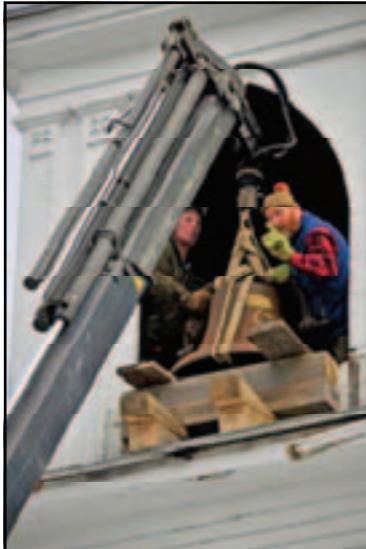
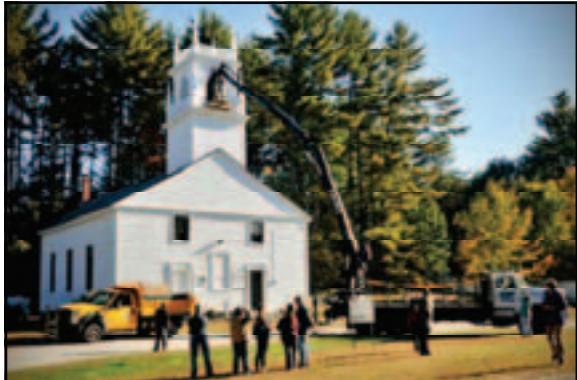


Town of Bow
Annual Report
2013



The restored 1903 bell is returned to the steeple and rung during ceremonies at the Bow Bog Meeting House on November 2, 2013. The steeple was renovated and a new metal roof installed with both local tax dollars and an LCHIP grant in 2013.



Photos by Eric Anderson

Cover—The 1903 Steeple Bell, donated by Mary Baker Eddy in that year, is removed, restored, and replaced in the steeple at the Bow Bog Meeting House. Resident Darren Benoit donated the \$2,500 to have the bell restored. (Steve Fifield did the steeple restoration work in 2013.) *Photos by Eric Anderson*

Annual Reports of the
Selectmen, Treasurer, Town Clerk/Tax Collector
Departments, Boards, Commissions, Committees and Organizations
Of the

TOWN OF BOW, NEW HAMPSHIRE

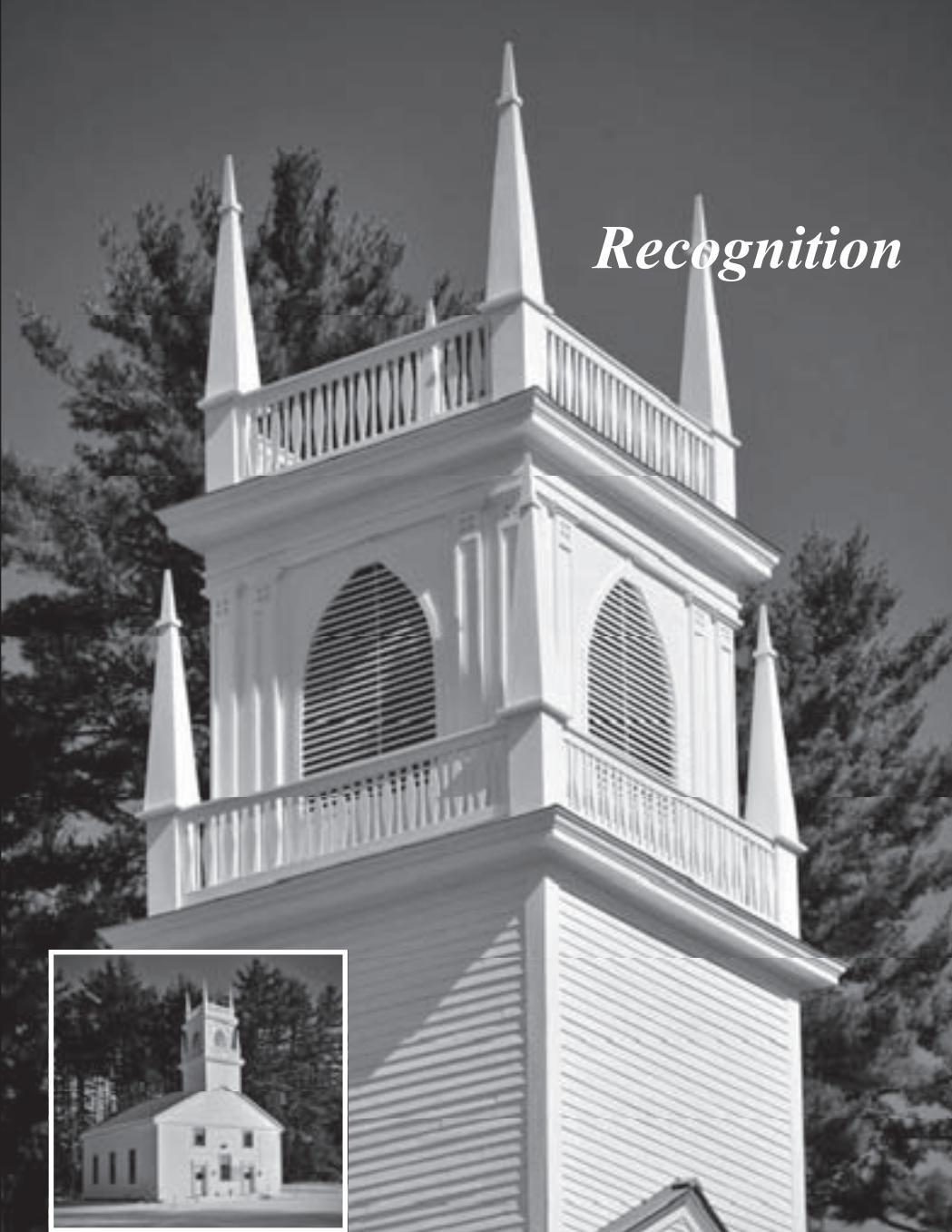


Together with the Reports of the
Bow School District

FOR THE YEAR 2013

**Please bring this report with you to the Town Meeting
on Wednesday, March 12, 2013**

Our website is: www.bow-nh.gov



Recognition



Thanks to a \$50,000 grant from the State's LCHIP Program with matching property tax dollars approved at the 2013 Town Meeting, the Bow Bog Meeting House steeple was renovated and a standing seam metal roof was installed. In addition, several of windows were renovated with grant money from the State's Moose Plate Program in 2013. *(Photos by Eric Anderson)*

2013 DEDICATION

JACK AND BETTY FINAN



The Selectmen are pleased to dedicate the 2013 Annual Report to Jack and Betty Finan. Jack and Betty have lived in Bow for over 40 years.

Betty has spent many years making the Town of Bow beautiful as a member of the Bow Garden Club and she has volunteered countless hours serving at Town Elections as Ballot Clerk. Her attention to detail always helps the elections run smoothly, and her warm welcome to all contributed to the sense of community as citizens lined up to vote.

Jack has served on the Planning Board, as a Ballot Clerk, and most recently on the Bow Business Development Commission as Vice Chair. Jack has been a long standing member of the Bow Men's club and was a substitute teacher at the Bow High School. Jack and Betty are active supporters of many of Bow's Schools sport teams.

On behalf of the Town of Bow, the Selectman extends their sincere thanks to Jack and Betty for their dedication as public servants to the Town of Bow.

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Introduction

Snow falls on Rotary Park late in December 2013. (Photo by Eric Anderson)

SELECTMEN'S MESSAGE



L-R (sitting) Selectman Hadaway; Colleen S. Hunter; (standing) Harold T. Judd; Chairman Jack P. Crisp; Vice Chairman Eric E. Anderson

2013 was another good year for our Town. It was a year full of challenges, new and ongoing projects, reaching goals, numerous community events and activities.

Our new water system in the industrial zone attracted a major business to Bow. Exel, Inc. opened its 243,500 square foot warehouse servicing 78 state liquor stores under a twenty year agreement with the NH Liquor Commission. The warehouse represents a \$20,000,000 investment in Bow adding to our commercial tax base. This was a welcome addition in light of the declining value of the PSNH Merrimack coal burning power plant. The Merrimack Station took a significant decline in its value to the Town's commercial tax base. The Selectmen will be watching the fate of the Merrimack Station closely when preparing of future Town budgets.

The Select Board established a Sign Committee to review and study all of the various types, sizes, shapes, colors and designs of the signs established by the Town. The Committee's charge was to conduct an inventory of all existing signs located on all Town owned properties, including those located at municipal buildings, cemeteries, town line entrances and "gateways", parks and recreation areas, athletic facilities, conservation areas and preserves, Town Forests, hiking trails, and historic sites and seek and then establish criteria and/or a standard for the design of signs and for design and installation approval. The Sign Committee has been hard at work cataloging, photographing and studying all of our signs. Recommendations are anticipated shortly.

In July 2013 the Town received a letter from the Office of the State Fire Marshal notifying us the existing facility housing the fire station and recreation department did not comply with life safety and fire code requirements. This letter was in connection with a prior notice sent by the Fire Marshal to the Town in December of 2006. The Fire Marshal mandated we meet all code requirements by September 15, 2016. The Town was also required to meet all code requirements for the on-site residential occupancy of our firefighters. This resulted in the Town relocating our overnight firefighters to the Rescue Building which was the less costly option available to comply with the mandates of the Fire Marshal. To further comply with the Fire Marshal's mandates, the Town engaged a fire protection engineer to develop a life safety compliance plan of action to include engineered drawings and an electrical engineer to provide an assessment of the building's electrical system.

The Town has been working with H. L. Turner to develop a revised plan for the combined public safety building the Town has considered at its Annual Meetings for the past three years. Estimates were obtained with respect to renovating the existing fire and recreation facility and the police station. A proposal was prepared for the Town's consideration that reduced the cost of a combined public safety building by approximately \$1,000,000 which will be presented at this year's Town Meeting. There have been a number of public presentations of the proposal to the residents of Bow.

The Selectmen and Town Manager have been reviewing the existing Town Ordinances in an effort to recodify all of them into a more organized, accessible and updated format. In addition, some ordinances have been reviewed to assure they remain current and of benefit to the Town. This process is nearly complete and will require some action at the Town Meeting.

Following a vote taken at last year's Town Meeting, a new Capital Improvement Committee (CIP) was established which includes broad representation from the community. It spent several months reviewing all of the Town's capital needs, establishing a priority ranking methodology, soliciting input from all of the Town's departments and agencies including the School District. The result was a comprehensive report that has been well received. It provides the Town with a vehicle by which all future capital needs can be anticipated and provided for through the capital reserve funds. The Selectmen investigated and continue considering the possibility of a Tax Increment Finance District (TIF) in the Route 3A commercial and industrial area. They consulted with the CRDC regarding the feasibility of a TIF.

A consulting firm was hired to conduct an analysis of the economic impact of installing water in the Bow Junction area which has an ongoing problem with the lack of an existing municipal system. The Town has had ongoing discussions with the City of Concord regarding this problem. A survey of the existing businesses in Bow Junction is underway. This is a problem the Selectmen will continue working on over the coming year.

Progress continues with the realignment of the Logging Hill/Knox Road/White Rock Road and the Dunklee Road/Route 3A intersections. The design options selected are a four-way signalized intersection for Dunklee Road/Route 3A and a roundabout for Logging Hill/Knox Road/White Rock Road. The Town will be voting on moving forward with the Logging Hill/Knox Road/White Rock Road intersection at this year's Town Meeting.

The Town held its annual Employee Recognition event at which the Board and Town Manager had the opportunity to recognize the hard work and many years of service by our Town's dedicated employees. Individuals from the Fire Department, Public Works Department, Police Department, Parks and Recreation, Community

Planning, Emergency Management, Celebrating Children, Dispatch, the Library, Finance Department, Building Inspection and the Town Clerk's Office were present, recognized and/or honored. Unfortunately, a snowy evening kept most of the staff at Public Works from attending.

The Board is continuing the ongoing project of street renaming and renumbering as part of the E911 effort. Public information and discussion workshops were held along with some public hearings. This is an important but time consuming and frustrating project. In August of 2013, the new single stream recycling effort began in Town. A hazardous waste day was held and new toters were received by the townspeople. There has been some reorganization within the Town's various departments under the leadership of the Town Manager and with the full support of the Selectmen. This has achieved some savings and efficiencies. Town Meeting will be voting on a warrant article to allow a similar reorganization to proceed in the Fire Department, as it has in all other town departments.

The progress the Town has made in the past year is due in large measure to the effective leadership of our Town Manager and his staff. It is not uncommon for the Selectmen to receive reports from our residents on the outstanding performance by our Town employees. In addition, there are many, many Town residents who give numerous hours of their time to all of our various committees, boards, clubs, library and athletic teams and volunteer to help in many different ways. Their dedication, hard work and selfless contributions make Bow a truly special community. The Board of Selectmen thanks all of these dedicated people for their particular and important contributions. They are the Bow spirit!

Respectfully Submitted,

Jack P. Crisp, Jr. Chairman
Eric Anderson, Vice Chairman
Colleen S. Hunter
Harold T. Judd
Jill Hadaway

TOWN MANAGER'S REPORT



Town Manager David Stack

I am pleased to submit the Town Manager's Annual Report for 2013.

The tremendous investment that the Town's voters chose to make in order to design and install a new municipal water system has begun to pay off. At the end of 2013, Exel, Inc., a worldwide logistics firm, opened a new 243,500 square foot distribution center located at 683 Route 3A. Exel is providing warehouse and distribution services for the New Hampshire State Liquor Commission at the new facility. The site plan review application was filed with the Bow Planning Board in November,

2012 and was approved by the Board in January, 2013. Site work began in February of 2013 and the new facility went on-line in November, 2013, right on schedule. Projects of this size do not typically take only twelve months to complete from application to occupation. The construction manager and architect for the project was Pro Con, Inc. of Manchester, NH. According to Pro Con President John Samenfeld "Larger communities that we deal with could not have handled it better. From our point of view, the Town of Bow was truly a pleasure to deal with and we look forward to bringing other projects to the Town." In a recent news article, TF Moran project manager Nick Golon stated that good communication and cooperation were critical to staying on schedule. "Everyone had a positive, can-do attitude. The level of professionalism and cooperation shown by the Town of Bow (and NHDES) at every turn helped to make this project a success." **Bow is ready to work with you.**

Approximately 62% of the Town's operating budget and capital costs are currently funded through property taxes. The amount of taxes that each property owner pays to cover this portion of the Town's revenues is based upon the fair market assessed value of the each individual property. I am pleased to report that the Town has recently begun to see a stabilization, and actually a slight increase, in the assessed value of residential and commercial properties.

While increasing property values are a good sign of recovery, a continued concern has been the continued decrease in value of the PSNH Merrimack Station power plant. One way to ease the impact of the dropping value of the Merrimack Station plant is through the addition of new commercial development to the tax base. A prime example of this is the new Exel facility. The current estimated assessed value of the new warehouse is \$20,000,000 and that value will be added to the value on which the 2014 tax rate will be calculated. Coastal Forest Products, a wholesale supplier of cedar, fir, and a myriad of other specialty products, recently received Planning Board approval for the construction of a 200,000 square foot facility on Johnson Road. Neither of these projects would have happened without the avail-

ability of municipal water service. Facilities of this size and value require adequate water pressure for their fire protection systems and the Town is now able to provide that option.

Some important fiscal management steps were implemented over the past year. In an effort to achieve financial planning and stability, the 2013 Town Meeting voted to establish a new Capital Improvements Plan (CIP) Committee to provide the Town with a unified (Town, Library, and School District) plan for the timing and financing of the construction and rehabilitation of Town, Library and School facilities and the acquisition and replacement of vehicles and equipment. The Committee met several times throughout the spring and summer to review all anticipated capital projects and expenditures and to rank them by priority. In July, the Committee adopted the Bow Capital Improvements Plan for FY2014-14 through FY2019-20. The Plan includes all of the anticipated capital expenditures of the Town, Library and School District for the next six years. In the upcoming year, the CIP Committee will be focusing on the Town's current fleet of vehicles and equipment. The Committee will be meeting with the Town Manager, Fleet Mechanic and department heads to discuss the various vehicle and equipment needs of the Town, maintenance and replacement schedules, and other related subjects.

Another important piece of the fiscal management process is our ongoing emphasis on cost control and reduction. In 2013, these efforts have been realized through such methods as department reorganization, staffing level analysis and adjustment and the establishment of a new purchasing procedure. Town employees, department heads, the Board of Selectmen and I continue to work at seeking the most cost effective and efficient manner with which to provide services to the residents of Bow.

I would like to thank the Town's department heads and employees, Board of Selectmen, and all of the volunteers who serve on Town Board's, Committees and Commissions. The Town of Bow is fortunate to have such dedicated individuals working so hard to make Bow a great place to live and work.

Respectfully submitted,

David L. Stack
Town Manager

TOWN OFFICIALS

Board of Selectmen

Harold T. Judd.....	Term Expires 2014
Eric E.. Anderson, Vice Chairman.....	Term Expires 2015
Jill Hadaway.....	Term Expires 2015
Jack P. Crisp, Jr. Chairman.....	Term Expires 2016
Colleen S. Hunter, Chairman	Term Expires 2016

Town Clerk/Tax Collector

Catherine De Vasto	Term Expires 2015
--------------------------	-------------------

Town Moderator

Peter Imse	Term Expires 2014
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Supervisors of Checklist

Sara Swenson	Term Expires 2014
Susan Stevens.....	Term Expires 2016
Lisa Cohen	Term Expires 2018

Ballot Clerks

Betty Finan, Republican	Virginia Urdi, Democrat
Faye Stoutenburgh, Alt	Deborah deMouplied, Alt.
Lance Stoutenburgh, Republican	Jill Hadaway, Alt.

Treasurer

Roland Gamelin	Term Expires 2015
Suzanne Campbell, Deputy Treasurer	

TOWN OFFICIALS

Budget Committee

Peter Cheney	Term Expires 2014
Bill Cohen	Term Expires 2014
Stephen Buckley, Chairman.....	Term Expires 2015
Jill Desrochers.....	Term Expires 2015
John Heise.....	Term Expires 2016
Jennifer Strong-Rain	Term Expires 2016
Jack Crisp, Jr., Board of Selectmen Representative	
June Branscom, School Board Representative	

Trustees of Trust Funds

John Caron	Term Expires 2014
Jon Marvin	Term Expires 2015
Mary Beth Walz	Term Expires 2016

Baker Free Library Trustees

Mark Leven, Trustee	Term Expires 2014
Ingrid White, Trustee	Term Expires 2015
Ann Hoey, Trustee	Term Expires 2016
Thomas Ives, Trustee	Term Expires 2017
Paris Awalt, Trustee.....	Term Expires 2018

BOARDS, COMMITTEES AND COMMISSIONS

Bow Drinking Water Protection Committee

Sandra Crystall, Planning Board.....	Term Expires 2014
Cynthia Klevens, Citizen-at-Large	Term Expires 2014
Richard Kraybill, Business Development Comm.....	Term Expires 2014
Bill Klubben, Community Development	Term Expires 2014
Wendy Waskin, Conservation Commission	Term Expires 2014
Kevin Leonard, Citizen-at-Large	Term Expires 2014
Noel Gourley, Public Works	Term Expires 2014
Stu Harkins, Whitewater, Bow Municipal Water System Operator	

Bow Business Development Commission

Bill Hickey, Chair	Term Expires 2015
Stan Emanuel	Term Expires 2014
John Meissner	Term Expires 2014
Jack Finan, Vice Chair	Term Expires 2014
Eric Anderson, Selectman.....	Term Expires 2014
Jill Hadaway, Selectman	Term Expires 2014
Don Berube, Jr.	Term Expires 2015
Richard Kraybill.....	Term Expires 2015
James Hoffman	Term Expires 2016
Garett Lewis.....	Term Expires 2016

Capital Improvement Plan Committee

Bill Oldenburg, Planning Board
Steve Buckley, Budget Committee
June Branscom, School Board
Colleen Hunter, Selectman
David Stack, Town Manager
Bob Blanchette, Finance Director
Jeffrey Knight, Resident
Bill Hickey, Resident
Mike Wayne, Resident

Central NH Regional Planning Commission

Stephen Buckley	Term Expires 2013
Bruce Marshall.....	Term Expires 2015
Bill Oldenburg (TAC)	Term Expires 2014

Bow Conservation Commission

Nancy Rheinhardt, Chair.....	Term Expires 2014
Philip Downie	Term Expires 2014
Kitty Lane	Term Expires 2015
Dave Kirkpatrick.....	Term Expires 2015
Jim Nelson	Term Expires 2016
John Meissner	Term Expires 2016
Wendy Waskin	Term Expires 2016

Bow Energy Committee

Robert Eldredge	Term Expires 2015
Cedric Dustin	Term Expires 2014
Dana Mosher.....	Term Expires 2014
Alex Slocum.....	Term Expires 2014

Bow Heritage Commission

Gary Nylen, Chair.....	Term Expires 2016
Tom Wilson.....	Term Expires 2014
Susan Wheeler.....	Term Expires 2014
Mark Leven.....	Term Expires 2015
Faye Johnson, Secretary.....	Term Expires 2015
Eric Anderson, Selectman.....	Term Expires 2014
John Meissner	Term Expires 2016
Darren Benoit, Alternate	Term Expires 2014
Dennis Ordway, Alternate.....	Term Expires 2015
Nancy Knapp, Alternate.....	Term Expires 2016

Highway Safety Committee

Dana Abbott, Fire Chief.....	Term Expires 2014
Robert Barry.....	Term Expires 2014
James Cailler.....	Term Expires 2014
Harold Judd, Selectman	Term Expires 2014
John MacLennan, Police Dept.	Term Expires 2014
Tim Sweeney, Director of Public Works.....	Term Expires 2014

Planning Board

Arthur Cunningham, Chair	Term Expires 2016
Harold Judd, Selectman	Term Expires 2014
Sandra Crystall.....	Term Expires 2014
Allen Lindquist	Term Expires 2014
Don Berube	Term Expires 2015
Robert Meagher	Term Expires 2015
Bill Oldenburg	Term Expires 2016
Bruce Marshall, Alternate	Term Expires 2014
Tony Reynolds, Alternate.....	Term Expires 2015

Recycling Committee

Jill Desrochers, Chair.....	Term Expires 2014
Kimberlie Berrigan	Term Expires 2014
Cynthia Klevens.....	Term Expires 2014
Blake Udelson.....	Term Expires 2014
MaryDilys Anderson.....	Term Expires 2015
Sarah Brown.....	Term Expires 2015
Sheryl Cheney	Term Expires 2015
Kay Herrick.....	Term Expires 2015
Gary Lynn	Term Expires 2016
Alethea Kehas	Term Expires 2016

Sign Committee

Eric Anderson, Selectman.....	Term Expires 2014
June Branscom, School Board	Term Expires 2014
Kerry Buckley, Garden Club.....	Term Expires 2014
Jennifer Griffin, Bow Athletic Club.....	Term Expires 2014
Ken Demain, Conservation.....	Term Expires 2014
Sharon Eng, Bow Rotary Club.....	Term Expires 2014
Charlie Griswold, Men's Club	Term Expires 2014
Brad Jobel, Citizen.....	Term Expires 2014
Gary Nylen, Heritage Commission.....	Term Expires 2014
Rick Nylen, Department of Public Works	Term Expires 2014

Zoning Board of Adjustment

Harry Hadaway, Chairman.....	Term Expires 2016
Robert Ives, Vice Chairman.....	Term Expires 2014
Donald Burns	Term Expires 2014
Jeff Klaiber.....	Term Expires 2015
Garth Orsmond.....	Term Expires 2015
LeaAnne Haney, Alternate	Term Expires 2014
Tony Reynolds, Alternate.....	Term Expires 2015
Tom Fagan, Alternate.....	Term Expires 2016
Harold Judd, Selectman	Term Expires 2014

Representatives to Advisory Task Force Bow/Concord I-93 Project

Harold Judd, Citizen Advisory Task Force	Term Expires 2014
Bill Klubben, Technical Support Rep	Term Expires 2014

Route 3-A Advisory Task Force Representatives

Bill Klubben	Kenneth Koornneef
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Representatives to Regional Solid Waste Co-op

David Stack.....	Term Expires 2014
Tim Sweeney, Alternate	Term Expires 2014

Upper Merrimack River Local Advisory Committee

Krista Crowell.....	Term Expires 2015
Gary Lynn	Term Expires 2015
Dave Kirkpatrick.....	Term Expires 2016

TOWN DEPARTMENTS AND EMPLOYEES

Town Manager's Office

David L. Stack, Town Manager

Karen Mullaney, Administrative Assistant

Lee Kimball, Emergency Management Director

Mitchell Harrington, Deputy Emergency Management Director

Assessing Department

Wil Corcoran Associates, Assessor

Community Development Department

Bill Klubben, Community Development Director

Bryan Westover, Community Development Assistant

Bruce Buttrick, Building Inspector/Code Enforcement Officer

Janette Shuman, Building and Assessing Clerk

Louise Knee, Recording Secretary

Nancy Rheinhardt, Recording Secretary

Finance Department

Robert Blanchette, Finance Director

Joyce Mooers, Bookkeeper

Human Services

Debra Bourbeau, Human Services Director

Town Clerk/Tax Collector's Office

Cate DeVasto, Town Clerk/Tax Collector

Mridula Naik, Deputy Town Clerk

Lyn Spain, Account Clerk

Baker Free Library

Lori Fisher, Library Director

Jennifer Ericsson, Children's Librarian

Amy Bain, Library Assistant

Betsy Mahoney, Library Assistant

Molly Milazzo, Library Assistant

Victoria Waitt, Library Assistant

Amelia Holdsworth, Circulation Desk Assistant

Leah Forrest, Circulation Desk Assistant

Anna Morrison, Page

Beth Titus, Page

Deb Barlow, Circulation Desk Assistant & Substitute

Abe Anderson, Bookkeeper

Bob Garland, Custodian

Celebrating Children

Cindy Greenwood-Young, Director

Joy Van Wyck, Lead Teacher

Kathy Lagos, Lead Teacher

Alicia David, Lead Teacher

Julie Guerrette, Mad Kinder-Science Lead Teacher

Gloria Martin, Lead Teacher Assistant Substitute & Kidz Kamp Instructor

Laura Beaudette, Sport Day& Kidz Kamp Lead Instructor & Teacher Assistant

Willis Hyslop, Teacher Assistant & Sport Day Instructor

Jessica Ralston, Teacher Assistant & Kidz Kamp Substitute

Anya Bottcher, Teacher Assistant & Sport Day & Kidz Kamp Instructor

Michelle Lover, Teacher Assistant & Sport Day Instructor

Julie Biehl, Teacher Assistant Substitute

Jennifer Konstantakos, Teacher Assistant Substitue

Don Graham, Kidz Kamp Instructor

Alison Howard, Kidz Kamp Instructor

Health Department

Richard Pistey, Health Officer

Thomas Ferguson, Deputy Health Officer

Mitchell Harrington, Deputy Health Officer

Parks and Recreation Department

Cynthia Rose, Recreation Director

Anne-Marie Guertin, Program Coordinator

Malinda Blakey, Recreation Assistant

Fire Department

H. Dana Abbott, Fire Chief

Richard Pistey, Assistant Chief, EMT

Mitchell Harrington, Captain. EMT-I

Donald Eaton, Captain, EMT-I

James Beaudoin, Lieutenant, EMT-I

Liam Smith, Firefighter, Paramedic

Thomas Ferguson, Lieutenant, EMT-I

Michael Van Dyke, Lieutenant, FF

Tony Camp, Chief Engineer , FF

Richard Bilodeau, Engineer, EMT-I

Kenneth Judkins, Engineer

Robert Purcell, Engineer

Craig Beaulac, Firefighter, EMT-I

Eliot Berman, Firefighter, EMT-Paramedic

Craig Benner, Firefighter, EMT-Paramedic

Jillian Gamelin, EMT-B

Christopher Girard, Firefighter, EMT-I
Chris Gow, Firefighter, EMT-I
Tim Ives, Firefighter, EMT
Keith Lambert, Firefighter, EMT-I
Dale Parker Moore, Firefighter, EMT-I
Matthew Moulton, Firefighter, EMT-Paramedic
Adam Seligman, Firefighter, EMT.
Brandon Skoglund, Firefighter, EMT-I
William Wood, Firefighter, EMT-I
Leland Kimball, Firefighter, EMT
Margaret Francoeur, EMT
Maria Koustas, EMT
Anne Mattice, EMT
Justin Abbot, Firefighter
Edwin Bardwell, Firefighter
David Eastman, Firefighter, EMT
Matthew Espinosa, Firefighter
Mark Mattice, Firefighter
Richard Mattice, Firefighter
Kevin Marquis Firefighter, EMT

Police Department

Erin Commerford, Police Chief
Gale Kenison, Administrative Assistant, Communication Specialists
Scott Hayes, Lieutenant
Margaret Lougee, Sergeant
Arthur Merrigan, Sergeant
Stacey Blanchette, Detective, Police Officer
Nicolas Cutting, Master Patrol Officer
Dawn Shea, Master Patrol Officer
Tyler Coady, Police Officer
Philip Lamy, Police Officer
Matthew Pratte, Police Officer
Jacob St. Pierre, Police Officer
Michael Carpenter, Police Officer
John MacLennan, Part Time Police Officer
David Hinkell, Part Time Police Officer

Police Communication Department

Tricia Currier, Communication Specialists Supervisor

Scott Eaton, Communication Specialist

Stephanie Vogel, Communication Specialist

Kimberly Hetherman, Part Time Communication Specialist

Kris Begin, Part Time Communication Specialist

Heidi Roberge, Part Time Communication Specialist

Department of Public Works

Timothy Sweeney, Director of Public Works

Noel Gourley, Foreman

Todd Drew, Foreman

Lynn LaBontee, Administrative Assistant

Michael Hague, Mechanic

Gerald Verville, Mechanic

Marcelino Acebron, Heavy Equipment Operator

Michael Aborn, Heavy Equipment Operator

Robert Cepurneek, Driver-Laborer

Mark Nelson, Driver-Laborer

Patrick Nylen, Driver-Laborer

Brian Piroso, Driver-Laborer

Corey Welcome, Driver-Laborer

Myrton Fellows, Custodian

Part Time Winter Emergency Driver-Laborers

Leonard Virgin

Lance Stoughtenburgh

U.S. CONGRESSIONAL DELEGATION

U.S. SENATE

THE HONORABLE KELLY AYOTTE

144 Russell Senate Office Building (202) 224-3324
Washington, DC 20510-2940
web address: www.ayotte.senate.gov

1200 Elm Str. Suite 2 (603) 622-7979
Manchester, NH 03101

THE HONORABLE JEANNE SHAHEEN

520 Hart SOB..... (202) 224-2841
Washington, DC 20510
e-mail: mailbox@shaheen.senate.gov
web address: www.shaheen.senate.gov

1589 Elm St., Suite 3 (603) 647-7500
Manchester, NH 03101 FAX (603) 647-9352

U.S. HOUSE OF REPRESENTATIVES

THE HONORABLE ANN MCLANE KUSTER- District 2

137 Cannon House Office Building..... (202) 225-5206
Washington, DC 20515

18 Main Street, Fourth Floor (603) 226-1002
Concord, NH 03301

70 East Pearl Street (603) 595-2006
Nashua, NH 03060

STATE OF NEW HAMPSHIRE

NH GOVERNOR

GOVERNOR MAGGIE HASSAN

Office of the Governor

State House

107 North Main Street

Concord, NH 03301 (603) 271-2121

Web: www.governor.nh.gov

EXECUTIVE COUNCIL – DISTRICT 4

COUNCILOR CHRISTOPHER C. PAPPAS

629 Kearney Circle

Manchester, NH 03104 (603) 271-3632

Web: www.nh.gov/council/district4

BOW REPRESENTATIVES TO THE NEW HAMPSHIRE GENERAL COURT

N.H. HOUSE - DISTRICT 23

Christopher R. Andrews

33 White Rock Hill Road

Bow, NH 03304 (603) 848-7707

Email: chris.andrews@leg.state.nh.us

Mary Beth Walz

25 One Stack Drive

Bow, NH 03304 (603) 225-1968

Email: mb.walz@leg.state.nh.us

J. R. Hoell

32 Ordway Road

Dunbarton NH 03046 (603) 315-9002

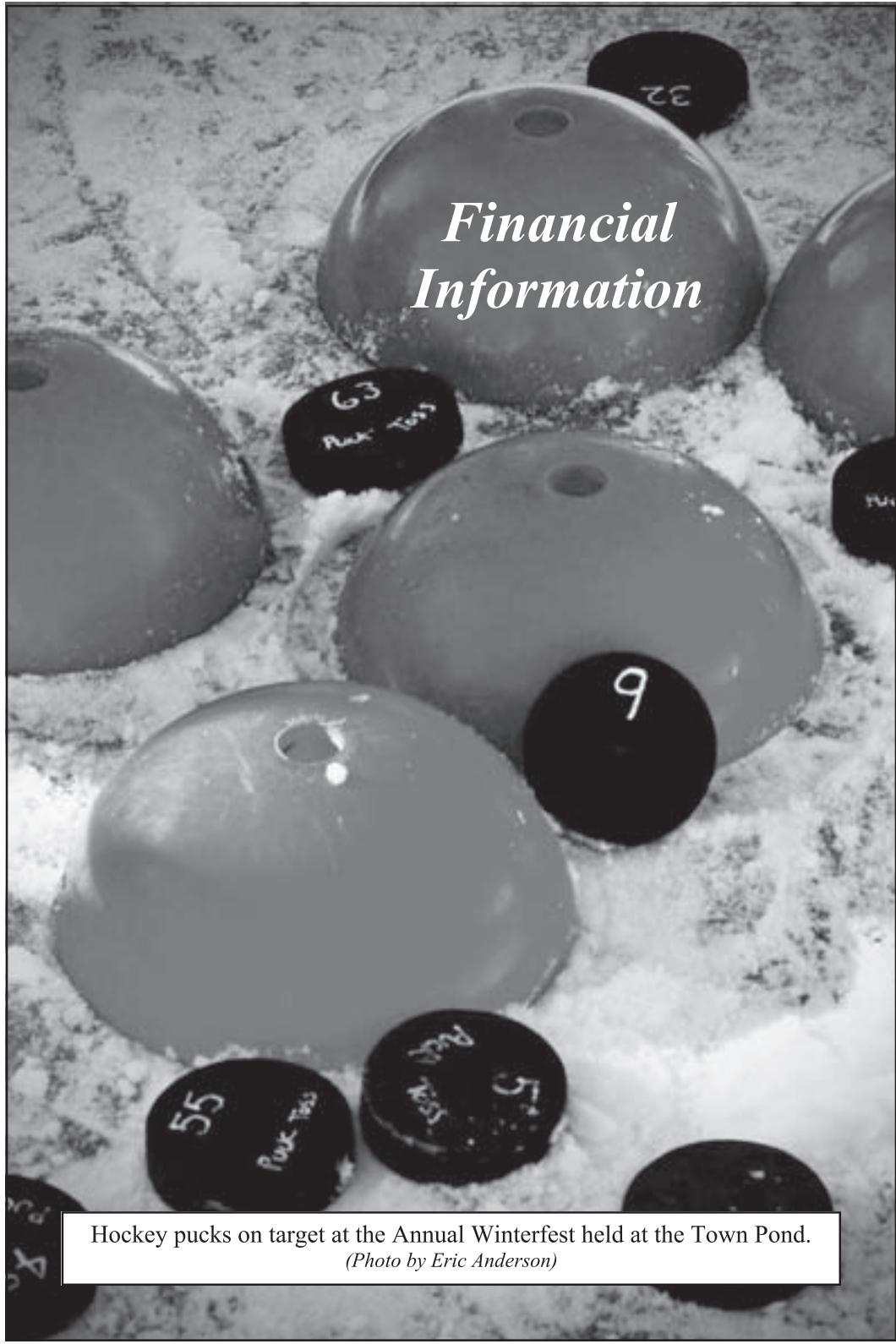
Email: jr.hoell@leg.state.nh.us

N.H. SENATE - DISTRICT 16

David Boutin, State Senator

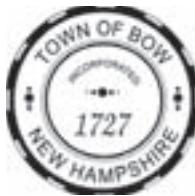
1465 Hooksett Road #80

Hooksett, NH 03106 (603) 203-5391



Financial Information

Hockey pucks on target at the Annual Winterfest held at the Town Pond.
(Photo by Eric Anderson)



Warrant

2013 Town Meeting
Town of Bow, New Hampshire

On Tuesday, March 12, 2013, the 2013 Town Meeting was called to order by the Town Moderator, Peter Imse, at 7:00 a.m. at the Bow Community Center. Mr. Imse and all in attendance recited the Pledge of Allegiance. The ballot box was inspected by Mr. Imse, Cate De Vasto, Town Clerk/Tax Collector and members of the audience to ensure that it was empty. The polls were closed at 7:00 p.m. by Mr. Imse and the meeting was recessed until Wednesday, March 13, 2013 at 7:00 p.m.

Warrant Article #1 – Town & School Elections

The results of the non-partisan, ballot election were as follows:

Town of Bow Candidates:

Office	# of Openings	Term Duration (In years)	Ballot Order	Results	Winner
Selectmen	2	3	Colleen S. Hunter	536	*
			Jack P. Crisp	486	*
			Write-in	16	
Budget Committee Member	2	3	John R. Heise	260	*
			Charles Protzmann	256	
			Jennifer Strong-Rain	380	*
			Write-in	7	
Trustee of Trust Funds	1	3	Mary Beth Walz	517	*
			Write-in	9	
Library Trustee	1	5	Paris Awalt	530	*
			Write-in	1	

School District Candidates:

Office	# of Openings	Term Duration (In years)	Ballot Order	Results	Winner
School Board Member	2	3	Sharon Eng	335	
			Ginger Fraser	337	*
			Robert Louf	487	*
			Write-in	6	

Warrant Article #2 – 2013 Zoning Amendments

A.

Are you in favor of the adoption of ZONING AMENDMENT A as proposed by the Planning Board vote of January 24, 2013 to add the Residential One Family (R-1) Zoning District to sections 6.07 Table of Dimensional Regulations; 7.16 B Screening Standards; 7.25 C 3 Small Wind Energy Systems noise standards; and, 8.07 Signs Permitted in Residential Districts? The amendment has been on file at the Municipal Building since Tuesday, February 5, 2013.

(Recommended by the Planning Board by a vote of 6-0)
Passed by a vote of 484 (Yes) to 125 (No)

B.

Are you in favor of the adoption of ZONING AMENDMENT B as proposed by the Planning Board vote of January 24, 2013 to revise 7.14 Excavation of Earth Materials to add the R-1 District to the definition for “Minor / Pre-development Excavations”; replace the citations to regulatory agencies; add PA-38 Intent to Excavate form citation; and, clarify the requirement for other permits? The amendment has been on file at the Municipal Building since Tuesday, February 5, 2013.

(Recommended by the Planning Board by a vote of 6-0)
Passed by a vote of 472 (Yes) to 127 (No)

C.

Are you in favor of the adoption of ZONING AMENDMENT C as proposed by the Planning Board vote of January 24, 2013 to delete the existing 3.02 definition of Habitable Floor Area and insert a reference to the appropriate section of the State Building Code? The amendment has been on file at the Municipal Building since Tuesday, February 5, 2013.

(Recommended by the Planning Board by a vote of 6-0)
Passed by a vote of 495 (Yes) to 108 (No)

D.

Are you in favor of the adoption of ZONING AMENDMENT D as proposed by the Planning Board vote of January 24, 2013 to expand the locations where flags and banners are permitted for business promotions in Article 8 Sign Regulations? The amendment has been on file at the Municipal Building since Tuesday, February 5, 2013.

(Recommended by the Planning Board by a vote of 6-0)
Passed by a vote of 485 (Yes) to 120 (No)

Warrant Article #2 – 2012 Zoning Amendments (continued)

E.

Are you in favor of the adoption of ZONING AMENDMENT E as proposed by the Planning Board vote of January 24, 2013 to insert the reference to the 2011 US Army Corps of Engineers Regional Supplement for wetland delineation and correct the reference to the citation of the Wetland Determination Data Form in 10.01 B 3 wetland boundary? The amendment has been on file at the Municipal Building since Tuesday, February 5, 2013.

(Recommended by the Planning Board by a vote of 6-0)
Passed by a vote of 507 (Yes) to 95 (No)

F.

Are you in favor of the adoption of ZONING AMENDMENT F as proposed by the Planning Board vote of January 24, 2013 to revise the performance standards in Business Development District sections 15.09 through 15.12 for landscaping, screening, exterior building facade, and parking? The amendment has been on file at the Municipal Building since Tuesday, February 5, 2013.

(Recommended by the Planning Board by a vote of 6-0)
Passed by a vote of 498 (Yes) to 105 (No)

Election Statistics and Recount Results

A total of 1318 ballots were cast. This election had one ballot for Town of Bow officers and Zoning Amendments and another separate ballot for the officers of the Bow School District, as required by law. Both ballots are counted and reflected in the above mentioned total. Recount requests were filed by Mr. Charles Protzmann for the Town Budget Committee member election and by Ms. Sharon Eng for the School Board member election. The recount did not change the outcome of either election. The results found by Town of Bow Board of Recount held at 2:00 p.m. on Thursday, March 21, 2013 were as follows:

Office	# of Openings	Term Duration (In years)	Ballot Order	Results	Winner
Budget Committee Member	2	3	John R. Heise	260	*
			Charles Protzmann	255	
			Jennifer Strong-Rain	381	*
			Write-in	7	

The results found by the Bow School District Board of Recount held at 9:00 a.m. on Friday, March 22, 2013 were as follows:

Office	# of Openings	Term Duration (In years)	Ballot Order	Results	Winner
School Board Member	2	3	Sharon Eng	336	
			Ginger Fraser	338	*
			Robert Louf	488	*
			Write-in	6	

The 2013 Town Meeting was reconvened at the Bow High School Auditorium on Wednesday, March 13, 2013 at 7:03 p.m. by Town Moderator, Peter Imse.

Presentation of Colors and National Anthem

The first order of business was a presentation of colors by Bow Girl Scout Troop color guard members Allie Colandreo, Abby Heffernan, Angie Smith, Autumn Cohen, Haley Kaliscik, Maddie Ess, and Olivia Murray. Members of the Bow High School Band, Carolyn Cunningham, David McDonald, Page Bourassa and Sophia Gottlieb performed *The Star-Spangled Banner* for the audience.

Introductions

Town Moderator Peter Imse introduced the Board of Selectman: Colleen S. Hunter, Chair, Harold Judd, Vice Chair, Eric E. Anderson, Jill Hadaway, and Jack P. Crisp, Jr. Legal Counsel, Paul Fitzgerald; Town Manager, David L. Stack; Finance Director, Robert Blanchette; and, Town Clerk, Cate De Vasto were also introduced. Other agency heads would be introduced, as appropriate. The Moderator also thanked all the individuals who helped the meeting run smoothly, including Karen Mullaney, administrative assistant and Robert Jaques, Bow School District, who were running the electronics for the meeting. Mr. Imse thanked the town citizens who had been deputized as Assistant Town Moderators: Dan De Vasto, Sandy Eldredge, Harry Hadaway, Jim Hatem, Robert Louf, Rick Minard and Mary Beth Walz. Special thanks were extended to the School Moderator, James Hatem, for the continuing successful collaboration of the two Moderators for the benefit of all town and school meetings and elections.

A facilities announcement was made noting that: parking should only occur in approved spaces; smoking on school grounds was not permitted; eating and drinking (except water) was not allowed in the auditorium. Additionally, the “non-voter” section of the auditorium was in the back, right hand section of the auditorium. Voters were requested to please move to another section. There were two microphones set up in the center of the auditorium as well as a portable microphone at a podium at the front of the auditorium.

Citizen of the Year

At this point, the Moderator recognized Mike Wayne, Treasurer, of the Bow Men’s Club who presented the club’s Citizen of Year. Mr. Wayne noted that this year’s winner was a member of the Bow Men’s Club. The 2013 Citizen of the Year was Charles “Charlie” Griswold. Mr. Griswold has devoted much time to local community organizations and events, including: Bow Men’s Club, including their Annual Breakfast; Bow Heritage Commission; Bow Memorial Day Parade; Bow Police Department’s National Night Out; Concord Junior Service League; and, Concord Coachmen’s performances. Mr. Wayne commented that Mr. Griswold always cheerfully volunteered and that he was not sure that “Charlie even knew the meaning of the word ‘no.’” Mr. Griswold, on accepting the award, thanked the Men’s Club and acknowledged the efforts of everyone in town who also volunteered. He also thanked those at home who shared their loved ones with the community.

Town Report Dedication

Gary Nylen thanked the Board of Selectmen for dedicating the Annual Report to him. He reminisced on how the well the town always worked together to make history at the Town Meeting.

Rules of Order

Moderator Imse indicated that he and School Moderator Hatem had adopted a common set of rules of conduct for the meetings. These rules could be found in the Annual Report. One rule communicated the intent to adjourn at 11:00 p.m. The backup date, if the meeting were to be continued, would be Wednesday, March 27, 2013 at 7:00 p.m. However, if there were only two or three articles remaining at that time, the body could then determine if they wished to forge ahead. Also, if a "motion to reconsider" is passed after a "motion to restrict," the reconsideration would have to occur at that later date. The Moderator asked those present to please to respect everyone's opinion; please avoid cheering or jeering. No personal attacks would be tolerated. While not a preferred outcome, it was noted that the Town Moderator had the authority to request the police remove any individual not following the rules.

As a community open to new ideas and improvements, it was explained that ballot voting process would be slightly different this year. Voters were given a wristband and voter card at check-in, rather than a pack of ballots. As the voters travelled through the line, the bracelet would be checked and the signed voter card would be stamped. At that time the voter would be given a ballot for that particular vote. As in the past, the ballot boxes are located on stage and at top of auditorium in the hall outside demarcated by tensor barriers. Moderator Imse requested the voters to please circulate as quickly as safely possible. The bond issue, by statute, is a ballot vote and the ballot boxes were to be kept open for an hour. It was noted that other articles could be considered during that time period. If any voter could not get to a ballot box or any speaker could not reach a microphone, they were asked to notify an Assistant Moderator and assistance will be provided.

Moderator Imse asked the audience to be considerate of other viewpoints and to please remember the quote from Benjamin Franklin:

Like a man traveling in foggy weather, those at some distance before him on the road he sees wrapped up in the fog, as well as those behind him, and also the people in the fields on each side, but near him all appears clear, though in truth he is as much in the fog as any of them.

Mr. Imse also shared an article that resident Matt Gatzke found when researching in the New York Times. The article, dated April 4, noted that in an effort to save money the citizens of Bow had voted away their streetlights the prior November. The article then went on to say that at a special town meeting, without discussion, the citizens voted 218 to 47 to restore the lights. The article noted that "the streetlights in Bow glowed again." This article was written in 1931; some things don't change.

Election Results

The Moderator read the introduction to the Town Warrant:

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 in said Bow on Tuesday, the 12th day of March, 2013, at 7:00 a.m. in the forenoon to act upon the subjects hereinafter set forth. The voting on Articles 1 and 2 will be by official ballot and the polls shall be open for balloting at 7:00 a.m. in the forenoon and shall not close before 7:00 p.m. in the evening.

You are hereby notified, in accordance with the provisions of RSA 39:1-a, adopted at the 1980 Annual Meeting of the Town of Bow, to meet at the Bow High School in said Bow on Wednesday, the 13th day of March, 2013, at 7:00 p.m. in the evening to consider the remaining Articles on the Warrant.

Mr. Imse then read the election results from the March 12, 2013 Town Elections, noting that all Zoning Amendments passed. (*Ed. Note: Please see Warrant Article #1, above.*)

Budget Committee Presentation

Budget Committee Chair, Kally Abrams, was introduced to give an overview of budget process. Ms. Abrams noted that over the last several years the Budget process had become much more streamlined. The budget process began for the committee in late October when they participated in two meetings with the Board of Selectman, Town Manager, Finance Manager and Town Department Managers. On January 8, 2013, there began a series of meetings that would lead the Committee to a better understanding of any proposed budget increases. Ms. Abrams stated that the Budget Committee held the opinion that the Town Manager, Department Heads and Director of the Baker Free Library did an excellent job in mitigating any budgetary increases.

The Budget Committee investigated many items, including the following: the status of the recycling toters; road inventory; management of information technology systems; projected revenues in relation to net assessed valuation; updates on the water and sewer project; new business growth along the 3A corridor; and, coordination of the proposed Public Safety Building and Baker Free Library lower level renovation projects. Additionally, the timing of school and town bond payments was explored. The top expenditures in this budget were retirement costs, the sewer/water project, and the 1.3% cost of living adjustment for town employees. General Government Buildings, debt service, building inspection and welfare were among the major decreases in budget.

