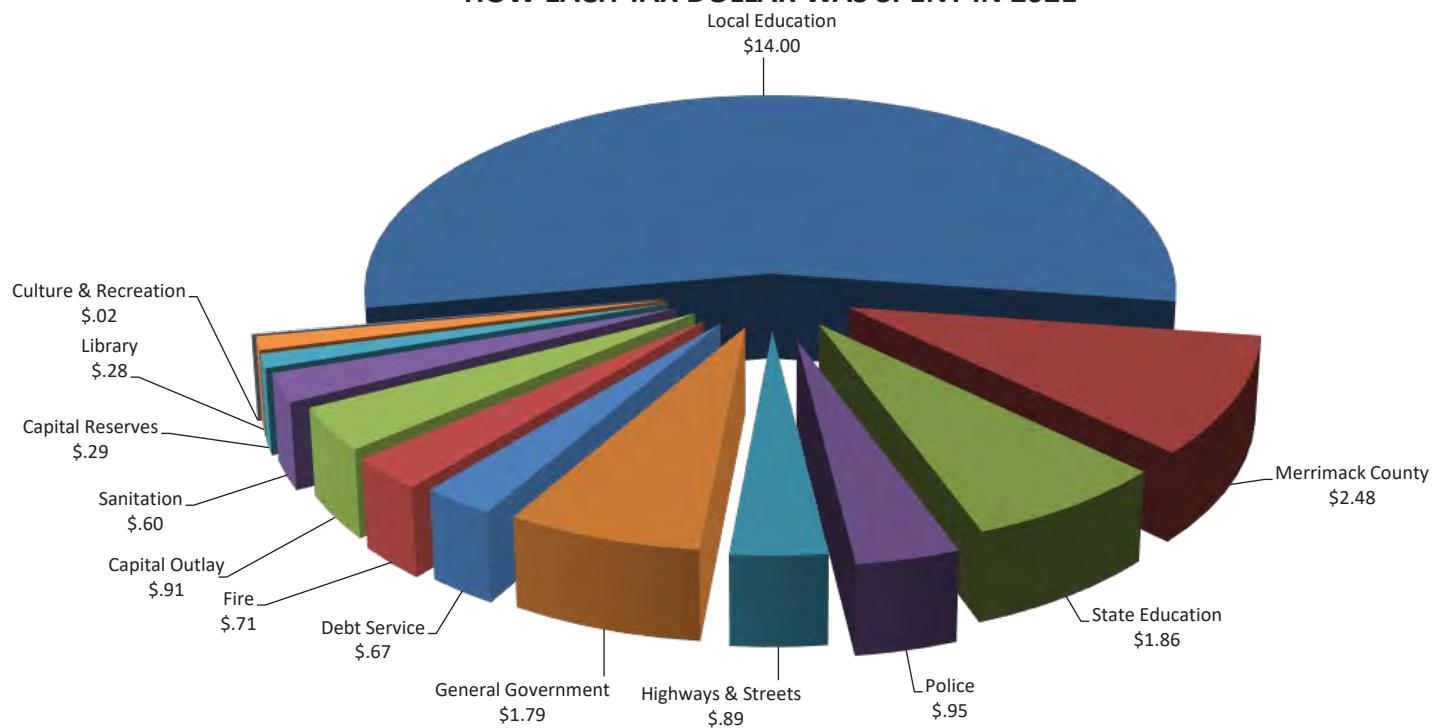
**ANNUAL REPORT**  
**BOW SCHOOL DISTRICT ENROLLMENT HISTORY**  
**AS OF OCTOBER 1, 2021**

Year	Pre Sch	K	Gr 1	Gr 2	Gr 3	Gr 4	Gr 5	Gr 6	Gr 7	Gr 8	Gr 9	Gr 10	Gr 11	Gr 12
2007-08	16	77	100	108	112	103	122	135	141	126	185	159	145	171
2008-09	8	80	96	97	117	119	104	122	141	146	129	187	158	141
2009-10	20	71	99	91	96	120	119	106	120	141	143	127	176	163
2010-11	16	64	86	102	93	98	126	124	104	118	138	141	121	178
2011-12	13	67	81	88	107	94	103	129	125	113	122	139	141	124
2012-13	18	54	72	86	94	116	103	108	137	127	106	119	143	143
2013-14	16	66	64	79	88	103	119	108	124	135	131	108	111	144
2014-15	18	67	84	70	82	95	105	122	144	146	170	131	111	112
2015-16	19	79	82	86	78	87	101	105	150	149	166	171	132	123
2016-17	24	95	84	95	97	86	88	113	149	153	153	171	172	134
2017-18	23	84	106	93	106	106	92	93	150	157	162	156	170	170
2018-19	20	91	94	108	100	114	112	103	135	155	171	153	154	177
2019-20	25	106	95	96	114	106	116	112	143	135	164	168	151	154
2020-21	22	84	106	101	98	112	109	119	153	146	144	164	165	151
2021-22	18	90	85	110	107	105	123	112	162	151	151	146	160	172

TOTALS	Pre-4	Gr 5-8	Gr 9-12	TOTALS										
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										
2020-21	523	527	624	1674										



### HOW EACH TAX DOLLAR WAS SPENT IN 2021





# A Mid-December Snowfall Blankets Bow

*Winter Scene at the Stone Sled Farm*

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