Ms. Abrams indicated that the Budget Committee voted unanimously for Warrant Article 4 (*Operating Budget*), 6 to 2 for Warrant Article 3 (*Public Safety Building*) and 7 to 1 on Warrant Article 14 (*Baker Free Library Lower Level Renovation Project*). Estimated tax impact for the 2013-2014 Town Operating Budget is \$0.07 per thousand of assessed value, all things remaining equal. The combined impact of the town and school budgets is \$0.72 per thousand of assessed value, all things remaining equal. On behalf of the Budget Committee, Ms. Abrams thanked town and library officials and staff for their assistance and active engagement with this process. Ms. Abrams also noted that the committee had fulfilled their responsibilities through their line by line review of the

proposed budget and all warrant articles. The committee firmly believes that the town budget brought to the voters this evening was a responsible budget.

Warrant Article #3

To see if the Town will vote to raise and appropriate the sum of \$7,700,000 (gross budget) for the design, construction and equipping of a public safety building, for expenses relating to relocation of the Fire, Emergency Management and Police Department and the functions of Dispatch, Ambulance and Rescue services to this facility, and for expenses relating to the issuance of municipal bonds or notes, and to authorize the issuance for that purpose of not more than \$7,670,000 of bonds or notes in accordance with the provisions of the Municipal Finance Act (RSA 33) and to authorize the Board of Selectmen to issue and negotiate such bonds or notes and to determine the rate of interest thereon; with the balance of \$30,000 to be raised by taxation. (2/3 ballot vote required)

(Recommended by Selectmen 5-0)
(Recommended by Budget Committee 6-2)

The Moderator noted that the warrant articles would be addressed in the order printed. Article Three, a bond article, was the first article to be addressed. Moderator Imse thanked John Swenson who constructed two new ballot boxes for the upcoming bond ballot vote.

Motion: **Kally Abrams motioned to adopt Warrant Article #3.**
Second: **Deb Alfano**

This warrant was introduced by Selectman Eric Anderson, Chair of the Public Safety Committee, who noted that the Public Safety Facility Committee was going to provide a brief review of the Public Safety Building Project. Selectman Anderson would provide a historic overview; Bob Eldredge would address many of the shortcomings that the Committee uncovered within the existing facilities that are devoted to the public safety mission; and, Art Cunningham, the Committee Vice Chairman, and Chairman of the Bow Planning Board, would share the Committee's recommended approach to solving many of these problems. The Public Safety Facility Committee recommended bonding the remaining design and the construction of a 30,000 square foot Public Safety Building to meet the Town's "public safety" needs now and well into the future.

Following the 2012 Town Meeting, the Board of Selectmen appointed a new 10-member Public Safety Facility Committee. It consists of six (6) public members with two (2) public alternates, as well as four (4) professional Town staff members. The Committee, with the approval of the Board of Selectmen, began to focus on a facility that would accommodate the Fire Department, Rescue Squad, Police Department, Dispatch Center, and the Office of Emergency Management – five distinct functions collocated into a single facility. At a meeting on June 22, 2012, the Board of Selectmen voted to award the design contract to the H.L. Turner Group, of Concord, NH. H.L. Turner has been working with the Committee ever since to design the Bow Public Safety Building for that site. The Board of Selectmen awarded the Pre-Construction Management contract on October 23, 2012 to the firm of Bonnette, Page and Stone located in Laconia, NH.

Bob Eldredge addressed the primary concerns of the three departments, and the three different buildings they occupy, which led to this bond issue. Common problems with all three buildings were that they were not building code compliant and they did not meet the "Essential Facility" requirements to withstand seismic and/or hurricane events and remain functional. Also, these buildings were not compliant with the American with Disabilities Act. Mr. Eldredge noted that small municipalities were not grandfathered in with these regulations. Furthermore, there are high energy costs for these facilities, e.g. Police/Public Works costs \$3.63 at 127kBtu per square foot to heat and the Fire/Community building costs \$1.77 at 101kBtu per square foot to heat. The annual costs budgeted for 2013/2014 is \$43,000 for all three departments. As previously presented at last year's Town Meeting, it was found to be very costly to upgrade these buildings and the town would gain no additional square footage.

Issues specific to the Fire Department noted:

- Fire Department personnel live and work out of a garage;
- Lack of a sprinkler system;
- Lack of code compliant fire and smoke detector system;
- Lack of proper ventilation in an occupied space;
- Tight space and only two offices – only one with a door;
- No separation between public and the apparatus;
- All overhead doors without entrapment devices;
- No tours given of Fire Department due to public safety concerns;
- Costly custom trucks need to be purchased due to garage door size;
- Minimal space between trucks which slows response time;
- Water cannon on top of a truck needs to be mounted/dismounted - time counts since a fire doubles in size every 30 seconds;
- No second egress (exit) on the first floor;
- Chronic wet basement, which can contribute to mold;
- Shared office space with no door;
- Medical and permits stored in an unsecured space for patient records – HIPPA concern;
- No privacy when meeting with patients – HIPPA concern;
- No privacy when Chief meets with public and/or staff;
- Tight space within building and trucks, and limited storage;
- In winter, staff cannot properly wash trucks – gets the gear wet;
- Insufficient space to dry fire hoses and protective gear adequately; and,
- Substandard and unsafe electrical wiring throughout the department.

Issues specific to the Police Department/ Dispatch noted:

- Minimal and tight space that put officers and public at risk;
- Very limited and questionable evidence storage;
- Lack of Sally Port, which effects officer and public safety and privacy for minors;
- No holding cells which results in taking people elsewhere effecting staff and response time;
- Lack of proper entrance area for processing and moving detained individual(s) in and out of the facility;

- Unable to separate males from females, and separate adults from youth;
- Mix of detained individuals and public in the hallway;
- Unisex bathroom shared by detained individuals, staff, and general public;
- Exposed Dispatch telecommunications and data cabling in Department of Public Works ladies bathroom;
- Case record storage built into bump-out at Department of Public Work's side by their tire storage area; and,
- Minimally secure impoundment area located near the school bus parking area.

Issues specific to the Emergency Operations Center – Coffin Rescue Building noted:

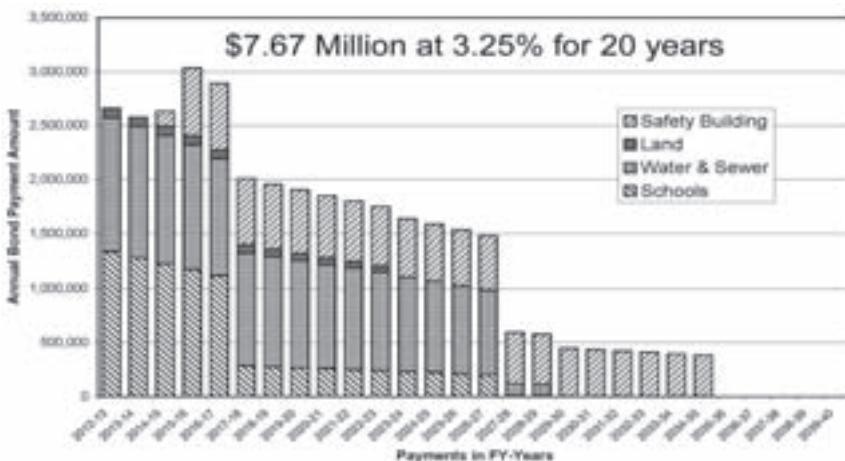
- Separate from the Police and Fire Departments;
- Communication challenges during an emergency;
- Fire and Rescue equipment stored in garage section which could delay response time to fire/rescue;
- Fire Department Laundry Facility for light clothing which could delay response time to a fire/rescue;
- Inefficient Propane heating in Attic; and
- Used for Daycare sometimes, that could delay the EOC setup time in order to get children out of the building.

Art Cunningham, who served on the original committee in 1997 and the present committee for the past three years, presented the proposed solutions. The options reviewed included:

- Cost to renovate approximately the same as building new;
- Cost to build new Fire Station and renovate Police Station approximately the same as building a new Public Safety Building; and,
- Cost of building a new Fire Station now and a new Police Station later – more expensive than building a new Public Safety Building.

Mr. Cunningham provided a “walkthrough” of the schematics of the proposed facility. He noted that even with a “Yes” vote at Town Meeting, the town will live with facilities that don’t meet needs for almost 2 years. Costs would only go up in the future; bond interest rates were low and construction costs would only increase, Mr. Cunningham noted. Also, liability exposures would continue until the new building is open as would the high operating and maintenance costs.

Selectman Jack Crisp, who was also a Board of Selectmen’s representative to the Budget Committee, discussed the bonding and the tax impact of this project. The tax impact of the first year of the bond would be a payment on the interest of \$0.14 per \$1,000 of assessed property valuation. The second year the tax rate would be \$0.60 and it will decrease each year thereafter. In the 10th year, it would have reduced to \$0.47 per \$1,000 of assessed property valuation. In the 20th and final year, it would be down to \$0.37 per \$1,000 of assessed property valuation.



Selectman Crisp presented a chart that depicted the Town's "current" bonding obligation through 2029. The lowest bar in brown depicted the school's remaining bond on the high school as well as its other bonding obligations. The High School bond would be paid off in the 2016-2017 timeframe. The blue bar depicted the water/sewer system that the Town recently brought on line. The narrow green patch above the blue was the bonding obligation on the purchase of the Hammond Nature Preserve off Dunbarton Center Road. As depicted in the graph, Selectman Crisp pointed out that the tax impact, due to bonding, was declining from one year to the next. The additional bonding needed for the Public Safety Facility was depicted in red. For the first three years of the bond, beginning in 2014, there would only be an interest payment, then in the second year, there was a tax increase that would continue to decline through 2034. In fact, the tax impact due to all bonding beginning in 2017-2018 would be less than the Town's "current" tax obligation due to bonding. Also, it was believed that the synergy from having all departments located in the same facility would realize even further cost savings. The community investment in this facility was also believed to have a positive impact on businesses deciding to locate new facilities in our community. The Public Safety Facility Committee, the Board of Selectmen, and the Budget Committee all recommended that the proposed Public Safety Building be bonded in an amount not to exceed \$7.67 million to construct a Public Safety Building at the corner of Logging Hill Road and Knox Road.

Selectman Anderson closed the presentation noting that the Public Safety Facility would begin the build out of a Town Center that has been a part of the Town's overall Master Plan for the past 20 years. The Committee would continue to work to contain both the scope and cost of the project. Selectman Anderson commented that with the support of this bond measure at the 2013 Annual Town Meeting, this facility would be constructed to meet the Town's public safety needs now and well into the future.

Moderator Imse thank the committee for their presentation and opened the floor for public comments.

Ted Bardwell, 14 Bow Bog Road, requested to be first speaker. He also wanted to thank the town for acknowledging his 50 years of service. He is the President of the Bow Volunteer Fire Department, Inc. which started in 1945. The present building has been here for over fifty years and it has served us well, but it is tired. Calls have gone up from 100 a year to over 1,200 per year. The police facility is also in tough shape. On behalf of the Bow Volunteer Fire Department, Mr. Bardwell requested that voters support this issue.

Allen Bardwell, 6 Page Road, stated that he had been in town all his life, and supported the building. He asked what would happen to the old building.

Selectman Anderson noted that the property had been purchased for a town center and the second phase of this plan is the eradication of the present Community Building. That area would become a park with the gazebo and the area occupied by the Coffin Building would be the new sledding hill. A multi-generational recreation building would be constructed behind the Safety Building. The third phase, approximately in 2028 could add some municipal and retail buildings.

Selectman Crisp said a committee would be developed to evaluate the existing building for the utilization of volunteer groups to convert the Fire Department space for recreation use, e.g. Zumba classes, etc.

Jim Hoffman, 3 Nathaniel Drive, congratulated committee on their work and at this time plan on voting "yes." There would be some significant pain for two years which was a problem, but not enough to make him vote "no." Mr. Hoffman noted that he had two concerns. It seemed redundant to have a construction manager and a contract manager. It seemed like a duplication of effort. Also, the scope had increased by two million dollars.

Committee member Art Cunningham addressed Mr. Hoffman's comments. Last year, the \$5.8 million estimate was a "best guess" per square foot, not a firm cost estimate. The price in this warrant is a "no more than" cost estimate and includes a \$400,000 contingency fund. This new price also reflected a more detailed design, increased site work costs, and a complete cost. To confirm the validity of these new figures, the committee looked at costs of similar buildings being built in 2013 and added 5% to account for a 2014 build date. Also, any money not spent would be returned to the town.

Regarding the use of a construction manager, it is similar to a general contractor, but the construction manager would work directly for town and negotiate the best bids from each contractor. There was no correlation with hiring a construction manager and the increase in the cost of the building.

Frank Jones, 10 Arrowhead Drive, indicated that he has lived in town for 10 years. He congratulated Diana Scott on her receipt of the NH DARE Officer of the Year award for 2012 and the audience applauded this achievement. Mr. Jones spoke in support of amendment, stating that the voters need to act now. As a professor of Criminal Justice he was beside himself to think that the public, officers and offenders share the same

bathroom. Also, NH law states that juveniles were to be kept totally (sight and sound) separate from adult offenders. He noted that the word "liability" instantly flew to his mind. Mr. Jones commented that he wished to thank Fire Chief Abbot and Police Chief Commerford for their service.

Dee Treybig, 15 Branch Londonderry Turnpike – East, was originally on the committee. Ms. Treybig commended the committee, supported the concept, and, questioned whether the town was starting a year too soon. She noted that the addition of Dunbarton tuition students is not settled and the new buildings on Route 3A have not yet broken ground. And, if the Community Building was unsafe for the Fire Department, why was it safe to leave our children and employees in the same building for the next five or ten years? Regarding energy savings, while the new building had savings from geothermal heat, the town still had to heat the old building, because the furnace is on one side and both sides would need to be heated. There is the potential of over a million dollars in possible savings if both buildings were built together. Are we going too soon because we don't have all the answers?

Selectman Judd noted that the liquor warehouse has broken ground and other projects are in the site planning stage. Also, the area surrounding the water sewer project is up for re-assessment next year.

Matt Gould, 20 Hampshire Hills Drive, apologized that he had been out of the loop because of working out of town, but he had read some of the minutes. Mr. Gould stated that he was in favor of the entire complex, just not this building. He noted that on the Safety Facility Committee minutes of Jan. 2, 2013 there was a 7 to 3 vote and he would like to hear from the committee members their reasons for voting "no."

Moderator Imse asked if any committee members would like to address the question. A member from the audience asked for clarification on the purpose of the vote. Mr. Gould indicated that it was whether or not to bring the issue to the town meeting. No one from the committee responded.

Matt Gould indicated that the roundabout was not addressed in this bond issue and it is a \$500,000 item.

Selectman Crisp indicated that the roundabout, which is on a state road, was already funded with capital reserve funds and state matching funds. The Selectmen are already working with engineers to plan this project.

Mr. Gould questioned that the cost of relocating the dispatch was not included in the bid.

Selectman Anderson indicated that the equipment for the dispatch was to be replaced and not moved. The funds for this replacement were not included in the bid because they have been accrued through the Capital Improvement Program. Selectman Crisp noted that, over the last few years, nothing had been purchased through CIP that could not be transported to the new facility.

Mr. Gould believed that our tax base was 9th in the state and that this bond could bring it up to 7th or more.

Selectman Crisp asked for clarification on tax base; was it tax rate to which he was referring? Mr. Gould replied in the affirmative and Selectman Crisp indicated that was not his understanding of the standing and explained that the valuation of the property would affect the tax rate.

Art Cunningham asked to respond to the “7 to 3” vote question. This vote occurred at a meeting with a deadline to get in the cycle for presentation to the Budget Committee. Those committee members wanted to work further on reducing the number before presentation. At the time, it was \$7.8 million; however, the committee was able to reduce that figure to \$7.7 million after that work was done. And, one month later there was a 9 to 1 vote recommending the \$7.7 million amount.

Bill Kelso, 15 Kelso Drive, noted that other towns including Deerfield doing a similar complex for \$2.5 million; maybe someone should take a look at that building. He noted that heating costs for the Fire Station was \$9,100 per year, the Ambulance building was \$5,000 and the Police Department was \$15,000 per year, however the town would still need to maintain and heat these buildings.

Elizabeth Worth, 10 Clearview Drive, thanked the committee for their work even if she did not agree with it. Ms. Worth commented that the present location was better for access to the Route 3A and the new industrial zone. And, police presence protected the school buses. Also, how many calls did the Fire Department go on per year (non-false alarm); how many criminals were cuffed to the bench; how many times were adults and minors booked at the same time; and, how many “ran” as they were going into the police station?

Selectman Crisp noted that in 2012 there were the following calls: 1011 calls: 544 EMS, 467 Hazmat/Fire, and 43 inspections. In the past 12 months from March 4, 2013, there were 1062 incidents: 553 EMS, 509 Hazmat/Fire, and 44 inspections. Also the depart trains 50 times per year in groups of 20 or more. In 2012, the Police Department had 21,213 calls and 183 arrests. The out-of-control subjects or intoxicated subjects needed to be transported the Merrimack County Jail due to lack of holding cells.

Chief Commerford indicated that the number of transported offenders changed yearly, however approximately 5 or 10 cases per year required transport. Regarding any attempted escapes, Chief Commerford would need to review the individual case files to get an accurate estimate.

Selectman Crisp indicated that all departments agreed that the new site was a better location overall.

John Urdi, 51 Putney Road, commented regarding Art Cunningham's statement regarding the GMP. He did not understand how the town could have a GMP and go to another contractor.

Mr. Cunningham acknowledged that the town had Bonnette, Page and Stone do pre-construction preparation as if they were going to build in 2014. And, to arrive at the number, everything was done except sign the contract.

Mr. Urdi stated that the Town really did not have a GMP and the number is still not set unless you stayed with present contractor. You just have estimate since no contract was signed - there is no guarantee.

The Moderator indicated that the Town could not spend any more than the amount warranted.

Mr. Urdi asked if the Town had interviewed other contractors before choosing Bonnette, Page and Stone.

Selectman Crisp indicated in the affirmative.

Lee Kimball, 32 Ridgewood Drive, moved in 1977 and has been a firefighter/EMT for 37 years and is presently the Town's Emergency Management Director. As a retiree he indicated that he understands the need to keep taxes low. This project was not a "want" it is a "need." Current facilities were a liability to the health and safety of our first responders. It was time to bite the bullet and support the construction of a new facility that would meet the needs of our community now and in the future.

Don Berube, 27 River Road, understood the need to do something. What happened to the police and fire station when they moved out? Would we still have the cost of maintaining those facilities?

Selectman Anderson noted that when the town bought the facility that the Police Department portion was to be leased to recapture the tax revenue lost when the building was purchased. Keeping in mind that the 2nd floor is still not ADA accessible, it could be leased or used for meeting/storage space for town committees.

Mr. Berube asked about the Fire Station. How could we have children and residents in there if it is not inhabitable for the professionals?

Selectman Anderson indicated that portion could potentially be reclaimed and Selectman Judd indicated that there was the possibility that certain portions (e.g. the ambulance bays) could be sealed off for storage and unheated.

Mr. Berube asked how many people could we train in new building at one time and would there be enough parking.

Selectman Anderson indicated that fifty people can meet at one time and that

Dale Sackett, 30 Tonga Drive, stated that he moved to town right about when BHS was completed. He researched the tax impact and was told that it would be minimal. However, five years later his taxes went up by 100 percent. How much did esthetics affect the cost and was that the difference in cost from Deerfield?

Selectman Anderson noted that in public forums, there was interest that materials be used that last over the long run. Selectman Crisp stated that he seriously doubts that Deerfield had the same requirements. When the Selectman met with the Committee, the concerns were not about appearance, but about functionality, durability and cost.

Sandra Czibik, 8 Heather Lane, stated that, as Art Cunningham's wife, she knew the many, many hours the committee spent taking away much as possible from the building. And, without the facts, it is not fair to compare with Deerfield. They should have attended the meetings.

Lisa Cohen, 104 Brown Hill Road, was against the project, but after speaking with Chief Commerford, she was on the fence. Her biggest concern was cost. Ms. Cohen stated her belief that the Town should have never bought the Hewes building. She suggested that the Town should take two bays of that building for the Police Department needs and park some of the trucks outside. And, if the concern is for Fire staff sleeping at the Fire Department, she thought buying a recreational vehicle (RV) would be a solution. She also mentioned that resident volunteers could fix the building.

Motion: **Gary Nylen motioned to call the question.**

Second: **Steve Buckley**

Action: **The motion passed.**

Moderator Imse noted that individuals still at the microphone would be allowed to speak per Moderator rules.

Jeff Monahan, 13 Dean Avenue, agreed that that comparing our safety complex to Deerfield was unfair. But, at 258.00 per square foot, this building was very expensive.

Dennis Mosbeck, 15 River Road, mentioned that he is retired on a fixed income and will have to cut something out to afford the extra taxes. However, he supports the article because the cost of money was presently so cheap.

Dale Sackett, 30 Tonga Drive, said that he had been in construction for many years and wood is good product for construction that should be considered. He respected work of the committee, but should look at keeping what we have and look at other choices like substations. The Town already owns the land on which the substations could be located.

Voting occurred at the designated locations by secret ballot. After a majority of those in attendance returned to their seats, Moderator Imse noted that while Warrant Article #3 was still open for voting for the prescribed time period, the voters could deliberate on the next warrant articles.

(Ed. Note: Results of this Warrant Article can be found after Warrant Article #19)

Warrant Article #4

To see if the Town will vote to raise and appropriate the sum of \$9,791,733 for general municipal operations for Fiscal Year 2013-14 (July 1, 2013 through June 30, 2014). This article does not include special or individual articles addressed. (Majority Vote Required)

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

Motion: **Kally Abrams motioned to adopt Warrant Article #4.**
Second: **Ginger Fraser**

Selectman Jack Crisp introduced the warrant article. He mentioned that Officer Diana Scott was honored this year as the New Hampshire DARE officer of the year. Also, Bruce Buttrick was honored as the New Hampshire Building Inspector of the Year. Selectman Crisp noted that there was a huge impact of the downshifting of retirement costs from the State, the sewer and water carrying costs, and increases in health and dental benefit costs. Despite these increases, the proposed FY2013-2014 operating budget and all warrant articles combined represented only a \$76,608 increase in net appropriations, an increase of just over 1%, of which \$30,000 is the bond issue for the proposed Public Safety Facility. Included in the budget was the funding necessary to start-up, operate and pay the bond payments for the Town's new water system.

Moderator Imse opened the floor for comments. He also indicated that the ballot boxes were still open and encouraged anyone needing assistance to please ask the Assistant Moderators.

Jim Hoffman, 3 Nathaniel Drive, questioned Town management's diligence in keeping the tax rate down. He believed that the rigor of financial management was lacking as evidenced by the \$8.00 raise in the tax rate since 2007. The tax rate went from \$21.02 per thousand in 2007 to \$29.07 per thousand in 2012.

Marge Welch, 44 Bow Center Road, questioned why one Selectman did not vote for the budget.

Selectman Anderson declined to comment since the board members hold the position that they would stand united behind majority votes of the Board.

Selectman Crisp noted in response to Mr. Hoffman's comments that he was holding the Town accountable for the entire tax rate when the Town's portion accounted for less than a quarter of the rate. Additionally, the Town has experienced significant downshifting of costs from the State and county increases, which have been out of local management control.

State Representative Mary Beth Walz, 25 One Stack Drive, shared that the Legislature just approved the County budget with less than a 1% increase.

Jim Hoffman, 3 Nathaniel Drive, noted that it was a problem that the percentages of the tax rate increases outpaced the rate of inflation.

Garth Orsmond, 36 Tonga Drive, indicated that he thought the percentages stated were wrong and that he found the raises in taxes to be quite reasonable.

Action: Result on vote for Warrant Article #4 as written: Passed.

Warrant Article #5

To see if the Town will vote to raise and appropriate the sum of \$350,000 for the reclamation/paving of Woodhill Hooksett Road (between Allen Road and Nathaniel Drive) and the paving of other Town roads. This will be a non-lapsing appropriation per RSA 32:7, VI and will not lapse until the project is completed or by December 31, 2015, whichever is sooner. (Majority Vote Required)

(Recommended by Selectmen 5-0)

(Recommended by Budget Committee 8-0)

Motion: Kally Abrams motioned to adopt Warrant Article #5.

Second: Ginger Fraser

Selectman Jill Hadaway stated that over the past several years paving costs have been added as a separate warrant article so voters can ensure these improvements cannot be taken out of the budget. The estimated project cost to rehabilitate Woodhill Hooksett Road was \$220,000. This project would involve the grinding and grading of the existing pavement and the laying down of a 2 inch base course and a 1 inch wearing course of asphalt. The balance of this appropriation (\$130,000) will be used to shim and overlay asphalt on Tower Hill Road and Redpine Road. Tower Hill Road was built in 1996 and Redpine Road was last repaired in 1994. The tax impact is \$0.33 cents per thousand. Selectman Crisp noted that the Department of Public Works original budget figure was \$550,000 and this request represents a significant cutback,

Moderator Imse opened the floor for comments. No comments were made.

Result on vote for Warrant Article #5 as printed: Passed.

Motion: A motion to restrict consideration on Article #4 was made by Mary Beth Walz.

Second: Art Cunningham

Action: The motion passed.

Warrant Article #6

To see if the Town will vote to raise and appropriate the sum of \$200,000 for the purchase of an ambulance for the Fire Department and to authorize the withdrawal of up to \$200,000 from the Fire Truck Capital Reserve Fund for this purpose. (Majority Vote Required)

**(Recommended by Selectmen 4-1)
(Recommended by Budget Committee 7-1)**

Motion: **Kally Abrams motioned to adopt Warrant Article #6.**
Second: **Ginger Fraser**

Selectman Colleen Hunter noted that as part of the new Town wide fleet maintenance program, the Department of Public Works was working with all of our departments to manage the maintenance and replacement of Town vehicles and equipment in the most cost effective manner. The 2005 Ford ambulance that was scheduled for replacement has transmission and front suspension problems. The fleet foreman had evaluated this vehicle and confirmed that it needed to be replaced due to the cost of repairs. Together with the Fire Department, the fleet foreman would be working from the ground up to come up with the best method to spec out, build and outfit a new ambulance. There is no current tax impact as this purchase will be funded from capital reserve fund.

Moderator Imse opened the floor for comments.

Robin Martin, 8 Tonga Drive, stated that in 2009 a vote to approve a new ambulance was made with the promise that it would be awhile before we would need to purchase another ambulance. What revenue have we recouped from that ambulance and how long before it pays for itself?

Finance Director Robert Blanchette indicated that ambulance revenue in the last fiscal year was \$123,000 and is projected to reach \$132,510 this year. Prior years' average revenue was approximately \$120,000.

Action: **Result on vote for Warrant Article #6 as printed: Passed.**

Warrant Article #7

To see if the Town will vote to raise and appropriate the sum of \$170,000 to be added to the Public Works Department Equipment Capital Reserve Fund previously established. (Majority Vote Required)

**(Recommended by Selectmen 4-1)
(Recommended by Budget Committee 7-1)**

Motion: **Kally Abrams motioned to adopt Warrant Article #7.**
Second: **Ginger Fraser**

Selectman Judd noted that the Public Works Department Equipment Replacement Capital Reserve Fund allowed the Town to save the necessary funds to pay for the replacement of the DPW's heavy equipment when an individual piece of equipment is scheduled to be replaced at the end of its useful life. The following highlights from the equipment replacement schedule were noted: the total replacement cost for all of the listed equipment was \$2,170,000; the balance of this fund was estimated to be \$907,390 at the end of the current fiscal year; and, the proposed capital reserve fund

addition for FY 2013-14 to provide for these eventual replacements was \$170,000. The tax impact of this article would be \$0.16 per thousand dollars of valuation.

Moderator Imse opened the floor for comments. No comments were made.

Action: Result on vote for Warrant Article #7 as printed: Passed.

Warrant Article #8

To see if the Town will vote to raise and appropriate the sum of \$150,000 to purchase a large dump truck and other accessories for the Public Works Department and to authorize the withdrawal of up to \$150,000 from the Public Works Department Equipment Capital Reserve Fund for this purpose. (Majority Vote Required)

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

Motion: Kally Abrams motioned to adopt Warrant Article #8.
Second: Ginger Fraser

Selectman Hunter noted that these funds were to be used to replace the 2002 Freightliner six-wheel dump truck. This truck was used for winter road maintenance, hauling road construction materials/debris and for moving heavy equipment to and from work sites. According to our fleet foreman, this vehicle has served the Town for 11 years and it is showing the wear that plow trucks expected for that many years of snowplowing and road treatment. This truck has the old style two part frame. Ms. Hunter indicated that much rust had built up between the two piece rails and that the body of this truck has been patched several times. There is no present tax impact as this purchase will be funded from the capital reserve fund.

Moderator Imse opened the floor for comments. No comments were made.

Action: Result on vote for Warrant Article #8 as written: Passed.

Warrant Article #9

To see if the Town will vote to raise and appropriate the sum of \$125,000 to purchase a backhoe for the Public Works Department and to authorize the withdrawal of up to \$125,000 from the Public Works Department Equipment Capital Reserve Fund for this purpose. (Majority Vote Required)

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

Motion: Kally Abrams motioned to adopt Warrant Article #9.
Second: Ginger Fraser

This piece of equipment is used daily for road construction, drainage installation and general road maintenance projects. There will be no additional tax impact since this warrant article will be funded from capital reserve fund. As of February, this machine had 6,082 hours on it and experienced four costly repairs in the last year.

Moderator Imse opened the floor for comments.

Art Cunningham, 8 Heather Lane, requested that the town avoid purchasing another unsuitable backhoe.

Tim Sweeney, DPW Director, acknowledged the downside of choosing the lowest bids. Mr. Sweeney indicated that he was working on adjusting the spec sheets to request a machine that was as good as or better than a John Deere.

Action: Result on vote for Warrant Article #9 as written: Passed.

Warrant Article #10

To see if the Town will vote to raise and appropriate the sum of \$115,000 to be added to the Municipal Buildings and Grounds Capital Reserve Fund previously established. (Majority Vote Required)

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

Motion: Kally Abrams motioned to adopt Warrant Article #10.

Second: Ginger Fraser

Selectman Hadaway stated that the Municipal Buildings and Grounds Capital Reserve Fund allowed the Town to accumulate the necessary funds to pay for the maintenance, repair and rehabilitation of Town buildings and grounds. The total cost for all of the listed projects is \$674,800. The balance of this fund is estimated to be \$131,566 at the end of the current fiscal year. The proposed capital reserve fund addition for fiscal year 2013-14 to fund these future projects is \$115,000. The tax impact of this article is \$0.11 per thousand dollars of valuation.

Moderator Imse opened the floor for comments. No comments were made.

Action: Result on vote for Warrant Article #10 as written: Passed.

Warrant Article #11

To see if the Town will vote to raise and appropriate the sum of \$75,000 to be added to the Fire Truck Equipment Capital Reserve Fund previously established. (Majority Vote Required)

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

Motion: Kally Abrams motioned to adopt Warrant Article #11.

Second: Ginger Fraser

Selectman Judd specified that the Fire Truck Capital Reserve Fund allows the Town to accumulate the necessary funds to pay for the future replacement of Fire trucks. The total cost for all of the equipment to be replaced over the next ten years is \$1,585,000. The balance of this fund is estimated to be \$1,222,449 at the end of the current fiscal year. The proposed capital reserve fund addition for fiscal year 2013-14 to fund these replacements is \$75,000. The tax impact of this article is \$0.07 per thousand dollars of valuation.

Moderator Imse opened the floor for comments. No comments were made.

Action: Result on vote for Warrant Article #11 as written: Passed.

Warrant Article #12

To see if the Town will vote to raise and appropriate the sum of \$70,000 to be added to the Police Equipment Capital Reserve Fund previously established. (Majority Vote Required)

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

Motion: Kally Abrams motioned to adopt Warrant Article #12.

Second: Ginger Fraser

Selectman Hunter indicated that the Police Equipment Capital Reserve Fund allows the Town to save the necessary funds to pay for the cost of the replacement of the Police Department's equipment and vehicles when they are scheduled to be replaced at the end of their useful life. The total cost for all of the equipment and vehicles to be replaced over the next ten years is \$439,000. The balance of this capital reserve fund is estimated to be \$98,034 at the end of the current fiscal year. The proposed capital reserve fund addition for fiscal year 2013-14 to fund these future replacements is \$70,000. The tax impact of this article is \$0.07 per thousand dollars of valuation.

Moderator Imse opened the floor for comments. No comments were made.

Action: Result on vote for Warrant Article #12 as written: Passed.

Warrant Article #13

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

**(Recommended by Library Trustees 5-0)
(Recommended by Budget Committee 7-1)**

Motion: Kally Abrams motioned to adopt Warrant Article #13.

Second: Ginger Fraser

Selectmen Anderson introduced Trustee Ingrid White from the Library Board of Trustees. Trustee White noted that last year \$32,000 was voted last year to pay for architectural drawings of the Lower Level Renovation including: a conference room with a 75-seat capacity; another smaller conference room; a Heritage Commission Room with climate controlled storage for historic documents; and, an informal meeting space, with couches and chairs for book clubs, youth groups, etc.

Hoping to raise half the cost through private fundraising, the Lower Level Renovation Committee is working with a professional fundraiser. They hired an architect to complete architectural drawings and are hoping to fund the project within the next couple of years. The Committee is asking for funds this year as a show of support from the Town to show potential donors that the townspeople back the project.

Moderator Imse opened the floor for comments.

Don Berube, 27 River Road, noted that there is a huge parking problem at the library, and that there is not enough land or parking to support a 75-seat meeting room.

Trustee White noted that agreements are in place with Bovie Screen Printing and NHADA to use their parking lots when they are not open. The Committee is aware this issue.

Action: Result on vote for Warrant Article #13 as written: Passed.

Moderator Imse indicated that the hour was up for voting on the Bond issue. Seeing no one heading to the ballot boxes, Moderator Imse declared the voting closed and asked the designated election personnel to begin the hand count.

Warrant Article #14

To see if the Town will vote to raise and appropriate the sum of \$33,500 to paint exterior sections of the Bow Bog Meeting House, Old Town Hall and Old Schoolhouse and to authorize the withdrawal of up to \$33,500 from the Buildings and Grounds Capital Reserve Fund for this purpose. This will be a non-lapsing appropriation per RSA 32:7, VI and will not lapse until the project is completed or by December 31, 2015, whichever is sooner. (Majority Vote Required)

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

Motion: Kally Abrams motioned to adopt Warrant Article #14.
Second: Ginger Fraser

Selectman Anderson introduced this article noting that the Old Town Hall was built in 1847 and the Bow Bog Meeting House was built in 1835. Buildings of this age require occasional repair. There is no tax impact it will be funded from capital reserve fund.

Moderator Imse opened the floor for comments.

Lisa Cohen, 104 Brown Hill Road, commented that the amount seemed too high. Did someone get an estimate or just pick a number?

Tim Sweeney, Director DPW, noted that this amount was based on estimates from Kelly Painting and included lead abatement.

Paul Hammond, 19 Bow Center Road, noted that it was Bow "Center" Schoolhouse, not Bow "Bog" Schoolhouse.

Action: Result on vote for Warrant Article #14 as written: Passed.

Warrant Article #15

To see if the Town will vote to raise and appropriate the sum of \$30,000 to repair, re-point and seal the brick exterior of the Municipal Building and to authorize the withdrawal of up to \$30,000 from the Buildings and Grounds Capital Reserve Fund for this purpose. This will be a non-lapsing appropriation per RSA 32:7, VI and will not lapse until the project is completed or by December 31, 2015, whichever is sooner. (Majority Vote Required)

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

Motion: Kally Abrams motioned to adopt Warrant Article #15.
Second: Ginger Fraser

Selectman Hunter introduced this article seeking funding to repair, re-point and seal the brick foundation of the Bow Municipal Building located at 10 Grandview Road. Our new Town-wide building program has the DPW working with all of our departments to manage the maintenance and repair of all of our Town buildings. According to our building foreman, this work was needed to maintain the structural integrity of the foundation as well as tighten up the envelope of the building. Currently the mortar had deteriorated to the point of allowing moisture to penetrate the foundation which caused a bubbling of paint on the interior lower level walls. There is no additional tax impact as this work will be funded from the Buildings and Grounds Capital Reserve Fund.

Moderator Imse opened the floor for comments. No comments were made.

Action: Result on vote for Warrant Article #15 as written: Passed.

Warrant Article #16

To see if the Town will vote to raise and appropriate the sum of \$30,000 to be added to the Fire Department Equipment Capital Reserve Fund previously established. (Majority Vote Required)

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

Motion: Kally Abrams motioned to adopt Warrant Article #16.
Second: Ginger Fraser

Selectman Judd noted that the Fire Equipment Capital Reserve Fund allowed the Town to save the necessary funds to pay for the cost of the replacement of the Department's equipment when it is scheduled to be replaced at the end of its useful life. The total cost for all of the equipment to be replaced over the next ten years was \$377,000. The balance of this capital reserve fund was estimated to be \$108,796 at the end of the current fiscal year. The proposed capital reserve fund addition for fiscal year 2013-14 to fund these replacements was \$30,000. The tax impact of this article was \$0.03 per thousand dollars of valuation.

Moderator Imse opened the floor for comments. No comments were made.

Action: Result on vote for Warrant Article #16 as written: Passed.

Warrant Article #17

To see if the Town will vote to raise and appropriate the sum of \$30,000 to purchase a half ton pickup truck for the Public Works Department and to authorize the withdrawal of up to \$30,000 from the Public Works Department Equipment Capital Reserve Fund for this purpose. (Majority Vote Required)

**(Recommended by Selectmen 5-0)
(Recommended by Budget Committee 7-1)**

**Motion: Kally Abrams motioned to adopt Warrant Article #17.
Second: Ginger Fraser**

Selectman Crisp indicated that this warrant article is for the replacement of the 2007 Ford F-150 half-ton pickup truck used by the Director of Public Works. There was no additional tax impact from this article, which would be funded from the capital reserve fund.

Moderator Imse opened the floor for comments. No comments were made.

Action: Result on vote for Warrant Article #17 as written: Passed.

Warrant Article #18

To see if the Town will vote to raise and appropriate the sum of \$20,300 for Phase III (of III) of the Bow Bog Meeting House Repair and Renovation Project and to authorize the withdrawal of up to \$20,300 from the Buildings and Grounds Capital Reserve Fund for this purpose. This will be a non-lapsing appropriation per RSA 32:7, VI and will not lapse until the project is completed or by December 31, 2015, whichever is sooner. (Majority Vote Required)

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

**Motion: Kally Abrams motioned to adopt Warrant Article #18.
Second: Ginger Fraser**

Selectman Anderson stated that the restoration of the bell originally donated by Mary Baker Eddy would begin on March 14th due to a very generous donation from Darren Benoit. Selectman Anderson stated that this article seeks funds to complete the Bow Bog Meeting House Repair and Renovation Project. The work included in this article is the restoration of the steeple, reinforcement of the roof and ceiling, and installation of a metal roof on the building. There will be no present tax impact; this warrant article will be funded from the capital reserve fund.

Moderator Imse opened the floor for comments. No comments were made.

Result on vote for Warrant Article #18 as it appeared in the warrant: Passed.

Warrant Article #19

To see if the Town will vote to raise and appropriate the sum of \$10,000 to be added to the Parks & Recreation Equipment Capital Reserve Fund previously established. (Majority Vote Required)

**(Recommended by Selectmen 3-2)
(Recommended by Budget Committee 7-1)**

Motion: Kally Abrams motioned to adopt Warrant Article #19.
Second: Ginger Fraser

Selectman Hadaway commented that the proposed Parks & Recreation Equipment Capital Reserve Fund would allow the Town to save the necessary funds to pay for the cost of the replacement of the Department's equipment when it was scheduled to be replaced at the end of its useful life. The total cost for all of the equipment to be replaced over the next ten years was \$175,000. The balance of this capital reserve fund was estimated to be \$86,108 at the end of the current fiscal year. The proposed capital reserve fund addition for FY 2013-14 to provide for funding of these replacements was \$10,000. The tax impact of this article was \$0.01 per thousand dollars of valuation.

Moderator Imse opened the floor for comments. No comments were made.

Action: **Result on vote for Warrant Article #19 as written: Passed.**

Action: **Result on the secret ballot vote for Warrant Article #3 as it appeared in the warrant: 189 (YES), 164 (NO), and 3 (BLANK). The article does not reach a 2/3 majority and FAILS. (A total of 356 votes were cast. 375 voters checked in this evening. 237 votes were needed for the warrant article to pass.)**

Warrant Article #20

To see if the Town will vote to raise and appropriate the sum of \$10,000 for the purchase of mobile radios for the Fire Department and to authorize the withdrawal of up to \$10,000 from the Fire Department Equipment Capital Reserve Fund for this purpose. (Majority Vote Required)

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

Motion: **Kally Abrams motioned to adopt Warrant Article #20.**
Second: **Ginger Fraser**

Selectman Judd noted that this article would replace the mobile radios in the existing ambulance and Engine 1, as well as install one in the new ambulance. There would be no additional tax impact. The warrant article would be funded from capital reserve fund.

Moderator Imse opened the floor for comments. No comments were made.

Action: **Result on vote for Warrant Article #20 as written: Passed.**

Warrant Article #21

To see if the municipality will vote to establish a Recreation Revolving Fund pursuant to RSA 35-B:2 II. The money received from fees and charges for recreation services and facilities shall be allowed to accumulate from year to year, and shall not be considered to be part of the general fund unreserved fund balance. The treasurer shall have custody of all monies in the fund, and shall pay out the same only upon order of the town manager (no further legislative body approval required). These funds may be expended only for recreation purposes as stated in RSA 35-B, and no expenditure shall be made in such a way as to require the expenditure of other funds that have not been appropriated for that purpose.

Motion: **Kally Abrams motioned to adopt Warrant Article #21.**
Second: **Ginger Fraser**

Selectman Hadaway indicated that NH statutes allow towns to set up a "revolving fund" that accepts revenue from users in a specific program and allows that revenue to be used to support the program. Once created, the money deposited into the Recreation Revolving Fund would be allowed to accumulate from year to year. As programs are designed and offered, the users pay a program fee to support their participation in the program. Therefore, the Recreation Department can confidently plan the programs they wish to offer. Also, the Director would have access to a source of funds to pay for items that are needed in advance, e.g. staff training, advertising, bulk supply orders.

Moderator Imse opened the floor for comments.

Dennis Mosbeck, 15 River Road, would this Article remove money from the General Fund?

Selectman Hadaway indicated that the program fees would go into the revolving fund rather than the General Fund.

Selectman Crisp indicated that General Fund monies would not be siphoned off. This fund will be set up so that users, not tax dollars, would pay for the costs of recreation programs.

Action: **Result on vote for Warrant Article #21 as written: Passed.**

Motion: **Dale Sackett motioned to restrict reconsideration on Warrant Article #3.**

Second: **The motion was seconded from the floor.**

Action: **The motion passed.**

Warrant Article #22

To see if the Town will authorize the Board of Selectmen, per the provisions of RSA 674:5-8 as amended, to appoint a capital improvement program committee, which shall include three members from the general public appointed by the Board of Selectmen and four ex-officio members consisting of one member of the Board of Selectmen, one member of the Planning Board, one member of the Budget Committee, and one member of the School Board. The Chair of the Board of Selectmen shall request, on an annual basis, the designation of the ex-officio members of the Planning Board, Budget Committee and School Board.

Motion: **Kally Abrams motioned to adopt Warrant Article #22.**

Second: **Ginger Fraser**

Selectman Hunter stated that the primary purpose of a Capital Improvement Program (CIP) is planning; to know in advance when a capital expenditure is on the horizon. Therefore, a good CIP process updates the plan every year based upon revised estimates of future needs. The CIP Committee confers with the Selectmen, Budget Committee, Town Departments and other Town officials in preparation of the CIP.

State statutes provide for two options when forming a CIP Committee. The function may be performed by the planning board or towns may choose to form a CIP committee. Because the capital needs of the Town are such a large part of the budget, the Board feels that the process warrants a standalone committee that has time to thoroughly review and help to prioritize the capital needs of the Town.

Imse opened the floor for comments. No comments were made.

Action: **Result on vote for Warrant Article #22 as written: Passed.**

Warrant Article #23

To see if the Town will vote to increase the number of members of the Business Development Commission from seven (7) to nine (9). No more than two (2) members of the Commission may be non-resident owners of businesses or properties located in Bow.

Motion: **Kally Abrams motioned to adopt Warrant Article #23.**

Second: **Ginger Fraser**

Selectman Hadaway presented this article, noting that opening up the membership to non-residents will give the Commission a fresh perspective and enable the Commission to better meet the needs of potential new business owners.

Moderator Imse opened the floor for comments.

Lisa Cohen, 104 Brown Hill Road, asked who is on the Commission.

Selectman Hadaway indicated that the listing of all officials could be found in the Town Report handed out this evening. The present members listed include: Bill Hickey, Chair, Jack Finan, Vice Chair, James Hoffman, Derrick Wong, John Meissner, Don Berube, Jr., Richard Kraybill, and Selectman Representatives Eric Anderson and Jill Hadaway.

Dennis Mosbeck, 15 River Road, stated that he was shocked that these business owners were not already allowed to participate.

Action: Result on vote for Warrant Article #23 as written: Passed.

A question from the floor asked about the possibility of a motion to reconsider Warrant Article #3. Moderator Imse clarified that if a motion passed on a vote to reconsider either Warrant Article #3 or #4 the reconsideration would have to occur at another meeting. Also, according to the adopted Moderator Rules, the motion must come from someone who voted against the article. The speaker indicated that he had voted for the article. The Moderator asked if anyone who had voted against either article would like to make a motion for reconsideration. No motions were made.

Paul Hammond questioned whether a metal roof was historically accurate for Bow Bog Meeting House and Gary Nylen responded that there already had been a metal roof on that building.

Ted Bardwell noted that he had a trailer that he would rent the town for the Fire Department staff.

Motion: Kally Abrams motioned to adjourn.

Second: Ginger Fraser.

Action: Motion passed.

The 2013 Town Meeting was adjourned at 11:05 p.m. on Wednesday, March 13, 2013 by Town Moderator, Peter Imse.

Minutes submitted by:



Cate De Vasto, Town Clerk

SCHEDULE OF TOWN PROPERTY AS OF DECEMBER 31, 2013

Map	Block	Lot	Location	ACRES	BDLG	LAND	TOTAL ASSESSMENT
2	4	9	532 CLINTON STREET OPEN SPACE	0.65	0	7600	7600
2	4	14	OFF HOOKSETT TURNPIKE	5.40	0	25900	25900
2	4	15	151 HOOKSETT TURNPIKE	2.80	0	93900	93900
2	4	20	161 HOOKSETT TURNPIKE	1.10	0	85400	85400
2	4	26	531 CLINTON STREET	76.10	0	225200	225200
2	4	29	539 CLINTON STREET	1.30	0	82100	82100
2	4	11-D	CLINTON STREET	0.27	0	71400	71400
3	4	30-A3	50 FOOTE RD	2.70	0	9600	9600
4	4	44	BR LONDONDERRY TPK-W	6.80	0	85900	85900
4	4	127-K20	12 BEAVER BROOK DRIVE OP SP	11.31	0	122900	122900
5	4	50	BIRCHDALE ROAD	95.50	0	422700	422700
5	4	49-S	BIRCH TREE LANE OPEN SPACE	1.60	0	8800	8800
5	4	49-T	BIRCH TREE LANE OPEN SPACE	1.90	0	10500	10500
5	4	49-U	BIRCH TREE LANE OPEN SP	0.89	0	8500	8500
5	4	50-I	BIRCHDALE ROAD	2.09	0	90400	90400
5	4	50-J	BIRCHDALE ROAD	1.16	0	9500	9500
5	4	50-C3	20-22 BIRCHDALE ROAD	3.20	0	16000	16000
8	4	91	BR LONDONDERRY TPK-W	14.58	0	147400	147400
8	4	119	26-30 BR LONDONDERRY TPK-W	8.00	0	86900	86900
8	4	120	BR LONDONDERRY TPK-E	40.00	0	248700	248700
8	4	121	20-24 BR LONDONDERRY TPK-W	40.00	0	227400	227400
8	4	90-A	HAMPSHIRE HILLS DR OP SP	10.65	0	139500	139500
8	4	96-P1	HAMPSHIRE HILLS DRIVE	0.55	0	86200	86200
8	4	123-A3L	GILE ROAD	1.20	0	3000	3000
9	4	56	22-36 PAGE ROAD	55.00	0	303600	303600
9	4	66	OFF TUREE POND ROAD	9.00	0	42800	42800
9	4	67	TUREE POND ROAD	42.00	0	92100	92100
9	4	57-T	SURREY COACH LANE OPEN SP	0.26	0	4400	4400
9	4	57-U	SURREY COACH LANE OPEN SP	0.73	0	4400	4400
9	4	57-V	SURREY COACH LANE OPEN SP	4.57	0	22900	22900
10	4	77	37 ALBIN ROAD	171.00	86400	916000	1002400
10	4	76-F	MELANIE LANE OPEN SPACE	0.46	0	2300	2300
11	1	44	509 SOUTH STREET	0.91	1991800	184700	2176500
13	4	116	46-58 BR LONDONDERRY TPK-W	79.00	0	363900	363900
13	4	118	32-44 BR LONDONDERRY TPK-W	20.00	0	149100	149100
14	3	118-A	73 WHITE ROCK HILL ROAD	2.30	0	91400	91400
15	1	143	10 GRANDVIEW ROAD	1.30	776700	114500	891200
15	1	172	TUREE VIEW DRIVE	0.04	0	2900	2900
15	1	143-A	10 GRANDVIEW ROAD	2.29	0	83200	83200
15	3	147	2 KNOX ROAD	28.00	469200	339600	808800
15	4	73	60 LOGGING HILL ROAD	1.20	0	73700	73700
15	5	67	HEIDI LANE	0.84	0	9100	9100
15	5	68	1 KNOX ROAD	17.00	9600	153400	163000
16	1	85	ROUTE 3-A	2.38	56900	152500	209400
17	4	102	87 BROWN HILL ROAD	4.24	0	551	551
18	3	67	4 BR LONDONDERRY TPK-E	0.35	0	75500	75500
18	3	68	2 BR LONDONDERRY TPK-E	0.39	0	7600	7600
18	3	69	2 WOODHILL ROAD	0.45	43600	76800	120400
18	3	71	14 WOODHILL ROAD	1.91	0	89500	89500
18	3	95	91 BOW CENTER ROAD	8.38	218700	120000	338700
18	3	65-A	18 BR LONDONDERRY TPK-E	0.40	0	76100	76100
18	4	103	BROWN HILL ROAD	74.00	0	9620	9620
18	4	105	18-26 DUNBARTON CENTER ROAD	65.00	0	8450	8450
19	3	152-F	43 BOW CENTER ROAD	0.23	0	3700	3700
20	3	138	60-66 ROBINSON ROAD OPEN SPACE	318.03	0	1004300	1004300
20	5	64	HEATHER LANE	38.00	0	222500	222500
21	1	122	35 GRANDVIEW ROAD	0.51	74100	70200	144300
21	1	123	546 ROUTE 3-A	0.73	0	12100	12100
21	1	128	538 ROUTE 3-A	0.25	0	71300	71300
22	3	2-H1	RISINGWOOD DRIVE	0.18	0	7800	7800

SCHEDULE OF TOWN PROPERTY AS OF DECEMBER 31, 2013

Map	Block	Lot	Location	ACRES	BDLG	LAND	TOTAL ASSESSMENT
23	3	62	21-51 BR LONDONDERRY TPK-E	68.18	0	346900	346900
23	3	63	ARROWHEAD DRIVE	60.00	0	320100	320100
23	3	65-D13	ARROWHEAD DRIVE	24.63	0	97500	97500
24	3	133-AW	BOW BOG ROAD OPEN SPACE	8.89	0	114200	114200
26	5	6	ROUTE 3-A OPEN SPACE	6.37	0	30600	30600
26	5	10	ROUTE 3-A	7.20	0	27400	27400
26	5	9-U	LINCOLN DRIVE	7.90	0	6100	6100
26	5	50-A	588 ROUTE 3-A	0.69	87900	76300	164200
27	3	2	HUNTER DRIVE OPEN SPACE	15.60	0	130600	130600
27	3	35-P	TOWER HILL DRIVE OPEN SP	1.47	0	7400	7400
28	2	53-E8	COLBY LANE OPEN SPACE	0.51	0	7800	7800
28	3	42-G	NATHANIEL DRIVE OP SPACE	3.55	0	18000	18000
29	2	122	75-85 ROBINSON ROAD	21.00	0	173900	173900
30	2	97	ROBINSON ROAD	254.10	0	444450	444450
30	2	109	12 ROBINSON ROAD	5.19	2089600	311600	2401200
30	2	97-A	16-20 ROBINSON ROAD	1.80	0	88100	88100
30	2	109-H	ROBINSON ROAD	0.70	2000	10400	12400
30	2	116-F	FIELDSTONE DRIVE OPEN SP	4.42	0	22100	22100
30	3	141	ALEXANDER LANE OPEN SPACE	8.50	0	4800	4800
30	3	139-F	OFF ROBINSON ROAD OPEN SPACE	5.06	0	658	658
31	5	17-A	RIVER ROAD	19.28	0	2506	2506
33	2	46	WOODHILL HOOKSETT ROAD	43.00	0	5590	5590
33	2	55	77 WOODHILL HOOKSETT ROAD	2.50	111900	91700	203600
33	2	53-C	ALLEN ROAD OPEN SPACE	3.44	0	17200	17200
33	2	53-E	45 ALLEN ROAD	32.00	0	210000	210000
33	2	73-B	21 ALLEN ROAD	13.44	8200	142100	150300
33	2	53-E23	ALLEN ROAD OPEN SPACE	6.59	0	28500	28500
34	2	77	BOW BOG ROAD	6.00	0	24500	24500
34	2	78	BOW BOG ROAD	7.60	0	988	988
34	2	79	111 BOW BOG ROAD	1.10	85600	85400	171000
34	2	82	OLD JOHNSON ROAD	128.00	0	58370	58370
34	2	83	OLD JOHNSON ROAD	11.10	0	66200	66200
34	2	119	BRIARWOOD DRIVE	52.00	0	6760	6760
35	2	102	680 ROUTE 3-A	28.23	0	202200	202200
36	2	178	58 RIVER ROAD	10.95	0	172000	172000
36	5	19-E	33 RIVER ROAD	0.00	335000	0	335000
37	2	5	S BOW DUNBARTON RD OPEN SP	58.61	0	332400	332400
38	2	44	WOODHILL HOOKSETT ROAD	126.00	0	16380	16380
38	2	45	WOODHILL HOOKSETT ROAD	129.00	0	16770	16770
38	2	58	103 WOODHILL HOOKSETT ROAD	61.00	0	7930	7930
38	2	61	129 WOODHILL HOOKSETT ROAD	3.20	0	416	416
38	2	63	147 WOODHILL HOOKSETT ROAD	84.00	0	10920	10920
38	2	63-A	WOODHILL HOOKSETT ROAD	30.00	0	3900	3900
38	2	63-B	WOODHILL HOOKSETT ROAD	2.80	0	72600	72600
39	2	69	HOPE LANE	167.00	0	21710	21710
39	2	126	BOW BOG ROAD OPEN SPACE	17.00	0	69600	69600
39	2	128	BOW BOG ROAD	35.00	0	141300	141300
39	2	138	BOW BOG ROAD	19.00	0	81200	81200
39	2	137-A	BOW BOG ROAD	35.00	0	141300	141300
39	2	125-AD	BOW BOG ROAD OPEN SPACE	8.58	0	99600	99600
40	2	88-A	OLD JOHNSON ROAD	16.80	0	76400	76400
40	2	141-A	JOHNSON ROAD	79.15	0	305900	305900
40	2	200CW	706 ROUTE 3-A	0.00	4264500	0	4264500
42	2	1-L	MOUNTAIN FARM ROAD OPEN SP	0.67	0	3400	3400
42	2	29-P	MERRILL CROSSING OPEN SP	12.22	0	103200	103200
43	2	43-C	WOODHILL HOOKSETT ROAD	68.00	0	8840	8840
43	2	65-A7	ROSEWOOD DRIVE OPEN SPACE	3.27	0	75000	75000
44	2	130	BOW BOG ROAD	21.00	0	2730	2730
44	2	135-A	BOW BOG ROAD	9.20	0	43700	43700
119 PARCELS				3138.57	10711700	12266039	22977739

STATEMENT OF APPROPRIATIONS, ESTIMATED REVENUES AND PROPERTY TAX ASSESSED FOR 2013

Appropriations

Executive	258,868
Elections, voter registration, and tax collector	196,642
Financial administration	443,679
Planning and zoning	247,281
General government buildings	59,877
Cemeteries	27,401
Insurance	55,689
Other general government	58,545
Police	2,018,313
Fire and ambulance	1,204,847
Building inspection	115,366
Emergency management	18,537
Highways and streets	1,760,602
Street lighting	30,145
Solid waste disposal	735,499
Sewage collection and disposal	161,852
Water Services	134,259
Welfare administration and direct assistance	8,142
Parks and recreation	463,477
Library	499,236
Principal - long-term bonds and lease obligations	870,300
Interest - long-term bonds and lease obligations	423,175
Interest - tax anticipation notes	1
Machinery, vehicles, and equipment	515,000
Buildings	83,800
Improvements other than buildings	350,000
Transfer to capital reserve funds	520,000
Total appropriations	11,260,533

STATEMENT OF APPROPRIATIONS, ESTIMATED REVENUES AND PROPERTY TAX ASSESSED FOR 2013

Estimated Revenues

Timber tax	8,000
Excavation tax	2,500
Other taxes	30
Interest and penalties on delinquent taxes	162,000
Motor vehicle permit fees	1,550,000
Building permits	80,000
Other licenses and permits	10,295
State meals and rooms tax distribution	337,818
State highway block grant	187,437
State water pollution grants	9,608
State and federal forest land reimbursement	94
Other state aid	2,354
Income from departments	1,023,860
Interest on deposits and investments	25,000
Transfer from capital reserve funds	598,800
Transfer from conservation funds	25,000
Transfer from trust funds	2,000
General Fund fund balance	350,000
Other sources	--
Total estimated revenues	4,374,796

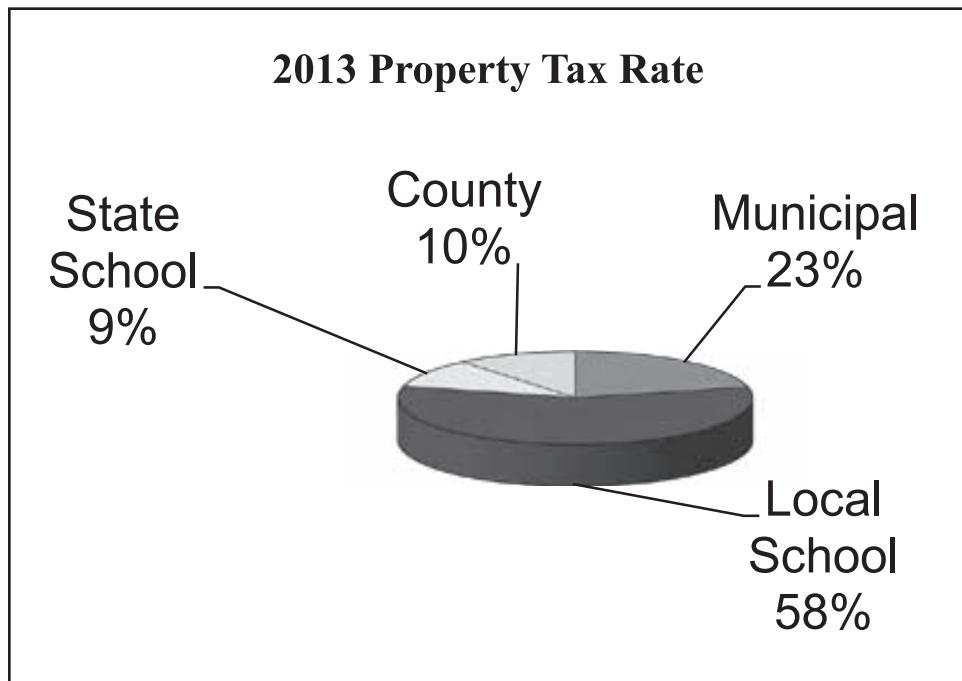
Property Tax Assessed

Total appropriations	11,260,533
Total estimated revenues	4,374,796
Net municipal appropriations	6,885,737
Tax overlay	81,383
War service tax credits	188,750
Net municipal assessment	7,155,870
Net local school assessment	17,869,590
Net county assessment	3,005,538
State education assessment	2,162,713
Total tax assessments	30,193,711

STATEMENT OF APPROPRIATIONS, ESTIMATED REVENUES AND PROPERTY TAX ASSESSED FOR 2013

Assessed Valuation			
Tax Rate Computation	Assessment	(\$1,000's)	Tax Rate*
Municipal	7,155,870	1,014,818.408	7.05
Local school	17,869,590	1,014,818.408	17.61
County	3,005,538	1,014,818.408	2.96
State education	2,162,713	842,189.421	2.57
Total	30,193,711		30.19

* Tax rate = assessment divided by property valuation



TRUSTEE OF TRUST FUNDS REPORT
CAPITAL RESERVE FUNDS
JULY 1, 2012 TO JUNE 30, 2013

	<u>Balance 7/1/2012</u>	<u>Additions</u>	<u>Withdrawals</u>	<u>Investment Income</u>	<u>Balance 6/30/13</u>
<u>Capital Reserve Funds</u>					
Cemetery Development Fund	106,885.56	-	-	5,091.87	111,977.43
Fire Department Equipment	93,796.16	30,000.00	(13,956.47)	4,258.04	114,097.73
Bridges	279,891.01	43,000.00	-	16,227.24	339,118.25
Fire Trucks	1,180,595.81	75,000.00	(33,146.80)	58,604.83	1,281,053.84
Highway Construction	418,495.32	-	-	19,706.86	438,202.18
Land Purchase	280,183.17	-	-	13,764.47	293,947.64
Municipal Buildings and Grounds	161,566.16	115,000.00	-	9,172.04	285,738.20
Parks & Recreation Dept. Equipment	73,108.16	13,000.00	-	3,484.51	89,592.67
Parks & Recreation Fields & Parking	23,341.78	-	-	1,132.35	24,474.13
Police Department Equipment	111,886.66	70,000.00	(89,916.62)	6,194.67	98,164.71
Public Safety Building	5,818.40	-	-	96.52	5,914.92
Public Works Department Equipment	919,501.15	100,000.00	(113,756.78)	45,394.53	951,138.90
Road Construction 1-2 Zone	1,371,263.82	-	-	66,648.21	1,437,912.03
Sewer System	23,049.27	-	-	1,238.56	24,287.83
Library Lower Level	-	32,000.00	(17,640.00)	-	14,360.00
Bow School District	272,469.22	-	-	15,754.88	288,224.10
Bow School District Paving	8,522.40	-	-	41.92	8,564.32
Bow School District HVAC	479,420.61	-	-	21,056.53	500,477.14
Bow High School Capital Improvements	136,023.50	-	-	4,099.97	140,123.47
Unanticipated Special Education Costs	331,227.61	-	-	16,328.39	347,556.00
Total Capital Reserve Funds	6,277,045.77	478,000.00	(268,416.67)	308,296.39	6,794,925.49
<u>Expendable Trust Funds</u>					
Library Emergency Repairs	31,701.39	-	-	1,519.46	33,220.85
Private Water Well Pollution Mitigation	24,081.79	-	-	1,075.84	25,157.60
Total Expendable Trust Funds	55,783.18			2,595.27	58,378.45

TRUSTEE OF TRUST FUNDS REPORT
NON-EXPANDABLE TRUST FUND
JULY 1, 2012 TO JUNE 30, 2013

	Principal	Cash Gains or (Losses)	Balance 06/30/13	Income			Balance 06/30/13	Grand Total 06/30/13
				07/01/12	07/01/12	Expenditures		
Cemetery Trust Funds								
Cemetery Perpetual Care Fund	46,786.41	3,050.00	52,044.44	74,713.21	-	3,098.22	77,811.43	129,855.87
83,882.61	-	1,749.14	85,631.75	2,398.28	-	2,454.29	4,852.57	90,484.32
Barker Free Library Trust Fund	12,638.73	-	263.55	12,902.28	2,363.44	-	369.78	2,733.22
9,365.36	-	195.29	9,560.65	1,595.71	-	274.00	1,869.71	15,635.50
3,476.03	-	72.48	3,548.51	(548.68)	-	101.70	(446.98)	11,430.36
McNamara Scholarship Fund	4,821.20	-	100.53	4,921.73	(462.05)	-	141.06	3,101.53
							(320.99)	4,600.74
Total Non-Expendable Trust Funds	160,970.34	3,050.00	4,589.02	168,609.36	80,059.91	-	6,439.05	86,498.96
								255,108.32

TAX COLLECTOR'S REPORT

2013 DEBITS BOW

MS-61

NH DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL SERVICES DIVISION
P.O. BOX 487, CONCORD, NH 03302-0487
(603)271-3397

TAX COLLECTOR'S REPORT

For the Municipality of: BOW Year Ending: 6/30/2013

DEBITS

UNCOLLECTED TAXES BEG. OF YEAR*		Levy for Year of this Report	PRIOR LEVIES (PLEASE SPECIFY YEARS)		
			2012	2011	2010
Property Taxes	#3110		2,026,264.74	2,945.21	
Resident Taxes	#3180				
Land Use Change	#3120		9,690.00		
Yield Taxes	#3185				
Excavation Tax @ \$.02/yd	#3187		734.60		
Utility Charges	#3189		621.01	74.00	
Property Tax Credit Balance**					
Other Tax or Charges Credit Balance**					
TAXES COMMITTED THIS YEAR			For DRA Use Only		
Property Taxes	#3110	15,012,455.00			
Resident Taxes	#3180				
Land Use Change	#3120				
Yield Taxes	#3185	2,969.04			
Excavation Tax @ \$.02/yd	#3187	8,010.68			
Utility Charges	#3189				
OVERPAYMENT REFUNDS					
Property Taxes	#3110	14,555.74	19,762.54		3,529.00
Resident Taxes	#3180				
Land Use Change	#3120				
Yield Taxes	#3185				
Excavation Tax @ \$.02/yd	#3187				
Interest & Penalties - Utility				8.12	
Interest & Penalties - Late Tax	#3190	1.00	63,781.55	121.34	
Resident Tax Penalty	#3190				
TOTAL DEBITS		15,037,991.46	18,237,571.48	3,148.67	3,529.00

*This amount should be the same as the last year's ending balance. If not, please explain.

**Enter as a negative. This is the amount of this year's amounts pre-paid last year as authorized by RSA 80:52-a.

**The amount is already included in the warrant & therefore in line #3110 as positive amount for this year's levy.

TAX COLLECTOR'S REPORT

2013 CREDITS BOW

MS-61

TAX COLLECTOR'S REPORT

For the Municipality of: BOW Year Ending: 6/30/2013

CREDITS

REMITTED TO TREASURER	Levy for Year of This Report	PRIOR LEVIES (PLEASE SPECIFY YEARS)		
		2012	2011	2010
Property Taxes	12,352,846.47	18,101,454.54	2,945.21	3,529.00
Resident Taxes				
Land Use Change		36,850.00		
Yield Taxes	255.91	12,468.05		
Interest (include lien conversion)	1.00	59,829.05	129.46	
Penalties		3,952.50		
Excavation Tax @ \$.02/yd	7,833.28	734.60		
Utility Charges			74.00	
Conversion to Lien (principal only)				
DISCOUNTS ALLOWED				
ABATEMENTS MADE				
Property Taxes		15,407.00		
Resident Taxes				
Land Use Change				
Yield Taxes				
Excavation Tax @ \$.02/yd				
Utility Charges				
CURRENT LEVY DEEDED	5,448.00			
UNCOLLECTED TAXES - END OF YEAR #1080				
Property Taxes	2,668,716.27			
Resident Taxes				
Land Use Change				
Yield Taxes	2,713.13			
Excavation Tax @ \$.02/yd	177.40			
Utility Charges				
Property Tax Credit Balance**	< >	6,875.74		
Other Tax or Charges Credit Balance**	< >			
TOTAL CREDITS	\$ 15,037,991.46	\$ 18,237,571.48	\$ 3,148.67	\$ 3,529.00

**Enter as a negative. This is the amount of taxes pre-paid for next year as authorized by RSA 80:52-a
(Be sure to include a positive amount in the appropriate taxes or charges actually remitted to the treasurer).

MS-61
Rev. 10/10

TAX COLLECTOR'S REPORT

2013 DEBITS BOW

MS-61

TAX COLLECTOR'S REPORT

For the Municipality of: BOW Year Ending: 6/30/2013

DEBITS

	Last Year's Levy	PRIOR LEVIES (PLEASE SPECIFY YEARS)		
	2012	2011	2010	2009
Unredeemed Liens Balance - Beg. Of Year		301,855.94	183,392.37	42.60
Liens Executed During Fiscal Year	362,226.83			
Interest & Costs Collected (After Lien Execution)	406.89	14,228.97	55,193.39	
TOTAL DEBITS	\$ 362,633.72	\$ 316,084.91	\$ 238,585.76	\$ 42.60

CREDITS

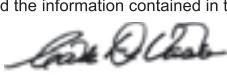
REMITTED TO TREASURER	Last Year's Levy	PRIOR LEVIES (PLEASE SPECIFY YEARS)		
	2012	2011	2010	2009
Redemptions	35,649.46	121,833.63	159,337.27	
Interest & Costs Collected (After Lien Execution)	#3190	406.89	14,228.97	55,193.39
Abatements of Unredeemed Liens		111.98		42.60
Liens Deeded to Municipality		11,747.52	11,061.27	9,486.01
Unredeemed Liens				
Balance - End of Year	#1110	314,717.87	168,961.04	14,569.09
TOTAL CREDITS	\$ 362,633.72	\$ 316,084.91	\$ 238,585.76	\$ 42.60

Does your municipality commit taxes on a semi-annual basis (RSA 76:15-a)?

YES

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.

TAX COLLECTOR'S SIGNATURE



DATE: 8/10/2013

TOWN CLERK REMITTANCE REPORT

TOWN OF BOW

July 1, 2012 - June 30, 2013

GENERAL FUND REVENUES COLLECTED:		FY2013
CERTIFIED TITLE APPLICATIONS		3,382.00
DOG FINES / CIVIL FORFEITURES		250.00
DOG LICENCES - STATE		3,402.50
DOG LICENCES - TOWN		8,047.00
FILING FEES		50.00
FISH & GAME - STATE		1,251.50
FISH & GAME - TOWN		49.00
MARRIAGE LICENSES - STATE		836.00
MARRIAGE LICENSES - TOWN		154.00
MISCELLANEOUS REVENUE		10.00
MOTORVEHICLE PERMITS		1,636,278.10
MUNICIPAL AGENT FEES		29,685.00
POLE TAX		10.00
FILING FEES - POSTAGE		5.05
RETURNED CHECK FEE		150.00
SALE OF COPIES		965.80
SEWER INTEREST		130.86
SEWER RENTS RECEIVABLES		160,324.85
UNIFORM COMMERCIAL CODE FEES		1,635.00
VITAL STATISTICS RESEARCH - STATE		1,117.00
VITAL STATISTICS RESEARCH - TOWN		423.00
Total Remitted to Treasurer:		1,848,156.66
Motor Vehicle Permits Issued		11,086
Dog Licenses Issued		1,525

Respectfully submitted,



Cate De Vasto
Town Clerk / Tax Collector

TREASURER'S REPORT

2012-13 Transactions In Cash Accounts Held By Treasurer	
Balance - July 1, 2012	20,509,945.42
Receipts:	
Town Clerk/Tax Collector	32,623,031.10
Federal and state aid	550,403.17
Expense reimbursements from trust funds	250,776.67
Fuel cost reimbursements from Bow School District	122,123.46
Other expense reimbursements	227,682.70
Investment Income	28,338.83
Engineering escrows, bonds, and impact fees	129,678.48
Police & Dispatch	135,930.90
Solid Waste Disposal	115,299.28
Fire & Ambulance	160,709.53
Parks and Recreation	135,205.58
Public Works	8,146.00
Community Development	48,985.50
Celebrating Children	54,135.16
Welfare	6,142.10
Conservation	504.00
Heritage	35,381.49
Other sources - less than \$5,000 individually	0.00
Total receipts	<u>34,632,473.95</u>
Total cash available	55,142,419.37
Less selectmen's orders paid	<u>36,781,248.05</u>
Balance - June 30, 2013	18,361,171.32

TREASURER'S REPORT

Cash Accounts By Fund	
	Investment
	Income
Fund	<u>2012-13</u>
General Fund	27,395.08
300th Anniversary Fund	3.96
Conservation Fund	563.54
Heritage Fund	27.76
Recreation Fields Fund	4.95
Sewer Fund	287.53
Engineering Escrows, Bonds & Impact Fees Fund	-
State Fees Agency Fund	-
Welfare Fund	56.01
Total	28,338.83



PLODZIK & SANDERSON

Professional Association/Accountants & Auditors

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INDEPENDENT AUDITOR'S REPORT

To the Members of the Board of Selectmen
Town of Bow
Bow, New Hampshire

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, major fund, and the aggregate remaining fund information of the Town of Bow as of and for the year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

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, major fund, and the aggregate remaining fund information of the Town of Bow as of June 30, 2013, and the respective changes in financial position, for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter – Management Discussion and Analysis

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis (pages 3 through 7) and the Schedule of Funding Progress for Other Postemployment Benefit Plan (page 37) 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 them to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. 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.

**AUDITOR'S REPORT
FOR FISCAL YEAR ENDING
JUNE 30, 2013**

Emphasis of Matter – Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Bow's basic financial statements. The combining and individual fund financial schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual fund financial schedules 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. Such 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 basic financial statements or to the basic 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 financial schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

December 9, 2013

*Blodnik & Sanderson
Professional Association*

AUDITOR'S REPORT FOR FISCAL YEAR ENDING JUNE 30, 2013

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, 2013.

Financial Highlights

As of June 30, 2013, the assets of the Town exceeded its liabilities by \$50,477,678 (net position). Of this amount, \$14,250,053 (unrestricted net position) may be used to meet the Town's ongoing obligations to citizens and creditors.

The Town's net position increased by \$1,711,433.

As of June 30, 2013, the Town's governmental funds reported combined ending fund balances of \$9,156,137, a decrease of \$3,023,141 in comparison with the prior year.

As of June 30, 2013, the \$630,152 unassigned fund balance of the General Fund represented 6% of total General Fund expenditures.

During the year ended June 30, 2013, the Town's total general obligation bonded debt decrease by \$870,300, 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 assets 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, 2013. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g. uncollected taxes and earned but unused vacation leave).

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

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

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

AUDITOR'S REPORT

FOR FISCAL YEAR ENDING

JUNE 30, 2013

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 Water & Sewer System Capital Project 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. The Town adopts an annual appropriated budget for its General Fund and some of its non-major funds. A budgetary comparison statement for the General Fund has been provided to demonstrate compliance with this budget. The combining statements, referred to above in connection with non-major governmental funds, are presented immediately following the notes to the financial statements.

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 exceeded liabilities by \$50,477,678 at June 30, 2013.

The largest portion of the Town's net position (73%) reflects its net 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 net 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		
Current assets	\$ 27,785,468	\$ 28,578,836
Capital assets	<u>48,736,960</u>	<u>46,662,796</u>
Total assets	76,522,428	75,241,632
Long-term liabilities outstanding	12,882,313	12,889,370
Current liabilities	<u>12,975,474</u>	<u>13,763,838</u>
Total liabilities	25,857,787	26,653,208
Deferred inflows of resources	186,963	0
Net position:		
Net investment in capital assets	36,732,545	35,712,405
Restricted	(504,920)	269,990
Unrestricted	<u>14,250,053</u>	<u>12,606,029</u>
Total net position	\$ 50,477,678	\$ 48,588,424

A relatively small portion of the Town's net position (0.1%) represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position (\$14,250,053) may be used to meet the Town's ongoing obligations to citizens and creditors.

At June 30, 2013, the Town is able to report positive balances in two categories of net position.

As indicated by the schedule below, the Town's net position increased by \$1,711,433 during the year ended June 30, 2013.

AUDITOR'S REPORT
FOR FISCAL YEAR ENDING
JUNE 30, 2013

Town of Bow
 Changes in Net Position

	Year Ended June 30, 2013	Year Ended June 30, 2012
Revenues:		
Program revenues:		
Charges for services	\$ 932,959	\$ 801,792
Operating grants and contributions	447,227	217,037
Capital grants and contributions	0	132,235
General revenues:		
Property taxes and other taxes	7,881,802	6,158,464
Motor vehicle permit fees	1,629,759	1,557,319
Licenses, permits, and other fees	142,131	114,507
Unrestricted grants and contributions	389,641	335,992
Unrestricted investment income	90,218	256,772
Total revenues	<u>11,504,733</u>	<u>9,574,118</u>
Expenses:		
General government	1,751,699	1,403,603
Public safety	3,201,981	3,144,491
Highways and streets	2,513,005	2,537,191
Health and welfare	17,619	12,902
Sanitation	733,204	755,271
Capital outlay	0	248,395
Water distribution and treatment	155,200	90,170
Culture and recreation	986,916	842,489
Interest on long-term debt	415,040	425,193
Total expenses	<u>9,793,300</u>	<u>9,459,696</u>
Change in net position	1,711,433	114,422
Net position - July 1 as restated	48,766,245	48,474,002
Net position - June 30	<u>\$50,477,678</u>	<u>\$48,588,424</u>

Financial Analysis of the Town's Funds

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

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

As of June 30, 2013, the Town's governmental funds reported combined fund balances of \$9,156,137, a decrease of \$3,023,141 in comparison to the prior year. This amount consists of: non-spendable fund balances of \$328,239 representing tax deeded property for resale, and the non-spendable portion of permanent funds; restricted fund balances of \$2,053,061 representing the library funds, impact fees, sewer operating fund, and the expendable portion of permanent funds; committed fund balances of \$5,812,484 representing designations by Town Meeting votes for future expenditures and expendable trust funds; assigned fund balances of \$1,434,699 representing encumbrances, contingencies, miscellaneous donations, capital project commitments, and conservation commission funds; and unassigned fund balance of \$5,472,346 representing a General Fund unassigned fund balance of \$630,152, a water operating fund deficit of \$234,915, and a deficit of \$867,583 in the water/sewer system capital project fund.

The General Fund is the chief operating fund of the Town. As of June 30, 2013, the unassigned fund balance of the General Fund was \$630,152, while total governmental fund balance amounted to \$9,156,137. As a measure of the General Fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance represents 6% of total General Fund expenditures, while total fund balance represents 41% of that same amount.

During the year ended June 30, 2013, the unassigned fund balance of the General Fund decreased by \$1,964,618.

GASB Statement 54 requires that the General Fund be combined with the library and expendable trust funds for reporting purposes. Therefore, the Balance Sheet (Exhibit C-1) reflects the following fund balance amounts for the "General Fund" at June 30, 2013.

AUDITOR'S REPORT

FOR FISCAL YEAR ENDING

JUNE 30, 2013

	General Fund	Expendable Trust Funds	Library Fund	Balance Sheet
Non-spendable fund balance	\$ 108,997	\$ 0	\$ 0	\$ 108,997
Restricted fund balance	0	0	69,737	69,737
Committed fund balance	0	5,812,484	0	5,812,484
Assigned fund balance	1,125,289	0	0	1,125,289
Unassigned fund balance	630,152	0	0	630,152
Total fund balance	\$ 1,864,438	\$ 5,812,484	\$ 69,737	\$ 7,246,659

An unassigned fund balance deficit of \$867,583 is reported in the Water & Sewer System Capital Project Fund at June 30, 2013, because the bonds to finance this project were not issued until July 2012. Project expenditures have been financed temporarily by loans from the General Fund.

Budgetary Highlights

The Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual demonstrates compliance with the adopted budget for the year ended June 30, 2013. Actual revenues and transfers in of the General Fund exceeded budgetary estimates by \$50,037, while expenditures and transfers out were \$989,180 less than appropriated amounts. This produced a favorable total variance of \$1,039,217. Major variances are identified below.

Public Works operating expenditures	\$ 231,971
Motor vehicle permit fees	239,758
Culture and recreation operating expense	62,840
State/Federal grants	60,138
Planning Fees	37,722
Other	416,788
Total favorable variance	\$1,039,217

Capital Asset and Debt Administration

Capital assets. The Town's net investment in capital assets as of June 30, 2013 amounted to \$36,732,545 (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 \$2,949,096 (8.6%) compared to the investment in capital assets at July 1, 2012.

Town of Bow Investment in Capital Assets

	June 30, 2013	June 30, 2012
Land	\$ 7,571,063	\$ 7,534,386
Buildings and improvements	3,766,988	3,766,988
Machinery, equipment, and vehicles	6,452,432	6,256,994
Infrastructure	42,811,352	42,541,830
Sewer System	1,703,756	1,703,756
Construction in progress	13,646,406	10,962,611
Total investment in capital assets	75,951,997	72,766,565
Related long-term debt	(12,004,415)	(10,950,391)
Accumulated depreciation	(27,215,036)	(26,103,769)
Net investment in capital assets	\$ 36,732,545	\$ 35,712,405

The increase in the Town's investment in capital assets is explained below.

Town Road reconstructions	\$ 522,483
Town vehicles and equipment	280,413
Water and sewer system	2,392,878
Other additions and removals (individually less than \$100,000)	306,795
Depreciation	(1,430,404)
Decrease in long-term debt associated with capital assets	876,931
Net increase	\$ 2,949,096

AUDITOR'S REPORT FOR FISCAL YEAR ENDING JUNE 30, 2013

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

Long-term bonded debt. As of June 30, 2013, the Town had total long-term bonded debt outstanding of \$11,630,000. The entire amount is backed by the full faith and credit of the Town.

Town of Bow Long-Term Bonded Debt		
	June 30, 2013	June 30, 2012
1995 sewer construction bonds	\$ 135,000	\$ 180,000
2007 land acquisition bonds	585,000	645,000
2012 water and sewer system bonds	9,150,000	9,805,300
2008 water and sewer system bonds	<u>1,760,000</u>	<u>1,870,000</u>
Total long-term debt	\$ 11,630,000	\$ 12,500,300

There were no authorized but unissued bonds at June 30, 2013.

Additional information on the Town's long-term debt can be found in Note 11 of the financial statements.

Economic Factors and Next Year's Budget and Tax Rate

Economic factors. The general outlook for Bow's economy seems to be uncertain. Based on New Hampshire Office of Energy & Planning estimates, Bow's population has increased by 5.3% since the 2010 census and by 37% since the 2000 census. The median household income in Bow has long been considerably greater than state and national averages. Furthermore, although the unemployment rate for Bow has increased from 4.0% to 4.4% during the past year, it still compares very favorably with state and national rates of 5.1% and 7.3%, respectively. More importantly, a modest increase in building permits and new vehicle registrations has been experienced, and some significant business expansions are presently being planned. Coupled with the efforts of the Bow Business Development Commission to attract new businesses and the recent completion of a water system in the business district, these changes suggest that the steady industrial and commercial growth, which Bow had enjoyed until just a few years ago and which is so important to increasing the tax base and to providing diverse employment opportunities, has begun to resume. Of course Bow's economy is influenced by national and state economic conditions which have been extremely tumultuous in recent years and show no signs of a quick recovery.

Next year's budget and tax rate. The 2013-14 budget has been adopted and, based on this budget, it is expected that the average 2013 property tax bill will increase by approximately 1.04%.

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

AUDITOR'S REPORT
FOR FISCAL YEAR ENDING
JUNE 30, 2013

EXHIBIT A
TOWN OF BOW, NEW HAMPSHIRE
Statement of Net Position
June 30, 2013

	Governmental Activities
ASSETS	
Cash and cash equivalents	\$ 18,599,344
Investments	5,542,220
Receivables, net of allowances for uncollectible	3,434,851
Intergovernmental receivable	100,056
Tax-deeded property, subject to resale	108,997
Capital assets, not being depreciated:	
Land	7,571,063
Construction in progress	13,646,406
Capital assets, net of accumulated depreciation:	
Buildings and building improvements	2,837,087
Equipment, machinery and vehicles	2,301,038
Infrastructure	21,370,587
System	1,010,779
Total assets	<u>76,522,428</u>
LIABILITIES	
Current liabilities:	
Accounts payable	296,142
Accrued salaries and benefits	84,753
Retainage payable	329,035
Contract payable	
Accrued interest payable	163,922
Intergovernmental payable	11,885,381
Excesses and performance deposits	123,080
Total current liabilities	<u>12,882,313</u>
Noncurrent liabilities:	
Due within one year	922,285
Due in more than one year	<u>12,053,189</u>
Total current liabilities	<u>12,975,474</u>
Total liabilities	<u>25,857,787</u>
DEFERRED INFLOWS OF RESOURCES	
Unavailable revenue - Other	<u>186,963</u>
NET POSITION	
Net investment in capital assets	36,732,545
Restricted for:	
Perpetual care	255,967
Capital project	(828,776)
Library purposes	67,889
Unrestricted	<u>14,250,053</u>
Total net position	<u>\$ 50,477,678</u>

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

AUDITOR'S REPORT
FOR FISCAL YEAR ENDING
JUNE 30, 2013

EXHIBIT B
TOWN OF BOW, NEW HAMPSHIRE
Statement of Activities
For the Fiscal Year Ended June 30, 2013

	Program Revenues			Net (Expense) Revenue and Change in Net Position
	Charges for Services	Operating Grants and Contributions		
Expenses				
Governmental activities:				
General government	\$ 1,751,699	\$ 114,218	\$ 219,969	\$ (1,417,512)
Public safety	3,201,981	290,947	-	(2,911,034)
Highways and streets	2,513,005	23,997	221,930	(2,267,078)
Sanitation	733,204	307,541	-	(425,663)
Water distribution and treatment	155,200	-	-	(155,200)
Health	5,988	-	-	(5,988)
Welfare	11,631	-	-	(11,631)
Culture and recreation	986,916	196,256	5,233	(785,427)
Conservation	18,636	-	95	(18,541)
Interest on long-term debt	415,040	-	-	(415,040)
Total governmental activities	\$ 9,793,300	\$ 932,959	\$ 447,227	\$ (8,413,114)
General revenues:				
Taxes:				
Property				7,691,816
Other				189,986
Motor vehicle permit fees				1,629,759
Licenses and other fees				142,131
Grants and contributions not restricted to specific programs				380,641
Unrestricted investment earnings				24,131
Miscellaneous				66,083
Total general revenues				10,124,547
Change in net position				1,711,433
Net position, beginning, as restated (see Note 16)				48,766,245
Net position, ending				\$ 50,477,678

AUDITOR'S REPORT
FOR FISCAL YEAR ENDING
JUNE 30, 2013

EXHIBIT C-1
TOWN OF BOW, NEW HAMPSHIRE
Governmental Funds
Balance Sheet
June 30, 2013

	General	Capital Project Water/Sewer System	Other Governmental Funds	Total Governmental Funds
ASSETS				
Cash and cash equivalents	\$ 16,417,787	\$ -	\$ 2,181,557	\$ 18,599,344
Investments	5,286,570	-	255,650	5,542,220
Receivables, net of allowance for uncollectible:				
Taxes	3,160,515	-	-	3,160,515
Accounts	235,234	-	39,102	274,336
Intergovernmental receivable	72,601	-	-	72,601
Interfund receivable	731,664	-	-	731,664
Tax deeded property, subject to resale	108,997	-	-	108,997
Total assets	<u>\$ 26,013,368</u>	<u>\$ -</u>	<u>\$ 2,476,309</u>	<u>\$ 28,489,677</u>
LIABILITIES				
Accounts payable	\$ 279,630	\$ 9,340	\$ 7,172	\$ 296,142
Accrued salaries and benefits	84,753	-	-	84,753
Intergovernmental payable	11,885,381	-	-	11,885,381
Interfund payable	-	503,668	227,996	731,664
Retainage payable	13,267	315,768	-	329,035
Escrow and performance deposits	123,080	-	-	123,080
Total liabilities	<u>12,386,111</u>	<u>828,776</u>	<u>235,168</u>	<u>13,450,055</u>
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue - Property taxes	5,696,522	-	-	5,696,522
Unavailable revenue - Other	184,076	-	2,887	186,963
Total deferred inflows of resources	<u>5,880,598</u>	<u>-</u>	<u>2,887</u>	<u>5,883,485</u>
FUND BALANCES (DEFICITS)				
Nonpendable	108,997	-	219,242	328,239
Restricted	69,737	-	1,983,324	2,053,061
Committed	5,812,484	-	-	5,812,484
Assigned	1,125,289	38,807	270,603	1,434,699
Unassigned (deficit)	630,152	(867,583)	(234,915)	(472,346)
Total fund balances (deficit)	<u>7,746,659</u>	<u>(828,776)</u>	<u>2,238,254</u>	<u>9,156,137</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 26,013,368</u>	<u>\$ -</u>	<u>\$ 2,476,309</u>	<u>\$ 28,489,677</u>

AUDITOR'S REPORT
FOR FISCAL YEAR ENDING
JUNE 30, 2013

EXHIBIT C-2

TOWN OF BOW, NEW HAMPSHIRE

Reconciliation of Total Governmental Fund Balances to the Statement of Net Position
June 30, 2013

Amounts reported for governmental activities in the Statement of Net Position are different because:

Total fund balances of governmental funds (Exhibit C-1)	\$ 9,156,137
Capital assets used in governmental activities are not financial resources, and therefore, are not reported in the funds.	
Cost	\$ 75,951,997
Less accumulated depreciation	<u>(27,215,037)</u>
	48,736,960
Long term receivables are not available for current period expenditures, and therefore, are deferred in the governmental funds.	
Water pollution prevention grant	27,455
Interfund receivables and payables between governmental funds are eliminated on the Statement of Net Position.	
Receivables	\$ (731,644)
Payables	<u>731,644</u>
Property taxes levied for the subsequent year are deferred in the governmental funds.	3,553,307
Long term revenue (taxes) is not available to pay current-period expenditures and, therefore, is deferred in the governmental funds.	2,143,215
Interest on long-term debt is not accrued in governmental funds.	
Accrued interest payable	(163,922)
Long-term liabilities are not due and payable in the current period, and therefore, are not reported in the funds.	
Bonds	\$ 11,630,000
Unamortized bond premium	367,236
Capital lease	7,179
Compensated absences	264,451
Other postemployment benefits	524,608
Accrued landfill postclosure care costs	<u>182,000</u>
	<u>(12,975,474)</u>
Net position of governmental activities (Exhibit A)	<u>\$ 50,477,678</u>

AUDITOR'S REPORT
FOR FISCAL YEAR ENDING
JUNE 30, 2013

EXHIBIT C-3

TOWN OF BOW, NEW HAMPSHIRE

Governmental Funds

Statement of Revenues, Expenditures, and Changes in Fund Balances
For the Fiscal Year Ended June 30, 2013

	General	Capital Project Water/Sewer System	Other Governmental Funds	Total Governmental Funds
REVENUES				
Taxes	\$ 5,874,514	\$ -	\$ 27,160	\$ 5,901,674
Licenses and permits	1,771,889	-	-	1,771,889
Intergovernmental	612,728	-	-	612,728
Charges for services	759,961	-	172,998	932,959
Investment earnings	24,131	-	-	24,131
Miscellaneous	340,295	-	21,278	361,573
Total revenues	<u>9,383,518</u>	<u>-</u>	<u>221,436</u>	<u>9,604,954</u>
EXPENDITURES				
Current:				
General government	1,618,087	-	1,701	1,619,788
Public safety	3,038,504	-	88	3,038,592
Highways and streets	1,455,004	-	-	1,455,004
Water distribution and treatment	-	-	155,200	155,200
Sanitation	636,798	-	71,396	708,194
Health	3,988	-	-	3,988
Welfare	11,631	-	-	11,631
Culture and recreation	942,631	-	-	942,631
Conservation	16,868	-	1,768	18,636
Debt service:				
Principal	870,300	-	-	870,300
Interest	450,216	-	-	450,216
Capital outlay	959,420	2,392,495	-	3,351,915
Total expenditures	<u>10,005,447</u>	<u>2,392,495</u>	<u>230,153</u>	<u>12,628,095</u>
Net change in fund balances	(621,929)	(2,392,495)	(8,717)	(3,023,141)
Fund balances, beginning, as restated (see Note 16)	<u>8,368,588</u>	<u>1,563,719</u>	<u>2,246,971</u>	<u>12,179,278</u>
Fund balances (deficit), ending	<u>\$ 7,746,659</u>	<u>\$ (828,776)</u>	<u>\$ 2,238,254</u>	<u>\$ 9,156,137</u>

AUDITOR'S REPORT
FOR FISCAL YEAR ENDING
JUNE 30, 2013

EXHIBIT C-4

TOWN OF BOW, NEW HAMPSHIRE

*Reconciliation of the Statement of Revenues, Expenditures, and
 Changes in Fund Balances of Governmental Funds to the Statement of Activities
 For the Fiscal Year Ended June 30, 2013*

Amounts reported for governmental activities in the Statement of Activities
 are different because:

Net change in fund balances of governmental funds (Exhibit C-3)	\$ (3,023,141)
Governmental funds report capital outlays as expenditures. In the Statement of Activities, the cost of these assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capitalized capital outlay exceeded depreciation expense in the current period.	
Capitalized capital outlay	\$ 3,185,432
Depreciation expense	<u>(1,111,268)</u>
	2,074,164
Previous long term receivables in governmental activities that were received in the current year in the governmental funds.	(43,128)
The receipt of state aid for water pollution prevention projects provide current financial resources, but has no effect on net position because it has been accrued as a long-term receivable.	(10,061)
Proceeds of State aid for water pollution prevent	(10,061)
Revenue in the Statement of Activities that does not provide current financial resources is not reported as revenue in the governmental funds.	
Deferred tax revenue, June 30, 2012	\$ (3,780,231)
Deferred tax revenue, June 30, 2013	<u>5,696,522</u>
Change in deferred tax revenue	1,916,291
The repayment of the principal of long-term debt consumes the current financial resources of governmental funds, but has no effect on net position.	
Repayment of bond principal	\$ 870,300
Repayment of capital leases	6,631
Amortization of bond premium	<u>26,232</u>
	903,163
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	\$ 8,944
Increase in compensated absences payable	(10,912)
Increase in postemployment benefits payable	(117,887)
Decrease in accrued landfill postclosure care costs	<u>14,000</u>
	(105,855)
Changes in net position of governmental activities (Exhibit B)	<u>\$ 1,711,433</u>

AUDITOR'S REPORT
FOR FISCAL YEAR ENDING
JUNE 30, 2013

EXHIBIT D

TOWN OF BOW, NEW HAMPSHIRE

*Statement of Revenues, Expenditures, and Change in Fund Balance
 Budget and Actual (Non-GAAP Budgetary Basis)
 General Fund
 For the Fiscal Year Ended June 30, 2013*

	Original and Final Budgeted Amount	Actual	Variance with Final Budget Positive (Negative)
REVENUES			
Taxes	\$ 7,035,754	\$ 7,024,892	\$ (10,862)
Licenses and permits	1,480,295	1,771,890	291,595
Intergovernmental	584,891	612,727	27,836
Charges for services	785,630	696,315	(89,315)
Miscellaneous	53,485	68,936	15,451
Total revenues	<u>9,940,055</u>	<u>10,174,760</u>	<u>234,705</u>
EXPENDITURES			
Current:			
General government	1,319,988	1,300,311	19,677
Public safety	3,192,810	3,011,760	181,050
Highways and streets	1,686,975	1,455,004	231,971
Sanitation	724,999	631,267	93,732
Health	6,476	5,988	488
Welfare	11,922	5,122	6,800
Culture and recreation	934,173	891,958	42,215
Conservation	23,095	13,368	9,727
Debt service:			
Principal	870,300	870,300	-
Interest	478,217	450,216	28,001
Capital outlay	1,261,500	885,981	375,519
Total expenditures	<u>10,510,455</u>	<u>9,521,275</u>	<u>989,180</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(570,400)</u>	<u>653,485</u>	<u>1,223,885</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	457,900	273,232	(184,668)
Transfers out	(478,000)	(478,000)	-
Total other financing sources (uses)	<u>(20,100)</u>	<u>(204,768)</u>	<u>(184,668)</u>
Net change in fund balance	<u>\$ (590,500)</u>	<u>448,717</u>	<u>\$ 1,039,217</u>
Decrease in nonspendable fund balance		16,927	
Increase in restricted fund balance		(43,244)	
Increase in committed fund balance		(376,945)	
Increase in assigned fund balance		(1,000,000)	
Unassigned fund balance, beginning		3,679,912	
Unassigned fund balance, ending	<u>\$ 2,725,367</u>		

AUDITOR'S REPORT
FOR FISCAL YEAR ENDING
JUNE 30, 2013

EXHIBIT E-1
TOWN OF BOW, NEW HAMPSHIRE
Fiduciary Funds
Statement of Net Position
June 30, 2013

	Private Purpose Trust Fund	Agency Fund
ASSETS		
Cash and cash equivalents	\$ 713	\$ 70,781
Investments	7,256	1,194,214
Total assets	<u>7,969</u>	<u>1,264,995</u>
LIABILITIES		
Due to other governmental units	-	1,264,995
NET POSITION		
Held in trust for special purposes	<u>\$ 7,969</u>	<u>\$ -</u>

**AUDITOR'S REPORT
FOR FISCAL YEAR ENDING
JUNE 30, 2013**

*EXHIBIT E-2
TOWN OF BOW, NEW HAMPSHIRE
Fiduciary Funds
Statement of Changes in Net Position
For the Fiscal Year Ended June 30, 2013*

	Private Purpose Trust Fund
ADDITIONS	
Investment earnings:	
Interest and dividends	<u>\$</u> 447
DEDUCTIONS	
Net change in the fair value of investments	(29)
Trust income distributions	<u>(31)</u>
Total deductions	<u>(60)</u>
Change in net position	387
Net position, beginning	7,582
Net position, ending	<u>\$</u> 7,969

AUDITOR'S REPORT FOR FISCAL YEAR ENDING JUNE 30, 2013

NOTES TO THE BASIC FINANCIAL STATEMENTS AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2013

NOTE I – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accompanying financial statements of the Town of Bow, New Hampshire (the Town), are presented in conformity with accounting principles generally accepted in the United States of America for governmental units as prescribed by the Governmental Accounting Standards Board (GASB) and other authoritative sources.

The more significant of the Town's accounting policies are described below.

I-A Reporting Entity

The Town of Bow is a municipal corporation governed by an elected 5-member Board of Selectmen and Town Manager. The reporting entity is comprised of the primary government and any other organizations (*component units*) that are included to ensure that the financial statements are not misleading.

Component units are legally separate organizations for which the Town is financially accountable. The Town is financially accountable for an organization if the Town appoints a voting majority of the organization's governing board, and (1) the Town is able to significantly influence the programs or services performed or provided by the organization; or (2) the Town is legally entitled to or can otherwise access the organization's resources; (3) the Town is legally obligated or has otherwise assumed the responsibility to finance the deficits of, or provide financial support to, the organization; or (4) the Town is obligated for the debt of the organization. Based on the foregoing criteria, no other organizations are included in the Town's financial reporting entity.

I-B Basis of Presentation

Government-wide Financial Statements – The government-wide financial statements display information about the Town as a whole. These statements are presented on an "economic resources" measurement focus and the accrual basis of accounting. The effect of interfund activity has been eliminated from these statements.

The Statement of Net Position presents the financial position of the governmental activities of the Town at year-end. This statement includes all of the Town's assets, liabilities, and net position. Net position is reported as one of three categories: net investment in capital assets; restricted; or unrestricted.

The Statement of Activities presents a comparison between direct expenses and program revenues for the different functions of the Town's governmental activities. Direct expenses are those that are specifically associated with a program or function, and therefore, are clearly identifiable to a particular function. Program revenues include (1) charges to customers or applicants for goods received, services rendered or privileges provided, and (2) grants and contributions that are restricted to meeting operational requirements of a particular function. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

Fund Financial Statements – The Town uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. Financial statements of the Town are organized into funds, each of which is considered to be a separate accounting entity. Each fund has a separate set of self-balancing accounts that constitute its assets, liabilities, fund equity, revenues, and expenditures. Funds are organized as major funds or nonmajor funds within the governmental statements, with an emphasis placed on the major funds within the governmental categories. A fund is considered major if it is the primary operating fund of the Town or meets the following criteria:

- (a) Total assets, liabilities, revenues or expenditures of that individual governmental fund are at least 10% of the corresponding total for all funds of that category or type;
- (b) Total assets, liabilities, revenues or expenditures of the individual governmental fund are at least 5% of the corresponding total for all governmental funds combined; and
- (c) In addition, any other governmental fund that the Town believes is particularly important to the financial statement users may be reported as a major fund.

Governmental Activities – Governmental funds are identified as general, special revenue, capital projects, and permanent funds, based upon the following guidelines:

General Fund – is the primary operating fund of the Town and is always classified as a major fund. It is used to account for all financial resources except those required to be accounted for in another fund.

AUDITOR'S REPORT FOR FISCAL YEAR ENDING JUNE 30, 2013

NOTES TO THE BASIC FINANCIAL STATEMENTS AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2013

Special Revenue Funds – are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purpose other than capital projects.

Capital Projects Funds – are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets.

Permanent Funds – are used to account for resources legally held in trust. All resources of the fund, including earnings on invested resources, may be used to support the Town.

Fiduciary Fund Types – These funds account for assets held by the Town as a trustee or agent for individuals, private organizations, and other units of governments. Fiduciary fund types are not part of the reporting entity in the government-wide financial statements, but are reported in a separate Statement of Fiduciary Net Position and a Statement of Changes in Fiduciary Net Position. These funds are as follows:

Private Purpose Trust Funds – are used to account for trust arrangements under which principal and income benefit individuals, private organizations, or other governments.

Agency Funds – are used to account for resources held by the Town in a purely custodial capacity, for individuals, private organizations, and/or governmental units.

Major Funds – The Town reports the following major governmental funds:

General Fund – all general revenues and other receipts that are not allocated by law or contracted agreement to another fund are accounted for in this fund. This fund accounts for general operating expenditures, fixed charges, and the capital improvement costs that are not reported in other funds.

Water/Sewer System Capital Project Fund – the water/sewer system capital project fund accounts for the activity pertaining to the work on the water/sewer system infrastructure.

Nonmajor Funds – The Town also reports four nonmajor governmental funds.

I-C Measurement Focus

Government-wide and Fiduciary Fund Financial Statements – The government-wide and fiduciary fund financial statements, except for agency funds which have no measurement focus, are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental Fund Financial Statements – Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are susceptible to accrual, that is, when they are both measurable and available. Revenues are considered to be available if they are collected within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Town considers revenues to be available if they are collected within 60 days of the end of the current period. Property taxes, grants and contracts, and interest associated with the current period are considered to be susceptible to accrual. All other revenue items are available only when cash is received by the Town. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgments, and compensated absences, which are recognized as expenditures to the extent they have matured. General capital asset acquisitions are reported as expenditures in governmental funds. Issuance of long-term debt and acquisitions under capital leases are reported as other financing sources.

Revenues – Exchange Transactions – Revenue resulting from exchange transactions in which each party gives and receives essentially equal value is recorded on the accrual basis when the exchange takes place. On the modified accrual basis revenue is recorded when the exchange takes place in the fiscal year in which the resources are measurable and become available.

AUDITOR'S REPORT FOR FISCAL YEAR ENDING JUNE 30, 2013

NOTES TO THE BASIC FINANCIAL STATEMENTS AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2013

Revenues – Nonexchange Transactions – Nonexchange transactions in which the Town receives value without directly giving equal value in return include property taxes, certain fees, grants, and donations. Revenue from grants and donations is recognized in the fiscal year in which all grantor imposed eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted; matching requirements, in which the Town must provide local resources to be used for a specified purpose; and expenditure requirements, in which the resources are provided to the Town on a reimbursement basis. On a modified accrual basis, revenue from nonexchange transactions also must be available before it can be recognized (Interpretation No. 1, as modified, 60-day rule).

I-D Cash and Cash Equivalents

The Town considers all highly liquid investments with an original maturity of three months or less to be cash equivalents. Deposits with financial institutions consist primarily of demand deposits, certificates of deposits, and savings accounts. A cash pool is maintained that is available for use by most funds. Each fund's portion of this pool is reflected on the combined financial statements under the caption "cash and cash equivalents."

The treasurer is required to deposit such moneys in solvent banks in state or the Public Deposit Investment Pool pursuant to New Hampshire RSA 383:22. Funds may be deposited in banks outside the state if such banks pledge and deliver to a third party custodial bank or the Federal Reserve Bank, collateral security for such deposits, United States government or government agency obligations or obligations of the State of New Hampshire in value at least equal to the amount of the deposit in each case.

I-E Investments

State statutes place certain limitations on the nature of deposits and investments available as follows:

New Hampshire law authorizes the Town to invest in the following type of obligations:

- Obligations of the United States government;
- The public deposit investment pool established pursuant to RSA 383:22;
- Savings bank deposits;
- 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 moneys 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.

Investments for the Town are reported at fair value generally based on quoted market prices.

I-F Receivables

Receivables recorded in the financial statements represent amounts due to the Town at June 30, which will be collected in the future and consist primarily of taxes, intergovernmental, and accounts receivables.

I-G Interfund Balances

During the course of operations, numerous transactions occur between individual funds that may result in amounts owed between funds. Short-term interfund loans are reported as "interfund receivables and payables." Interfund receivables and payables between funds are eliminated in the Statement of Net Position.

I-H Capital Assets

Capital assets, which include property, plant and equipment (infrastructure is not included), are reported in the applicable governmental column in the government-wide financial statements. Infrastructure has not been capitalized as the Town has not determined the historical cost for the initial reporting of these assets and does not maintain adequate records to capture annual capital outlay for infrastructure.

AUDITOR'S REPORT FOR FISCAL YEAR ENDING JUNE 30, 2013

NOTES TO THE BASIC FINANCIAL STATEMENTS AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2013

Capital assets are defined by the Town as assets with an initial, individual cost of more than \$5,000 and an estimated minimum useful life in excess of one year. As the Town constructs or acquires additional capital assets each year, they are capitalized and reported at historical cost. The reported value excludes normal maintenance and repairs which are essentially amounts spent in relation to capital assets that do not increase the capacity or efficiency of the item or increase its estimated useful life. Donated capital assets are recorded at their estimated fair value at the date of donation.

Land and construction in progress are not depreciated. The other property, plant, and equipment of the Town are depreciated using the straight line method over the following estimated useful lives:

	Years
Buildings and building improvements	25-200
Equipment, machinery, and vehicles	5-30
Infrastructure	10-50
System	50

In the fund financial statements, capital assets used in governmental fund operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition. Capital assets are not capitalized and related depreciation is not reported in the fund financial statements.

I-I Deferred Inflows of Resources

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The Town has one type of item which arises only under a modified accrual basis of accounting that qualifies for reporting in this category. The governmental funds report unavailable revenues from two sources: property taxes and special assessments. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

I-J Net Position Flow Assumption

Sometimes the Town will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as *restricted net position* and *unrestricted net position* in the government-wide and proprietary fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the Town's policy to consider *restricted net position* to have been depleted before *unrestricted net position* is applied.

I-K Fund Balance Flow Assumptions

Sometimes the Town will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements a flow assumption must be made about the order in which the resources are considered to be applied. It is the Town's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

J-L Revenues

General Revenues - General revenues represent the following; tax revenue recorded when a warrant for collection is committed to the tax collector, motor vehicle fees, licenses, fees, unrestricted grants, investment income and other miscellaneous items recorded when collected/received.

Program Revenues - Amounts recorded as program revenues include; charges to customers or applicants, who purchase, use or directly benefit from goods, services, or privileges provided by a function, and grants and contributions (including special assessments) that are restricted to meeting the operational or capital requirements of a particular function.

AUDITOR'S REPORT FOR FISCAL YEAR ENDING JUNE 30, 2013

NOTES TO THE BASIC FINANCIAL STATEMENTS AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2013

Property Taxes - Property tax billings occur semiannually and are based on the assessed inventory values as of April 1 of each year. Billings for the year were on December 3, 2012 and July 11, 2013. Interest accrues at a rate of 12% on bills outstanding after the due date and 18% on tax liens outstanding.

In connection with the setting of the tax rate, Town officials with the approval of the Department of Revenue Administration, establish and raise through taxation an amount for tax abatement and refunds, known as overlay. This amount is reported as a reduction in tax revenue and is adjusted by management for any reserve for uncollectable at year end. The property taxes collected by the Town include taxes levied for the State of New Hampshire, Bow School District, and Merrimack County, which are remitted to these entities as required by law.

The Town net assessed valuation as of April 1, 2012 utilized in the setting of the tax rate was as follows:

For the New Hampshire education tax	\$ 839,710,532
For all other taxes	\$ 1,054,350,932

The tax rates and amounts assessed for the year ended June 30, 2013 were as follows:

	For \$1,000 of Assessed Valuation	Property Taxes Assessed
Municipal portion	\$6.76	\$ 7,123,919
School portion:		
State of New Hampshire	\$2.61	2,194,614
Local	\$16.38	17,271,577
County portion	\$3.32	3,499,659
Total		<u>\$ 30,089,769</u>

I-M Compensated Absences

The Town's policy allows certain employees to earn varying amounts of sick and vacation time as set forth by the Town's personnel policy. A liability for those amounts is recorded in the government-wide financial statements.

I-N Long-Term Obligations

Long-term debt and other long-term obligations are reported as liabilities in the government-wide financial statements.

In the governmental fund financial statements, bond premiums are recognized during the current period. The face amount of debt issued and any premiums received are reported as other financing sources.

I-O Claims and Judgments

Claims and judgments are recorded as liabilities if all the conditions of Governmental Accounting Standards Board pronouncements are met. Claims and judgments that would normally be liquidated with expendable available financial resources are recorded during the year as expenditures in the governmental funds. Claims and judgments are recorded in the government-wide financial statements as expense when the related liabilities are incurred.

I-P Interfund Activities

Interfund activities are reported as follows:

Interfund Receivables and Payables - Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as "due to/from other funds" (i.e. the current portion of interfund loans). All other outstanding balances between funds are reported as "due to/from other funds." Interfund receivables and payables between funds are eliminated in the Statement of Net Position.

Interfund Transfers - Interfund transfers represent flows of assets without equivalent flows of assets in return and without a

AUDITOR'S REPORT FOR FISCAL YEAR ENDING JUNE 30, 2013

NOTES TO THE BASIC FINANCIAL STATEMENTS AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2013

requirement for repayment. In governmental funds, transfers are reported as other financing uses in the funds making the transfers and other financing sources in the funds receiving the transfers. In the government-wide financial statements, all interfund transfers between individual governmental funds have been eliminated.

1-Q Equity/Fund Balance Policy/Classifications

Government-wide Statements – Equity is classified as net position and displayed in three components:

- a) *Net investment in capital assets* – Consists of capital assets, net of accumulated depreciation, and reduced by the outstanding balances of any bonds or other borrowings that are attributable to the acquisition, construction, or improvement of those assets. If there are significant unspent related debt proceeds at year-end, the portion of the debt attributable to the unspent proceeds are not included in the calculation of net investment in capital assets.
- b) *Restricted net position* – Consists of net assets with constraints placed on use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
- c) *Unrestricted net position* – All other net assets that do not meet the definition of “restricted” or “net investment in capital assets.”

Fund Balance Policy/Classifications - In accordance with GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, fund balance of governmental funds is reported in various categories based on the nature of any limitations requiring the use of resources for specific programs. The Town itself can establish limitations on the use of resources through either a commitment (committed fund balance) or an assignment (assigned fund balance). The classifications used in the Town's governmental fund financial statements are as follows:

No spendable – This classification includes amounts that cannot be spent because they are either (a) not in spendable form; or (b) are legally or contractually required to be maintained intact. The Town has classified tax deeded property subject to resale, and the principal portion of permanent funds as being nonspendable.

Restricted – This classification includes amounts for which constraints have been placed on the use of the resources either (a) externally imposed by creditors (such as through a debt covenant), grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation. The Town has classified its sewer, library, impact fees, and the income portion of permanent funds as being restricted because their use is restricted by Federal/State statutes for expenditures.

Committed – This classification includes amounts that can be used only for specific purposes pursuant to constraints imposed by formal action of the legislative body Town Meeting. These amounts cannot be used for any other purpose unless the legislative body removes or changes the specified use by taking the same type of action that was employed when the funds were initially committed. This classification also includes contractual obligations to the extent that existing resources have been specifically committed for use in satisfying those contractual requirements. Expendable trust and legislative body votes relative to the use of unassigned fund balance at year-end, in addition to non-lapsing appropriations, are included in this classification.

Assigned – This classification includes amounts that are constrained by the Town's intent to be used for a specific purpose but are neither restricted nor committed. This intent can be expressed by the Board of Selectmen through the budgetary process. This classification also includes the remaining positive fund balance for all governmental funds, except for those that are restricted and the general fund. The Town also has assigned funds consisting of encumbrances and a designation for contingency in the general fund at year-end.

Unassigned – This classification includes the residual fund balance for the general fund. The unassigned classification also includes negative residual fund balance of any other governmental fund that cannot be eliminated by offsetting of assigned fund balance amounts, both the water fund and capital project fund water/sewer system have negative residual fund balance at June 30, 2013.

AUDITOR'S REPORT FOR FISCAL YEAR ENDING JUNE 30, 2013

NOTES TO THE BASIC FINANCIAL STATEMENTS AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2013

1-A Impact of Recently Issued Accounting Principles

In June 2011, the GASB issued Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*. GASB Statement No. 63 provides guidance for reporting deferred outflows of resources, deferred inflows of resources, and net position in a statement of financial position and related disclosures. The Statement of Net Assets is renamed the Statement of Net Position and includes the following elements: assets, deferred outflows of resources, liabilities, deferred inflows of resources, and net position. The provisions of this Statement are effective for financial statements for periods beginning after December 15, 2011.

NOTE 2 – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

2-A Budgetary Information

General governmental revenues and expenditures accounted for in budgetary funds are controlled by a formal integrated budgetary accounting system in accordance with various legal requirements which govern the Town's operations. At its annual meeting, the Town adopts a budget for the current year for the general fund. Except as reconciled below, the budget was adopted on a basis consistent with US generally accepted accounting principles.

Management may transfer appropriations between operating categories as deemed necessary, but expenditures may not legally exceed budgeted appropriations in total. All annual appropriations lapse at year-end unless encumbered.

Encumbrance accounting, under which purchase orders, contracts, and continuing appropriations (certain projects and specific items not fully expended at year-end) are recognized, is employed in the governmental funds. Encumbrances are not the equivalent of expenditures, and are therefore, reported as part of the assigned fund balance at year-end, and are carried forward to supplement appropriations of the subsequent year.

State statutes require balanced budgets, but provide for the use of beginning unassigned fund balance to achieve that end. In the fiscal year 2012, \$590,500 of the beginning general fund unassigned fund balance was applied for this purpose.

2-B Budgetary Reconciliation to GAAP Basis

The Town employs certain accounting principles for budgetary reporting purposes that differ from a GAAP basis. The Statement of Revenues and Expenditures-Budgetary Basis, presents the actual results to provide a comparison with the budget. The major difference between the budgetary basis and GAAP basis is as follows:

Encumbrances outstanding at year-end do not represent GAAP expenditures or liabilities, but represent budgetary accounting controls. Governmental fund budgets are maintained on the modified accrual basis of accounting except that budgetary basis expenditures include purchase orders and commitments (encumbrances) for goods or services not received at year end. Encumbrances are recorded to reserve a portion of fund balance in the governmental fund types for commitments for which no liability exists.

The following reconciles the general fund budgetary basis to the GAAP basis:

Revenues and other financing sources:	
Per Exhibit D (budgetary basis)	\$ 10,447,992
Adjustment:	
Basis difference:	
GASB Statement No. 54:	
Miscellaneous income earned in eliminated special revenue funds	359,136
To eliminate transfers between general and expendable trust funds	(273,232)
Change in deferred tax revenue relating to 60-day revenue recognition	(1,150,378)
Per Exhibit C-3 (GAAP basis)	\$ 9,383,518

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Reconciliation of general fund budgetary basis to the GAAP basis, continued:

Expenditures and other financing uses:	
Per Exhibit D (budgetary basis)	\$ 9,999,275
Adjustment:	
Basis differences:	
Encumbrances, beginning	167,294
Encumbrances, ending	(79,285)
GASB Statement No. 54:	
To record expenditures during the year in eliminated special revenue funds	396,163
To eliminate transfers between general and eliminated special revenue funds	(478,000)
Per Exhibit C-3 (GAAP basis)	<u>\$ 10,005,447</u>

DETAILED NOTES ON ALL FUNDS

NOTE 3 – CASH AND CASH EQUIVALENTS

Custodial Credit Risk – is the risk that in the event of a bank failure, a government's deposits may not be returned to it. The government does not have a deposit policy for custodial credit risk. As of June 30, 2013, none of the Town's bank balances of \$17,798,590 was exposed to custodial credit risk as uninsured and uncollateralized.

Cash and cash equivalents reconciliation:

Cash per Statement of Net Position (Exhibit A)	\$ 18,599,344
Cash per Statement of Fiduciary Net Position (Exhibit E-1)	71,494
Total cash and cash equivalents	<u>\$ 18,670,838</u>

Repurchase Agreements – Included in the Town's cash equivalents at June 30, 2013, are short-term investments in repurchase agreements issued by local banking institutions. Under this agreement, the Town will be repaid principal plus interest on a specified date which is subsequent to year-end. The agreement is guaranteed/collateralized with securities held by the banking institution which equal the amount of the agreement. To the extent that the banking institution may default on its commitment to this obligation, the Town is at risk of economic loss. Management considers this exposure to be minimal. At June 30, 2013, the Town held an investment in the following repurchase agreements:

Amount	Interest Rate %	Maturity Date	Collateral Pledged	
			Underlying Securities	Market Value
\$ 2,000,000	1.00%	September 13, 2013	FHLB	\$ 2,003,425
\$ 3,000,000	3.63%	October 18, 2013	FHLB	\$ 3,030,934
\$ 4,000,000	.25%	July 15, 2015	US Treasury	\$ 3,988,750
\$ 3,000,000	2.60%	September 9, 2016	FHLB	\$ 2,070,001
\$ 2,000,000	1.00%	November 28, 2016	FNMA	\$ 1,993,933
\$ 2,000,000	1.35%	April 17, 2017	FHLMC	\$ 2,003,410
\$ 2,000,000	.75%	December 8, 2017	FHLB	\$ 1,937,976
\$ 5,860,250	3.50%	June 1, 2021	FNMA	\$ 3,360,793
\$ 2,500,000	3.50%	August 1, 2021	FNMA	\$ 1,617,267
<u>\$ 26,360,250</u>				<u>\$ 27,008,489</u>

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NOTE 4 – INVESTMENTS

Note 1-E, describes statutory requirements covering the investment of the Town funds. The Town also maintains a portfolio of intermediate maturity investments that are reported at fair value, based on quoted market prices. The Town's fiscal agent or custodian provides the fair value of all intermediate maturity investments. As of June 30, 2013, the Town had the following investments:

	Governmental Activities
Corporate bonds and notes	\$ 1,167,512
Common stocks	3,013
Equities	48,496
Mutual Funds	3,422,374
New Hampshire Public Deposit Investment Pool	130,958
US Government & Agency Obligations	1,971,337
	<hr/>
	\$ 6,743,690

Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in values of investment securities will occur in the near term and that change could materially affect the amounts reported in the Statement of Net Position.

Interest Rate Risk – This is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment the greater the sensitivity of its fair value to changes in market interest rates. As of June 30, 2013, the Town's investments had the following maturities:

Type of investment:	Fair Value	Investment Maturities (in Years)			
		Less than 1	1-5	6-10	Thereafter
New Hampshire Public Deposit Investment Pool	\$ 130,958	\$ 130,958	\$ -	\$ -	\$ -
US government obligations	158,250	-	158,250	-	-
US government agencies	1,813,087	100,846	-	1,614,817	97,424
Corporate bonds	1,167,512	+	738,403	429,109	+
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	\$ 3,269,807	\$ 231,804	\$ 896,653	\$ 2,043,926	\$ 97,424

Credit Risk – As of June 30, 2013, the Town's investments in US government obligations and US government agency obligations were rated Aaa through Baa3 by Moody's. No ratings were available for the other investments.

Concentration of Credit Risk – The Town places no limit on the amount it may invest in any one issuer. More than 5% of the Town's investments are in US Government & Agency Obligations, Mutual Funds, and corporate bonds and notes. These investments are 29%, 51% and 17%, respectively, of the Town's total investments.

Investment reconciliation:

Investment per Statement of Net Position (Exhibit A)	\$ 5,542,220
Investment per Statement of Fiduciary Net Position (Exhibit E-1)	1,201,470
Total investments	<hr/>

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FOR FISCAL YEAR ENDING

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NOTES TO THE BASIC FINANCIAL STATEMENTS
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NOTE 5 – TAXES RECEIVABLE

Taxes receivable represent the amount of current and prior year taxes which have not been collected as of June 30, 2013. The amount has been reduced by an allowance for an estimated uncollectible amount of \$48,000. Taxes receivable by year are as follows:

Property:	
Levy of 2013	\$ 2,639,376
Unredeemed (under tax lien):	
Levy of 2012	314,718
Levy of 2011	168,961
Levies of 2010 and prior	14,570
Yield	2,713
Excavation	177
Subtotal	<u>3,160,515</u>
Less: allowance for estimated uncollectible taxes	(48,000)
Net taxes receivable	<u><u>\$ 6,273,030</u></u>

NOTE 6 – OTHER RECEIVABLES

Receivables at June 30, 2013, consisted of accounts (billings for police details, water, sewer, ambulance, and other user charges) and intergovernmental amounts arising from grants. Receivables are recorded on the Town's financial statements to the extent that the amounts are determined to be material and substantiated not only by supporting documentation, but also by a reasonable, systematic method of determining their existence, completeness, valuation, and collectability.

Receivables as of June 30, 2013 for the Town's individual major fund and nonmajor funds in the aggregate including applicable allowances for uncollectible accounts are as follows:

	General Fund	Nonmajor Funds	Total
Receivables:			
Accounts	\$ 263,582	\$ 39,102	\$ 304,684
Intergovernmental	72,601	*	72,601
Gross receivables	338,183	39,102	377,285
Less: allowance for uncollectible	(30,348)	-	(30,348)
Net total receivables	<u>\$ 307,835</u>	<u>\$ 39,102</u>	<u>\$ 346,937</u>

NOTE 7 – CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2013 consisted of the following:

	Balance, beginning	Additions	Disposals	Balance, ending
At cost:				
Not being depreciated:				
Land	\$ 7,534,386	\$ 36,677	\$ -	\$ 7,571,063
Construction in progress	10,962,611	2,683,795	-	13,646,406
Total capital assets not being depreciated	<u>18,496,997</u>	<u>2,720,472</u>	<u>-</u>	<u>21,217,469</u>
Being depreciated:				
Buildings and building improvements	3,766,988	-	-	3,766,988
Equipment, machinery and vehicles	6,256,994	302,613	(107,175)	6,452,432
Infrastructure	42,541,830	487,522	(218,000)	42,811,352
System	1,703,756	-	-	1,703,756
Total capital assets being depreciated	<u>54,269,568</u>	<u>799,133</u>	<u>(325,175)</u>	<u>54,734,528</u>
Total all capital assets	<u><u>\$ 72,766,565</u></u>	<u><u>3,510,607</u></u>	<u><u>(325,175)</u></u>	<u><u>75,951,997</u></u>

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AUDITOR'S REPORT

FOR FISCAL YEAR ENDING

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NOTES TO THE BASIC FINANCIAL STATEMENTS

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Capital asset continued:

	Balance, beginning	Additions	Disposals	Balance, ending
Less accumulated depreciation:				
Buildings and building improvements	(875,678)	(54,223)	-	(929,901)
Equipment, machinery and vehicles	(3,776,965)	(476,561)	102,132	(4,151,394)
Infrastructure	(20,792,224)	(866,541)	218,000	(21,448,765)
System	(458,902)	(34,075)	-	(492,977)
Total accumulated depreciation	(26,103,769)	(1,431,400)	320,132	(27,215,037)
Net book value, capital assets being depreciated	28,165,799	(641,265)	(5,043)	27,519,491
Net book value, all governmental activities capital assets	<u>\$ 48,662,796</u>	<u>\$ 2,079,207</u>	<u>\$ (5,043)</u>	<u>\$ 48,736,950</u>

Depreciation expense was charged to functions of the Town based on their usage of the related assets. The amounts allocated to each function are as follows:

General government	\$ 12,811
Public safety	274,883
Highways and streets	1,060,970
Sanitation	39,010
Culture and recreation	44,126
Total depreciation expense	<u>\$ 1,431,400</u>

NOTE 8 – INTERFUND BALANCES

The composition of interfund balances as of June 30, 2013 is as follows:

Receivable Fund	Payable Fund	Amount
General	Capital project	\$ 503,668
General	Nonmajor	227,996
		<u>\$ 731,664</u>

The outstanding balances among funds result mainly from the time lag between the dates that (1) interfund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system, and (3) payments between funds are made.

NOTE 9 – INTERGOVERNMENTAL PAYABLES

The \$11,885,381 due to other governments represents the portions of the most recent tax commitment that is due to the Bow School District in the amount of \$9,709,452, and Merrimack County in the amount of \$1,745,579 in addition the Town is in possession of \$434,296 of School Impact Fees and \$6,054 due to the City of Concord for wastewater treatment services.

NOTE 10 – DEFERRED INFLOWS OF RESOURCES

Deferred inflows of resources of \$5,883,485 are as follows:

General fund:	
Property tax revenue not collected within 60 days of the fiscal year-end	\$ 5,696,522
Federal grant revenue collected in advance of eligible expenditure being made	27,455
Payments received for dispatch services	24,125
Tax deeded land purchase	54,469
Parks and recreation summer program fees	41,098
Unspent donation	36,930
Total general fund deferred inflows of resources	<u>\$ 5,880,599</u>
Water fund:	
Water billing revenue collected in advance of the 2013 water billing warrant being issued	623
Sewer fund:	
Sewer billing revenue collected in advance of the 2013 sewer billing warrant being issued	2,263
Total other governmental deferred inflows of resources	<u>2,886</u>
Total deferred inflows of resources	<u>\$ 5,883,485</u>

AUDITOR'S REPORT

FOR FISCAL YEAR ENDING

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NOTES TO THE BASIC FINANCIAL STATEMENTS
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NOTE II - LONG-TERM LIABILITIES

Changes in the Town's long-term obligations consisted of the following for the year ended June 30, 2013:

	Original Amount	Issue Date	Maturity Date	Interest Rate %	Outstanding at June 30, 2013
General obligation bonds payable:					
Sewer construction	\$ 965,000	1995	2016	5.250 - 5.625	\$ 135,000
Land purchase	\$ 880,600	2008	2023	4.000 - 4.750	585,000
Water/sewer system	\$ 2,212,020	2009	2029	4.000 - 4.500	1,760,000
Water/sewer system	\$ 9,805,300	2012	2027	2.98	9,150,000
					<u>11,630,000</u>
Bond premium					<u>367,236</u>
					<u>11,997,236</u>
Capital lease payable:					
Copiers	\$ 25,590	2010	2014	6.41	\$ 7,179
Compensated absences payable:					
Accrued vacation and sick leave					264,451
Accrued landfill postclosure care costs payable					182,000
Total					<u>\$ 12,450,866</u>

Long-term liabilities payable are comprised of the following:

	Balance July 1, 2012	Additions	Reductions	Balance June 30, 2013	Due Within One Year
Bonds payable:					
General obligation bonds	\$ 12,500,300	\$ -	\$ 870,300	\$ 11,630,000	\$ 870,000
Unamortized bond premium	393,468	-	26,232	367,236	26,232
Total bonds payable	<u>12,893,768</u>	<u>-</u>	<u>896,532</u>	<u>11,997,236</u>	<u>896,232</u>
Accrued landfill postclosure care costs	196,000	-	14,900	182,000	14,000
Capital leases	13,810	-	6,631	7,179	7,179
Compensated absences	253,539	10,912	-	264,451	4,874
Net other postemployment benefit obligation	406,721	117,887	-	524,608	-
Total long-term liabilities	<u>\$ 13,763,838</u>	<u>\$ 128,799</u>	<u>\$ 917,163</u>	<u>\$ 12,975,474</u>	<u>\$ 922,285</u>

The premium is being amortized on a straight-line basis over the life of the bonds.

The annual requirements to amortize all general obligation bonds outstanding as of June 30, 2013, including interest payments, are as follows:

December 31.	Principal	Interest	Total
2014	\$ 870,000	\$ 423,173	\$ 1,293,173
2015	870,000	389,423	1,259,423
2016	870,000	358,691	1,228,691
2017	825,000	329,001	1,154,001
2018	825,000	297,301	1,122,301
2019-2023	4,110,000	1,035,583	5,145,583
2024-2028	3,150,000	293,250	3,443,250
2029	110,000	2,475	112,475
Totals	<u>\$ 11,630,000</u>	<u>\$ 3,128,897</u>	<u>\$ 14,758,897</u>

All debt is general obligation debt of the Town, which is backed by its full faith and credit, and will be repaid from general governmental revenues.

AUDITOR'S REPORT FOR FISCAL YEAR ENDING JUNE 30, 2013

NOTES TO THE BASIC FINANCIAL STATEMENTS AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2013

Accrued Landfill Postclosure Care Costs - The Town ceased operating its landfill in 1997. Federal and State laws and regulations require that the Town place a final cover on its landfill when closed and perform certain maintenance and monitoring functions at the landfill site after closure. A liability is being recognized based postclosure care costs that will be incurred. The recognition of these landfill postclosure care costs is based on the amount of the landfill used through the end of the year. The estimated liability for landfill postclosure care costs has a balance of \$182,000 as of June 30, 2013. The estimated total current cost of the landfill postclosure care (\$14,000) is based on the amount that would be paid if all equipment, facilities, and services required to close, monitor and maintain the landfill were acquired as of June 30, 2013. However, the actual cost postclosure care may be higher or lower due to inflation, changes in technology, or changes in landfill laws and regulations.

The Town expects to finance the postclosure care costs by annual appropriations.

Capital Lease - The Town has entered into a capital lease agreement under which the related copier equipment will become the property of the Town when all the terms of the lease agreements are met, final payment of \$7,179 is scheduled for 2014.

Amortization of lease equipment under capital assets is included with depreciation expense.

NOTE 12 - ENCUMBRANCES/COMMITMENTS

Encumbrances outstanding of \$79,285 at June 30, 2013, are as follows:

	\$
General government buildings	7,289
Parks and recreation	2,350
Economic development	8,300
Capital outlay:	
Improvements other than buildings	61,146
Total general fund	<u><u>\$ 79,285</u></u>

Engineering and construction contracts relating to construction or major repairs in progress aggregated approximately \$354,575, which includes \$315,768 in retainage payable. These contracts will be paid in future periods as work is performed. Payment will be made with future transfers from the sewer fund.

NOTE 13 - STATE AID TO WATER POLLUTION PROJECTS

Under New Hampshire RSA Chapter 486, the Town receives from the State of New Hampshire a percentage of the annual amortization charges on the original costs resulting from the acquisition and construction of sewage disposal facilities. At June 30, 2013, the Town is due to receive the following annual amounts to offset debt payments:

Fiscal Year Ending December 31...	Amount
2014	\$ 9,608
2015	9,155
2016	8,692
Totals	<u><u>\$ 27,455</u></u>

AUDITOR'S REPORT
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NOTES TO THE BASIC FINANCIAL STATEMENTS
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NOTE 14 – GOVERNMENTAL ACTIVITIES NET POSITION

Governmental activities net position reported on the government-wide Statement of Net Position at June 30, 2013 include the following:

Net investment in capital assets	
Capital assets, net of accumulated depreciation	\$ 48,736,960
Less:	
General obligation bond payable	(11,630,000)
Capital lease payable	(7,179)
Unamortized bond premium payable	<u>(367,236)</u>
Total net investment in capital assets	<u>36,732,545</u>
Restricted for special purposes:	
Perpetual care	255,967
Capital project	(828,776)
Library purposes	<u>67,889</u>
Total restricted for special purposes	<u>(504,920)</u>
Unrestricted	<u>14,250,053</u>
Total net position	<u>\$ 50,477,678</u>

NOTE 15 – GOVERNMENTAL FUND BALANCES

Governmental fund balances reported on the fund financial statements at June 30, 2013 include the following:

No expendable:	
Major fund:	
General:	
Tax deeded property, subject to resale	\$ 108,997
Nonmajor fund:	
Permanent funds - Principal portion	<u>219,242</u>
Total nonexpendable fund balance	<u>\$ 328,239</u>
Restricted:	
Major fund:	
General:	
Library funds	\$ 67,889
Impact fees	<u>1,848</u>
Total restricted fund balance	<u>69,737</u>
Nonmajor funds:	
Special revenue:	
Sewer fund	1,946,599
Permanent funds - Interest portion	<u>36,725</u>
Total restricted fund balance	<u>1,983,324</u>
	2,053,061

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NOTES TO THE BASIC FINANCIAL STATEMENTS
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Governmental fund balances continued:

Committed:		
Major fund:		
General:		
2013-14 Warrant Article No. 4	\$ 194,140	
2013-14 Warrant Article No. 5	48,855	
2013-14 Warrant Article No. 8	133,950	
Expendable trust funds	<u>5,435,539</u>	
Total committed fund balance		5,812,484
Assigned:		
Major funds:		
General:		
Encumbrances	\$ 79,285	
Contingency	1,000,000	
Miscellaneous donations	46,004	
Total general fund	<u>1,125,289</u>	
Capital project - Water/Sewer System:		
Construction commitments	<u>38,807</u>	
Nonmajor fund:		
Special revenue:		
Conservation commission	<u>270,603</u>	
Total assigned fund balance		1,434,699
Unassigned:		
Major funds:		
General	830,152	
Capital project - Water/Sewer System	<u>(867,583)</u>	
		<u>(237,431)</u>
Nonmajor fund:		
Water fund	<u>(234,915)</u>	
Total unassigned fund balance		<u>(472,346)</u>
Total governmental fund balances		<u>\$ 9,156,137</u>

NOTE 16 – PRIOR PERIOD ADJUSTMENTS

Fund equity at July 1, 2012 was restated to give retroactive effect to the following prior period adjustments:

	General Fund	Governmental Activities
To record previously omitted intergovernmental receivable	\$ -	37,516
To correct duplicate recording of tax deeded property	96,225	96,225
To record previously omitted impact fees	44,080	44,080
Consolidation of other special revenue funds in accordance with GASB No. 54	35,317	-
Fund balance, as previously reported	<u>8,192,966</u>	<u>48,588,424</u>
Fund balance, as restated	<u>\$ 8,368,588</u>	<u>\$ 48,766,245</u>

NOTE 17 – DEFICIT FUND BALANCES

The water/sewer system capital project fund had a deficit fund balance at June 30, 2013. This deficit will be financed through future transfers from the sewer fund unassigned fund balance.

AUDITOR'S REPORT FOR FISCAL YEAR ENDING JUNE 30, 2013

NOTES TO THE BASIC FINANCIAL STATEMENTS AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2013

NOTE 18 – EMPLOYEE RETIREMENT PLAN

The Town participates in the New Hampshire Retirement System (the System) which is the administrator of a cost-sharing multiple-employer contributory pension plan and trust established in 1967 by RSA 100-A:2 and is qualified as a tax-exempt organization under Sections 401(a) and 501(a) of the Internal Revenue Code. The plan is a contributory, defined benefit plan providing service, disability, death and vested retirement benefits to members and their beneficiaries. Provision for benefits and contributions are established and can be amended by the New Hampshire Legislature. The System issues a publicly available financial report that may be obtained by writing the New Hampshire Retirement System, 54 Regional Drive, Concord, NH 03301.

The System is financed by contributions from both the employees and the Town. Member contribution rates are established and may be amended by the State legislature while employer contribution rates are set by the System trustees based on an actuarial valuation. For fiscal year 2012, all employees except police officers and firefighters were required to contribute 7% of earnable compensation. The contribution rates were 11.53% for police officers and 11.80% for firefighters. The Town's contribution rates for 2012 for pension and medical subsidy were as follows: police officers 19.95%; firefighter, 22.89%; all other employees, 8.80%.

The contribution requirements for the Town of Bow for the fiscal years 2011, 2012, and 2013 were \$324,121, \$389,791, and \$384,137, respectively, which were paid in full in each year.

NOTE 19 – OTHER POSTEMPLOYMENT BENEFITS (OPEB)

In addition to pension benefits described in preceding note, the Town provides postemployment benefit options for health care, to eligible retirees, terminated employees, and their dependents. The benefits are provided in accordance with the Town's agreements, collective bargaining agreements, and the Consolidated Omnibus Budget Reconciliation Act of 1985 (COBRA). The criteria to determine eligibility include: years of service, employee age, and whether the employee has vested in the respective retirement plan. The Town funds the benefits on a pay-as-you-go basis. Eligible employees are required to pay set premiums for a portion of the cost with the Town subsidizing the remaining costs. There are 16 participants currently eligible. Expenses for the postretirement health care benefits are recognized as eligible employee claims are paid.

The Town has only partially funded (on a pay-as-you-go basis) the annual required contribution (ARC), an actuarially determined rate in accordance with the parameters of GASB Statement No. 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities over a period not to exceed 30 years. The following table presents the OPEB cost for the year, the amount contributed and changes in the OPEB plan for fiscal year 2013:

Annual required contribution/OPEB cost	\$ 284,779
Contributions made (pay-as-you-go)	(186,892)
Increase in net OPEB obligation	117,887
Net OPEB obligation, beginning	406,721
Net OPEB obligation, ending	\$ 524,608

The Town's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for fiscal year 2012 was as follows:

Fiscal Year Ended	Annual Required Contribution (ARC)	Actual Contributions (pay-as-you-go)	Percentage Contributed	Net OPEB Obligation
June 30, 2013	\$ 280,335	\$ 162,448	57.95%	\$ 524,608

As of June 30, 2010, the date of the most recent actuarial valuation, the actuarial accrued liability (AAL) for benefits was \$1,840,450, with no actuarial value of assets, resulting in an unfunded actuarial accrued liability (UAAL) of \$1,840,450. The covered payroll (annual payroll of active employees covered by the plan) was \$1,989,706 during fiscal year 2010, and the ratio of the UAAL to the covered payroll was 92.50%.

AUDITOR'S REPORT FOR FISCAL YEAR ENDING JUNE 30, 2013

NOTES TO THE BASIC FINANCIAL STATEMENTS AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2013

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Actuarially determined amounts are subject to continual revisions as actual results are compared with past expectations and new estimates are made about the future. The Schedule of Funding Progress for Other Postemployment Benefits Plan, presented as required supplementary information following the notes to the financial statements, is designed to present multiyear trend information about whether the actuarial value of the plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and the plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The projection of benefits for financial reporting purposes does not explicitly incorporate the potential effects of legal or contractual funding limitations on the pattern of cost sharing between the employer and plan members in the future. The actuarial methods and assumptions used include techniques that are designed to reduce the effect of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

In the June 30, 2010 actuarial valuation, the projected unit credit cost method was used. The actuarial assumptions included a 2.5% investment rate of return per annum. The projected annual healthcare cost trend is 10% initially, reduced by decrements to an ultimate rate of 5% after four years. The UAAL is being amortized as a level dollar amount over an open basis. The remaining amortization period at June 30, 2013 was 26 years.

NOTE 20 – RISK MANAGEMENT

The Town is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors or omissions; injuries to employees; or natural disasters. During fiscal year 2013, the Town was a member of the New Hampshire Public Risk Management Exchange (Primex¹) Workers' Compensation and Property/Liability Programs. This entity is considered a public entity risk pool, currently operating as common risk management and insurance programs for member Towns and cities.

The New Hampshire Public Risk Management Exchange (Primex¹) Workers' Compensation and Property/Liability Programs are pooled risk management programs under RSAs 5-B and 281-A. Coverage was provided from January 1, 2012 to December 31, 2012 by Primex¹, which retained \$1,000,000 of each workers' compensation loss, \$500,000 of each liability loss, and \$200,000 of each property loss. The Board has decided to self-insure the aggregate exposure and has allocated funds based on actuarial analysis for that purpose. The estimated net contribution from the Town of Bow billed and paid for the year ended June 30, 2013 was \$54,734 for workers' compensation and \$55,689 for property/liability. The workers' compensation section of the self-insurance membership agreement permits Primex¹ to make additional assessments to members should there be a deficiency in contributions for any member year, not to exceed the member's annual contribution. GASB Statement No. 10 requires members of a pool with a sharing risk to disclose if such an assessment is probable, and a reasonable estimate of the amount, if any. At this time, Primex¹ foresees no likelihood of any additional assessment for this or any prior year.

NOTE 21 – CONTINGENCIES

There are various legal claims and suits pending against the Town which arose in the normal course of the Town's activities. The Town is involved in multiple cases at June 30, 2013 which the Town has assigned fund balance to offset future legal costs as well as potential unfavorable decisions or settlements.

The Town participates in various federal grant programs, the principal of which are subject to program compliance audits pursuant to the Single Audit Act as amended. Accordingly, the government's compliance with applicable grant requirements will be established at a future date. The amount of expenditures which may be disallowed by the granting agencies cannot be determined at this time, although the government anticipates such amounts, if any, will be immaterial.

AUDITOR'S REPORT FOR FISCAL YEAR ENDING JUNE 30, 2013

NOTES TO THE BASIC FINANCIAL STATEMENTS AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2013

NOTE 22 – IMPLEMENTATION OF NEW GASB PRONOUNCEMENTS

The Governmental Accounting Standards Board (GASB) has issued several pronouncements that have effective dates that may impact future financial presentations. Management has not currently determined what, if any, impact implementation of the following statements may have on the financial statements:

GASB Statement No. 61, *The Financial Reporting Entity: Omnibus and Amendments of GASB Statements No. 14 and No. 34*, issued November 2010, will be effective for the Town beginning with its fiscal year ending June 30, 2014. This Statement is intended to improve financial reporting for a governmental financial reporting entity by improving guidance for including, presenting, and disclosing information about component units and equity interest transactions of a financial reporting entity.

GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*, issued March 2012, will be effective for the Town beginning with its fiscal year ending June 2014. This Statement is intended to improve financial reporting by clarifying the appropriate use of the financial statement elements deferred outflows of resources and deferred inflows of resources to ensure consistency in financial reporting.

GASB Statement No. 66, *Technical Corrections – 2012 – An Amendment of GASB Statements No. 10 and No. 62*, issued March 2012, will be effective for the Town beginning with its fiscal year ending June 30, 2014.

GASB Statement No. 67, *Financial Reporting for Pension Plans*, issued in June 2012, will be effective for the Town beginning with its fiscal year ending June 30, 2015. The guidance contained in this statement will change how governments calculate and report the costs and obligations associated with pensions in important ways. This replaces the requirements of Statements No. 27 and 50.

GASB Statement No. 68, *Accounting and Financial Reporting for Pensions*, issued in June 2012, will be effective for the Town beginning with its fiscal year ending June 30, 2015. The guidance contained in this statement will change how governments calculate and report the costs and obligations associated with pensions in important ways. This replaces the requirements of Statements No. 27 and 50.

NOTE 23 – SUBSEQUENT EVENTS

Subsequent events are events or transactions that occur after the balance sheet date, but before the financial statements are issued. Recognized subsequent events are events or transactions that provided additional evidence about conditions that existed at the balance sheet date, including the estimates inherent in the process of preparing the financial statements. Nonrecognized subsequent events are events that provide evidence about conditions that did not exist at the balance sheet date, but arose after the date. Management has evaluated subsequent events through December 9, 2013, the date the June 30, 2013 financial statements were issued, and no events occurred that require recognition or disclosure that have not already been addressed in other disclosures.

AUDITOR'S REPORT
FOR FISCAL YEAR ENDING
JUNE 30, 2013

EXHIBIT F
TOWN OF BOW, NEW HAMPSHIRE
Schedule of Funding Progress for Other Postemployment Benefit Plan
For the Fiscal Year Ended June 30, 2013

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (a)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ([b-a]/c)
June 30, 2010	\$ -	\$ 1,840,450	\$ 1,840,450	0.00%	\$ 2,015,432	91.32%

NOTE TO THE REQUIRED SUPPLEMENTARY INFORMATION
FOR THE FISCAL YEAR ENDED
JUNE 30, 2013

Schedule of Funding Progress for Other Postemployment Benefits (OPEB)

As required by GASB Statement No. 45, Exhibit F represents the actuarial determined costs associated with the Town's other postemployment benefits for the fiscal year ended June 30, 2013.

AUDITOR'S REPORT
FOR FISCAL YEAR ENDING
JUNE 30, 2013

SCHEDULE I
TOWN OF BOW, NEW HAMPSHIRE
Major General Fund
Schedule of Estimated and Actual Revenues (Non-GAAP Budgetary Basis)
For the Fiscal Year Ended June 30, 2013

	Estimated	Actual	Variance Positive (Negative)
Taxes:			
Property	\$ 6,863,224	\$ 6,862,066	\$ (1,158)
Timber	8,000	14,816	6,816
Excavation	2,500	8,011	5,511
Interest and penalties on taxes	162,030	139,999	(22,031)
Total from taxes	<u>7,035,754</u>	<u>7,024,892</u>	<u>(10,862)</u>
Licenses, permits, and fees:			
Motor vehicle permit fees	1,390,000	1,629,759	239,759
Building permits	80,000	98,698	18,698
Other	10,295	43,433	33,138
Total from licenses, permits, and fees	<u>1,480,295</u>	<u>1,771,890</u>	<u>291,595</u>
Intergovernmental:			
State:			
Meals and rooms distribution	338,508	338,454	(54)
Highway block grant	185,999	185,509	(490)
Water pollution grants	10,061	10,061	-
State and federal forest land reimbursement	173	95	(78)
Other	159	8,526	8,376
Federal:			
FEMA	+	36,421	36,421
Other	50,000	33,661	(16,339)
Total from intergovernmental	<u>584,891</u>	<u>612,727</u>	<u>27,836</u>
Charges for services:			
Income from departments	<u>785,630</u>	<u>696,315</u>	<u>(89,315)</u>
Miscellaneous:			
Sale of municipal property	+	2,565	2,565
Interest on investments	50,000	24,131	(25,869)
Rent of property	+	20,339	20,339
Other	3,485	21,901	18,416
Total from miscellaneous	<u>53,485</u>	<u>68,936</u>	<u>15,451</u>
Other financing sources:			
Transfers in	457,900	273,232	(184,668)
Total revenues and other financing sources	<u>10,397,955</u>	<u>\$ 10,447,992</u>	<u>\$ 50,037</u>
Unassigned fund balance used to reduce tax rate	590,500		
Total revenues, other financing sources, and use of fund balance	<u><u>\$ 10,988,455</u></u>		

AUDITOR'S REPORT
FOR FISCAL YEAR ENDING
JUNE 30, 2013

SCHEDULE 2

TOWN OF BOW, NEW HAMPSHIRE

Major General Fund

Schedule of Appropriations, Expenditures, and Encumbrances (Non-GAAP Budgetary Basis)
For the Fiscal Year Ended June 30, 2013

	Encumbered from Prior Year	Appropriations	Expenditures	Encumbered to Subsequent Year	Variance Positive (Negative)
Current:					
General government:					
Executive	\$ -	\$ 243,332	\$ 251,230	\$ -	\$ (7,898)
Election and registration	-	198,946	188,162	-	10,784
Financial administration	-	405,874	412,436	-	(6,562)
Legal	-	39,400	38,520	-	880
Personnel administration	-	10,400	5,057	-	5,343
Planning and zoning	-	218,226	199,935	-	18,291
General government buildings	15,056	137,950	139,614	7,289	6,103
Cemeteries	-	12,671	14,986	-	(2,315)
Insurance, not otherwise allocated	-	53,189	58,138	-	(4,949)
Total general government	<u>15,056</u>	<u>1,319,988</u>	<u>1,308,078</u>	<u>7,289</u>	<u>19,677</u>
Public safety:					
Police	-	1,912,159	1,782,545	-	129,614
Fire	-	1,129,806	1,105,469	-	24,337
Building inspection	-	130,870	105,231	-	25,639
Emergency management	-	19,973	18,515	-	1,460
Total public safety	<u>-</u>	<u>3,192,810</u>	<u>3,011,760</u>	<u>-</u>	<u>181,050</u>
Highways and streets:					
Administration	-	1,659,775	1,425,680	-	234,295
Street lighting	-	27,200	29,524	-	(2,324)
Total highways and streets	<u>-</u>	<u>1,686,975</u>	<u>1,455,004</u>	<u>-</u>	<u>231,971</u>
Sanitation:					
Solid waste disposal	5,531	724,999	636,798	-	95,792
Health:					
Administration	-	2,326	2,138	-	188
Health agencies	-	4,150	3,850	-	300
Total health	<u>-</u>	<u>6,476</u>	<u>5,988</u>	<u>-</u>	<u>488</u>
Welfare	-	11,922	5,122	-	6,800
Culture and recreation:					
Parks and recreation	122	461,448	418,073	2,350	41,147
Library	-	470,475	470,475	-	-
Patriotic purposes	-	500	500	-	-
Other	-	1,750	682	-	1,068
Total culture and recreation	<u>122</u>	<u>934,173</u>	<u>889,730</u>	<u>2,350</u>	<u>42,215</u>
Economic development	12,000	23,095	16,868	8,500	9,727
Debt service:					
Principal of long-term debt	-	870,300	870,300	-	-
Interest on long-term debt	-	450,216	450,216	-	-
Interest on tax anticipation notes	-	1	-	-	1
Other debt services	-	28,000	-	-	28,000
Total debt service	<u>-</u>	<u>1,348,517</u>	<u>1,320,516</u>	<u>-</u>	<u>28,001</u>

(Continued)

AUDITOR'S REPORT
FOR FISCAL YEAR ENDING
JUNE 30, 2013

SCHEDULE 2 (Continued)
TOWN OF BOW, NEW HAMPSHIRE

Major General Fund

Schedule of Appropriations, Expenditures, and Encumbrances (Non-GAAP Budgetary Basis)
For the Fiscal Year Ended June 30, 2013

	Encumbered from Prior Year	Appropriations	Expenditures	Encumbered to Subsequent Year	Variance Positive (Negative)
Capital outlay:					
Land	-	-	2,500	-	(2,500)
Equipment, machinery, and vehicles	-	276,000	224,673	-	51,327
Buildings	-	485,500	445,109	-	40,391
Improvements other than buildings	134,585	500,000	287,138	61,146	286,301
Total capital outlay	134,585	1,261,500	959,420	61,146	373,519
Other financing uses:					
Transfers out	-	478,000	478,000	-	-
Total appropriations, expenditures, other financing uses, and encumbrances	\$ 167,294	\$ 10,988,455	\$ 10,087,284	\$ 79,285	\$ 989,180

SCHEDULE 3
TOWN OF BOW, NEW HAMPSHIRE

Major General Fund

Schedule of Changes in Unassigned Fund Balance (Non-GAAP Budgetary Basis)
For the Fiscal Year Ended June 30, 2013

Unassigned fund balance, beginning	\$ 3,679,912
Changes:	
Unassigned fund balance used to reduce 2013 tax rate	(590,500)
2013 Budget summary:	
Revenue surplus (Schedule 1)	\$ 50,037
Unexpended balance of appropriations (Schedule 2)	989,180
2013 Budget surplus	1,039,217
Decrease in nonspendable fund balance	16,927
Increase in restricted fund balance	(43,244)
Increase in committed fund balance	(376,945)
Increase in assigned fund balance	(1,000,000)
Unassigned fund balance, ending, budgetary basis	2,725,367

Reconciliation of Non-GAAP Budgetary Basis to GAAP Basis:

To comply with generally accepted accounting principles (National Council of Governmental Accounting Interpretation 3, <i>Revenue Recognition - Property Taxes</i> , as amended) by deferring property taxes not collected within 60 days of fiscal year-end	(2,143,215)
To eliminate the allowance for doubtful property tax receivables, which are not necessary with the deferral of property taxes not collected within 60 days of fiscal year-end	48,000
Unassigned fund balance, ending, GAAP basis (Exhibit C-1)	<u>\$ 630,152</u>

AUDITOR'S REPORT
FOR FISCAL YEAR ENDING
JUNE 30, 2013

SCHEDULE 4
TOWN OF BOW, NEW HAMPSHIRE
Nonmajor Governmental Funds
Combining Balance Sheet
June 30, 2013

	Special Revenue Funds				Total
	Sewer	Water	Conservation Commission	Permanent Fund	
ASSETS					
Cash and cash equivalents	\$ 1,888,064	\$ 624	\$ 270,603	\$ 22,890	\$ 2,181,557
Investments	22,973	-	-	233,077	255,650
Accounts receivable	38,478	624	-	-	39,102
Total assets	<u>\$ 1,949,115</u>	<u>\$ 624</u>	<u>\$ 270,603</u>	<u>\$ 255,967</u>	<u>\$ 2,476,309</u>
LIABILITIES					
Accounts payable	\$ 253	\$ 6,919	\$ -	\$ -	\$ 7,172
Interfund payable	-	227,996	-	-	227,996
Total liabilities	<u>253</u>	<u>234,915</u>	<u>-</u>	<u>-</u>	<u>235,168</u>
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue - Other	2,263	624	-	-	2,887
FUND BALANCES					
Nonspendable	-	-	-	219,242	219,242
Restricted	1,946,999	-	-	36,725	1,983,324
Assigned	-	-	270,603	-	270,603
Unassigned (deficit)	-	(234,915)	-	-	(234,915)
Total fund balances (deficit)	<u>1,946,999</u>	<u>(234,915)</u>	<u>270,603</u>	<u>255,967</u>	<u>2,238,254</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 1,949,115</u>	<u>\$ 624</u>	<u>\$ 270,603</u>	<u>\$ 255,967</u>	<u>\$ 2,476,309</u>

AUDITOR'S REPORT
FOR FISCAL YEAR ENDING
JUNE 30, 2013

SCHEDULE 5

TOWN OF BOW, NEW HAMPSHIRE

Nonmajor Governmental Funds

Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances
For the Fiscal Year Ended June 30, 2013

	Special Revenue Funds				Total
	Sewer	Water	Conservation Commission	Permanent Fund	
Revenues:					
Taxes	\$ -	\$ -	\$ 27,160	\$ -	\$ 27,160
Charges for services	162,543	10,455	-	-	172,998
Miscellaneous	5,719	-	1,112	14,447	21,278
Total revenues	168,262	10,455	28,272	14,447	221,436
Expenditures:					
Current:					
General government	-	-	-	1,701	1,701
Public safety	88	-	-	-	88
Water distribution and treatment	-	155,200	-	-	155,200
Sanitation	71,396	-	-	-	71,396
Conservation	-	-	1,768	-	1,768
Total expenditures	71,484	155,200	1,768	1,701	230,153
Excess (deficiency) of revenues over (under) expenditures	96,778	(144,745)	26,504	12,746	(8,717)
Net change in fund balances	96,778	(144,745)	26,504	12,746	(8,717)
Fund balances, (deficit) beginning	1,849,821	(90,170)	244,099	243,221	2,246,971
Fund balances, (deficit) ending	\$ 1,946,599	\$ (234,915)	\$ 270,603	\$ 255,967	\$ 2,238,254

**2014-2015 TOTAL BONDS
TOWN OF BOW**

LONG TERM INDEBTEDNESS - TOWN as of June 30, 2013					
Fiscal Year	1995 Sewer	2007 Hammond Sewer	2008 Water/ Sewer	2011 Water/ Sewer	Total
2014-15	\$51,300.00	\$86,662.50	\$189,887.50	\$965,325.00	\$1,293,175.00
2015-16	\$48,796.88	\$84,112.50	\$184,112.50	\$942,400.00	\$1,259,421.88
2016-17	\$46,265.63	\$81,337.50	\$178,337.50	\$922,750.00	\$1,228,690.63
2017-18		\$78,337.50	\$172,562.50	\$903,100.00	\$1,154,000.00
2018-19		\$75,337.50	\$166,787.50	\$880,175.00	\$1,122,300.00
2019-20		\$72,337.50	\$161,012.50	\$857,250.00	\$1,090,600.00
2020-21		\$69,337.50	\$155,375.00	\$834,325.00	\$1,059,037.50
2021-22		\$61,531.25	\$150,356.25	\$814,675.00	\$1,026,562.50
2022-23		\$58,918.75	\$145,818.75	\$795,025.00	\$999,762.50
2023-24		\$56,306.25	\$141,212.50	\$772,100.00	\$969,618.75
2024-25			\$136,537.50	\$741,000.00	\$877,537.50
2025-26			\$131,862.50	\$715,000.00	\$846,862.50
2026-27			\$127,118.75	\$689,000.00	\$816,118.75
2027-28			\$122,306.25	\$663,000.00	\$785,306.25
2028-29			\$117,425.00		\$117,425.00
2029-30			\$112,475.00		\$112,475.00
	\$146,362.51	\$724,218.75	\$2,393,187.50	\$11,495,125.00	\$14,758,893.76

Capital Improvements Plan FY2014-15 through FY2019-2020

Summary of Capital Improvement Projects							
Town of Bow							
Project	Source	CIP Rating	2014-15	2015-16	2016-17	2017-18	2018-19
Public Works							
Bow Center/Knox Logging Hill/White Rock Hill*	FB, GA	1	\$766,000				
Intersection Improvement Project	CRF, GA	1	\$989,000				
Dundee Rd./Rte. 3A Intersection Improvement	CRF, GA	2		\$1,000,000			
Johnson Rd./Rte. 3A Intersection Improvement	BD, TIF	2	\$3,500,000				
Commercial/Industrial Area Sewer System Activation-TIF**	BD, TIF	2	\$1,314,000				
Bow Junction Water Main Extension	CF	2	\$550,000	\$652,000	\$550,000	\$550,000	\$550,000
Annual Road Reconstruction and Paving	CF	2		\$200,000			
River Rd. Culvert Replacement (at boat ramp)	GF	2		\$150,000			
Bow Bog Rd. Culvert Replacement (at Bow Bog Brook)	CF	2					
Robinsons Rd./Rte. 3A Intersection Improvement	CRF, GA	5					
Bela Brook (Page Rd.) Bridge Replacement	BD, CR, CRF	5					
Bow Bog Brook (River Rd.) Bridge Replacement	BD, CR, CRF	5		\$40,000			
White Brook (Birchdale Rd.) Bridge Replacement	CRF		\$295,000	\$150,000	\$325,000	\$230,000	\$165,000
Highway Equipment Purchases	GF		\$170,000	\$170,000	\$170,000	\$170,000	\$170,000
CRF Contribution - Highway Equipment							
Public Works Subtotal			\$7,584,000	\$1,362,000	\$2,045,000	\$950,000	\$835,000
<i>Footnote:</i>							
*Bow Center and Dunklee intersections approved for State Funding							
**Sewer System to be funded by TIF District							
Buildings and Facilities							
Public Safety Facility	BD, GF	1	\$7,700,000				
New Salt Shed - DPW	CRF	2		\$250,000			
Community Building & Design	GF	1	\$200,000				
Community Building	BD	3					\$4,000,000
Record Retention Town Clerk	CRF	5					
Building Maintenance Projects	CRF			\$76,000	\$25,000		
CRF Contribution - Buildings and Facilities	GF		\$115,000	\$115,000	\$65,000	\$65,000	\$65,000
Buildings and Facilities Subtotal			\$8,015,000	\$441,000	\$65,000	\$4,065,000	\$65,000

Capital Improvements Plan FY2014-15 through FY2019-2020

Summary of Capital Improvement Projects							
Town of Bow							
Project	Source	CIP	Rating	2014-15	2015-16	2016-17	2017-18
Police Department							
Vehicle and Equipment Purchases	CRF			\$175,000	\$50,000	\$122,000	\$15,000
CRF Contribution - Police Equipment	GF			\$70,000	\$70,000	\$70,000	\$70,000
Vehicle Purchase Operating Budget	GF			\$27,000			\$27,000
Police Department Subtotal				\$97,000	\$245,000	\$120,000	\$70,000
Fire Department							
Fire Truck and Ambulance Purchases	CRF			\$250,000		\$250,000	\$390,000
CRF - Fire Trucks	GF			\$75,000	\$75,000	\$75,000	\$75,000
Equipment Purchases	CRF						\$302,000
CRF - Fire Equipment	GF			\$30,000	\$30,000	\$30,000	\$30,000
Fire Department Subtotal				\$355,000	\$105,000	\$105,000	\$407,000
Parks & Recreation							
Equipment Purchases	CRF			\$40,000	\$25,000		\$40,000
CRF Contribution - Parks and Recreation Equipment	GF			\$13,000	\$13,000	\$13,000	\$13,000
Baileyfield Reconstruction	BD	3				\$1,000,000	
Geeglel parking	CRF	3				\$20,000	
Parks & Recreation Subtotal				\$13,000	\$53,000	\$38,000	\$53,000
Community Development							
Vehicle Purchase Operating Budget	GF			\$27,000			
Community Development - Sub Total				\$27,000			
Grand Total - Town Projects				\$16,091,000	\$2,206,000	\$2,398,000	\$2,505,000
							\$5,480,000
							\$1,660,000

Capital Improvements Plan FY2014-15 through FY2019-2020

Summary of Capital Improvement Projects									
Town of Bow									
	Project	Source	CIP Rating	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
Library									
CRF Contribution - Emergencies		GF		\$60,000					
Lower Level		CRF	4						
CRF Contribution - Lower Level		GF							
<i>Library Sub-total</i>				\$60,000	\$0	\$0	\$0	\$0	\$0
School District									
Buses		GF		\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
Elementary School Renovation		CRF,BD	2						
<i>School District Sub-total</i>				\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
SUMMARY - ALL CAPITAL PROJECTS									
Town Projects				\$16,910,000	\$2,206,000	\$2,398,000	\$2,595,000	\$5,480,000	\$1,660,000
Library Projects				\$60,000	\$0	\$0	\$0	\$0	\$0
School Projects				\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
TOTAL - ALL CAPITAL PROJECTS				\$16,251,000	\$2,306,000	\$2,498,000	\$7,901,900	\$5,580,000	\$1,760,000

CRF = General Fund CRF = Capital Reserve Fund

FB = Fund Balance BD = Bond Notes

SA = State Aid TIF = Tax Increment Financing

GR = Grant BA = Betterment Assessment

Capital Improvements Plan FY2014-15 through FY2019-2020

Summary of Capital Improvement Projects									
Net Expense									
Town of Bow									
Current & Proposed Debt Expense									
Outstanding Bonds (School & Town Bonds)	Source	CIP	RATING	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
Public Safety Building	GF	\$2,490,241		\$2,404,621	\$2,275,043	\$1,406,600	\$1,366,300	\$1,126,037	
Community Building	BD	1		\$153,400	\$683,120	\$667,760	\$652,400	\$637,400	
Recreation Pavilion & Sergeant Ballfields	BD	3							\$79,400
Bow Bag Brook Bridge Replacement - River Rd.	BD	3							\$89,000
Bell Brook Bridge Replacement - Page Rd.	BD, GR, CRF	5							
White Brook Bridge Replacement-Bridgdale Rd	BD, GR, CRF	5							
Community Industrial Area Sewer System Activation	BD, TIF	2		\$70,000	\$311,500	\$304,500	\$297,500	\$290,500	
Bow Junction Water Main Extension	BD, BA	2		\$26,280	\$117,240	\$114,600	\$111,960	\$109,320	
Elementary School Renovation	BD, CR, GF	2		\$2,490,241	\$2,654,301	\$3,386,903	\$2,935,298	\$2,994,733	\$463,076
Total				\$2,36	\$2,52	\$3,21	\$2,36	\$2,42	\$2,84
Net Tax Impact Per Thousand									
General Fund Expense	Source	CIP	RATING	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
Annual Road Reconstruction and Paving	GF	2		\$550,000	\$550,000	\$550,000	\$550,000	\$550,000	\$550,000
River Rd. Culvert Replacement (at boat ramp)	GF	2			\$200,000				
Bow Bag Rd. Culvert Replacement (at Bow Bag Brook)	GF	2			\$150,000				
Community Building Design	GF	1		\$200,000					
Police Vehicle	GF	1		\$27,000					
Building Inspector Vehicle	GF			\$27,000					
School Buses	GF			\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
Total				\$94,000	\$1,000,000	\$650,000	\$650,000	\$650,000	\$650,000
Net Tax Impact Per Thousand				\$0.86	\$0.95	\$0.62	\$0.62	\$0.62	\$0.62

Capital Improvements Plan FY2014-15 through FY2019-2020

Summary of Capital Improvement Projects						
Net Expense						
Town of Bow						
Capital Reserve Funds - Contributions						
	Source	2014-15	2015-16	2016-17	2017-18	2018-19
Public Works Equipment	GF	\$170,000	\$170,000	\$170,000	\$170,000	\$170,000
Buildings & Facilities	GF	\$115,000	\$115,000	\$65,000	\$65,000	\$65,000
Police Department Equipment	GF	\$70,000	\$70,000	\$70,000	\$70,000	\$70,000
Fire Department Equipment	GF	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000
Fire Department Trucks and Ambulances	GF	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000
Parks & Recreation Equipment	GF	\$13,000	\$13,000	\$13,000	\$13,000	\$13,000
Library Emergencies	GF	\$60,000	\$0	\$0	\$0	\$0
Library Lower Level	CF					
School	GF					
Total		\$533,000	\$473,000	\$423,000	\$423,000	\$423,000
Net Tax Impact Per Thousand and						
		\$0.51	\$0.45	\$0.40	\$0.40	\$0.40
Combined Tax Impact Per Thousand and						
		\$3.72	\$3.91	\$4.23	\$3.38	\$3.44
Total CIP Tax Impact S 200,000/30 Home		\$744.96	\$782.91	\$846.00	\$676.52	\$687.68
Total CIP Tax Impact S 300,000/30 Home		\$1,117.44	\$1,174.36	\$1,269.00	\$1,014.78	\$1,031.53
Tax Base						
FY 2013-14 - Combined Tax Impact Per Thousand:						
Impact \$200,000 Home: \$682.00						
Impact \$300,000 Home: \$1,023.00						



Library and Departments

The Baker Free Library was originally dedicated 1914. The Library will be celebrating its 100th Anniversary in October 2014. (Photo by Eric Anderson)

ASSESSING DEPARTMENT REPORT

For the fiscal year 2013, Bow had a total of 3,409 parcels, of which 3,249 were taxable and 160 were tax exempt. There were 2,649 improved residential properties. This includes 125 residential condominiums. The vacant residential land included 107 parcels, 53 condominium sites, and 143 tracts of land solely under the Current Use program. There were 200 developed commercial and industrial properties. This includes 89 commercial and industrial condominiums. There were 74 vacant commercial/industrial parcels. The remaining 23 properties were in the public utility category.

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

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

YEAR	2013	2012	2011	2010	2009
Town of Bow	\$7.05	\$ 6.76	\$ 5.88	\$ 5.27	\$ 5.06
Bow School District	\$17.61	\$ 16.38	\$ 15.46	\$ 14.21	\$ 13.58
State Education	\$2.57	\$ 2.61	\$ 2.70	\$ 2.48	\$ 2.44
County	\$2.96	\$ 3.32	\$ 3.11	\$ 2.70	\$ 2.50
TOTAL RATE	\$30.19	\$ 29.07	\$ 27.15	\$ 24.66	\$ 23.58

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

Bow offers the maximum amount allowed by the State of New Hampshire for all Veteran's Tax Credits. The Veteran's Tax Credits' allocations were as follows for 2013:

Standard Veteran's Tax Credit of \$500 (354).....	\$ 176,750
Permanently Disabled Veteran's Credit of \$2,000 (4).....	\$ 8,000
Surviving Spouse of Service member Killed of \$2,000 (2)	\$ 2,000
Total Amount of Veterans Credits.....	\$ 188,750

The following is the official summary of inventory in Bow of all real estate which was used to calculate the 2013 tax rate:

Residential Land	\$ 244,462,925
Commercial/Industrial Land	\$ 50,666,075
Discretionary Preservation Easement Land	\$ 2,100
Current Use Land	<u>\$ 344,021</u>
Total of Taxable Land	\$ 295,475,121
Residential Buildings	\$ 467,337,605
Commercial/Industrial	\$ 89,354,675
Discretionary Preservation Easement Buildings	<u>\$ 14,600</u>
Total of Taxable Buildings	\$ 556,706,880
Public Utilities	\$ 197,771,987
Other Utilities (private water companies)	<u>\$ 73,300</u>
Total of Utilities	\$ 197,845,287
Total Valuation (Before exemptions)	\$ 1,050,027,288
Less Air Pollution Control Exemption to PSNH	\$ -25,143,000
Less Improvements to Assessing the Disabled (2)	\$ -84,549
Modified Assessed Valuation	\$ 1,024,799,739
(This is used to calculate the total equalized value)	
Total Exemptions in Bow for 2013:	
Blind Exemption (4)	\$ 262,500
Elderly Exemption (57)	\$ 8,608,200
Disabled Exemption (8)	\$ 1,072,500
Wood-Heating Exemption (8)	\$ 18,800
Solar Energy Exemption (4)	<u>\$ 19,331</u>
Total Amount of Exemptions	\$ 9,981,331

In 2012, our equalization ratio, as determined by the Department of Revenue Administration was at 98.6%. The new ratio for the Town will be given in the spring 2014. Based on our sales analysis from October 1, 2012 through September 30, 2013, we are projecting the equalization rate for 2013 to be 96.4%. The equalization rate measures the level of assessment and equity for each municipality. The

ratio of 96.4% means our assessments are within 3.6% of market value (3.6% less than market).

The following averages were found for 2013:

Single Family Home sale price	\$275,000	(6% decrease from 2012)
Residential Condominium sale price	\$290,000	(23% increase from 2012)

This compares to the following averages found in 2012:

Single family home sale price	\$293,000
Residential Condominium sale price	\$235,500

The commercial and industrial real estate market remains stable.

Our office is coordinating a full revaluation of all properties in 2014. Notices of new values will be mailed to all taxpayers in the late summer of 2014.

If you wish to file an abatement application form, because you feel your assessment is not in line with the equalized market value, or if there is a data error on your property record, the deadline is March 1st following receipt of the final tax bill. Applications are available in the Assessing Office. We maintain a record of sales for your convenience. For property information, please visit www.visionappraisal.com along with our online maps at www.caigisonline.com/BowNH. If you have a question, or you need to obtain the most current, official property information, please contact the Assessing Office. We are here to help you however we can.

We would like to encourage everyone to visit the Town of Bow's website at www.bow-nh.com. The Assessing Department can be found under Services, where more detailed information is provided, including links to our tax maps, assessing data, and various applications. You may call 228-1187, Ext. 115, or email the assessor@bow-nh.gov.

Respectfully Submitted,

Monica Hurley,
Certified New Hampshire Assessor,
Corcoran Consulting Associates
Janette Shuman,
Assessing and Building Clerk

2013 BAKER FREE LIBRARY TRUSTEES ANNUAL REPORT

Baker Free Library Trustees enjoyed a busy year in 2013 as they continued to support the operations and services of the library while working on issues related to the planned renovations of the lower level.

In March, the Trustees said good-bye to Lisa Richards who had completed her five-year term. Tom Ives was re-elected to another term as Library Trustee, and Paris Awalt was elected to fill the remaining vacant Library Trustee position. Tom continued to serve as President of the Board, Mark Leven and Paris Awalt became Co-Treasurers, Ingrid White continued as Chair of the Lower Level Renovation Committee, and Ann Hoey continued as Secretary.

During the year, the Trustees actively worked to lay the groundwork for the renovation of the lower level, which will help the library meet the community's needs for meeting space, technology instruction, a secure and climate-controlled room for the Bow Heritage Commission, a home for the Friends' book sale, and enhanced library programming. At the town meeting in March, the voters approved \$50,000 toward the Lower Level Renovation project. Trustee activities related to the lower level renovation project included the following:

- Development of a website for the lower level project
- Creation of the Baker Free Library Foundation
- Meetings with the Lower Level Renovation Joint Fundraising Committee
- Informational sessions related to the Lower Level Renovation

The Baker Free Library Foundation has applied for 501©3 status and has set up an account with the Friends of the Baker Free Library as the fiscal agent until its 501©3 status is approved. This has made it possible for donations to the Lower Level Renovation project to be tax deductible.

After meetings with the fundraising consultant, Leah Shuldiner, the Lower Level Renovation Joint Fundraising Committee began its fundraising efforts this past fall and has raised over \$72,000 in pledges and donations. The Bow Rotary pledged \$20,000 to the campaign.

In addition to working on the lower level renovation efforts, the Trustees attended to issues related to the current operations of the library. The trustees approved expenditures out of the emergency fund to cover the cost of needed repairs to the roof.

The Trustees are proud of the wonderful contributions of the Director, Lori Fisher, and all of the staff as they work with dedication and passion to deliver outstanding library service to the community of Bow. Of special note: four Baker Free Library employees gained special recognition this year. Lori Fisher was one of 24 librarians nationwide selected by the Public Library Association to attend a leadership

program in Chicago in March. Betsy Mahoney participated in the New England Library Association's leadership academy and Jennifer Ericsson attended a leadership seminar in December. Molly Milazzo published an article in the Voice of Youth Advocates on a library and school joint project. The Trustees know that all of these staff accomplishments have already added value to the Baker Free Library.

The Trustees also wish to congratulate and thank Lori Fisher, Amy Bain and Betsy Mahoney for their milestone years of service.

Public meetings of the Library Trustees are held on the second Wednesday of each month at 5:00 pm in the library. Any changes to the schedule are noted on the library's website. Minutes of the meetings are also available on the library's website. Members of the public are encouraged to attend meetings, and the Trustees always welcome suggestions and comments on how to improve library services.

The Trustees thank the residents of Bow for their continued support of the Baker Free Library and encourage all residents to sign up for a library card and enjoy the many services the library offers.

Respectfully Submitted,

Thomas Ives, President
Paris Awalt, Co-Treasurer
Ingrid White, Lower Level Renovation Committee Chair

Ann Hoey, Secretary
Mark Leven, Co-Treasurer



2013 Library Trustees (from left to right): Paris Awalt, Ann Hoey, Tom Ives, Ingrid White, and Mark Leven. *Photo by Eric Anderson*

BAKER FREE LIBRARY

DIRECTOR'S ANNUAL REPORT

Mission Statement

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

Breaking New Records

For the first time in our Library's history, we circulated over 100,000 items by December 1st! Total circulation for 2013 is our highest ever at 108,995 items, up 3% over 2012 and up 14% over 2009 statistics. Card holders don't have to come to our building to take advantage of our digital resources, since we offer access to a number of services through our digital branch (our web site), www.bowbakerfreelibrary.org. These services include Encyclopedia Britannica, language learning through Transparent Languages, software tutorials through Atomic Training, thousands of magazines in full-text pdf and HTML format through Ebsco, and downloadable ebooks and audiobooks through OverDrive. All you need is a library card, which can be obtained free by any Bow resident. We hope you'll visit our physical library or our digital branch soon.

Staff Professional Development

Our staffing remained consistent in 2013, with no new hires. We did have a few of our staff honored by acceptance into professional development opportunities that

will help us to improve our services to Bow residents. Library Director Lori Fisher was chosen as one of 24 Public Library Association Leadership Fellows for 2013, chosen from a nation-wide pool of applicants. She attended a week-long intensive in Chicago, and then participated in follow-up conference calls and webinars for six months. This opportunity allowed her to focus on asset-based management and future communications strategies within municipal government.



Lori Fisher, Library Director, was named a 2013 Public Library Association Leadership Fellow and celebrated five years of service at Baker Free Library. *Photo by Eric Anderson*

Betsy Mahoney, Library Assistant, was accepted into the New England Library Leadership Symposium (NELLS), which took place in Massachusetts in July 2013. Betsy was one of four individuals selected to attend from New Hampshire. This symposium was timely for Betsy, since her position became full-time as of July 1, 2013, and she has taken on additional supervisory responsibilities.

Lastly, Jennifer Ericsson, Children's Librarian, was accepted into the Primex Supervisor's Academy in December 2013. This week-long series of workshops focused on leadership as well as management within municipalities, and provided collaboration-building exercises that Jennifer has started to share with the staff at the library through our monthly staff meetings.

Professional development is an important component of staff training in order to keep up with new technologies and key issues facing libraries. Most opportunities are low-to-no-cost, and all Library Assistants and key management staff are able to go off-site to a workshop or conference at least once per year.

Increased Outreach to Bow Residents

Library staff made a concerted effort to expand the library's resources outside of the library building in 2013. We offered tech classes at White Rock Senior Living; conducted a Job Search workshop series in the spring and a Gap Year workshop series in the fall at BHS; provided a living history program featuring Abe Lincoln to all 8th graders at BMS; offered a weekly book club on Thursday mornings at BMS; and as of January 2014 will be offering a bi-weekly book club at BES. The library also provided programs to area preschools and other organizations such as the Bow Young at Heart and the Happy Hookers Knit Club. Book deliveries to residents who cannot get to our building continued, with more residents taking advantage of the service than ever before.

In addition, we now offer a Baker Free Library smart phone app for iPhone and Android devices. This allows library card holders to easily access our catalog, renew/reserve materials, check the library calendar, make meeting room reservations, and request materials or assistance. Our library is the first public library in New Hampshire to offer a smart phone app. Visit the library's website home page at www.bowbakerfreelibrary.org for links to obtain the app.



Active Listeners participants use the new felt board in the Meeting Room
October 2013

Future of the Library Lower Level Space

Plans have moved forward in 2013 for the renovation of the library's lower level space. Highlights include working with a fundraising consultant, establishing the Baker Free Library Foundation, launching the capital fundraising campaign, and the creation of a website specifically for the renovation. Please read the 2013 Baker Free Library Board of Trustees report, or visit the renovation web site www.bakerfreerenovation.org for the

latest information on the project.

Residents See Amazing Value Through Library Use

One of the services offered by our library catalog software is the ability for patrons to see the total retail value of the items they have borrowed each calendar year so they can see how much money they saved by borrowing materials instead of purchasing them. From January through December 2013, our users borrowed over \$1.6 million dollars' worth of materials! With each household in Bow paying an average of \$10 per month in taxes to support the library, the savings per household is an average of \$520 annually. To see the amount of money you actually saved by borrowing materials from the library, simply request a receipt when you check out. You may be surprised at how much you saved by borrowing instead of purchasing!

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

Save the date! The Library's 100th Anniversary occurs in October 2014. We are planning a community celebration on Saturday, October 18, 2014. Hope to see many residents there!

Respectfully submitted,

Lori Fisher, Director

2013 YEAR-END LIBRARY STATISTICS

Registered Patrons:

Type of Card Holder 2013	Number of Patrons 2013
Adults	3,081
Children	1,285
School Staff	73
Out of Town	76
ILL libraries	246
Courtesy Cards - Employees of Bow businesses	111
Total Registered Patrons	4,872

Items Circulated:

Adult 2011.....62,584	Adult 2012.....66,725	Adult 2013..... 70,336
Juvenile 201137,991	Juvenile 2012.....39,316	Juvenile 2013 38,659
Total 2011100,575	Total 2012106,041	Total 2013 108,995

Total Number of Titles in the Collection:..... 46,274

Total materials added:..... 4,910 (books, magazines, audio books, music, DVDs)

Adult program attendance: 1,602

Teen program attendance:..... 292

Children program attendance: 2,651

Meeting Room Bookings: 291 (54 different groups)

Computer/Internet Use: 2,193

Volunteer Hours:..... 632 hours

BUILDING INSPECTOR / CODE ENFORCEMENT OFFICER'S REPORT



From the tabulation that follows below, the construction sector continues to improve. We also had a significant increase in the commercial valuation and permit fees due to the construction of a 240,000 sq ft building for a liquor warehouse and distribution project.

Why Building Permits?

Building permits and inspections help maintain property values, reduce potential hazards of unsafe construction, and help ensure public health, safety and welfare. By following code guidelines, the completed project will meet minimum standards of building safety and will be less likely to cause injury to you, your family, your friends and future owners of your residential property and of your employees or customers of commercial property.

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, visit the Town's website at www.bow.nh.gov, or call the Building Department at: 228-1189 or email: codeenforce@bow-nh.gov.

Permits Issued			
2011	2012	2013	
New Single Family Homes	7	11	10
New Homes over 55	1	8	7
Additions	24	16	20
Garages	5	6	1
Decks	7	14	8
Residential Renovations	17	19	21
Commercial	1	1	3
Commercial Renovations	15	13	14
Electrical	49	52	45
Plumbing	17	12	13
Pools	8	10	11
Sheds	10	7	
Basement Remodels	5	17	3
Mechanical (Heating, A/C, Gas Piping etc.)	61	74	101
Wood Stoves	2	1	1
Pellet Stoves	2	0	1
Gas Stoves	1	0	0
Signs	13	12	
Misc	14	21	
Demolition	4	1	1
Fire rebuild	0	0	1
Sewer Connection	0	1	1
Water Connection	0	1	8
PSNH Pollution Control Project	<u>13</u>	<u>6</u>	<u>0</u>
Permit Totals	280	300	310
Inspections for permits (not including plan reviews)			652

Building Permit Construction Costs (estimated)

2011	2012	2013
Residential S.F. starts	\$ 1,962,750	\$ 4,121,000
Other residential activity	\$ 3,508,067	\$ 4,411,981
Commercial starts*	\$ 500,000	\$ 340,000
Other Commercial activity*	\$ 11,803,153	\$ 1,809,150
PSNH pollution control project	<u>\$ 3,263,815</u>	<u>\$ 308,000</u>
Total - building permit construction costs	\$ 21,037,784	\$ 10,300,131
		\$ 17,265,850

* excludes PSNH pollution control activity

Building Permit Revenues					
2011	2012	2013			
Residential S.F. 55 and older	\$ 8,393	\$ 18,459	\$ 17,236		
Total residential activity	\$ 2,920	\$ 21,265	\$ 24,085		
Commercial starts*	\$ 1,700	\$ 1,934	\$ 36,706		
Total commercial activity*	\$ 20,494	\$ 10,121	\$ 33,188		
PSNH pollution control project	<u>\$ 9,968</u>	<u>\$ 14,045</u>	<u>0</u>		
Total - building permit revenues	\$ 83,475	\$ 65,824	\$ 111,215		

* excludes PSNH pollution control activity

CODE ENFORCEMENT

Code Enforcement is primarily responsible to administer, interpret, and enforce the provisions of the Town of Bow Zoning Ordinance, Site Plan Review Regulations and Subdivision Regulations

The following is a compilation of typical Code Enforcement activities, complaints and investigations:

Signage	7
Construction without permits	8
Site plan violations	3
Side yard setbacks	4
Illegal/undocumented apartments	1
Land use violations	20
Request for Zoning Determination	9
Building Code Violation	1

Number of Code Enforcement actions initiated:

Site Plan noncompliance:	3
Notices of Violation:	50
Cease & Desist Order	1

I would alert you that the most common oversight which becomes a violation is the “construction without permits” activity which results in costly removal and sometimes remediation if activity has affected a wetland or buffer area. I would recommend that any homeowner or business owner to please call before contemplating any construction activity to ascertain if the proposal will conform within the Town’s regulations.

Respectfully submitted by:

Bruce Buttrick
Building Inspector/Code Enforcement Officer

CELEBRATING CHILDREN PRESCHOOL



The Preschool enjoyed another successful, fun-filled year! 2013 marked the sixteenth year that Celebrating Children has been a Bow Parks and Recreation Department Program. Time passes quickly when there is so much fun to be had! This unique four day preschool program develops the whole child through hands-on activities in music, recreation, art, play & education. Our goal each year is to have each child reach their full potential

through playing, learning & growing! Our classrooms are located at the Bow Town Municipal Building.

As each year passes, our Celebrating Children Family grows! With over 20 families participating this year, we not only worked to build a strong individual learning foundation, but a sense of community. Included in our yearly activities were many field trips to Meadow Ledge Apple Farm, Bow Baker Free Library, the production of "Stone Soup" by the Concord Junior Service League, a Hike to "Mr. Bill's Beaver Dam" just to name a few...plus many, many parties & feasts! Visiting the White Rock Senior Living Center for our annual "Trick or Treat" walk and Holiday Concerts were also important events that brought the community together. We continue to participate in Holiday Gifts & Food Drives for our



Human Services Department and Child & Family Services of NH. A highlight and grand finale for the school year was our annual "Class Night Presentation" for our students and their families held at the Bow Elementary School.

In addition, Celebrating Children & our experienced Staff also offered Enrichment Programs that included the



very popular Mad-Kinder Science for kindergarten age children & Sports Day at the FieldHouse Sports Complex for children ages 3-5. Kidz Kamp was in full swing the first two weeks in June of this year! A fun-filled camp for children ages 3-6 was held at Celebrating Children and taught by our preschool staff. If you would like to learn more about any of these programs, please give Celebrating Children a call at 224-2214

or email us at celebchildren@bow-nh.gov .

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

Respectfully submitted,

Cindy Greenwood-Young
CC Director



COMMUNICATIONS CENTER

EMERGENCY NUMBER: 9-1-1
NON-EMERGENCY NUMBER: 228-0511
ADMINISTRATION NUMBER: 228-1240

The Bow Communications Center is located at the Police Department, at 12 Robinson Road and is open twenty-four hours a day, 365 days a year.

The Bow Communications Center provides emergency and non-emergency dispatching services to Bow, Dunbarton, Weare and New Boston residents and Police Departments. The Center also works with the public works departments, school districts and numerous other town agencies in monitoring radios and making emergency call outs.

Communications is currently staffed by four highly skilled full time, one permanent part-time, and two part-time Communication Specialists. They work eight hour shifts and the shifts have double coverage most nights. New to the Center this year was Kaitlin Begin and Krystal Haseltine.

During the year of 2013, the Communications Center handled a total of 55,941 calls for service, which is an increase of 13,559 calls for service from 2012. The members dispatched officers from all four towns to, but not limited to, 715 Arrests, 112 Domestic Disturbances, 841 Burglar Alarms, 500 Motor Vehicle Collisions, 593 Animal Complaints, 1124 Vacant/Vacation House Checks, 2036 Welfare Checks, 7933 Building Checks, 1455 Citizen Assists, 825 Suspicious Vehicle/Persons and 11,218 Motor Vehicle Stops.

The Center is always seeking participants for our “Operation Call In” program. This program is for the elderly community and facilitates daily communication between a resident and a Communications Specialist. The way the program works is the resident calls in on a daily basis (by 10:00 am) to ensure their well-being. If the residence has not been heard from by 10:00 am the Communications Specialist will call their residence and/or Emergency Contacts listed. If still no contact is made an Officer will respond to the residence to check their Welfare. If you or anyone you know may be interested in participating in this program please call 228-0511. We would love to hear from you.

The Center also provides other services such as Vacant/Vacation House Checks, the holding and issuance of town building keys, residential and business alarms, pistol permit application record checks, criminal and motor vehicle record checks, monitoring several radio frequencies and answering multiple phone lines.

The advantage of having our own Police Communications Center is vital. The Bow Communications Center would like to thank everyone for their continuous support and we look forward to serving you in 2014.

Respectfully submitted,

Communications Supervisor
Tricia L. Currier

COMMUNITY DEVELOPMENT DEPARTMENT

The Community Development (CD) Department provides support to the Planning Board, Business Development Commission, Town Manager, and other boards and commissions involved in managing growth and development. The majority of our efforts go to support the Planning Board (PB) and Business Development Commission (BDC). Please see their separate reports.

Construction of the water and wastewater infrastructure project was completed in 2013. The Town broke ground in November 2011, continued construction through 2011 and 2012, putting the new municipal water system online on July 2, 2012. The Planning Board approved two large developments that were only feasible if connected to the system. The first was the 240,000 Sq Ft State liquor warehouse (open for business on November 1) and the Coastal Bow warehouse with over 300,000 Sq Ft under roof.

The top BDC objective is to encourage business development in Bow with a focus on the new water system service area. Staff supports Commission efforts to improve the Bow business climate for existing business growth and the establishment of new businesses. Staff meets with existing businesses, upgrades the Town website, and is working on improved signage.

Community Development staff coordinate the review of all development applications submitted to the Planning Board. We help ensure that notice and other administrative requirements are met, help applicants and interested parties communicate to the Board, and work to ensure that the Board has the information it needs to complete full, fair, and thorough reviews of proposals. Staff supports the preparation of amendments to the Zoning Ordinance and PB regulations. 2013 Town Meeting Warrant Article 22 established the new Capital Improvements Committee. The PB and staff are no longer responsible for preparation of the Capital Improvements Plan.

Development activity started to pick up in 2013. We had seven subdivision applications (including minor adjustments), seven site plan applications, and six conditional use permit (CUP) applications submitted to the Planning Board in 2013. Staff reviewed and approved one administrative CUP and 32 septic system applications (down from 47 in 2012, but up from 2009 through 2011). We helped draft, post, and process six Zoning amendments for the March 13, 2012 Town Meeting. Voters approved all six amendments and staff incorporated them into the Ordinance. The Planning Board is considering three amendments for the March 11, 2014 Town Meeting.

Public Service Company of NH (PSNH) completed construction of its scrubber (wet flue-gas desulfurization) project. Staff assisted the Planning Board in the review of one additional Clean Air Project approval in 2013.

Community Development staff report to the Town Manager and receive policy direction from volunteers on the Planning Board, Business Development Commission, and Zoning Board of Adjustment. We also provide support to the Select Board, Conservation Commission, Drinking Water Protection Committee, and Bow Economic Development Corporation.

Staff has first-hand knowledge of the efforts of our volunteer board members. We see their long hours and dedication, appreciate the direction they provide, and know how the Town depends on their efforts. Please join us in thanking them. Please consider submitting a volunteer application form and joining a Town board or commission.

Other CD staff functions include:

- < point of contact for developers, abutters, and property owners
- < preparing agendas and packets for 27 BDC and PB meetings
- < tracking impact fees, escrow accounts, and bonds related to development projects
- < general and administrative support to the Bow Drinking Water Protection Committee and the Bow Economic Development Corporation (BEDC)

Bruce Buttrick, Building Inspector / Code Enforcement Officer, and Janette Shuman, Building Clerk, are also part of the Community Development Department. They prepare a separate report on building department activity. Although not part of CD, we worked closely with the Town assessors, Corcoran Consulting Associates.

You can call directly to our desks: 228 1187 ext 120 for Bill and ext 121 for Bryan. You can send Bryan e-mail at planassist@bow-nh.gov or to Bill at commdevel@bow-nh.gov. You can also contact us from the BDC and PB pages of the Town web site www.bow-nh.gov.

Thank you,

Bill Klubben,
Director
(on right of photo)

Bryan Westover,
Community
Development
Assistant
(on left of photo)



Photo by Eric Anderson

EMERGENCY MANAGEMENT DEPARTMENT



Lee Kimball
Emergency Management
Director

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

The community experienced two natural hazards events this past year, Winter Storm NEMO and Winter Ice Storm Gemini, which required activation of the Town Emergency Operations Center (EOC). During the activations, the emergency management

team worked aggressively to identify problems and find resolutions to ensure the safety and health of the community. The EOC was activated to support the opening of a Point of Distribution Clinic at the Bow High School for the Hepatitis A outbreak in Hopkinton in August and the LPG truck accident in December. The EOC was also activated for an unannounced activation drill in May.

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 Town was awarded a Federal Emergency Management disaster assistance grant in the amount of \$36,400.00 for Winter Storm NEMO. The team met on a regular basis and participated in training activities that included: shelter operations, EOC operations, and WebEOC training. We conducted incident management training for the school crisis teams, Bow Police Explorers, and Citizens Police Academy Alumni. We participated in the National night out program, Town Halloween party, Methodist Church Strawberry Festival, and conducted informational sessions with organizations within the community to enhance awareness, preparedness, and recruitment of volunteers to assist in the process.

We are grateful for the support and cooperation on the part of the Town manager, board of selectman, department heads, school district, and citizen for their support during this past year.

Citizens wishing to seek additional information are encouraged to contact:

Lee Kimball, Director
Bow Emergency Management
10 Grandview Road, Bow, NH 03304
228-1187 X130 (Office) / 568-8096 (Cell) / 226-3670 (Home)
boweoc@bowfiredepartment.org

BE PREPARED – EMERGENCY PLANNING STARTS AT HOME

FIRE DEPARTMENT

During this year, the Fire Department responded to 1,117 fire and medical calls. This was a 10.5% increase in call volume from 2012.

It is the mission of the Bow Fire Department to protect lives, property, and the environment. The Fire Department is dedicated to improving the overall quality of living for each resident, through life safety, prevention, education and emergency response.

At the Departments Holiday Party in December, Marge Francoeur and Firefighter Edwin “Ted” Bardwell received the annual “Chief’s Award”. This award is given to an individual or group of individuals for outstanding service or achievement in the Fire Department. Marge, with 38 plus year of service in the Department, and as the last active Charter member of the Bow Rescue Squad, continues to be active and serves as Secretary of the Department. Ted Bardwell, a 50 plus year member of the Department was recognized for being a member of the Department. Ted also remains active by manning the station and station radio during major incidents. Both Marge and Ted were made “Life Time” members of the Department. The Department would like to thank both of these member for their continued Service and Dedication to the Department and the Town of Bow. Also at this event, EMT Anne Mattice received recognition for 15 years of service, Lt. Michael VanDyke receive 20 years of service and Assistant Chief Richard Pistey received 35 years of service.



On December 20th, the Department received a very nice early Christmas present. We took delivery of our new 2014 PL Custom Ambulance. This purchase was approved at the Town Meeting last year. We are hoping to place the new Ambulance in service in early January.

The Bow Fire Department members train nearly every Wednesday night. This weekly training is to maintain essential skills. After holidays, special events, life in general, this usually equates to 45 Wednesdays and only 90 hours of training. We need to be prepared for any type of emergency including, medical emergencies, house fires, car fires, chemical spills, natural disasters, gas leaks, carbon monoxide incidents, industrial accidents, motor vehicle accidents, ice rescues, rail emergencies, silo fires and river rescues to name a few. Often 90 hours doesn't seem nearly enough. Our comprehensive training program helps address the dangers of High Risk/Low Frequency events. For example; we may be called to a person fallen through the ice and we will be expected to rescue the person, if the rescue doesn't work the chance of sustained injury or death is likely (High Risk) and we don't have ice rescues often (Low Frequency). By identifying and training for these potential High Risk/Low Frequency events in Bow, we are able to lessen the potential for injury and loss of life as we encompass a variety of hazards unprecedented for a town with a population of our size. These hazards include Merrimack Station, Garvins Falls Dam, numerous industrial silos, bulk storage facilities, active rail lines, two interstates large commercial processes, substantial Hazardous Material traffic, cryogenic laser processes, natural gas lines, water/sewer pump stations, Merrimack Station power generation facilities, hotel, auto body shops, and many other commercial/industrial processes. This year we began our required transition to the new National EMS Standards. Several of our members upgraded from EMT-Intermediate to Advanced EMT's, the remainder Intermediates will need to transition prior to 2016 as the level will no longer be recognized. This year our EMT-Basics recertify for the next two years.

The Bow Fire Department continues to be an active member of the Capital Area Fire Mutual Aid Compact which now comprises of twenty-one communities with the addition of the Town of Hillsborough on July first. Our compact holds monthly business meetings and each "member" hosts a mutual aid drill to on a particular aspect of a fire situation. These include, a Mass Causality Incident, Water Rescue or other trainings which will develop an effective outcome in a real life situation. Our strong compact is a very effective way in which to use various resources in manpower and equipment to support any one community when the need arises.

During the past several years, the Public Safety Facility Building Committee has spent countless hours planning the future needs of the Fire Department, Police Department and Emergency Management. The Board of Selectmen will be presenting a revised building proposal to the Bow residents at the 2014 Town Meeting. If

any residents have questions on the proposed plan, don't hesitate in contacting the Town Manager or the Board of Selectmen.

The members of the Bow Fire Department would like to thank Chief Commerford and the members of the Bow Police Department for their continued support and assistance at various calls. The Public Works Department has also provided assistance at calls and provided maintenance and repairs to our vehicles. We appreciate all they do for our Department during the year.

The Department would like to give a special thanks to the members of Fire Department Ladies Auxiliary for their assistance during 2013 at calls, mutual aid drills and other activities.

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

IMPORTANT NUMBERS TO REMEMBER

TO REPORT A FIRE OR REQUEST AN AMBULANCE

CALL 911

ALL OTHER FIRE DEPARTMENT BUSINESS

CALL 228-4320

**BURNING PERMITS ARE REQUIRED AT ALL TIMES EXCEPT
WHEN THE GROUND IS COVERED WITH SNOW
PERMITS ARE AVAILABLE 24/7 AT THE FIRE STATION 228-4320**

Respectfully Submitted;

H. Dana Abbott

H. Dana Abbott
Chief

REPORT OF FOREST FIRE WARDEN AND STATE FOREST RANGER

Your local Forest Fire Warden, Fire Department, and the State of New Hampshire Division of Forests & Lands, work collaboratively to reduce the risk and frequency of wildland fires in New Hampshire. To help us assist you, please contact your local Forest Fire Warden or Fire Department to determine if a permit is required before doing ANY outside burning. Under State law (RSA 227-L:17) a fire permit is required for all outside burning, unless the ground is completely covered with snow. The New Hampshire Department of Environmental Services also prohibits the open burning of household waste. Citizens are encouraged to contact the local fire department or DES at 603-271-1370 or www.des.state.nh.us for more information. Safe open burning requires diligence and responsibility. Help us to protect New Hampshire's forest resources. For more information please contact the Division of Forests & Lands at (603) 271-2214, or online at www.nhdfl.org.

This past fire season started in late March with the first reported fire on March 26th 2013. April, which is the traditional start to our spring fire season, started very dry with little measurable precipitation until the middle of the month. Approximately 70% of our reportable fires occurred during the months' of April and May. The largest fire was 51 acres on April 29th. 81% of our fires occurred on class 3 or 4 fire danger days. By mid May, extensive rains began which provided us with a very wet summer overall. We had a longer fall fire season due to drier than normal conditions following leaf fall. Fortunately most of these fires were small and quickly extinguished. The statewide system of 16 fire lookout towers continues to operate on Class III or higher fire danger days. Our fire lookouts are credited with keeping most fires small and saving several structures due to their quick and accurate spotting capabilities. The towers fire spotting was supplemented by the NH Civil Air Patrol when the fire danger was especially high. Many homes in New Hampshire are located in the wildland urban interface, which is the area where homes and flammable wildland fuels intermix. Several of the fires during the 2013 season threatened structures, a constant reminder that forest fires burn more than just trees. Homeowners should take measures to prevent a wildland fire from spreading to their home. Precautions include keeping your roof and gutters clear of leaves and pine needles, and maintaining adequate green space around your home free of flammable materials. Additional information and homeowner recommendations are available at www.firewise.org. Please help Smokey Bear, your local fire department, and the state's Forest Rangers by being fire wise and fire safe!

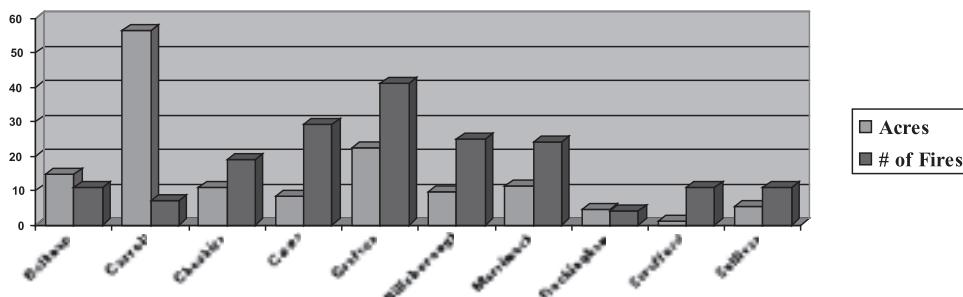
2013 FIRE STATISTICS

(All fires reported as of November 2013)

(figures do not include fires under the jurisdiction of the White Mountain National Forest)

COUNTY STATISTICS

County	Acres	# of Fires
Belknap	14.5	11
Carroll	56.5	7
Cheshire	11	19
Coos	8.5	29
Grafton	22.3	41
Hillsborough	9.5	25
Merrimack	11.2	24
Rockingham	4.3	4
Strafford	1	11
Sullivan	5.2	11



Causes of Fires	Reported	Year	Total Fires	Total Acres
Arson	1	2013	182	144
Debris	69	2012	318	206
Campfire	12	2011	125	42
Children	1	2010	360	145
Smoking	10	2009	334	173
Railroad	0			
Equipment	4			
Lightning	0			
Misc.	85	(*Misc.: power lines, fireworks, electric fences, etc.)		

ONLY YOU CAN PREVENT WILDLAND FIRE

HUMAN SERVICES REPORT

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 2013, the Human Services Department had seven new applications for assistance requests. Four of the applications were for fuel assistance, and two for rental assistance and one for referrals onto other agencies.

The residents in the Town of Bow are very caring and generous. Donations are received throughout the year that includes non-perishable food items for our food pantry, personal care items as well as clothing donations as requested.

One of the busiest times for the Department is during the holiday season. This past December, forty - eight children received gifts from Toy's for Tot's, the Giving Tree located at the Bow branch of Merrimack County Savings Bank, and residents and business who adopted families to ensure they had a happier and brighter holiday. The Capital Region Food Program provided the holiday meal for fifty-seven families. The Bow Girl Scouts and other local organizations provided Thanksgiving meals for those in need. The Bow Rotary provided a financial grant to assist with additional food purchases as needed.

Food drives are held throughout the year by local businesses, neighborhoods and town organizations. The Boy Scouts, Girl Scouts, Young at Heart Club, Bow Men's Club, Bow Recreation – Pay It Forward Fitness Program, and PSNH have assisted with donations of food and personal care items. Thank you to all who have held food drives for our food pantry.

Thank-you to all the businesses, organizations, and residents, for the continued generosity, caring and support over the year.

Respectively Submitted,

Debra A. Bourbeau
Human Services
Director

PARKS AND RECREATION DEPARTMENT REPORT

Dear Residents and Friends,

Thank you for a terrific 2013 here at The Bow Parks and Recreation Department. What a busy year it was! We held many of our “regular” programs and introduced some very successful new programs, activities and special events. We offered programs for those as young as one through seniors in their 90s! We enjoy what we do here and we want you to join us.

Below is a listing of the various programs and events that we offered during 2013:

Seasonal Events:

Tree Lighting Ceremony/Santa
Egg Hunt
Gingerbread House Workshop
National Night Out
Letters From The North Pole
Community Halloween Party
Mother’s Day Tea
Thanksgiving Art Class
Winter Sleigh Rides



Santa listening to special wishes

Fitness Programs

30 Minute Body Blast
50+ Fitness
Boot Camp
Crazy for Cardio
Mixed Cardio & Strength
Pay It Forward
Yoga Herb Gardens
Yoga for Kids Zumba®
Zumba® Gold
Zumba Sentao™

Youth Programs

Art Classes for Children
Celebrating Children Pre-School
Children’s Dance
Baby Sitter Training
Counselor In Training
Drama Camp
Healthy Cooking Camp/Classes
Indoor Rock Climbing
Jr. Environmental Explorers
Kidz Camp for Pre-Schoolers
Krazy Kids Trip
Mad Kinder Science
Pats Peak Ski/Snowboard
Scrapbooking Classes/Camp
Summer Camp
Basketball Camps
Summer Trips
Swim Lessons
Talls & Smalls Creative
Vacation Week Events
Letgo Lego® Camps
Ski Trips
Youth Theatre Camp
Girls on The Run
Musical Theatre Dance

Family/Adult Programs

Archery Easter
Basketball
Dog Obedience
Duplicate Bridge
Golf
Hiking
Moonlight Hike & Snowshoe
Tennis Lessons
Volleyball
Young at Heart Club



Amy and Emily with their finished Herb Gardens



Halloween Fun!

Youth Sports (starting age 3 and up)

Basketball	Floor Hockey
T-Ball	Field Hockey Camps
Golf	Hershey Track/Field
Soccer	Lacrosse
Sports Day	Tennis Lessons
Multi-Sports Cam	

Have an idea of something you would like to see offered or have a talent that you would like to share, please stop in and talk with us.

Not sure where to find out about our programs or events? Program Flyers are available to pick up at the Bow Town Office, Baker Free Library, local schools, and at The Bow Community Building. Check out the town website www.bow-nh.com. Click on Town Departments, then Parks & Recreation to bring you to our home page. Check out our flyers, print a registration form, see our instructors, and find various other "Parks and Recreation News". We also add links to the various local youth sport leagues. To register for a program, stop in our office, fill out a registration form (one/school year/person), make payment and put participant's name in the activity book. Feel free to give us a call at 228-2222 for any assistance needed. At this time, we do not offer online registration.



Summer Camp Faces!

Not sure how to find us? We share the Bow Community Building with the Fire Department. Just park on the pond side of the building and enter the front door. Our office is on the left. Our mailing address is: 10 Grandview Rd, Bow, NH 03304. Our phone number is 228-2222.

Celebrating Children, the department's preschool program is housed at the Bow Municipal Building. Please look for their own page in this town report with

more information about all of their great offerings. If you would like to learn more, please give Celebrating Children a call at 228-2214.

The Town of Bow has five ball fields, three playgrounds, one team practice area, the Rotary Park, Bandstand Park and the town ice skating pond. Maintenance for these facilities is under the direction of the Department of Public Works. Our fields are open in April and close the end of October. Playgrounds are closed during the winter.

All teams or organizations that wish to use the fields must contact the Parks and

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

The Bow Field Committee, made up of representatives from various youth sport leagues in Bow, is working towards improving the sports fields in Bow. During this past year, the committee developed a plan to put a pump in Turee Pond for irrigation. Unfortunately, after meeting with the state, we were informed that the process would involve costly permits necessary to prove that

the wetlands in the area would not be adversely affected. These permits could add up to thousands of dollars, without proving the wetlands would be ok. With assistance from the DPW, the test wells that were drilled in the 1990s were opened and found to have water in them. It is the plan of this committee to continue to work with the town to pursue irrigation and to develop a plan to renovate and expand on Hanson Park and Sargent Park.



Pre-School Soccer Awards



Girls On The Run



Batter Up!



Dance Recital

The relationships this department shares with organizations such as the Bow Athletic Club, Bow Youth Lacrosse, Bow Youth Softball, Comets Softball, Bow Rotary Club, Bow Men's Club, Bow Garden Club, the Boy Scouts and Girl Scouts and many other local groups are relationships that we truly value and appreciate. These relationships allow us all to make a difference for the residents of Bow.

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

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

Respectfully Submitted,

Cindy Rose, Director

Bow Parks and Recreation Staff:

Cindy Rose, Director

Anne-Marie Guertin, Program Coordinator
Malinda Blakey, Office Assistant

POLICE DEPARTMENT

The mission of the Bow Police Department is to provide the highest quality of safety services while maintaining the highest degree of courtesy and professionalism, and assuring fair and equal treatment for all.

In 2013, the Police Department handled 26,776 calls for service, a 26% increase from last year. Officers made 277 arrests, a 51% increase from last year. There were 137 motor vehicle collisions covered, a 14% increase from last year. There were 3,682 citations and warnings issued, a 27% increase, and 128 alcohol related offenses investigated which is a 31% increase from last year. There were a total of 194 pistol permits issued. Officers' self-initiated activity also resulted in numerous arrests made for possession of controlled/narcotic drugs, illegal possession of alcohol, and people wanted on outstanding warrants. Some of the additional noteworthy actions of the officers included;

In August, at 2:00 am, while routinely checking the area, Officer Coady found two men hiding on the property of the PSNH substation. The men had illegally driven on the property and they had tools and equipment typically used to commit thefts. A confession revealed the men had come to the site in order to break in and steal property from this critical infrastructure. Officer's Coady attentiveness prohibited them from doing so and it also resulted in an on scene arrest of both men.

Officer St. Pierre and Officer Lamy went to a home around midnight after the owner called about seeing two people in his driveway looking through his cars. The officers' timely response and strategic approach resulted in them finding two people on the property hiding in the woods. The people were arrested and a search warrant was completed on the car they used to drive to Town. In the car, illegal drugs and tools typically used to commit burglaries were found. Other property items were also found and later identified by area police departments as being stolen from cars as well as several house burglaries. Officer St. Pierre's subsequent investigation with the assistance from Detective Blanchette resulted in several burglary and theft cases in Merrimack County being solved.

During an evening shift, Officer Pratte stopped a car from New York with five people in it. Officer Pratte noted a language barrier, lack of the driver's proper driver's license, an occupant's excessive alcohol consumption, and another's suspicious movements. Officer Pratte used his training and took the time to further investigate. Ultimately, three of the people were taken into custody for illegal immigration violations. There were charges filed for possession of illegal narcotics as well as illegal driving.

In December, Detective Blanchette and Officer Pratte investigated an armed rob-



Sgt Merrigan and K-9 Osci conduct a demonstration for the public

bbery at a convenience store in Town. A masked person showed a small bat to the clerk and demanded money. The person matched the description of a person who committed similar crimes in Manchester and Goffstown. At the time of this report, Detective Blanchette has been working closely with those agencies to solve this crime.

This past year, K-9 Osci retired after eight years of dedicated service with his handler, Sgt Merrigan. Sgt Merrigan and Osci made numerous apprehensions, located significant amounts of

contraband, and established great community relations during their partnership. Osci continues to be part of the Merrigan family now that he is retired. The service of Osci and handler Sgt Merrigan to the Town of Bow will always be greatly appreciated.

The Department also participated for the fourth year with various law enforcement agencies in Merrimack County to conduct regionalized underage drinking and compliance check patrols. The Department's participation was strong in the Merrimack County Sexual Assault Response Team (SART) program as well as the SANE program. Lastly, the Department received several radios through US Department of Homeland Security grant funds. The cost of programming the radios was also free for the Department because it was included in the grant monies.

This past year, an alumni association of the citizen police academies was formed. The Bow Police Department invited all past graduates to join and maintain their connections with the participating local departments. The alumni group will focus on hosting quarterly public safety seminars, continuing their own law enforcement related trainings, organizing efforts to assist emergency operations, and creating programs like neighborhood watch programs and additional volunteer efforts.

This was the fifth year that the Department organized participation in National Night Out. The National Night Out program is a law enforcement affiliated endeavor that occurs all over the world. Law enforcement agencies host crime and drug prevention programs for a block of time, on a particular night, this year being August 6th. The event took place at the high school. There were contributions by the Bow Parks and Recreation Department, Bow Fire Department, Bow Public Works Department, the Bow PTO, the Bow's Men Club, and the Baker Free Library. There was regional participation including members from the New Hampshire Fish and Game, the New Hampshire Marine Patrol, the New Hampshire Forest Protection Bureau, Merrimack



Lt Scott Hayes and Craig Ott at 2013 National Night Out

County Sheriff's Office, Dunbarton Police Department, the Weare Police Department, the Dunbarton Fire Department, and the Hopkinton Fire Department. The New Hampshire State Police brought their armored vehicle otherwise known as the BEAR. Members of the NH State Police SWAT Team conducted repelling exercises off the High School. We offered child identification kits, information from the American Red Cross, the New Hampshire Highway Safety Agency, the Concord Regional

Crimeline, and the Bow Police Explorer Post. There were also fun events for families and children, including a bouncy slide, face painting, food and drink, canine demonstrations, and a dance academy exhibit. There was also a special train ride provided for the children in attendance.

In the fall, the Department participated in the fifth annual Town Halloween party as well as the fifth annual Turkey Trot. The Turkey Trot is a 5k road race held on Thanksgiving and organized by Detective Stacey Blanchette and the Bow Police Association. As always, there was a strong showing of community support. A special thanks to MC Rod Forey, the Bow Public Works Department, the Bow Police Explorers, Lily Woo, Beth Piroso, Bryan Westover, and all those volunteers who help every year. Thank-you to all the participants who continue to show support and making the race bigger every year.

As the School Resource Officer, Sergeant Margaret Lougee was again responsible for handling cases all three schools. She handled 107 reportable incidents at the High School, 37 reportable incidents at the Memorial School, and 11 reportable incidents at the Elementary School. Sergeant Lougee dedicated great effort to school safety team work again this year. She oversaw scheduled drills, lockdowns, secure campus and shelter in place drills, as well as assisting with fire alarm drills. She continued her efforts with crisis intervention work, youth suicide prevention work, and taught numerous classes on internet safety, bullying prevention, project alert, and law classes. Sergeant Lougee also continued to oversee the Bow Police Explorer Post, a youth oriented program



Master Patrol Officer Shea hands runner Tom Raffio his race shirt at the 2013 Turkey Trot

sponsored by the Department. It exposes members to areas of law enforcement with the purpose to help them become more responsible, mature, and offer their service to the community. The Post has a strong membership of fifteen active members and four junior members.

The Department also continues to offer the senior citizen call in program, vacant house checks, and “walk and talk” programs with local businesses. This was the third year that the Department participated in National Drug Take Back Day. This effort, coordinated by the Drug Enforcement Agency, is a way to decrease the misuse and illegal selling of prescription drugs. On these particular days, the Department was an official drop site for any unused or expired medications. The Department plans to continue ongoing participation in this endeavor.

Lastly, Chief Commerford continued a series of “coffee chats” this past year which were held at the Baker Free Library. The public was invited to these hour long sessions to discuss any topics of interest and/or concern or to simply meet and greet. These meetings are now scheduled year round at the library with the exception of the summer months.

In conclusion, I would like to thank all the members of the Bow Police Department for their hard work, dedication to our efforts, and cohesive commitment to this team. I would also like to thank the Town Manager, Board of Selectmen, and all other Town Officials for their assistance, support, and continued promotion of professional working relationships. On behalf of the men and women of the Bow Police Department, we look forward to continuing our efforts and serving the citizens of Bow.

Respectfully Submitted,

Erin A. Commerford
Chief of Police

PUBLIC WORKS DEPARTMENT

First and foremost I want to thank all the “Dedicated” Public Works Employees for their commitment and pride in making this department what it has grown to become. Their “can do” attitude illustrates that their hearts and souls are here for the community. A BIG Thank You to each and every one of you.

Administration: Lynn Labontee: Roads & Cemeteries Division: Noel Gourley, Mark Acebron, Mike Aborn, Corey Welcome, Brian Piroso, Rick Nylen, Bob Ceperneek, Mark Nelson, and our seasonal winter help, Leonard Virgin, Lance Stoutenburg, and Mickey Zapora: Fleet & Buildings Division: Todd Drew, Mike Hague, Gerry Verville, and Myrton Fellows



Our winter season started out quite calm until the snow storm of February 8th, named “Nemo”, arrived and dumped approximately two feet of snow upon us. This snow storm proved to be more challenging than years past. The snow storm was relentless all night long. Accumulations of snow built up so quickly that zero visibility became a safety concern and the crew was ordered back to the garage in fear that they would drive completely off the road. When things let up, crews were directed to double up and stay together opening main roads first, then dividing up to their regular plow routes.

Spring mud season and frost issues were minimal this year, allowing the yearly spring weight limit postings to be lifted early. This allowed Public Works to get an

early start on preparing proper turf management required in the cemeteries and other green spaces throughout town. Road drainage repairs, required for the upcoming paving season, started early as well. The roads that were paved include: Johnson Road, Grandview Road (Easterly end), Red Pine Drive, Village Road, Pond View Drive, Tower Hill Drive and Nathaniel Drive. A section of Woodhill Hooksett Road, between Allen Road and Woodhill Road, required a full reclamation process.

Building repairs and maintenance issues were accomplished at each of the seven buildings Public Works is now responsible for. Exterior painting was completed at the three historic buildings: Old Town Hall, Bow Center School and Bow Bog Meeting House. Re-pointing of the brick work at the Municipal Building was done. Many other long overdue repairs throughout Town were finalized.

The Public Works Department has been involved with many projects that necessitated an outside contractor. These projects included: the siding and weatherizing project at the Police and DPW building, assisting with the transport of the historic bell of the Bow Bog Meeting House, which was refurbished in Maine, and the coordination of the remodeling project at the Rescue Building, which mandated temporary housing upgrades for the Fire Department employees.

The management of the Town's vehicles and motorized equipment continues to strengthen from the dedication and commitment of the Public Works mechanical crew whose responsibility is to keep the Town's fleet up and running and in tip top shape.

Thank you to all Town Citizens, Committee Members, Board Members and Town Staff for your patience and support you have given to the Public Works Department throughout the year.

Respectfully Submitted,

Timothy P. Sweeney
Director of Public Works

TOWN CLERK/TAX COLLECTOR REPORT



Cate De Vasto,
Town Clerk/Tax Collector
Photo by: Eric Anderson

This year, 2013, was transformative for the Office of the Town Clerk/Tax Collector. Staff changes, the addition of online services, internal process improvements, and office reorganization... all proof that there is nothing permanent except change. However, the top priority for everyone in this office does remain the same, delivering high quality services in a friendly and welcoming environment.

Enhanced Payment Options

If you had a chance to visit the office in the latter part of 2013, you may have noticed that our team members have moved from the old desks to the counter. In addition to being an efficiency improvement, this change was made to accommodate the new credit card payment processing terminals. Yes! Credit card payments can now be processed in the Town Clerk/Tax Collector's office.



Cate & Mridula Naik at the Town Clerk's Flip Flop Regatta Booth at the National Night Out & at our "Spooky Skeleton" table at the Bow Community Halloween Party. Come join us in 2014!

New Online Services

When I was appointed Town Clerk/Tax Collector, one of my personal goals was to expand the availability of services to our residents. I am happy to report that the following online services are now available 24/7:

- Motor Vehicle Registrations, including “Easy Quotes” for new (to you) vehicles;
- Property Tax Payments, including 24-7 payment history research and statement printing options;
- Sewer Payments;
- Dog Licensing; and,
- Vital Record Requests.

Online assistance to residents is also available through the Town Clerk/Tax Collector web pages which contain detailed information on all services provided and links to many forms. I hope you will find all of our new online services and payment options an added convenience.

In 2013, I had the honor to receive my ten year award for service to the Town of Bow. Thank you for the opportunity to serve you another year as your Town Clerk/ Tax Collector

BOW TOWN EMPLOYEE SERVICE RECOGNITION 2013

5 Years of Service: Julie Biehl, Celebrating Children; Julie Guerrette, Celebrating Children; Bruce Buttrick, Community Development Department; Lynn LaBontee, Public Works Department; Robert Cepurneek, Public Works Department; Patrick Nylen, Public Works Department; Lori Fisher, Library; Betsy Mahoney, Library; Anne Marie Guertin, Parks and Recreation Department; Karen Krause, Parks and Recreation Department; Stacey Blanchette, Police Department

10 Years: Amy Bain, Library, Corey Welcome, Public Works Department, Catherine De Vasto, Town Clerk/Tax Collector

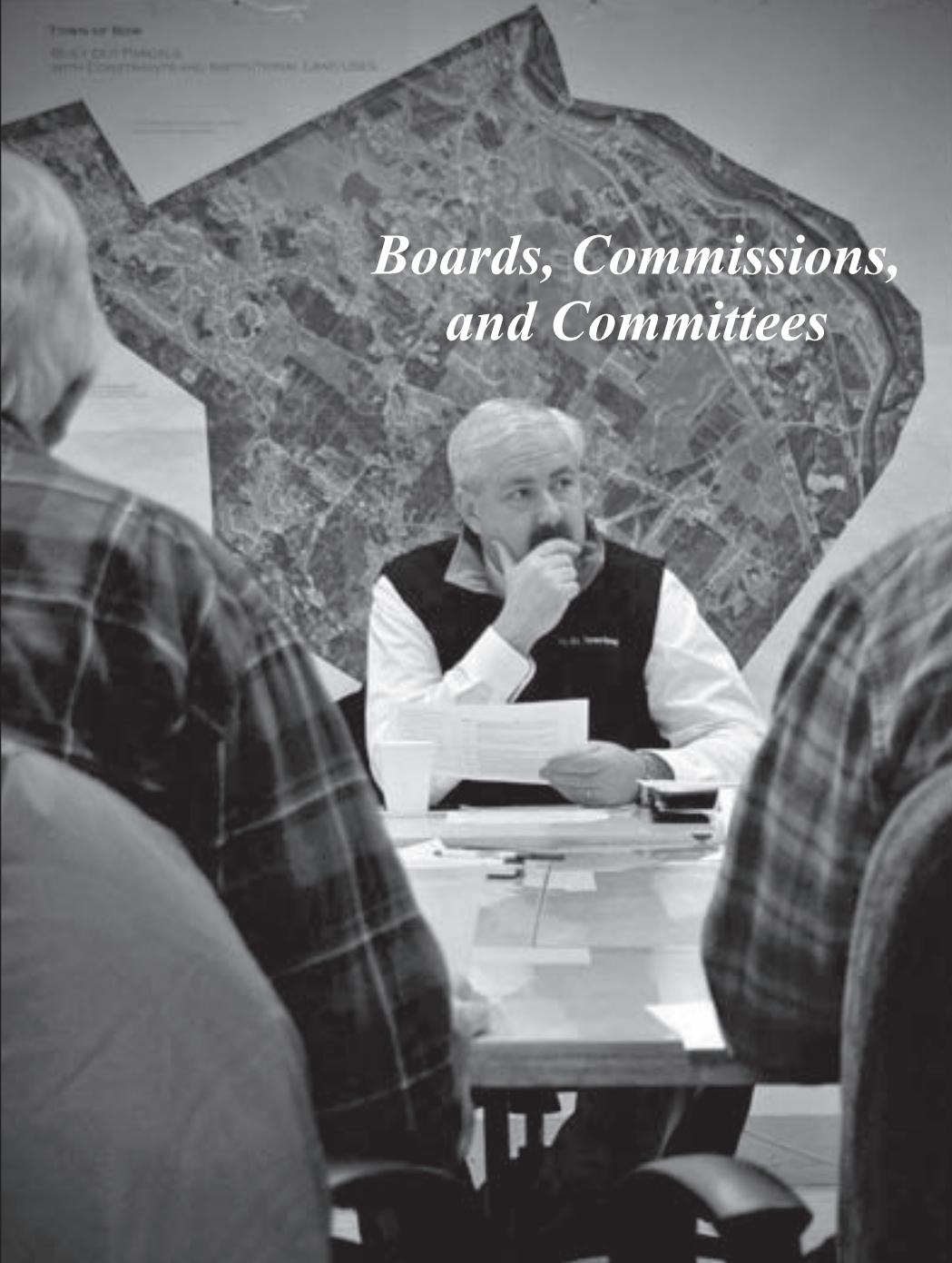
15 Years: Anne Mattice, Fire Department

20 Years: Michael Van Dyke, Fire Department; Myrton Fellows, Public Works Department; Michael Hague, Public Works Department

25 years: Michele Vecchione, Parks and Recreation Department

35 Years: Richard Pistey, Fire Department





Boards, Commissions, and Committees

Bill Hickey, Chair of the Bow Business Commission, hosts a Commission meeting to discuss the Town's support for the Exel project located on Route 3a. (Photo by Eric Anderson)

BOW BUDGET COMMITTEE

With two public members elected or re-elected every year the Bow Budget Committee is guaranteed a membership that has experience working with both the town and school administrations, retains institutional knowledge and is refreshed by new perspectives. The six elected members plus one representative member from the School Board and another member from the Select Board perform a comprehensive overview of both the school and municipal budgets. The Committee's meetings are open and members of the public are encouraged to attend to better grasp the circumstances and reasoning behind every line item request.

The Committee's work typically begins in the fall with a joint meeting with the Select Board, Town Manager and Director of Finance where budgets for every town department are reviewed. Department heads such as the Fire Chief, Building Inspector, Town Clerk, Police Chief, Librarian, Head of Emergency Services, the Director of Public Works and the Director of Parks and Recreation attend the meeting to respond to questions and prioritize their budget requests. We are also joined by the chairs and several other members of the Heritage Commission, the library's renovation committee and the Town Center Project to respond to questions regarding their budget or warrant requests.

The twice weekly Budget Committee meetings start in early January. Each week one meeting is assigned for review of the municipal budget and the second meeting is designated for analysis of the school budget. On the Municipal side, and prior to the budget being forwarded to the Budget Committee, the Town Manager and Director of Finance perform critical roles in adjusting department requests to assure both sound functioning of all town services plus overall affordability of the net operating budget and warrant article that are intended to be presented at the Town Meeting. Likewise the School Superintendent and Business Administrator make appropriate adjustments to the School Budget.

The Committee's work is well supported by the scrutiny applied to the Municipal Budget by the Select Board and similarly the work done by the School Board to refine the School Budget. The Town Manager, Director of Finance, School Superintendent and school Business Administrator are present at each of their respective meetings to provide detail information. A new CIP format and model projecting the relevance of every item in the CIP budget provides significant help in the analysis of requested CIP annual funding. The Budget Committee's debates on warrant articles and reserve funding are assisted by presentations of the group or committee that formulated the plan.

The Budget Committee's review is exceedingly thorough. The Committee looks at school expenditure through both functional and operating perspectives. We inquire not only about what is presented but what alternatives were considered and what

efficiencies we may secure in the future. Impact on the tax rate has the highest priority when considering budget increases. Following six weeks of the Committee's budget review process we hold open public hearings, one each for the Town and the School. At these forums the Committee shares its Budget recommendations and listens to comments from the public.

The Budget Committee's work could not be successfully completed without significant assistance from the town and school administrators, consultation from department heads and various town committees. We also want to recognize the work of our recording secretary. We sincerely thank all these individuals.

Respectfully submitted,

Bill Cohen
Budget Committee Chair



Sitting L-R: Jill Desrochers, Chairman Bill Cohen, Stephen Buckley. Standing L-R: School Board Rep. June Branscom, John Heise, Selectman Rep. Jack Crisp, Peter Cheney, Jennifer Strong-Rain. (Photo by Eric Anderson)

BOW BUSINESS DEVELOPMENT COMMISSION

The Business Development Commission (BDC) was formally established (as the Industrial Development Commission) in 1978 by warrant article. The purpose of the Commission is

1. To advise the Select Board on issues affecting economic development and
2. To establish a process for long range economic development.

The new Bow Municipal Water System went online July 2, 2012. At the end of 2012, nine customers were in service. By the end of 2013, the total had increased to 18. The first developments designed to use Bow water were approved and the water system generated interest in sites in Town that would not have considered Bow without water service. During 2013, the Planning Board approved the 244,500 SF State Liquor Warehouse on NH 3-A proposed by Exel. The project was constructed in time to open November 1. The project would not be here without municipal water for fire sprinklers. The Coastal Bow project on Johnson Road (200,000 SF warehouse with office and outside covered storage) was also approved by the Planning Board and also was dependent on water for sprinklers.

Water and Wastewater Infrastructure Projects			
Project	Contractor	Location	Current Status
Sewer Pump Station	Trumbull-Nelson	Off NH 3-A	Connected end of 2012
Water Pump Station	Trumbull-Nelson	Off River Road	Connected Spring 2012
Water Tank	Preload	Between I-93 & NH 3-A	Completed Spring 2012
Water & Sewer Mains	SUR West	River, Vaughn, Dunklee, Johnson Rds; NH 3-A; Hall	Water completed Fall 2012. Sewer completed 2013.

The Town and the BDC again thank the landowners who endured considerable disruption during construction of the infrastructure.

The BDC continued work on its objective of encouraging business development in Bow, particularly in the new water system service area. The Commission's efforts are focused on helping local businesses grow and prosper and recruiting new businesses. Such growth should increase the tax base and shorten the time frame to achieve return on investment for the infrastructure.

In 2011 and 2012, the BDC, Town staff, and a consultant overhauled the Town website to better communicate our assets to the business world. The Commission built on that work by adding critical economic development information to the website to support business growth and recruitment. The BDC continues to work on improving signage, improving communication between businesses, identifying and evaluating development sites, needed infrastructure improvements, regulatory improvements, and making Bow more business friendly.

The Commission, Town Manager, and staff meet with Bow business leaders to put a face on the Town, gain their views of the community, find out what brought them to Bow, if they have expansion or relocation plans, how their dealings with the

Town have been, and to offer assistance. Examples of businesses visited include Pitco, Blue Seal, NH Bindery, and Grappone. We plan more meetings to gather first-hand information on the 21st Century businesses in Bow and better understand the strengths and weaknesses of the business environment in Bow.

The Commission continued to hold Business to Business after hour events for Bow business owners to meet each other, BDC Members, and Town Staff to exchange ideas, share financing information, and discuss business related topics. Three of the catered events were held in 2013. Grappone Toyota sponsored and held one in February, as did White Rock Senior Living Center in June. The Hampton Inn hosted its second one in their newly renovated lobby in September. The BDC plans to continue these well attended events, with the next ones in February and May 2014, at locations to be determined.

In 2013 the Town sought and the State approved an additional Economic Revitalization Zone. The South Street zone also offers state tax incentives for business development.

Other elements of the economic development plan include:

- Developing and marketing the Bow brand
- Identifying our product, the land available for business development to support business expansion and to offer potential sites to new businesses
- Pursuing opportunities in industry sectors that are a good fit for our assets and developing intel and contact information on specific businesses
- Developing a business park in Bow as a ready to build location for business
- Improving the regulatory climate in Bow and creating incentives for business retention and attraction.

The BDC met 11 times in 2013 to enhance and implement the economic development vision for the Town, to understand our business development weaknesses and build on our strengths, gather intel and implement strategies to grow business, and fully utilize our water and wastewater infrastructure. The number one priority of the Commission is to make Bow business friendly, to create a business climate in Bow that will support economic development.

The Town continued its engagement with the Capital Regional Development Council (CRDC) to assist in its efforts to promote economic development in Bow. CRDC is the statewide economic development organization formed 50 years ago to promote economic development activities throughout the state. Bow engaged CRDC in 2009 and the BDC plans to continue the relationship through 2014 to help us continuously improve our Internet presence, identify target business sectors and business prospects, develop our product (suitable sites), and implement economic development best practices. Our efforts with CRDC are focused on product (development site) inventory, financial analysis, landowner and developer contacts, and baseline economic development information. For additional information contact Stephen Heavener at CRDC, sheavener@crdc-nh.com.

Bow citizens can help our efforts to find and solicit business development. You can help by telling us of existing businesses we need to visit now and pass on potential business development prospects. The Commission also encourages citizens to suggest types of businesses that you feel would enhance our Town.

The BDC invites input and participation from all our Bow neighbors. Meeting schedules and agendas are on the Town website or call Bill Klubben or Bryan Westover at 225-3008. Do not hesitate to contact any member of the Commission with your comments or questions.

I wish to thank the citizens of Bow and all our Bow partners for your support. I also thank the members of the Business Development Commission for their many hours of service to the Town. If you are interested in serving with us, please contact any member of the Commission or submit a volunteer application form to the Select Board.

Respectfully submitted,

William Hickey, Chair

Jack Finan, Vice Chair

Richard Kraybill, Secretary

Jill Hadaway, Select Board representative

Don Berube, Jr.

Jim Hoffman

John Meissner

Garett Lewis

Stan Emanuel

Colleen Hunter, Alternate Select Board representative



Sitting L-R: John Meissner, Chairman Bill Hickey, Richard Kraybill. Standing L-R: Community Development Director Bill Klubben, Garett Lewis, Stan Emanuel, Town Manager David Stack, Don Berube, Jr., James Hoffman, Selectman Rep. Jill Hadaway, Community Development Assistant Bryan Westover. (Photo by Eric Anderson)

BOW CAPITAL IMPROVEMENTS PLAN

The 2013 Town Meeting voted to establish a Capital Improvements Plan (CIP) Committee to provide the Town with a unified (Town, Library, School) plan for the timing and financing of the construction and rehabilitation of Town, Library and School facilities and for the acquisition and replacement of equipment. The Committee consists of the following members: Colleen Hunter, Board of Selectmen; June Branscom, School Board; Bill Oldenburg, Planning Board; Steve Buckley, Budget Committee; and citizen representatives Mike Wayne and Bill Hickey.

The Committee met numerous times throughout the spring and summer and it adopted the Bow Capital Improvements Plan for FY2014-14 through FY2019-20. The Plan includes all of the anticipated capital expenditures of the Town, Library and School District for the next six years. The Committee met with the Board of Selectmen, Library Trustees and School Board to present and discuss the Plan and will be meeting with the Budget Committee during the budget review

The preparation and adoption of a Capital Improvements Plan (CIP) is an important part of Bow's planning process. A CIP aims to recognize and resolve deficiencies in existing public facilities and anticipate and meet future demand for capital facilities. A CIP is an advisory document that can serve a number of purposes, among them to:

- Guide the Board of Selectmen, School Board, Library Trustees and the Budget Committee in the annual budgeting processes;
- Contribute to stabilizing the Town's real property tax rate;
- Aid the prioritization, coordination, and sequencing of various municipal improvements;
- Inform residents, business owners, and developers of planned improvements;
- Provide the necessary legal basis, continued administration and periodic updates of the Bow Impact Fee Ordinance.

It must be emphasized that the CIP is purely advisory in nature. Ultimate budgeting decisions are made by the Board of Selectmen, Library Trustees and the School Board and the ultimate funding of projects is subject to the Town and School budgeting process and the annual Town and School District Meetings.

In the upcoming year, the Committee will be focusing on the Town's current fleet of vehicles and equipment. The Committee will be meeting with the Town Manager and Department Heads to discuss the various vehicle and equipment needs of the Town, maintenance and replacement schedules, and other related subjects.

The full CIP document can be viewed by visiting the Town's Web Site at www.bow-nh.com

Respectfully submitted,

Colleen Hunter, Chair
Mike Wayne, Vice-chair

BOW CONSERVATION COMMISSION

The Bow Conservation Commission is comprised of a group of dedicated volunteers who strives to enhance Bow's environment by preserving open space and protecting water resources for forestry management, wildlife, outdoor recreation, environmental awareness and education. The Board works closely with other local organizations including Bow Open Spaces, Bow Pioneers Club, Bow Boy Scouts, Bow Drinking Water Protection Committee, Upper Merrimack River Local Advisory Committee, the NH Timberland Owners Association, NH Association of Conservation Commissions, NH Association of Natural Resources and the Five Rivers Conservation Trust.

We would love to welcome new members to the Board this year. No experience or education needed, just a desire to fulfill our mission and a willingness to attend monthly meeting and occasional site walks.

During the year, the Commission reviewed all conditional use permit applications and other proposed development projects with potential impacts to wetland or drinking water resources. We also worked with GZA and submitted a grant application to NH Department of Environmental Services for an Aquatic Resource Mitigation Fund grant to develop a wildlife management plan for the Hammond property, but unfortunately, we were not selected this year.

We encourage all residents to do their part to promote land and natural resource protection by using low impact landscaping practices that provide habitat for wild-



L-R: John Meissner, Chair Nancy Rheinhardt, Wendy Waskin, Jim Nelson. (Photo by Eric Anderson)

life, protect buffers around wetlands and help infiltrate rainwater into the ground.

A huge thank you goes to Planning Assistant, Bryan Westover, who volunteers to attend our meetings and provides us with extensive technical advice and knowledge. We are also thankful for all the volunteers of Bow who help to create and maintain our extensive trail system.

Our meetings are held every third Monday of the month at 7:30 p.m. at the Bow Municipal Building, 10 Grandview Road and are open to the public. If you are interesting in supporting the efforts of the Conservation Commission, please feel free to attend any of our meetings or contact a member below.

Conservation Commission members are:

- Kitty Lane
- John Meissner
- Wendy Waskin
- Dave Kirkpatrick
- Phil Downie
- Jim Nelson
- Nancy Rheinhardt

BOW DRINKING WATER PROTECTION COMMITTEE

The Bow Board of Selectmen established the Drinking Water Protection Committee on May 10, 2005 to support activities that promote clean drinking water for all of Bow's residents and businesses. Groundwater provides the majority of the water supply for the town's residents and businesses.

Background

In 2005, the committee developed Wellhead Protection Plans for the municipally owned and school-managed water systems. In addition, an overall drinking water protection plan was developed for the town. The committee continues to undertake various efforts related to the quality and availability of drinking water.

Current Activities

Each year the Committee identifies priority activities by reviewing and updating, as needed, the town's Drinking Water Protection Plan. During the past year, the committee participated in the following activities.

The committee followed up on issues relative to reducing salt pollution to the ground water for the municipal water system and other wells. Several potential action items were discussed and pursued in 2013.

In response to the Select Board's establishment of a committee to develop a policy on future land acquisition by the Town, the DWPC researched criteria used by other communities and drafted criteria to evaluate parcels for the protection of Bow's current and future water supplies.

Although the committee wrapped up most of its work on the Wellhead Protection Program-Implementation Plan for the municipal well in 2012, additional items remained to be completed. The implementation of these items was monitored to the extent possible. The committee welcomes the attendance of the water system contractor at the committee meetings. The committee will continue to monitor implementation activities.

The committee coordinated with UNH Technology Transfer (T2) Center to organize a Green SnowPro workshop at the Old Town Hall in October. The Green SnowPro training course focuses on efficient and environmentally friendly winter maintenance practices. The course covers the basics of salt reduction, including equipment calibration, anti-icing, brine making, pre-wetting with brine and other liquids, efficient application, rate changes with pavement temperature, effective plowing, emerging technologies, salt accounting, and environmental impacts. More than 20 people attended the workshop, including at least 4 from Bow winter maintenance contractors, as well as 7 employees from the Department of Public Works. Thanks to Tim

Sweeney, Director of Public Works for making his equipment available as part of the equipment calibration part of the workshop. For more information: <http://t2.unh.edu/green-snowpro-training-and-certification>

At a Select Board meeting in July 2013, Brown Hill Road area residents raised issues regarding high salt levels in their ground water. Following the meeting Town Manager Dave Stack asked the committee to investigate and put together action items to address the concerns. Action items will include outreach to residents to obtain and provide information. The committee has developed a draft plan to further define the scope and extent of the problem. This plan will be presented to the Select Board for potential action.

The committee continued to provide information about drinking water at various locations and events in town. Members staffed the Committee's groundwater protection display and provided information about private well testing, focusing on naturally occurring arsenic and radon at the March Town meeting and at school open house events at the beginning of this school year. The committee would like to request that residents do their part to protect drinking water and their health by:

1. Pumping out your septic tank regularly (every 2 – 3 years). Not doing so could damage your leach field and be costly to repair, in addition to providing inadequate treatment of the wastewater.



Sitting L-R: Vice Chair Kevin Leonard, Chair Sandy Crystall: Standing L-R: Conservation Rep. Wendy Waski (Photo by Eric Anderson), Community Development Director Bill Klubben, Public Works Rep. Noel Gourley, Cynthia Klevens. (Photo by Eric Anderson)

2. Not flushing any medications (prescriptions or over-the-counter) down the toilet. Check the NH Department of Environmental Services website for information about Medicine Disposal in New Hampshire. See: www.des.nh.gov/organization/divisions/water/dwgb/dwspp/medsafety/index.htm
3. Testing your private well periodically, at least for bacteria, nitrate, arsenic and radon. See: www.des.nh.gov/organization/commissioner/pip/factsheets/dwgb/documents/dwgb-2-1.pdf

For further information visit the Drinking Water Protection Committee's website: www.bow-nh.com/Pages/BowNH_Bcomm/DWPC/index

Special thanks to Bill Klubben, Community Development Director, and Bryan Westover, Community Development Assistant, who provided staff support to the committee throughout this past year, and to committee members for their continued significant work to protect Bow's drinking water.

Respectfully submitted,

Sandy Crystall, Chair and Planning Board Representative
Committee members:

Kevin Leonard, Vice Chair

Cindy Klevens, Resident at Large

Dick Kraybill, BDC representative

Vacant, School Board representative

Noel Gourley, Dept of Public Works Representative

Wendy Waskin, Conservation Commission Representative

BOW HERITAGE COMMISSION

The Bow Heritage Commission (BHC) had a very busy and rewarding year, celebrating the completion of some projects both large and small and watching new projects begin.

First Annual Heritage Day. The BHC welcomed townspeople and area residents to its June 15 Heritage Day Event. The restored Bow Bog Meeting House bell donated by Mary Baker Eddy in 1903 was on display and the Bow Center Schoolhouse, the Old Town Hall, the Town Pound, and the new snow roller cover were open for viewing. Certificates of appreciation for historic contributions were presented to Carole Colby for painting the Bow Center historic sign, Dick Welch for restoring the snow roller, the Bow Men's Club for building the snow roller cover, and Darren Benoit and family for funding the bell restoration. Thanks to the Bow Men's Club for providing refreshments and the Bow Highway Department for transporting the bell and preparing all the historic sites for this event.

Bow Bog Meeting House (BBMH). November 2, 2013 townspeople celebrated the completion of the structural repairs to the building and the return of the bell to the bell tower with a bell ringing ceremony, assisted by the Suncook Valley Chorale, the Bow Men's Club, the Bow Girl Scouts and many bell ringers. It was a great day of friendship, song and bells, with a highlight ringing by Jayne Ordway Cantara, whose grandfather, Parker Morgan, was the first person to ring the bell in 1903 when he was a child. Appreciation was extended to Turnstone Corporation for foundation and emergency truss repairs; Fifield Building Restoration & Relo-



First Annual Heritage Day - Darren Benoit here with the restored Bow Bog Meeting House bell with the new snow roller cover and renovated snow roller in the background. (*Photo by Eric Anderson*)

cation, LLC for bell tower restoration and roof and ceiling reinforcement; Limerick Steeplejacks Inc. for refurbishing the bell; and the NH LCHIP grant program for funding assistance. The occasion was also the first opportunity for residents to view the first two windows restored through the Moose Plate grant program by Winn Mountain Restorations, LLC; and the altar chairs and organ stool newly reupholstered by Tack & Hammer Upholstery.

We have a contract with Edgar Broaday to restore the Prescott pump organ, which we hope will be completed in time for a concert at the BBMH in the fall of 2014.

The Bow United Methodist Church discovered and donated to BHC what is believed to be the original BBMH Communion Box, still holding several pieces. We are working to date and possibly restore these items.

Windows/Shutters LCHIP Grant. In December we were fortunate to receive a second LCHIP matching grant in the amount of \$10,979 for the BBMH, which will restore the remaining windows to working condition and replace clear glass with appropriate period wavy glass. In addition, the original shutters will be restored and installed with original working hardware which can be closed as necessary to protect restored windows.

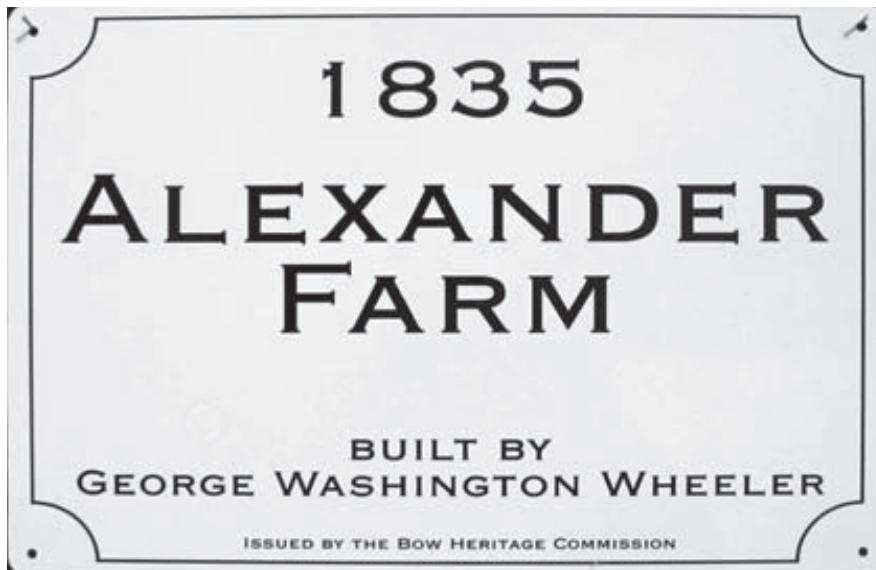
Historic Building Sign Recognition Program. After many years of work under the leadership of Gary Nylen, historic building recognition signs are now available to Bow residents with homes over 100 years old for a cost of \$60. A sample sign and applications will be available at the BHC booth on Town Voting Day and at the Municipal Building and online at www.bow-nh.gov as of March 3.

In coordination with this program, and in an effort to better identify and protect Bow's historic buildings, Darren Benoit of BHC has compiled a data base of historic buildings and is working with Bill Klubben, Director of Community Development, on an overlay map, which, when completed, will be available to residents in their search for information on their houses.

In June BHC sponsored the NH Preservation Alliance pilot program "Who's Taking Care of your History?" for area Historical Societies and Heritage Commissions to learn more about these entities, the services provided by the Alliance, and exchange



LCHIP Grant - The LCHIP Grant awarded in December, 2013 will complete the Bow Bog Meeting House window restoration as well as restore and install the original shutters. (*Photo by Eric Anderson*)



Bow's Historic House Sign (*Photo by Gary Nylen*)

ideas. Some BHC members have toured the NH Archives and the State Library, and attended the NH Historical Society Identification and Care of Photographs Workshop, all in an effort to better preserve Bow's history.

BHC continues to work with the Baker Free Library regarding the History Room in the upcoming basement renovation, assists Open Spaces in selecting historic names for their trails, supplies artifacts for the Baker Free Library annual Lincoln Presentation to 8th graders, and is sharing history with Dunbarton's historic agencies, as their history is part of ours as well.

BHC member Mark Leven has recently converted our VHS interviews with older Bow residents to DVD to preserve their historic memories of our town.

We were fortunate to have conducted one in 2012 with Carol Allbee Gouin, who passed away in October 2013. Carol was a lifelong resident of Bow and a former member of the Heritage Commission, who when she ended her term of service never really went away. She frequently showed up at meetings to see what was going on and contribute her latest discoveries of photos and information. She was our best source of historic information on the Rt. 3A corridor where she was born and lived, and she had very detailed memories of her years on the Commission. We thank her for her service, in particular her preparation of the Gouin 1940 Map of Bow. Carol, you will be missed.

We are still accepting charitable deduction donations to the "BBMH \$100 Club". Over 40 Bow residents have contributed \$100 or more and their contributions will

pay for restoration of the Prescott Organ and go toward the matching funds for the Windows/Shutters LCHIP grant. For information see contact below.

If you would like to share your Bow memories in a video, help care for our historic buildings, take part in open houses, share your historic photos of Bow (we can copy); have a great fundraising idea; or just want to preserve Bow history, please contact Faye Johnson (228-8149 or fjohnson915@myfairpoint.net).

Gary Nylen, Chair
Tom Wilson, Vice Chair
Faye Johnson, Secretary
Sue Wheeler
Mark Leven

Nancy Knapp, Alternate
Darren Benoit, Alternate
Dennis Ordway, alternate
John Meissner
Eric Anderson, Selectmen's Representative

Respectfully submitted,

Faye Johnson,
Secretary



Bow Heritage Commission - Front: Faye Johnson, Secretary; and Tom Wilson, Vice Chair. Back: Sue Wheeler, Darren Benoit, John Meissner, Mark Leven and Nancy Knapp. Absent: Gary Nylen, Chair; and Dennis Ordway. (*Photo by Heritage Commission member Eric Anderson*)

BOW JOINT LOSS MANAGEMENT COMMITTEE

In keeping with accordance with RSA 281: A requires employers that have 15 or more employees – full or part time have a Joint Loss Management Committee (JLMC). The committee, equally comprised of both labor and management, should represent the employer’s key work activities. Together the Committee is working to develop a proactive rather than reactive system of risk management for the Town. RSA 281: A also requires that employers maintain a safe and healthy workplace. Requirements and duties of the committee are:

- *Meet at least quarterly
- *Maintain meeting minutes
- *Review accident and injury data
- *Coordinate workplace safety inspections

Also the committee follows Department of Labor Rules Lab 600 and Lab1400.

This year the committee was busy reviewing and providing updates of risk management issues. The Town of Bow’s Safety and Health Manual was approved with and accepted by the Board of Selectmen in March of 2013. Workshops were provided for the employees of the town in Environmental Hazards, Hazardous Toxic Materials, Back Injuries Department heads were invited to attend and participate in brown bag lunch trainings which covered topics in Incident Review and JLMC Primer, Personal Protective Equipment and Ladder Safety. Workplace safety inspections were conducted and completed to meet safety standards.

Members of the JLMC committee for this year are: Todd Drew, Robert Blanchette, Bruce Buttrick, Lee Kimball, Betsy Mahoney, Cindy Rose, and Mitch Harrington and from Primex – Phil St. Cyr.

CENTRAL NEW HAMPSHIRE REGIONAL PLANNING COMMISSION

28 Commercial Street Suite 3 ♦ Concord, New Hampshire 03301

♦ phone: (603) 226-6020 ♦ fax: (603) 226-6023 ♦ internet: 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. The Town of Bow is a member in good standing of the Commission. Stephen Buckley is the Town's representative to the Commission.

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

In 2013, the Central New Hampshire Regional Planning Commission undertook the following local and region-wide activities:

- Provided technical assistance services for member communities, including zoning ordinance development, grant writing assistance, plan review services, local master plan development, capital improvements program development and guidance, and planning board process training.
- Maintained Hazard Mitigation Plan update development assistance for seven communities through funding from the NH Department of Homeland Security and Emergency Management (NH HSEM) and the NH Department of Environmental Services (NH DES).
- Continued to work together with the CEDS Strategy Committee and Southern NH Planning Commission to develop the Comprehensive Economic Development Strategy (CEDS). Key successes for 2013 included the Strength, Weakness, Opportunity and Threat (SWOT) analysis, and finalized the goals and objectives of the CEDS. In 2014, specific projects will be identified and the final CEDS will be prepared. The CEDS will contribute information to the Regional Plan.
- Coordinated the activities of the CNHRPC Transportation Advisory Committee (TAC). Bill Klubben and Bill Oldenburg are the Town's TAC representatives. In 2013, CNHRPC staff worked with the TAC to complete the preparation of the 2015-2024 Regional Transportation Improvement Program (TIP) to ensure that the region's needs were adequately addressed in the State Ten Year Highway Transportation Plan. Information related to

the TIP update process can be found at www.cnhrpc.org/transportation/transportation-improvement-program-tip.

- Offered its member communities a Road Surface Management System (RSMS) program, through transportation planning activities, which provides an overview and estimate of a municipal road system's condition and the approximate costs for future improvements.
- Completed over 200 traffic counts in the region as part of its annual Transportation Data Collection Program. These figures are available on the CNHRPC website at www.cnhrpc.org/gis-a-data/traffic-count-data. In Bow, CNHRPC conducted fourteen (14) traffic counts along state and local roads.
- Continued to support an enhanced volunteer driver program (VDP) in our region that was established in November 2011 through CNHRPC's 2010 Coordinated Transportation Plan efforts. The VDP has provided over 8,000 rides to seniors and people with disabilities for essential medical appointments and vital services that help the residents of our region remain independent. The goal of the planning effort was to reduce transportation costs for those in need while increasing coordination between existing transportation providers. In Bow, there are currently three (3) volunteer drivers providing rides and eight (8) residents receiving rides through the enhanced Mid-State RCC Volunteer Driver Program. For more information, visit www.midstatercc.org.
- Tracked state highway paving projects and coordinated with municipalities to ensure annual repaving and lane striping met community needs, with a particular emphasis on bicycle and pedestrian safety.
- Provided assistance to nine communities with Safe Routes to School (SRTS) projects including grant writing, comprehensive travel plan preparation, and technical assistance for infrastructure projects.

Conducted monthly Park & Ride vehicle occupancy counts at eleven New Hampshire Park and Rides around the region as part of CNHRPC's transportation planning work program.

- Assisted the Currier & Ives Byway Council with the member Towns of Henniker, Hopkinton, Webster, Salisbury, and a newly joined member, the Town of Warner. In 2013 the Council installed C&I Byway signs along the route, conducted outreach with Byway area businesses, and received local and state press coverage of the C&I Byway attractions.

- Commenced Fluvial Erosion Hazard (FEH) activities through funding from the NH Department of Environmental Services (NH DES) to conduct public outreach meetings with emergency responders from six communities, notifying them of forthcoming assessment and culvert data from the Piscataquog, Turkey, and Soucook Rivers for use in Hazard Mitigation Plans.
- Continued work on the NH Regional Broadband Mapping and Planning Program, including data collection and map preparation on existing internet service, and identification of unserved and underserved areas. CNHRPC continued to work to develop a regional broadband plan for the region.
- Continued the process to develop a new Regional Master Plan, entitled the Central New Hampshire Regional Plan. The Central New Hampshire Regional Plan will be an advisory document that communities may use as a resource when updating their own municipal Master Plans. This three-year project is part of a statewide effort by all nine New Hampshire Regional Planning Commissions (RPCs) known as A Granite State Future. In 2013, staff coordinated and summarized numerous public outreach events throughout the region, and coordinated a meeting of the Regional Plan Advisory Committee (RPAC). After executing extensive publicity, three sub-regional Public Outreach Sessions were conducted. A new website (www.cnhrpc.org/gsf) was developed to publicize Regional Master Plan activities and results. Staff attended numerous state-wide meetings, began data collection and analysis, and commenced compilation of information for several Chapters.
- Provided assistance to the Regional Trails Coordinating Council, a coalition of local rail trail and shared-use path groups in roughly the Salem-Manchester-Concord corridor. In 2013, the group completed and approved a Regional Trails Plan for the region. The plan has been adopted by the regional Transportation Advisory Committees in the CNHRPC and SNHPC regions.
- Continued to acquire, update, and utilize Geographic Information Systems (GIS) data for planning, cartography, and analysis across all projects.
- Provided coordination assistance to the Commute Green New Hampshire program, working with public, private, and non-profit partners. Work has focused on bringing partners together, establishing a strategic plan, and improving communications around the state on what transportation options are available to residents.

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

BOW PLANNING BOARD

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 and proposes amendments to the Zoning Ordinance for consideration at Town Meeting. Subdivision and Site Plan Review Regulations are adopted by the Board, which 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 16 times during 2013 to process development applications and to update town ordinances. In addition, the Board conducted nine site walks. Site walks provide the Board and other interested residents an opportunity to view properties proposed for development, as well as previously approved projects. The Board received twenty new applications in 2013, including one more project designed to connect to the new Town water system. Applications were up compared to eighteen in 2012 and thirteen in 2011. From 1996 to 2007, the Board received at least 32 applications each year, with a high of 48 in 2001.

The Board approved eight site plans for new or expanded businesses, three lot line adjustments, three residential subdivisions, and seven conditional use permits. The largest site plans were 206-12 Exel 244,000 SF state liquor warehouse and 202-13 Coastal Bow warehouse with 325,000 SF under roof. The Town issued ten building permits for new single-family homes, and seven for elderly single family homes.

Public Service Company of NH (PSNH) completed construction of its Clean Air Project (CAP). In 2006 the NH General Court directed PSNH to implement the project to reduce mercury emissions by 80% and reduce sulfur dioxide emissions by 90% (see HB 1673 – Chapter 105 of the laws of 2006). The main features of the project are the 145' tall flue gas desulfurization building and 445' tall chimney, along with materials handling and storage facilities. PSNH made CAP related applications to the Planning Board for building designs or when significant design changes were required. In 2013, the Planning Board granted one additional approval. Construction on buildings began in Spring 2009 and was completed at the end of 2012. The Clean Air Project went on-line in September 2011. The large white vapor plume emitted from the new chimney replaced the gray-brown plume previously emitted.

For the March 2013 Town Meeting, the Planning Board submitted six zoning amendments for adoption, all of which voters approved. Amendments included adding the Residential One Family (R-1) Zoning District to sections 6.07 Table of Dimensional Regulations, 7.16 B Screening Standards, 7.25 C 3 Small Wind Energy

Systems noise standards, and 8.07 Signs Permitted in Residential Districts; revised section 7.14 Excavation of Earth Materials by adding the R-1 District to the definition for Minor / Pre-development Excavations, replacing the citations to regulatory agencies, adding a PA-38 citation, and clarifying the requirement for other permits; deleted the existing 3.02 definition of Habitable Floor Area and inserted a reference to the appropriate section of the State Building Code; expanded the locations where flags and banners are permitted for business promotions in Article 8 Sign Regulations; inserted the reference to the 2011 US Army Corps of Engineers Regional Supplement for wetland delineation and corrected the reference to the citation of the Wetland Determination Data Form in 10.01 B 3 wetland boundary; and, revised the performance standards in Business Development District sections 15.09 through 15.12 for landscaping, screening, exterior building facade, and parking.

The Planning Board held public hearings on proposed amendments to the Site Plan Review and Subdivision Regulations in September, November, and December 2013. The Board scheduled additional public hearings on January 16, 2014 for Final Approval of amendments to the Site Plan Review Regulations to add new text to 5.02 I Town Utilities to require connection to the Municipal Water System for new site plans, and to the Subdivision Regulations to add new text to 3.02 N Town Utilities to require connection to the Municipal Water System for new subdivisions.

The Board scheduled a public hearing on three zoning amendments on January 16, 2014. The amendments would clarify the “one family” General Provision of 7.02B4 Open Space Residential Development (OS-RD); add a provision to 15.13A1a to allow greater height for certain signs; and enact a Density Transfer Credit / Transfer of Development Rights Ordinance.

In 2013 the Town collected \$84,925 for schools under the impact fee ordinance (almost \$1.4M has been collected since 2001). That compares to \$102,618 in 2012 and \$100,846 in 2011. The Impact Fee Ordinance authorizes the Planning Board to prepare and adopt additional impact fees, once the Board identifies the need and prepares legally defensible formulas.

Vice Chair Bill Oldenburg served as the Planning Board representative on the Town’s newly adopted Capital Improvement Plan (CIP) Committee, which prepared the annual update (FY 2014-15) of the CIP. For each capital item, the CIP Committee includes the projected date when the Town will need the item, an estimated cost, and the anticipated source of revenue. Through its CIP process, the CIP Committee attempts to identify needed capital items at least six years ahead to allow the Town to plan for the expenditure. The CIP and the Committee’s report are in a separate section of the Town Report.

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.

Regular Planning Board member Robert Meagher resigned in 2013 to pursue other interests. I thank Bob, and believe the citizens of Bow owe him thanks for his two years of service on the Planning Board.

I also wish to thank the members of the Planning Board. Each member commits many hours to meet the challenges of managing the growth and development of the Town. In addition I wish to thank our Community Development Department, Bill Klubben and Bryan Westover, and Recording Secretary Louise Knee, for their many contributions in 2013.

Respectfully submitted,
Arthur J Cunningham, Chair

Bill Oldenburg, Vice Chair

Sandy Crystall, Secretary

Harry Judd, Select Board representative

Don Berube, Jr.

Allen Lindquist

Bruce Marshall, alternate

Tony Reynolds, alternate

Eric Anderson, Alternate Select Board representative



Sitting L-R: Bill Oldenburg, Chairman Art Cunningham, Sandy Crystall. Standing L-R: Community Development Director Bill Klubben, Allen Lindquist, Don Berube, Jr, Bruce Marshall, Recording Secretary Louise Knee. (Photo by Eric Anderson)

NOTICE

TO OWNERS OF PARCELS
INVOLUNTARILY MERGED
BY THE TOWN OF BOW

Per sections 11.01 B and 11.02 B 1 of the Town of Bow Zoning Ordinance, the Town has merged certain abutting non-conforming parcels of land held in common ownership. Sections 11.01 B and 11.02 B 1 were amended March 13, 2012 to remove the provisions for involuntary merger.

Per RSA 674:39-aa, effective July 24, 2011, parcels that were involuntarily merged prior to September 18, 2010 by the Town, shall at the request of the owner, be restored to their premerger status.

The request must be submitted to the governing body prior to December 31, 2016.

Restoration of lots to their premerger status shall not be deemed to cure any non-conformity with existing local land use ordinances.

Per RSA 674:39-aa, VI, the Town of Bow shall post this notice in a public place no later than January 1, 2012 and the notice shall remain posted through December 31, 2016. The Town shall publish a notice in its 2011 through 2015 annual reports.

Posted in the Bow Municipal Building on December 15, 2011.
Revised 1-16-13

BOW RECYCLING AND SOLID WASTE COMMITTEE

The Bow Recycling and Solid Waste Committee promotes recycling and reducing solid waste disposal costs. In 2013, the committee was involved in compost bin sales, school recycling efforts and Household Hazardous Waste Day.

Waste Disposal and Recycling General Information

Bow is a member of the 25 community, Concord Regional Solid Waste / Resource Recovery Cooperative (Co-op). The Co-op has a long-term contract with the Wheelabrator Incinerator in Penacook where the Bow waste is burned to produce electricity and reduce waste disposal volume. Bow recyclables are currently taken to various recycling facilities selected by our waste hauler, based on current market conditions.

Our hauler, Pinard Waste Systems of Manchester, New Hampshire, started collecting and hauling Bow wastes and recyclables in 2009. Pinard's current contract extends until June 30, 2018. The cost for waste disposal is divided into hauling costs and waste disposal costs. The annual hauling contract cost is \$361,550. The tipping fee is not fixed and can vary depending on the amount of recycling and waste disposal. Recycling, composting, waste generation minimization and other activities reduce the waste disposal cost.

The waste disposal cost (tipping fee) for trash this year is \$64/ton. There is no cost to the town for the disposal of recyclables (formerly cost \$20/ton). Bow disposed of 2,244 tons of residential trash last year at the Wheelabrator Incinerator, which is 73% of our waste stream. Bow also picks up and disposes of trash from businesses; however, the businesses reimburse those costs to the town. Based on last year's slightly higher tipping fee and excluding the reimbursed cost for commercial waste disposal, the Town paid approximately \$150,000 for residential waste disposal. This in addition to the hauling contract cost. Note: The cost savings from diverting one ton of waste from trash to recycling will be \$64/ton next year.

The total residential recycling tonnage in 2013 was the highest ever at 840 tons of recyclables. Our recycling tonnage represents approximately 27.2% of our residential waste. Similar results next year will save town taxpayers \$54,000 in solid waste disposal fees. Since single stream recycling has been implemented, the tonnage of wastes recycled has jumped by about a third. The increased rate of recycling meets town expectations and should bring the levels of Bow recycling in line with nearby Goffstown which has a similar two toter waste collection system. The significant increase in recycling is extremely gratifying and everyone in town should be proud of the increased level of effort. There is room for additional savings and over 60% of all waste can be recycled according to studies conducted by EPA. Each ton

recycled represents immediate budget savings; increasing recycling and reducing waste benefits everybody by reducing town taxes.

Single Stream Recycling and Toters

Pinard distributed single stream recycling toters during the late summer. The Town's tوتر purchase was initially delayed because the Co-op decided against the construction of a single stream recycling facility. This change in plans made it necessary to negotiate a contract modification with our hauler, Pinard, on the cost of the recycling toters and the conversion from dual to single stream recycling. As soon as a contract modification with terms that were advantageous to the Town was finalized, the toters were purchased by the Town at a cost of five annual \$20,000 payments. This cost is less than the cost approved by town meeting and is offset by waste disposal savings resulting from increased recycling.

How is the committee helping Bow to manage its wastes?

Household Hazardous Waste Day October 2013

Approximately 280 Bow households participated in the Household Hazardous Waste and Electronics collection in 2013. 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 state grant, which this year will reimburse the town for \$1,844 in expenses (a third of the cost of the collection is reimbursed by Dunbarton and via the state grant). The electronics waste represents an increasingly significant volume; fortunately, the electronics collection is self-financed by the small fee charged to each participant that is set by the number and type of items disposed.

Items disposed in 2013 included: mercury containing thermometers and thermostats, a truck load of car batteries, 200 gallons of waste oil for a total of about 20,000 pounds of hazardous wastes. NiCd, lithium and smaller sealed lead acid batteries were also collected and about 40 pounds of heavy metals from batteries were properly disposed of. The committee also recycled approximately 10 cubic yards of cardboard during the collection. The proper disposal of these wastes is critical for protection of our local groundwater and land resources, especially because all of Bow households currently rely on private and community wells for their drinking water.

Compost Bin Sale Spring 2013

Compost bins were sold again this year to help divert food wastes from the trash stream. We sold 4 kitchen compost collection pails, 16 compost bins, and 4 rain barrels. Hundreds of compost bins have been sold to date by the committee; composting eliminates a high volume waste stream while returning organics and nutrients to the soil.

School Volunteer Activities

The committee was actively involved at all three schools in 2013. During Earth Day week, committee members visited the Elementary school classrooms to teach about recycling. At the middle and elementary schools, the committee set up a system of toters to collect juice pouches and chip bags for recycling by TerraCycle, a major recycling firm that provides incentive based school recycling programs. A recycling club was established at Bow Elementary School and because of the high level of interest the club was split into a 3rd grade and 4th grade group. The schools also worked with the committee to create a recycling float for the Memorial Day parade and there is a lot of energy and enthusiasm coming from Bow's school children and the committee's school liaison.

Future Activities

The committee will continue to work toward increasing recycling rates and reducing trash by performing outreach to residents. The committee intends to sell compost bins again this spring and plans to hold household hazardous waste day again the first Saturday in October. The committee encourages all residents and businesses to maximize recycling and reduce waste because this benefits everybody by reducing town expenses and protecting the environment.



Prepared by Bow Recycling & Solid Waste Committee: Sitting L-R: Secretary Gary Lynn, Chairman Sarah Brown, Treasurer Sherri Cheney. Standing L-R: Kay Herrick, Alethea Kehas, Kimberlie Berrigan, Jill Desrochers, Cynthia Klevens. Missing: Blake Udelson and MaryDyls Anderson.
(Photo by Eric Anderson)

BOW SIGN COMMITTEE

The Board of Selectmen established the Sign Committee in August, 2013. The mission of the committee is multi-fold:

- It is to conduct an inventory of all existing signs located on Town owned property, including signs located at municipal buildings, cemeteries, Town-line entrances and "gateways," parks and recreation areas, athletic facilities, conservation areas and preserves, Town forests, hiking trails, and historic sites.
- Review of various designs of the existing signs.
- Seek public input and establish criteria and/or a standard for the design of signs and for their design and installation approval.
- Develop a plan for the future maintenance of sign.
- Provide recommendations for the design, review and approval, installation, and maintenance of Town signs.
- and finally, Report its findings to the Board of Selectmen.

The Committee is composed of representatives from the Board of Selectmen, the School Board, Library Trustees, the Department of Public Works, the Conservation Commission and/or Bow Open Spaces, the Heritage Commission, the Bow Garden Club, the Bow Rotary Club, the Community Men's Club, the Athletic Club, as well as representation from the public. The various Town groups and organizations were asked to submit the name of the person to they wished to represent them. The full committee members were finally appointed in October 2013.

The committee has been meeting almost bi-weekly ever since. The committee has pretty much completed its inventory of signs. There are nearly 200 signs scattered



Sitting L-R: Community Men's Club Charlie Griswold, Heritage Commission Gary Nylen, Chairman and Selectman Eric Anderson, Bow Rotary Club and Secretary Sharon Eng, Conservation Commission and Bow Open Spaces Kenneth Demain. Standing L-R: Public Rep. Brad Jobel, Baker Free

throughout the Town on Town owned properties. Some of those signs are mounted on permanent structures and others are of a temporary nature. The committee has attempted to determine when the sign was installed, who owned the sign, who designed and then approved the sign, the original cost, the cost of maintenance, the anticipated life of the sign, whether it is still needed, and the cost to replace the sign.

The committee is in the process of reviewing the various signs being used for their many purposes: roads, buildings, historic, conservation, trails, recreation, vehicles, organizational, events, memorial, schools, athletic fields, etc.

The committee will be reviewing various sign design and location options for revamped "Welcome to Bow" signs. The current signs are badly deteriorated, and they are becoming expensive to maintain. The committee will go into the new year looking at these signs as well as all the other signs toward making recommendations to the Board of Selectmen on how best to proceed with signs on public property.

Respectfully submitted,

Eric Anderson, Committee Chair

UPPER MERRIMACK RIVER LOCAL ADVISORY COMMITTEE

The Upper Merrimack River Local Advisory Committee had a varied and exciting year including unpredictable weather in the summer during field work, unpredictable weather during the winter for Bug Nights, co-hosting a smashing success of a public program, being featured in a new, citizen science book, and managing two grant funded projects in partnership with the Central New Hampshire Regional Planning Commission.

Established in 1990, the UMRLAC has represented its six communities of Boscawen, Bow, Canterbury, Concord, Franklin, and Northfield in a variety of studies, planning activities, and programs related to the upper Merrimack River and its watershed, and serves as the towns' and cities' advisory board through its designation in the state's Rivers Management and Protection Program.

In 2013, the Upper Merrimack Monitoring Program (UMMP) was selected from hundreds of other programs across North America to be one of the few featured in a new book, *Citizen Science Guide for Families: taking part in real science* written by Greg Landgraf and published by the American Library Association. Unlike the other programs in the book, the UMMP is an unusually ambitious program that is managed and staffed wholly by volunteers with no paid professionals.

The UMMP is entering its nineteenth year in 2014 and continues to depend on the high quality work of over a hundred volunteers to monitor river and stream health on the upper Merrimack River and its tributaries at a total of seventeen sites. During the summer, volunteers collect water samples and the Franklin Waste Water Treatment Facility analyzes them at no cost. The resulting data are used to determine if the upper Merrimack River is safe for swimming, fishing, boating, and other recreational activities. St. Paul's School continues to be the gracious host for "Bug Nights," the UMMP's educational and research program, which continues its popularity in the region with dozens of individuals volunteering their sample sorting and identification services. The generosity of the municipal and Adopt-a-River Site Sponsors assures that the UMRLAC has the resources that it needs to continue its programs. Thank you to Aquarian Analytical Laboratories, Inc., Aries Engineering, Inc., Checkmate Expert Payroll Services, Elektrisola, Essex/Briar Hydro, Franklin Savings Bank, Franklin Wastewater Treatment Facility, Public Service of NH (Corporate and Merrimack Station), and Watts Regulator/Webster Valve.

The UMRLAC was proud to partner on its winter program this year with St. Paul's School. "Mapping the Merrimack," presented to nearly a hundred attendees by researcher David Stewart-Smith. The presentation focused on the history of post-Columbian mapping in the vast Merrimack watershed. A film screening and panel discussion is planned for early 2014.

The Central New Hampshire Regional Planning Commission (CNHRPC) and UMRLAC completed a project to implement a significant section of the Upper Merrimack Management and Implementation Plan. The study assessed land protection throughout the region and included a questionnaire of Planning Boards and Conservation Commissions in the Upper Merrimack River region; the development of a set of maps showing conservation lands, current use enrollment, and high quality habitat areas; and the development of a report summarizing the findings and recent development trends. Based on responses to the questionnaire, each community was presented with a resource information sheet containing links to resources requested by the Planning Board and Conservation Commission. Resource topics include information on Low Impact Development (LID), changes to the Shoreland Water Quality Protection Act, information on easements and conservation funding, and more. In 2014, the UMRLAC will work with CNHRPC staff, Matt Monahan to begin a study of impervious surfaces in the watershed and create maps and other planning materials for the area cities and towns. Studies document that even 10 percent of ground covered by pavement, buildings, or other impervious surfaces cause measureable decreases in water quality. The Management and Implementation Plan is posted as a PDF and an interactive “page turning” version at <http://www.merrimackriver.org/managementplan/> along with the tools and other products produced to date.

The UMRLAC reviewed and provided local comment on several project plans and proposals important to our region. Reviews included the Eastman Falls relicensing in the upper part of the watershed; a hydropower application by Briar Hydro in Boscawen (Briar participates in a low-impact program so the UMRLAC reviewed the application but did not comment because of the firm’s excellent compliance); a wetland permit for the Hess Law Offices building and Public Service Company of New Hampshire’s utility work in Bow; Concord Crossing, Concord Steam, and Public Service Company of New Hampshire in Concord; and culvert work by the NH Department of Transportation.

Steve Landry, Gary Lynn, and Michele Tremblay prepared and presented a unique interaction training session at the state Local River Management Advisory Committees workshop in October. “Don’t Get Caught with Your Plans Down,” provided participants with insights on a streamlined and effective process to review and comment on state wetlands, alteration of terrain, and other permit applications. The session was a virtual UMRLAC pre-meeting and meeting scenario that showcased the UMRLAC’s methods from email notification to letter drafting as a skit where workshop attendees could participate.

The UMRLAC welcomed Madeleine Mineau from Concord and Wayne Ives from Franklin this year. Robert Sharon, a charter representative to the UMRLAC retired from his service to the City of Franklin. The UMRLAC expresses its gratitude for Bob’s support and work with the Committee over the past twenty-five years. At its annual meeting, the UMRLAC elected officers Michele Tremblay, Chair; Steve

Landry, Vice-Chair, Krista Crowell, Treasurer; and Gary Lynn, Secretary. Robert Sharon's term expired this year. Currently, the UMRLAC is recruiting Concord representatives. Please contact Michele Tremblay at MLT@naturesource.net or 603.796.2615 if you are interested in working with the UMRLAC or have a recommendation on a representative.

Please visit UMRLAC's website 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. The UMRLAC meets on a rotating basis in its six represented communities on the second Monday of each month at 7:00 PM. Many thanks to the Towns and Cities of Boscawen, Bow, Canterbury, Concord, Franklin, and Northfield for graciously hosting Upper Merrimack River Local Advisory Committee meetings and for their continued support. All are welcome to attend the meetings. For additional information, please contact Michele Tremblay at 603.796.2615, UMRLAC@MerrimackRiver.org, and www.MerrimackRiver.org, or any of your municipal representatives listed below.

Boscawen
Stephen C. Landry
Michele L. Tremblay

Concord
Rick Chormann
Madeleine Mineau

Bow
Krista Crowell
David Kirkpatrick
Gary Lynn

Franklin
Donna Liolis
Tucker Noack
Robert Sharon (retired)
Wayne Ives (new appointment)
Nita Tomaszewski

Canterbury
Anne Emerson
Nancy Roy

Northfield
Harry Anderson
William Dawson

ZONING BOARD OF ADJUSTMENT

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 Town of Bow Zoning Ordinance undergoes a yearly review by the Planning Board resulting in proposed amendments that are presented as Warrant Article(s) for Town Meeting and Vote. In 2013, the ZBA did not submit any proposed amendments.

The ZBA is a 10 member Board of which 5 are regular members and 5 are alternate members. Each member is appointed by the Board of Selectmen to a 3-year term. In 2013, the Board of Selectmen reappointed Regular Member Harry Hadaway and Alternate Member Tom Fagan to another three-year term.

The Board reviews each application for completeness and applicability to the Zoning Ordinance prior to accepting the application. Once accepted, a public hearing is scheduled and abutters are notified by certified mail. The Board generally schedules an on-site visit, called a site walk, prior to the public hearing for a visual inspection. A site walk is official Board business and open to the public.

In 2013, the Board operated with two vacant positions and only had occasion to meet 5 of the 12 months, as 7 of the scheduled monthly meetings were cancelled due to lack of applications.

In 2013, the Board reviewed 2 applications: 1 variance that was conditionally approved and 1 Appeal of Administrator's decision that was carried forward into 2014.

ZBA meeting schedule as well as Agendas, Minutes, Rules of Procedure, Application Forms and the Zoning Ordinance can be found on the Town of Bow's web site at <http://www.bow-nh.com> under the 'Boards & Committees' tab. The public is always welcome to attend ZBA meetings and will be given the opportunity to address the Board as cases are heard.

The ZBA meets on the third (3rd) Tuesday of the month at 7:30 PM in meeting room 'C' at the Town Municipal Building, 10 Grandview Road and the public is always welcomed.

The Zoning Board would like to thank the Town Officials, Citizens and Businesses for their support, with special thanks to Bruce Buttrick, Building Inspector / Code Enforcement Officer; Bill Klubben, Town Planner; Louise Knee, Recording Secretary; and Janette Shuman and Bryan Westover 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.

Respectfully submitted,
Harry C. Hadaway, Jr., Chairman
Robert Ives, Vice Chairman
Donald Burns
Jeff Klaiber
Garth Orsmond
LeaAnne Haney, Alt.
Tony Reynolds, Alt.
Tom Fagan, Alt.
Harold Judd, Selectman



Sitting L-R: Vice Chair Bob Ives, Chair Harry Hadaway, Secretary Don Burns. Standing L-R: Code Enforcement Officer/Bldg. Inspector Bruce Buttrick, LeaAnne Haney, Garth Orsmond, Tony Reynolds, Jeff Klaiber, Thomas Fagan, Recording Secretary Louise Knee. *(Photo by Eric Anderson)*



Organizations

Winterfest—Each February the Bow Rotary Club hosts Winterfest for the enjoyment of the youngsters and adults alike. (Photo by Eric Anderson)

BOW ATHLETIC CLUB

The Bow Athletic Club was founded in 1974 as a private, non-profit organization dedicated to providing opportunities for our youth to participate in athletics. Each year hundreds of children from Bow join in the Bow Athletic Club programs which include basketball, baseball, softball, soccer and field hockey which are offered for grades 1-12. For the 2013 season, we had the following participation numbers:

2013 Bow Athletic Club Participants

Program	Participants
Soccer	98
Field Hockey	50
Basketball	232
Baseball	174
Softball	38
Total Participants	598

In addition to the sports programs administered, The Bow Athletic Club is proud to organize an annual basketball tournament that brings together numerous teams from across New Hampshire in grades 5-8, both boys and girls divisions. For two weekends, over 300 athletes have the opportunity to play basketball, compete and encourage each other. The proceeds generated from the tournament go towards improving our programs and facilities. In recent years, funds have been used to maintain town fields, purchase needed equipment and uniforms, replace scoreboards, many of which are items that are paid for by tax dollars in other communities.

Beyond the success we measure in wins and losses, there is the greater success measured by the growth of skills, self confidence, teamwork, friendships and respect that is developed by youth sports. We appreciate the coaches, referees, parents and volunteers who generously contribute their time and talents to making the success of our organization possible. Visit our website at bowathleticclub.com to see how you can help make a difference.

2014 will represent the 40th year Anniversary of the Bow Athletic Club. Stay tuned for plans and help celebrate this worthy organization!

2013-2014 Bow Athletic Club Board of Directors

Dave Krause - President	Randy Knepper
Pete Johnson - Vice President	Jen Griffin
Roland Gamelin - Treasurer	Mark Murray
Julie Guerrette - Secretary	Mike Celenza
Andrew Bushnell – Info. Officer	Curtis Martin
Rich Tischofer	John Libby
Steve McSweeney	Jeff Roberge
Brian McKeen	Jon Clark
Bryce Larrabee	Mark Nadzan

BOW COMMUNITY MEN'S CLUB

Like many years prior, 2013 proved again to be a most interesting and active year for the Mens Club. A fair crowd helped us greet the New Year at the Community Building with our traditional all you can eat breakfast with treats some folks only get on rare occasions, like sausage gravy on biscuits. This year the Rotary Club was able to entice the weatherman and Mother Nature to allow another shot at Winter Fest. The Mens Club provided the lunch offerings, serving over 200 meals and selling out of most items. Grilling outdoors with the breezes circulating those savory cooking odors I'm sure helped waken a lot of appetites! We also assisted the Junior Service League of Concord with their annual fundraiser breakfast.

Lest we forget our wives and lady friends, who inspire us, tolerate our many absences to do community service and club business who on many occasions assist us at many of or functions, we say "Thank You". On Valentines weekend we thanked these ladies by serving up a meal, serenades by Lani Kangas and Roger Bergeron duo and door prizes for every woman present. This annual event was again hosted by Debra and Mike Wayne. One month later Matt and Michelle Bailey hosted an excellent and traditional Corned Beef Dinner, honoring Saint Patrick's Day. As always no one left the building hungry.

The Memorial Day observance has over the years become a major event. Modestly started as a Bow High School Senior Project, it has grown every year. Up until 2013, the parade and the Chicken Barbecue which immediately precedes it have been solely sponsored by the Mens Club. In order to expand the scope of this observance, we did solicit contributions from several local businesses, as well as civic organizations and individuals. To make things more efficient, we were joined on the committee by Sgt. Art Merrigan, Mike Wayne, Rick Rain and Town Manager Dave Stack. Bryan Westover, Dick Welch and Charlie Griswold remained as the original members. The day of the celebration was perfect weather wise and thanks to the diligent work of all our helpers, the core group of participants, Bow High School Band and Chorus, Girl Scouts, Bow Scouts, Veterans Groups, Rotary and Liberty House were joined by the New Hampshire Patriot Guard, 4H Miniature Horses, the New Hampshire Fireman's Association Pipers, US Marine Corps Color Guard, the Merrimack County Sheriff's Department Color Guard, the Bow Fire Department Color Guard, the Bow Police Department, Bow Department of Public Works and the Bow Fire Department and Color Guard. We had outgrown the ceremony area at the Evans Cemetery so thanks to Jim Kaufman, Michelle and Bob Jaques, we were able to use the Football Field at Bow High School. In addition to the bands, Patriotic vocal selections were performed by the Bow High School Chorus and Rewind Barbershop Quartet, and the flag ceremony at both the Town Pond and Athletic field were expertly presented by the New Hampshire Patriot Guard Riders. We believe everyone let the venue impressed, and the Club is grateful to our sponsors, participants and hundreds of folks who came out to observe. The photo shows some of the bands, flags and



color guards spread across most to the field.

While Memorial Day may have been the high point of our activity, we immediately jumped into the next job. We were asked to cook for the Town of Bow Volunteer Appreciation Day at the Old Town Hall. Working with the Town's Administrative Assistant, we cooked burgers, sausages and Hot Dogs with all the fixings.

During the summer months we cooked for the Heritage Commission at their Heritage Day Open House at the Old School House. At that ceremony the Men's Club was presented with a plaque honoring our commitment to the Town's Heritage and Support for their many projects. We also cooked for the annual Lacrosse Club Picnic and teamed up with the Bow Rotary to provide refreshments for Concert's on the Green. Bob Addario once again let a group of members to a Fisher Cats Baseball Game, our annual summer get together.

Road side clean up continues to be a successful event, with nearly 50 participants at each session (April and October) we gathered over 100 bags of trash. This has become one of many activities of our own Troop 75 Boy Scouts.

The fall saw us once again into high gear. While the Lobster Fest event went pretty well, we sold out of lobsters. Lack of full use of the kitchen facilities at the Community Building presented as series of challenges, but our resourceful crew arose to the occasion and did not fail the Concord Coachman for their annual After Glow Banquet in October. We gained valuable experience in cooking outdoors, and what will be needed for future events. Working with the Bow Parks and Recreation Department, we provide cotton candy to all the children at their annual Halloween Party. Charlie's purple hair proved to be one of the better costumes of the evening! We provided hot cider, donuts, cookies and hot chocolate for the folks who attended the re-dedication of the Mary Baker Eddy Bell at the Bow Bog Meeting House hosted by the Bow Heritage Commission.

During the year we honored Benjamin Evans with a \$1,000.00 Scholarship, as well as, several folks for their service to the Town or Club. Charles Griswold was honored as the Citizen of year at the Bow Annual Town Meeting. Nate Hadaway was presented with a coveted BCMC Mug for his many years of service as the Department of Public Works Road Foreman. Kirk Hemphill and Mike Wayne were presented plaques for their many years of service to the club. Thanks also go to

Peter Burdett who arranged speakers diverse in their specialties from our own Col. Warren Perry (Army National Guard), Lt. Col. Mead Herrick (Civil Air Patrol) as well as Mike Green (Concord Hospital), Marcel Duhaime (Bow High School Robotics) and Martin Murray (Public Service of New Hampshire) as well as many others.

We continue to support the Bow Food Pantry and McKenna House in Concord with monetary and food donations.

Finally the club this year worked with the Bow Recreation Department, Bow Garden Club and the Baker Free Library to bring Christmas to the Town Center. We wish to thank Dick Welch for the donation of the tree and Jim Swenson of Green Thumb Gardens for the many hours spent decorating the trees and bushes.

Most of all we wish to thank everyone who supported us during the year by attending our fundraisers and events.

Respectfully submitted,

Charlie Griswold, Secretary
Bow Community Men's Club

BOW GARDEN CLUB

The Bow Garden club had a busy and successful year due to our dedicated members. At our April meeting, Margaret Hagen from the UNH Co-operative Extension taught us about New England Wildflowers. We also remembered our dear member, Beverly Page who passed away in December, 2012, with a special reading. A plant cutting, from a plant that belonged to Beverly was given to each member. Near the end of April, Linda Barrington, organized our spring clean-up at Rotary Park. The garden work was done quickly with help from our friends at Bow Rotary.

May was a busy month for us. One of our newest members, Beverly Gamlin, presented a wonderful program for us called "Backyard Apothecary." Beverly gave us information about the various uses for herbs and plants. Beverly brought her own handmade lotions and creams for us to use for facials and skincare. During May, a few garden club members worked with Selectwoman, Colleen Hunter, to improve the landscaping at the entrance to the Municipal Building. The DPW pulled the old, overgrown shrubs out for us. Other shrubs were pruned and some were transplanted to new locations. Bark mulch was donated by Tony Reynolds of Bow Landscape. A new 'Limelight" hydrangea was donated by the Garden Club and planted in the front of the building. After several days of work, the entryway to the Municipal Building was much improved, without any cost to the Town.

At the end of May, Garden Club members attended the NH Federation of Garden Club's Annual Meeting in Keene, NH. On Memorial Day, two wreaths, made by member Catherine Whitliff, were donated to be used in the ceremony commemorating members of the community who lost their lives while serving our country. Our annual plant sale also took place on Memorial Day Weekend. This year, we sold organic vegetables for the first time and they were well received. Sue Johnson planted the window boxes for us at the Bow Gazebo and cared for them throughout the season, adding new plants as the seasons changed.



The summer was busy for our members who helped maintain the gardens at Rotary Park. Volunteers worked each week from June until September weeding and taking care of the flowers. Joyce Kimball planted and cared for the window boxes at the Baker Free Library.

Janet Shaw planted and cared for the whiskey barrels at the Old Town Hall and Alexander cemetery. Sue Johnson planted and cared for the flowers in the whiskey barrel at Evans Cemetery.

Our June program, "Bee Keeping 101," by Barbara Lawler, was a favorite among our members. In June, we planted perennials and annuals in the garden at Rotary Park. White peonies were planted in memory of Bow Garden Club and Bow Rotary member, Beverly Page. Garden club members assisted BHS seniors with their senior project which involved expanding the trails around BHS and planting shrubs and perennials along the trails. The Garden Club helped choose appropriate plants for the various trail locations and we spent two days helping get the plants in the ground. Another June event involved a group of Garden Club members working at the home of our plant sale raffle winner. The winner was entitled to two hours of garden work done by a group of 5-6 members of the Garden Club. In July, we had a progressive dinner and garden tour at three member's homes. This was a nice social event with delicious food and great gardens to explore.

In September, member Sue Johnson, floral designer and Life Judge for the Federated Garden Clubs of America, taught us the basics of floral design. In October, Bow Garden Club members and local Making Strides against Breast Cancer volunteers, worked together as they have done for the past 8 years to plant the "Garden of Hope" at Memorial Field in Concord. Also in October, two members of the Old Homestead Garden Club in Keene brought us many fine examples of fairy gardens and taught us all they know about making them. We had our fall clean up at Rotary Park towards the end of October and were assisted by Rotary members. We also participated in the town Halloween party at BHS. Members dressed in costumes and decorated a "potions" table for the event.

In November, member Linda Barrington, provided materials for us to make our own rustic containers for the holidays. We held our annual Poinsettia Sale in November and the poinsettias from Cole Gardens were delivered the first week of December. We thank Joyce Kimball for organizing this event for us. Thanks also to our members and patrons who help make it a success.

In December, Garden Club members decorated wreaths and swags for all the town buildings, with help from our member Catherine Whitliff, who organized the event for us. Garden club members always enjoy this annual event at the Old Town Hall, as we help decorate the town for the holidays.

We contributed funds, along with other groups and individuals, to purchase white lights and spotlights to light up Rotary Park for the holidays. We hope everyone enjoyed seeing the beauty of the area at night.



2013 ended with our annual meeting in December, which included a Yankee swap and a much anticipated pot luck brunch. We will spend the beginning of 2014 planning our programs and events. We already have programs about Mason Bees and Heirloom Tomatoes planned for April and May 2014. The Garden Club is thrilled to have new members join us each year. We enjoy learning about gardening, working in the Town gardens and contributing in our own way to the Town. If you think you may like to join us, please come to one of our meetings or stop by and talk to us if you see us working in the gardens. You can also visit our website at: www.bowgardenclub.org.

Happy Gardening!

Kerry Buckley, President
Bow Garden Club

BOW GIRL SCOUTS

For over one hundred years, Bow Girl Scouts has been developing girls of courage, confidence and character, who make the world a better place. Bow Girl Scouts is a service community of the Girl Scouts of the Green and White Mountains, which serves over 12,000 girls throughout New Hampshire and Vermont with over 5,000 trained volunteers.

Five Girl Scout grade levels are offered: Daisies (K-1); Brownies (2-3); Juniors (4-5); Cadettes (6-8); Seniors (9-10) and Ambassadors (11-12). Girls may participate as a troop member or as an individual through series programming. Annual membership in the Girl Scouts is \$30 and runs from October 1 to September 30. New member registration traditionally takes place in late summer/early fall, but girls may register anytime throughout the year by visiting www.girlscoutsgwm.org or calling 627.4158.

Girl Scouts are very active in our town, with nearly 100 registered girls, 40 registered adult volunteers and 15 life-time members. Under the direction of trained volunteers, Bow Girl Scouts are making a difference in our community and throughout the world. Some of Bow Girl Scouts' long-standing community service projects include:

- Providing Thanksgiving meals to families in need in collaboration with Bow's Welfare Department
- Supporting Bow Parks and Recreation's Annual Halloween Party with a pumpkin hunt, crafts, and children's activities
- Baking cookies for the Town of Bow's Annual Tree Lighting and Holiday Celebration
- Donating hundreds of Girl Scout cookies to our military men and women through our Operation Cookie program
- Providing Easter Baskets to area children through Bow's Welfare Department
- Remembering and honoring our military service personnel through our participation in Bow's Annual Memorial Day Parade
- Conducting flag ceremonies at Town and School Board Meetings

Girl Scouts are also "taking action" through many other community service projects, including visiting nursing home residents during the holidays, providing special treats for pediatric hospital patients, making blankets for animal shelters, and designing sun dresses for girls in third-world countries through the Dress a Girl Around the World project.

In addition to make difference in our community and the world, Bow Girl Scouts are trying new experiences, visiting new places and learning new skills. Activities reported by volunteer leaders this year include: rock-climbing, taking field trips

to art galleries, attending special overnight programs at the Museum of Science, learning to ride and care for horses, doing detective work in a forensic science program, learning how to sew on their own badges, planning their own summer camporee, and helping with Bow's Old Town Hall Bell Ringing Ceremony. As the girls get older, they become increasingly more involved in selecting, planning and organizing such activities.

Several Bow Girl Scouts annually attend GSGWM's girl-driven summer camp program, another one of the many opportunities available to registered members.

The majority of Bow Girl Scouts' financial support comes from our annual Fall Product and Girl Scout Cookie sales, which also teach girls important money management, goal-setting, and team work skills.

Bow Girl Scouts is always looking for adult volunteers. There are many ways to help! Please call 627-4158 or visit www.girlscoutsgwm.org for further details.

Respectfully submitted,

Karen Krause

BOW OPEN SPACES

Bow Open Spaces, Inc. is a non-profit land trust that was incorporated in 1997 to permanently protect tracts of undeveloped land in Bow for the enjoyment of the residents of the town.

Bow Open Spaces (BOS) holds conservation easements on 4 town forests as well as other parcels throughout Bow. Trails on these lands and forests are used and enjoyed by many, including hikers, skiers and snowmobilers.

In 2013, BOS conducted stewardship walks within the forests, monitoring the various conservation easements (more than 1760 acres, nearly 10% of town property) and maintaining and developing trails for public use.

Jeff and Hilary Warner facilitated and led a small army of volunteers who helped clear a new loop trail within the Knox Town Forest off Robinson Road.

Near the end of the year the organization welcomed two additional conservation easements granted by area residents: 6.8 acres on Woodhill Hooksett Road by Ernest Guimond, and 43.7 acres on Bow Center Road by Mary Boucher.

We continued to work with the Bow Police Department regarding inappropriate target shooting and illegal dumping near hiking trails in the Nottingcook Forest.



Photo: Bow Open Spaces' 2013 Annual Meeting was held in June at the Hammond Nature Preserve.

You can find, and “like,” the organization on Facebook - and at bowopenspaces.com.

We also use an Internet-based system to publish and distribute a regular email-newsletter. All interested members of the community are invited to receive the newsletter by emailing Martin Murray at murrame@gmail.com. In addition, all Town of Bow residents and supporters are invited and encouraged to support the important work of Bow Open Spaces by becoming a member.

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

Respectfully submitted,

Bob Lux, President

Frank Boucher, Treasurer

Mike Morris, Secretary

Bob Dawkins, Past President

Ken Demain, Stewardship

Martin Murray, Public Relations

Hilary Warner, Trails

Harry Hadaway

Lisa Lulka

Eric Thum

BOW PIONEERS SNOWMOBILE CLUB

Our club was established in 1972 to develop a system of recreational trails throughout the Bow/Dunbarton areas and to promote the fun of family snowmobiling and other recreational activities in a safe manner. We take responsibility for grooming, signing and maintaining the trail systems in these areas. We have been fortunate to be able to expand our trail system to include all of Bow, and parts of Concord, Dunbarton and Hopkinton. Our trail system now has well over 80 miles of trails. We see many types of people on the trails, from walkers, hikers and bikers, to cross-country skiers and horseback riders. No matter how much snow we get, we still spend many hours in the fall cleaning up trails, building bridges, cutting new trails to get ready for winter.

The winter of 2013 started very slow, with very little snow. Then we got the big storm in early February, and the rest of the month was decent enough to be able to enjoy some time on the trails. In April we had our Annual Club Dinner at the Old Town Hall, which was a great success. It is a wonderful way to wrap up the season for us. This summer we had some work done on our big groomer, and so far have been very pleased with it. We can cover almost all of our trails with this machine, and it makes the trails nice and smooth for everyone to ride.

Fall is our busy season, with our biggest fundraisers being the annual mum sale at the gazebo in Bow, and our snowmobile flea market hosted by HK Powersports in Hooksett. Each December we have our annual Christmas Party at the Old Town Hall, and this year we had almost 30 people, which was a great turnout. The winter of 2013-2014 has started out well, with some snow in December. We just hope that it stays snowy throughout the winter.



Our club membership dues are \$30.00 per person/family. This membership includes membership to the New Hampshire Snowmobile Association as well as a subscription to the “Sno-Traveler” the official newspaper of NHSA. We welcome all winter activity enthusiasts to come and join us. Whether you snowshoe, cross-country ski or just enjoy walking, we invite you to join us for our club activities. You can visit us on the web at www.bowpioneers.org to find out more. We welcome any and all volunteers with open arms.

As always, we would like to thank all of our generous landowners for the use of their land. Without you our trail system could not be what it is today.

Respectfully submitted,
Chip Johnson, President
Vice President: Mike Perry
Secretary: Robert Pickard
Treasurer: Sue Eaton
Trail Administrator: Craig Ott
Trail Master: Dan Weed

BOW ROTARY CLUB AND BOW ROTARY FOUNDATION

Toward the close of our benefit auction last November, auctioneer Erle Pierce told the audience that the Rotary Club of Bow needed to raise \$2,000 to help the family of a disabled child in town purchase a mobility device. A few minutes later, he brought down the gavel and said thank you. Bidders--some Rotarians, some not--had raised their hands and committed the full amount.

That moment stands for the whole year of our work in Bow. By volunteering our time and talent we brought the community together in a way that made it possible for us all to make something remarkable happen. (The family is very grateful to the community and to Bow Rotary for the support.)

The auction also raised about \$26,000 for camperships and scholarships that we will award in 2014. Thank you, Bow!

Investing in community is the core of what we do and we do it by getting people together. We worked with the Men's Club on Winterfest and the Rotary summer concert series at the band stand. We worked with the Garden Club to keep Rotary Park so beautiful year round. We helped the PTO prep for its craft fair, and served up our own Angry Birds at the Methodist Church's Strawberry Festival.

In 2013, the Rotary Club of Bow gave away more than \$45,000 to strengthen Bow and its residents. We invested in 15 young adults by providing scholarships for their higher education and training, and we fully covered the cost of sending several Bow children to summer camps. These are life-changing investments. We pledged \$20,000 to the Baker Free Library renovation project for a new community room.

Bow Rotary sponsors the Bow High School Interact Club with stipends and mentors. Interact Club members, in addition to organizing and conducting their own community service projects, support Rotary Club projects throughout the year including the scholarship



Across the room, pigs await the angry birds. Winterfest will never be the same. (Photo by Eric Anderson)



At Winterfest 2013, the slap shots were red hot.

(Photo by Eric Anderson)

auction, Winterfest, and that fantastic Car Show. (Don't miss the next one, May 17, 2014.)

And when a check was in order, we contributed to the high school's VEX robotics team, and helped send a high school student to a leadership training event in Chicago, and gave dictionaries to every third grader in town, and

helped Bow Human Services Department fill holiday baskets for those in need.

Our work doesn't stop at the town line. Rotary is committed to world service as well. Our Bow Rotarians continue to lead service trips to Honduras with medical professionals and volunteers who help build schools and safe drinking-water systems. We contribute to the global effort to eradicate polio. And we are still so proud to have sponsored Nick Normandin for a year of graduate study at the University of Edinburgh on a Rotary Ambassadorial Scholarship. First Lieutenant Normandin is a graduate of Bow High and West Point and will be using his new IT and systems skills in a posting in Bavaria starting in March.

We helped contribute to diverse learning opportunities for all of us in Bow by sponsoring Simone Herzog's year long participation in the Rotary Youth Exchange program. Simone came to Bow from Switzerland in her gap year between high school and further studies. The Rotary Club thanks the three families who served as Simone's host families during her stay – the Davises, the Judds and the Hollingers. Thanks also to the Bow High School community for showing Simone a bit of life in these United States.

There's more: personalized books for every 1st grader and a career day for the Memorial School; a very serious public speaking contest; community recognition awards; and nearly random acts of generosity.

If you would like to have a hand in this kind of work, come join us. We meet every Friday morning for breakfast at the Old Town Hall from 7:30 to 8:30. But come at 7:15 and we'll introduce you around. Our meetings are warm, social events. If you're interested in helping others, you'll fit right in.

Rick Minard, President, 2013-2014

Sandy Eldridge, President, 2012-2013

BOY SCOUT TROOP 75

Troop 75 had another banner year in 2013! The Troop is led by Grant Richardson as Senior Patrol Leader, Joe Lulka as the Assistant Senior Patrol Leader, Andy Safian as Quartermaster, Art Aznive as Scribe, and Jack Olson, Alex King, and John Rolla as Patrol Leaders.



We have 43 registered and active scouts in the troop and the Scouts earned many merit badges and rank advancements from Tenderfoot to Life. We have grown in size year over year the last seven years. We expect an explosion in growth this year and are planning to have well over 50 kids in the troop next year. We will need to add another patrol to the troop and raise funds for purchasing more gear.

We are pleased to report that Tom Spencer, Teddy Nappen and Stephen Weinmann each received the rank of Eagle. Other scouts are planning Eagle projects and are close to their final Board of Review. The Troop has several other Scouts currently with the maturity and prerequisites to start their Eagle projects.

Thanks to Mr. Eben Herrick's leadership and determination, this year's "Scouting for Food" campaign was another enormous success. Mr Herrick worked with Joe Lulka who ran the event as the youth. With considerable support from the Selectmen, the Troop once again camped out all weekend in early November right in the center of the town. We hung a big "Scouting for Food" banner and collected food throughout the entire weekend. We had several dozen vehicles stop to drop off additional food due to our high visibility. We collected approximately 8,500 items of food that went directly to the Bow Food Pantry and to the Concord Armory where it was then distributed to the surrounding area. The citizens of Bow did a lot to help their neighbors in a time of need, and we thank you for it. We realize we sometimes miss bags at homes and we thank



you for bringing them down to us. We are by far the largest contributor to Scouting for Food in the area, bringing in roughly 20% of our scouting district's 30 towns. You all have a lot to be proud of. We had two 5-ton army truck, an antique ford, and several trucks and trailers full of food drive a procession down to the armory. Next year our goal is 10,000 items!

In June Troop 75 held its annual Scout Yard Sale. The yard sale was formed in the early 1980s as a service project to the town, specifically for the fire department. It has been used since then to help families in Bow to clear out unwanted items from their homes to prevent firefighters from being obstructed in the event of a fire or another emergency. The scouts spend months assisting hundreds of homes each year for free. After collecting all of these items, the yard sale provides the ability to reuse as much as possible. Many of these items were destined for the garbage, reuse of items is the purest form of recycling, and we are pleased to prevent as much of these items as possible from entering the garbage stream.

After the yard sale is finished, we donate several truck and trailer loads of supplies to local charities. We also recycle many of the left over raw materials after the sale is finished. The Scout Yard Sale is quite a community event, please come next year!

The scouts attended two weeks of summer camp at Camp Bell and then Hidden Valley in Gilmanton Iron Works, NH. We even went to FunSpot on the night between the two camps! Everyone had a good time participating in activities such as swimming, boating, rock climbing, team building, blacksmithing, cooking and camping to name a few. We had many dedicated leaders and parents take a week off from work to make two weeks of summer camp possible, and I'd like to publicly thank all of them.

Four scouts from the Troop, Will Thalheimer, Tom Spencer, Luke Anderson and Grant Richardson all spent 10 weeks up at camp working. It's quite an honor to be selected, as there are many applicants from around the country and world for only a few open positions each year.



The Scouts participated all year in several community service activities such as helping the Bow Recreation Department during the Christmas Tree Lighting and the Easter Egg Hunt, and helping the Bow Men's Club during their annual Roadside Pickup. We have been working on a network of trails at the Hammond Nature Preserve and have assisted Bow Open Spaces in cleaning up dumpsites in the woods.



The boys plan another active year for 2014 with a Klondike Derby at the NH Motor Speedway, winter camping, district camporees, and summer camp in July.

Special thanks to Mr. Fred Lulka who has stepped up to serve as our Troop Committee Chair, we look forward to his leadership in the years to come. I'd like to thank our other critical adult volunteers as well, we are lucky to have so many great role models in Bow.

Our thanks to the Selectman, the residents of the Town of Bow, the Bow Recreation Department, and finally the Bow Men's Club, our charter organization, for their support and efforts in making Scouting available and successful here in Bow.

If any boys from the age of 11 to 17 are interested in joining the challenging and exciting world of Scouting or any adults are interested in assisting, we meet at the Bow Community Center every Tuesday night from 7:00 to 8:45 PM. For more information about the Troop contact Scoutmaster Andrew Richardson at 603-738-0372 or adrichardson@gmail.com. You can also visit the Troop's new website at www.bowscouts.org.

Respectfully Submitted,

Andrew Richardson, Scoutmaster
adrichardson@gmail.com
738-0372

BOW SOCCER CLUB

The Bow Soccer Club is a private, non-profit organization dedicated to promoting the game of soccer for the children of Bow. We seek to provide an environment that will be fun and wholesome for all participants while developing players in the fundamentals of soccer. All participants of Bow Soccer Club (players, coaches, referees and parents) represent the community with honor, dignity, integrity and sportsmanship.

For the spring 2013 season we had approximately 90 players. For the fall 2013 season we had approximately 190 players playing on 15 different teams ages U8-U14. Our teams play in the New Hampshire Soccer League.

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

Go to bowsoccerclub.com for more information.

Our current board members are: Chris Leonard, Jay Voght, Patty Wachsmuth, Cody Long, Mike Berrigan, Rob Dolder, Joe Evans, Tom Hoey



BOW YOUNG AT HEART CLUB

The Bow Young at Heart Club meets twice a month, the second and fourth Wednesdays with the exception of the months of January, February, November and December when we meet on the second Wednesday only. Members meet at the Bow Community Building at 11:30 a.m. for a brown bag lunch and social hour with desserts and beverages provided. Our meetings start at 1:00 p.m. Nineteen meetings were held during 2013 with an average attendance of 46 members present.

The end of 2013 finds the Club with a membership of 83 and 2 honorary members. We received 17 new members into the club and sadly, 4 members, Priscilla Ordway, Jean Harmon, Nathalia Powell and Norman Roy passed away.

Programs for the year were as follows:

- March: Bryant Stevener, "Capitol Chiropractic Center"
Durwood Sargent, "Friendly Kitchen"
- April: Carol Bagan, "Community Concerts &
Community Players"
- May: Lori Fisher, "Bow Librarian" Allwyine Fine,
"Walker Lectures"
- June: Marcia Sprague, "Homeless Resource Center"
Kathy Hodges, "Community Players"
- July: Lisa Cohen, "Friends of Forgotten Children"
- August: Colleen Hunter and Harry Judd, "Bow Public
Safety Building"
- Sept.: Anita Olfie, "ServiceLink Resource Center of
Merrimack County"; Eric Baier and Tom Smith,
"Aggregate Wealth Strategies Ins. Advisors"

Trips during the year were as follows:

- May: 2 ½ hour guided tour of Lexington/Concord, MA., Lunch at Colonial Inn
- June: Double Lobster Bake with show by Don Who at Lobster Barn, York, ME
- July: Summer Theatre in Meredith (Les Miserables), Lunch at Canoe Rest.
- Sept.: Luncheon Cruise on Lake Sunapee
- Nov.: Indian Head Resort, "Christmas Celebration", Lincoln, NH

Ongoing projects are:

Contributions to Bow Human Resources, Collect can tabs for the Shriners Hospital.

Potluck luncheons were held in April and November. The second meeting in July is our Pizza “bash.”

The year closed with a Christmas Luncheon at “White Rock Senior Living” on December 11.

Committee Officers for 2014 are

President	Ken Ball
Hospitality	Nancy Johns
V-President	Isabel Sinclair
Trips.....	Sandy Ball/Bob Lougee
Secretary.....	Kendra Ricard
Speakers	Norman Rhodes
Treasurer.....	Cynthia Boyce
Scrapbook.....	Kendra Ricard
Member-at-Large.....	Irene Muir
Sunshine/Mem.....	Sandra Rhodes
50/50.....	Carol Shea

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

Ken Ball, President

Isabel Sinclair, V-President

Kendra Ricard, Secretary

Paul Holden, Treasurer

BOW YOUTH LACROSSE

Bow Youth Lacrosse was founded in 1994 as a non-profit organization dedicated to the instruction of the game of lacrosse, sportsmanship, teamwork, and fair play. As part of the fastest growing sport in North America, Bow Youth Lacrosse continues to develop skilled and well-rounded players for Bow High School - which has experienced great success over the years.

Over 140 boys and girls from the ages of 7 to 14 participated in spring Lacrosse in the 2012 season. At the end of the season the players and parents get together to celebrate an exciting year with a picnic. Many players continue on to play in High School and on other elite lacrosse programs in New Hampshire. During the winter many athletes play in an indoor league to keep their skills sharp for the 2013 season.

Bow Youth Lacrosse is run by volunteers and parents who generously provide their time to the betterment of the kids. Registration fees cover the costs of the program, training & field equipment.

The 2013 season was exciting & fun! We thank all the players, parents, coaches and volunteers. We also thank and appreciate the support of Bow Parks & Recreation!

Bret Pfeifle
President
Bow Youth Lacrosse
www.BowYouthLacrosse.com



Vital Statistics

The Veterans Memorial dedicated in 2000, at the Old Town Hall built in 1847.
(Photo by Eric Anderson)

DEPARTMENT OF STATE
DIVISION OF VITAL RECORDS ADMINISTRATION

RESIDENT BIRTH REPORT

01/01/2013-12/31/2013

--BOW--

Child's Name	Birth Date	Birth Place	Father's/Partner's Name	Mother's Name
PATTERSON, RILEY FRANCOIS	02/01/2013	CONCORD,NH	PATTERSON, BRIAN	PATTERSON, JESSICA
AUGUST-SAARI, ASPEN JEANE	02/01/2013	CONCORD,NH	SAARI, ADAM	AUGUST, SARAH
FOLSOM, DAMIEN JAMES	02/19/2013	CONCORD,NH	FOLSOM, JOHNATHAN	MINER, NICOLE
KANE, JAMES ARCHER	02/21/2013	CONCORD,NH	KANE, JAMES	KANE, ROSANNE
DENIS, GUNNER JAMES	03/09/2013	CONCORD,NH	DENIS, CHRISTOPHER	VEZINA, KIMBERLY
GERVAIS, ADELIND LILY	03/29/2013	MANCHESTER,NH	GERVAIS, THOMAS	GERVAIS, HEATHER
HUTSON, CALEB GORDON	06/03/2013	CONCORD,NH	HUTSON, BRENT	HUTSON, ALLISON
WINTER, ZAYDEN RANDOLPH	06/05/2013	CONCORD,NH	WINTER, DUSTIN	MCJUARY, TIARA
COLBY, FAITH ROSE	06/28/2013	CONCORD,NH	COLBY, JASON	COLBY, AMANDA
MCCOY, PARKER LAFAYETTE	06/28/2013	CONCORD,NH	MCCOY, SHAYMUN	MCCOY, AMANDA
FITHIAN, CHARLOTTE MAE ELIZABETH	07/19/2013	CONCORD,NH	FITHIAN, JORDAN	FITHIAN, JENNIFER
SYCHTERZ, LOUISA MARIE	07/25/2013	CONCORD,NH	SYCHTERZ, RYAN	SYCHTERZ, KIMBERLY
HOADLEY, JAMES LINWOOD	07/26/2013	CONCORD,NH	HOADLEY, SCOTT	HOADLEY, JOLYN
RICHARDS, DEVIN MYLES	07/28/2013	MANCHESTER,NH	RICHARDS, JEFFREY	RICHARDS, CASSANDRA
HENDRICKS, ETHAN MATTHEW	08/23/2013	CONCORD,NH	HENDRICKS, DAVID	HENDRICKS, JENNIFER
TAYLOR, KATHERINE JANE	08/26/2013	CONCORD,NH	TAYLOR, DAVID	TAYLOR, REBECCA
SHEPPARD, LILEE ANNE	09/19/2013	CONCORD,NH	SHEPPARD, STEPHEN	SHEPPARD, KIMBERLY
MALLAY, IRWIN	10/30/2013	CONCORD,NH	MALLAY, IRWIN	MALLAY, LOREN
KLINK, ALEXANDER DEVIN	11/07/2013	MANCHESTER,NH	KLINK, III, LEWIS	KLINK, MELYNIE
KLINK, GRAYSON LEWIS	11/07/2013	MANCHESTER,NH	KLINK, III, LEWIS	KLINK, MELYNIE
YOUNG, HANK WILLIAM	11/29/2013	CONCORD,NH	YOUNG, WILLIAM	YOUNG, PRISCILLA
SADATIS, HAYDEN EMILE	12/02/2013	CONCORD,NH	SADATIS JR., JOHN	PEARL, KELSI
MONAHAN, SIGWYATT	12/19/2013	CONCORD,NH	MONAHAN, JEFFREY	MONAHAN, KAREN
ENGEL, NEAL JOSEPH	12/19/2013	CONCORD,NH	ENGEL, JORDAN	ENGEL, BRENDA
FARO, SAMUEL JOHN	12/27/2013	CONCORD,NH	FARO, RICHARD	FARO, CHRISTIE

Total number of records 25

DEPARTMENT OF STATE
DIVISION OF VITAL RECORDS ADMINISTRATION

RESIDENT MARRIAGE REPORT

01/01/2013 - 12/31/2013

- BOW --

Person A's Name and Residence	Person B's Name and Residence	Town of Issuance	Place of Marriage	Date of Marriage
LASALLE, THOMAS R BOW, NH	DIAZ, SANTOS A BOW, NH	BOW	BOW	02/16/2013
FOURNIER, ALEX A BOW, NH	ROY, KAITLIN A WINCHESTER, NH	WINCHESTER	WINCHESTER	03/19/2013
VAUGHN, CHRISTOPHER M BOW, NH	CRAIGUE, SARAH A CONCORD, NH	BOW	PLYMOUTH	06/02/2013
HUNTINGTON, JONATHAN S BOW, NH	BUCHANAN, DONI N BOW, NH	BOW	PORTSMOUTH	06/15/2013
GARRETT, HEIDI SAN DIEGO, CA	WILLIAMS, JASON S BOW, NH	BOW	CONCORD	06/15/2013
DUNLOP, SCOTT P BOW, NH	COHEN, MINDY C BOW, NH	NORTHFIELD	NORTHFIELD	06/30/2013
LOCKER, DREW D BOW, NH	DALE, ELIZABETH A HOOKSETT, NH	BOW	PEMBROKE	06/30/2013
O'KEEFFE, MARY A BOW, NH	LEBLANC, BRIAN M BOW, NH	BOW	BOW	07/20/2013
STAPLES, LINDSAY K BOW, NH	BRADLEY, MATTHEW R BOW, NH	WATERVILLE VALLEY	WATERVILLE VALLEY	08/03/2013
THUM, ERIC E BOW, NH	TIMBERLAKE, DEBRA D BOW, NH	CONCORD	CONCORD	08/10/2013
REED, THOMAS G BOW, NH	GRAVES, ERIN C BOW, NH	CONCORD	CONCORD	08/17/2013

DEPARTMENT OF STATE
DIVISION OF VITAL RECORDS ADMINISTRATION

RESIDENT MARRIAGE REPORT

01/01/2013 - 12/31/2013

-- BOW --

Person A's Name and Residence	Person B's Name and Residence	Town of Issuance	Place of Marriage	Date of Marriage
KUNST, BRIAN K BOW, NH	BREWER, BONNIE L BOW, NH	BOW	HOLLIS	08/17/2013
GAUDETTE, KAITLIN B BOW, NH	GOVE, JIAN H BOW, NH	BOW	TILTON	08/24/2013
HARRISON, MICHAEL L BOW, NH	HARKINS, KIM E BOW, NH	WOLFEBORO	WOLFEBORO	09/27/2013
GOW, CHRISTOPHER G BOW, NH	HAYES, STEPHANIE L BOW, NH	BOW	HOPKINTON	10/05/2013
KILKENNY, KAREN BOW, NH	CROTEAU, ELAINE T BOW, NH	BOW	BOW	10/12/2013
LEVESQUE, JEFFREY S BOW, NH	TROUT, NICOLE S BOW, NH	BOW	CHICHESTER	10/12/2013
FOSS, CARRIE L BOW, NH	FOOT, DANIEL R BOW, NH	BOW	BOW	10/13/2013
ARNOLD, DANIEL F BOW, NH	BAYKO, DENISE A BOW, NH	BOW	CONCORD	10/25/2013
ANDREW, CHRISTOPHER W SAN FRANCISCO, UNITED STATES OF AMERICA, CA	ANDRUS, GRETCHEN R BOW, NH	BOW	ANDOVER	10/26/2013

Total number of records 20

DIVISION OF VITAL RECORDS ADMINISTRATION

RESIDENT DEATH REPORT

01/01/2013 - 12/31/2013

--BOW, NH --

Decedent's Name	Death Date	Death Place	Father's/Parent's Name	Mother's/Parent's Name Prior to First Marriage/Civil Union	Military
BART, GEORGE	01/07/2013	CONCORD	BART, PETER	MATTHEW, ANGELINA	Y
WELDON, JEAN	01/18/2013	BOW	SPIRACOS, JOHN	DESCHENES, MARJORIE	N
GATTIS, BILL	01/23/2013	CONCORD	GATTIS, RAYMOND	UNKNOWN, EARLENE	Y
THOMAS, YVETTE	01/29/2013	CONCORD	ADAM, FELIX	ST AMANT, EVA	Y
LAMONTAGNE, DOUGLAS	02/03/2013	BOW	LAMONTAGNE, WILLIAM	MERRIAM, FLORENCE	Y
GERGLER, JAMES	02/15/2013	CONCORD	GERGLER, EVERETT	KARPIN, MARCELLA	Y
GOSNELL, JOHN	02/16/2013	BOW	GOSNELL SR, JOHN	COULSON, EVELYN	N
STEBBINS, RENA	03/01/2013	CONCORD	COULOMBE, FREDERICK	CARON, CLARA	N
UCHIDA, HENRY	03/04/2013	CONCORD	UCHIDA, YEICHI	KAWAOE, SETSU	Y
STEBBINS JR, ALBERT	03/26/2013	CONCORD	STEBBINS, ALBERT	LABONTE, HERMINE	Y
ORDWAY, PRISCILLA	03/31/2013	CONCORD	MORGAN, PARKER	MCCRILLES, ETHEL	N
LASHON, LOUIS	04/01/2013	CONCORD	LASHON, LYMAN	LEBARON, PEARL	N
LORENZ, PATRICIA	04/06/2013	CONCORD	GIBBONS, HENRY	JONES, MAUD	N
BATTLES, NANCY	04/06/2013	CONCORD	PERKINS, CARLETON	LYNN, HAZEL	N
TERRELL, ELIZABETH	04/13/2013	CONCORD	HILL, ROBERT	GRAY, MARY	N
HARMON, MARIANNE	04/17/2013	BOW	MACYER, NEIL	SYDNEY, JANET	N
HUNNEYMAN, LORETTA	04/28/2013	CONCORD	LABRIE, ALBERT	FOLEY, HELEN	N
PHelps, JEAN	05/20/2013	CONCORD		HARLOW, EARL	N

DEPARTMENT OF STATE
DIVISION OF VITAL RECORDS ADMINISTRATION

RESIDENT DEATH REPORT

01/01/2013 - 12/31/2013

-BOW, NH --



Decedent's Name	Death Date	Death Place	Father's/Parent's Name	Mother's/Parent's Name Prior to First Marriage/Civil Union	Military
HADLEY JR, MILTON	05/25/2013	CONCORD	HADLEY SR, MILTON	HACKENBELL, BERTA	Y
AMES, ROBERT	06/03/2013	BOW	AMES, MAYLAND	WHEELER, ADA	Y
BOND, CAROLYN	06/06/2013	CONCORD	SALTMARSH, LLOYD	SULLIVAN, KATHERINE	N
KAZANTZI, JOHN	06/12/2013	BOW	KAZANTZI, LAZAROS	MANOUSARIDES, BESSIE	Y
CHAMPIGNY III, JOSEPH	06/19/2013	BOW	CHAMPIGNY JR, JOSEPH	DOYLE, ALICE	N
FENNERTY, ROBERT	07/03/2013	CONCORD	FENNERTY, MARK	SEYMOUR, PHYLLIS	N
GRANDMONT, ALICE	07/11/2013	MERRIMACK	DEGUAY, FREDERICK	GEINAS, ANNA	N
GANNETT, DENNIS	08/07/2013	CONCORD	GANNETT, PAUL	KEEPERS, JOY	Y
NADEAU, EDNA	08/10/2013	CONCORD	DUNCAN, CLARENCE	JOHNSON, ELIZABETH	N
SULLIVAN, ELEANOR	08/21/2013	MERRIMACK	DONNELLY, THOMAS	NOONE, MARY	N
MURRAY, ADELAIDE	08/31/2013	CONCORD	NICHOLLS, CLAUD	MURRAY, MURIEL	N
GORDON, PHYLLIS	09/04/2013	BOW	COLBY, FRANK	MEYER, HAZEL	N
HERICK, MARJORIE	09/04/2013	CONCORD	LOOMIS, LEROY	LEE, MAY	N
EMERY, PAUL	09/06/2013	MANCHESTER	EMERY, FERNAND	BENOIT, JULIA	Y
NUTTER, JOSEPHINE	09/22/2013	PETERBOROUGH	LAPONTE, WALTER	MICHAUD, JENNIE	N
LADD SR, ROBERT	10/07/2013	CONCORD	LADD, CHARLES	LEIGHTON, ELLEN	Y
BLISS, JAMES	10/19/2013	MANCHESTER	BLISS, JESSE	BLOCKUS, INGA	Y
GOLIN, CAROL	10/28/2013	CONCORD	ALLBEE, HIEL	DALZIEL, MARGARET	N

DIVISION OF VITAL RECORDS ADMINISTRATION

RESIDENT DEATH REPORT

01/01/2013 - 12/31/2013

--BOW, NH --

Decedent's Name	Death Date	Death Place	Father's/Parent's Name	Mother's/Parent's Name Prior to First Marriage/Civil Union	Military
GAGNON, PATRICIA	10/28/2013	CONCORD	UNKNOWN, UNKNOWN	ALLEN, ISABEL	N
BIRKETT, RUTH	11/07/2013	CONCORD	RILEY, FRANCIS	CRAIN, EVA	N
REYNOLDS, CLARA	11/27/2013	BOSCAWEN	TOZER, JOHN	HINES, ROSA	N
DAY, DANIEL	11/28/2013	BARRINGTON	DAY, JOHN	EDMUND, MARY	N
DODSWORTH, COREY	12/04/2013	CANTERBURY	DODSWORTH, PAUL	POISSON, ELLEN	N
PANDOLFI, JOHN	12/04/2013	BOW	PANDOLFI, JOHN	VAGNINI, THERESA	Y
POWELL, NATHALIA	12/13/2013	CONCORD	JONES, LAWRENCE	WILLIG, MATHILDA	N
CROSS, MARIE	12/19/2013	CONCORD	ADDARIO, ANRONIO	DALPHONSE, LOUISE	N
ROY, NORMAN	12/23/2013	EPSOM	ROY, ERNEST	MARTEL, MARIE ROSE	Y

Total number of records 45

IN MEMORIAM

JOSEPH CHAMPIGNY

Joe was a lifelong resident of Bow and from an early age worked in the family market and gardens on Route 3A. With his wife Nancy, Joe ran the business for decades and expanded into the sale of fireworks, maintaining the business as a continuing presence in Bow where he met every customer as a friend and neighbor, even if meeting them for the first time. Joe was an excellent sportsman, winning many awards and trophies in baseball, pool, and horse shoes and was the first to offer a helping hand. Joe was a rare companion and friend to all.

JAMES GERGLER

James worked as a highway and bridge engineer for the Federal Highway Administration and raised three children with his former wife in Bow, in a house he owned for 45 years. James was civic-minded with a special fondness for working with the youth of our town. Jim helped build ball fields and developed youth athletic opportunities, including personally coaching youth baseball and football for many years. Jim served on a number of local boards during his years in Bow and has a ball field named after him in the Hanson Fields complex.

CAROL GOUIN

Carol was a lifelong resident of Bow and owned and operated the Bow Beauty Shop for over 40 years. Carol was a lifelong member of the Bow Mills United Methodist Church, the Bow Heritage Commission, and the Bow Conservation Commission. Carol gave willingly of her time to preserve the history of Bow and to provide for open spaces opportunities on our community.

IN MEMORIAM

LELIA MAYNARD

Lelia was the first female Selectman for the Town of Bow and served as Selectman for thirteen years. During that time she gave much of her time to making Bow a better place. Lelia became the 25th women to be admitted to the New Hampshire Bar after graduating from Suffolk Law School, where she accomplished another first – she was the first female valedictorian at the school. Lelia served as a Marital Master for the State when the program was in its infancy and served on many other boards and committees throughout her life.

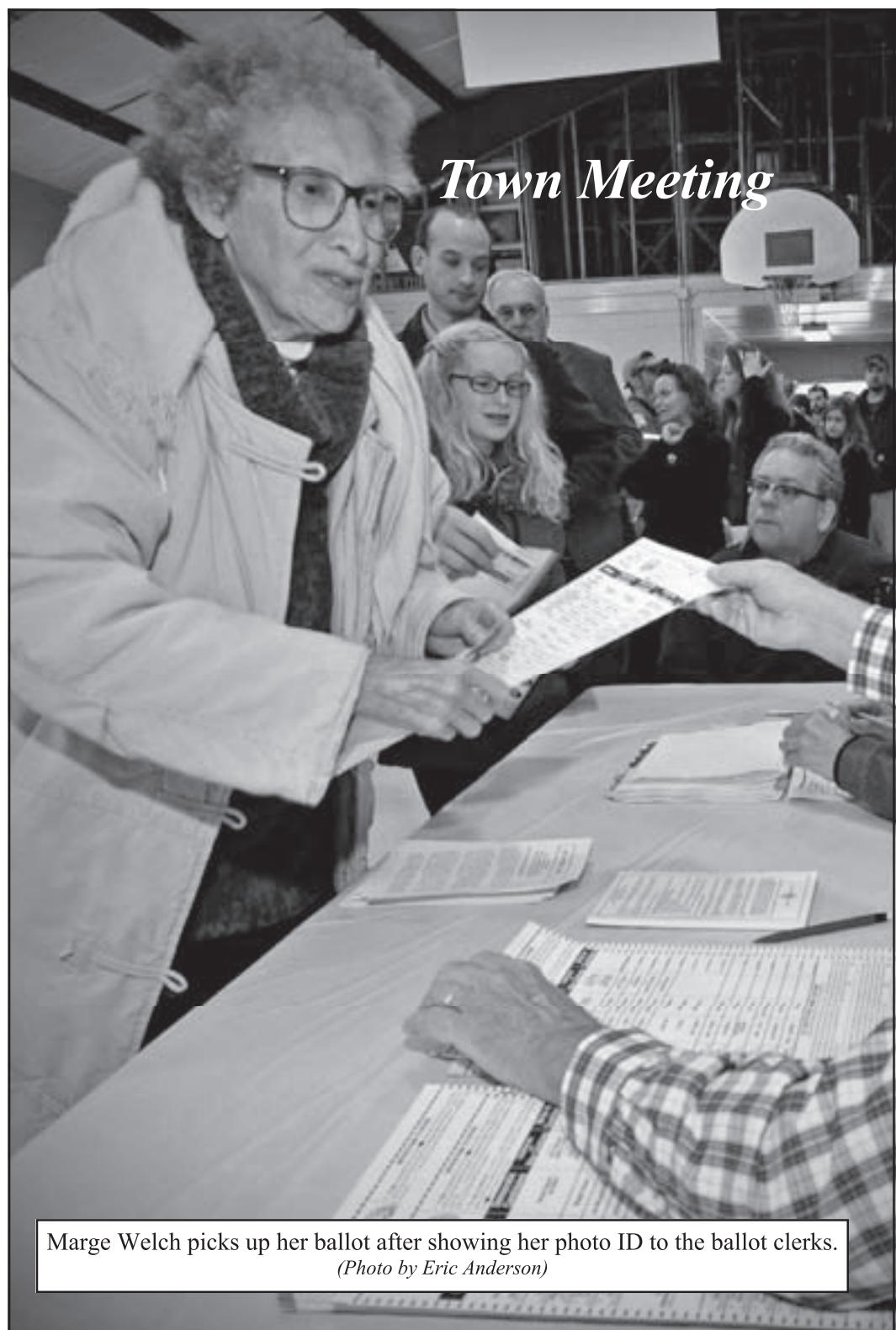
PRISCILLA ORDWAY

Priscilla was a member of the Bow Volunteer Fire Department Ladies Auxiliary for over 30 years and held various offices for the group; Priscilla was also a member of the Bow Young at Heart for 18 years and served as secretary. Priscilla was the oldest continuous member of the Bow Mills Methodist Church in Bow, having joined in 1950. In addition to having served as Superintendent of Sunday School; she served on many other boards for the church and was also a member and secretary for many years of the United Methodist Women. Many in town will forever remember her as the smiling face serving hot meals on Election Day.

HENRY UCHINDA

Henry moved to Bow and served in a variety of volunteer capacities, most notably with SCORE, helping a number of local businesses with their management and finance issues, and providing computer and technological assistance. He was a member of the Bow Zoning Board of Adjustment and as a Trustee of the Trust Funds. Henry served on the vestry board at St. Paul's Episcopal Church in Concord for a number of years.

Town Meeting



Marge Welch picks up her ballot after showing her photo ID to the ballot clerks.
(Photo by Eric Anderson)

**BOW TOWN MEETING
BOW SCHOOL DISTRICT MEETING
MODERATORS' RULES OF PROCEDURE**

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.
 - e.

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.

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.
 - c.
20. If the Meeting is not finished at 11:00, the Moderator will recess the Meeting to a future date.

Peter F. Imse, Bow Town Moderator

James V. Hatem, Bow School District Moderator

**BOW TOWN MEETING
BOW SCHOOL DISTRICT MEETING
VOTERS' RIGHTS AND RESPONSIBILITIES**

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.
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.

Peter F. Imse, Bow Town Moderator

James V. Hatem, Bow School District Moderator



2014 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 in said Bow on Tuesday, the 11th day of March, 2014, at 7:00 a.m. in the forenoon to act upon the subjects hereinafter set forth. The voting on Articles 1 and 2 will be by official ballot and the polls shall be open for balloting at 7:00 a.m. in the forenoon and shall not close before 7:00 p.m. in the evening.

You are hereby notified, in accordance with the provisions of RSA 39:1-a, adopted at the 1980 Annual Meeting of the Town of Bow, to meet at the Bow High School in said Bow on Wednesday, the 12th day of March, 2014, at 7:00 p.m. in the evening to consider the remaining Articles on the Warrant.

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

Office	Term
1 Selectmen	3 year term
1 Town Moderator	2 year term
2 Budget Committee	3 year term
1 Supervisor of the Checklist	6 year term
1 Trustee of Trust Funds	3 year term
1 Library Trustee	5 year term

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

A. Are you in favor of the adoption of ZONING AMENDMENT A as proposed by the Planning Board vote of January 16, 2014 to revise Open Space - Residential Development (OS-RD) General Provision 7.02 B 4 to clarify that only single family and accessory dwelling units are permitted in an OS-RD? The amendment has been on file at the Municipal Building since Tuesday, February 4, 2014.

(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 16, 2014 to revise Business Development District 15.13 A 1 to allow the maximum height of free-standing signs on sites at a lower grade to be measured from the grade at the road centerline? The amendment has been on file at the Municipal Building since Tuesday, February 4, 2014.

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

2014 MEETING WARRANT TOWN OF BOW, NEW HAMPSHIRE

3. To see if the Town will vote to raise and appropriate the sum of \$6,796,000 (gross budget) for the design, construction and equipping of a public safety building, for expenses relating to relocation of the Fire, Emergency Management and Police Department and the functions of Dispatch, Ambulance and Rescue services to this facility, and for expenses relating to the issuance of municipal bonds or notes, and to authorize the issuance of not more than \$6,766,000 of bonds or notes in accordance with the provisions of the Municipal Finance Act (RSA 33) and to authorize the Board of Selectmen to issue and negotiate such bonds or notes and to determine the rate of interest thereon; with the balance of \$30,000 to be raised by taxation. If this Article passes, Articles 5 & 6 are null and void. (2/3 ballot vote required)

(Recommended by Selectmen 4-1)
(Recommended by Budget Committee 6-2)

4. To see if the Town will vote to raise and appropriate the sum of \$200,000 to install a geothermal heating/cooling system in the public safety building, and for expenses relating to the issuance of municipal bonds or notes, and to authorize the issuance of not more than \$200,000 of bonds or notes in accordance with the provisions of the Municipal Finance Act (RSA 33) and to authorize the Board of Selectmen to issue and negotiate such bonds or notes and to determine the rate of interest thereon. If Article 3 fails, this Article is null and void.
(2/3 ballot vote required)

(Recommended by Selectmen 5-0)
(Recommended by Budget Committee 6-2)

5. To see if the Town will vote to raise and appropriate the sum of \$4,640,000 (gross budget) for the design and renovation of the existing Fire Station/Community Building, and for expenses relating to the issuance of municipal bonds or notes, and to authorize the issuance of not more than \$4,610,000 of bonds or notes in accordance with the provisions of the Municipal Finance Act (RSA 33) and to authorize the Board of Selectmen to issue and negotiate such bonds or notes and to determine the rate of interest thereon; with the balance of \$30,000 to be raised by taxation. If Article 3 passes, this Article is null and void. (2/3 ballot vote required)

(Not Recommended by Selectmen 5-0)
(Not Recommended by Budget Committee 8-0)

6. To see if the Town will vote to raise and appropriate the sum of \$1,724,000 (gross budget) for the design and renovation of the existing Police Station, and for expenses relating to the issuance of municipal bonds or notes, and to authorize the issuance of not more than \$1,694,000 of bonds or notes in accordance with the provisions of the Municipal Finance Act (RSA 33) and to authorize the Board of Selectmen to issue and negotiate such bonds or notes and to determine the rate of interest thereon; with the balance of \$30,000 to be raised by taxation. If Article 3 passes, this Article is null and void. (2/3 ballot vote required)

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

7. To see if the Town will vote to raise and appropriate the sum of \$50,000 for the purpose of conducting a Community Building Options Study. If Article 5 passes, this Article is null and void.
(Majority Vote Required)

(Recommended by Selectmen 5-0)
(Recommended by Budget Committee 7-1)

2014 MEETING WARRANT TOWN OF BOW, NEW HAMPSHIRE

8. To see if the Town will vote to raise and appropriate the sum of \$9,870,365 for general municipal operations for Fiscal Year 2014-15 (July 1, 2014 through June 30, 2015). This article does not include special or individual articles addressed. (Majority Vote Required)

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

9. To see if the Town will vote to raise and appropriate the sum of \$350,000 for the paving of Putney Road and the paving of other Town roads. This will be a non-lapsing appropriation per RSA 32:7, VI and will not lapse until the project is completed or by December 31, 2016, whichever is sooner. (Majority Vote Required)

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

10. To see if the Town will vote to raise and appropriate the sum of \$316,000 to complete the construction of a roundabout at the intersection of Knox Road, White Rock Hill Road and Logging Hill Road, originally approved at the 2010 Town Meeting, and to authorize the withdrawal of up to \$316,000 from the Highway Construction Capital Reserve Fund for this purpose. This is a non-lapsing appropriation and will not lapse until completion of the project or June 30, 2019. (Majority Vote Required)

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

11. To see if the Town will vote to raise and appropriate the sum of \$190,000 to purchase a loader and other accessories for the Public Works Department and to authorize the withdrawal of up to \$190,000 from the Public Works Department Equipment Capital Reserve Fund for this purpose. (Majority Vote Required)

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

12. To see if the Town will vote to raise and appropriate the sum of \$150,000 to be added to the Library Lower Level Capital Reserve Fund previously established. (Majority Vote Required)

(Recommended by Library Trustees 5-0)
(Recommended by Budget Committee 6-0-1)

13. To see if the Town will vote to raise and appropriate the sum of \$130,000 to be added to the Public Works Department Equipment Capital Reserve Fund previously established. (Majority Vote Required)

(Recommended by Selectmen 4-1)
(Recommended by Budget Committee 7-0)

14. To see if the Town will vote to raise and appropriate the sum of \$115,000 to be added to the Municipal Buildings and Grounds Capital Reserve Fund previously established. (Majority Vote Required)

(Recommended by Selectmen 4-1)
(Recommended by Budget Committee 7-0)

2014 MEETING WARRANT TOWN OF BOW, NEW HAMPSHIRE

15. To see if the Town will vote to raise and appropriate the sum of \$70,000 to be added to the Police Equipment Capital Reserve Fund previously established. (Majority Vote Required)

(Recommended by Selectmen 4-1)
(Recommended by Budget Committee 7-0)

16. To see if the Town will vote to raise and appropriate the sum of \$65,000 to be added to the Fire Truck Capital Reserve Fund previously established. (Majority Vote Required)

(Recommended by Selectmen 4-1)
(Recommended by Budget Committee 6-1)

17. To see if the Town will raise and appropriate the sum of \$56,640 to be added to the Library Emergency Capital Reserve Fund previously established. (Majority Vote Required)

(Recommended by Library Trustees 5-0)
(Recommended by Budget Committee 7-0)

18. To see if the Town will vote to raise and appropriate the sum of \$30,000 to be added to the Fire Department Equipment Capital Reserve Fund previously established. (Majority Vote Required)

(Recommended by Selectmen 4-1)
(Recommended by Budget Committee 7-0)

19. To see if the Town will vote to raise and appropriate the sum of \$21,958 for the restoration of windows at the Bow Bog Meeting House. \$9,479 is to come from general taxation, \$10,979 funded by a State Grant and \$1,500 funded by donations. 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, 2016, whichever is sooner. (Majority Vote Required)

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

20. To see if the Town will vote to raise and appropriate the sum of \$18,000 to perform building maintenance projects at the Municipal Building and to authorize the withdrawal of up to \$18,000 from the Municipal Buildings and Grounds Capital Reserve Fund for this purpose. (Majority Vote Required)

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

21. To see if the Town will vote to raise and appropriate the sum of \$10,000 for the purchase of mobile radios for the Fire Department and to authorize the withdrawal of up to \$10,000 from the Fire Department Equipment Capital Reserve Fund for this purpose. (Majority Vote Required)

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

**2014 MEETING WARRANT
TOWN OF BOW, NEW HAMPSHIRE**

22. (By petition) To see if the Town will vote to raise and appropriate the sum of \$225,000 to repair the electrical systems in the Fire/Community Building and provide proper venting for the kitchen in the Community Building. Majority Vote Required)

(Not Recommended by Budget Committee 8-0)

24. To see if the Town will vote, per the authority granted by RSA 154:1, to organize the Fire Department of the Town as follows: The Fire Chief shall be appointed by the Town Manager with firefighters appointed by the Town Manager upon recommendation of the fire chief. If adopted, this change will go into effect on April 1, 2015.

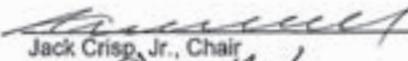
25. To see if the Town will vote to adopt the ordinances and regulations, together with a change of numbering, formatting and stylizing thereof, the entire texts of which are as published in the new Code of the Town of Bow, on file with the Town Clerk, effective on passage. This vote shall supersede and replace by reference to said Code the ordinances and regulations heretofore adopted by the Town of Bow.

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

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

Given our hands and seal this 14th day of February, 2014

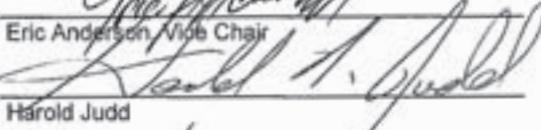
Original Signed



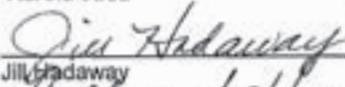
Jack Crisp, Jr., Chair



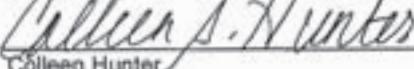
Eric Anderson, Vice Chair



Harold Judd



Jill Hadaway



Colleen Hunter

BOARD OF SELECTMEN
TOWN OF BOW, NH

BUDGET OF THE TOWN WITH A MUNICIPAL BUDGET COMMITTEE

of TOWN OF BOW

BUDGET FORM FOR TOWNS WHICH HAVE ADOPTED
THE PROVISIONS OF RSA 32:14 THROUGH 32:24

Appropriations and Estimates of Revenue for the Ensuing Year January 1, _____ to December 31, _____
or Fiscal Year From July 1, 2014 Through June 30, 2015

IMPORTANT:

Please read RSA 32:5 applicable to all municipalities.

1. Use this form to list the operating budget and all special and individual warrant articles in the appropriate recommended and not recommended area. All proposed appropriations must be on this form.
2. Hold at least one public hearing on this budget.
3. When completed, a copy of the budget must be posted with the warrant. Another copy must be placed on file with the town clerk, and a copy sent to the Department of Revenue Administration at the address below within 20 days after the meeting.

This form was posted with the warrant on (Date): 2/12/14

BUDGET COMMITTEE

Please sign in ink.

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.

Jerry Brannon
John B. Doherty
Jerry K. Doherty

Bill Col
Jill Doherty
Barry Doherty

THIS BUDGET SHALL BE POSTED WITH THE TOWN WARRANT

FOR DRA USE ONLY

NH DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL SERVICES DIVISION
P.O. BOX 487, CONCORD, NH 03302-0487
(603)271-3397

ACCT #	PURPOSE OF APPROPRIATIONS (RSA 313.V)	Op. Bud. Warr. Art. B	Appropriations 2013-14	Actual Expenditures 2012-13	SELECTED APPROPRIATIONS		BUDGET COMMITTEE'S APPROPRIATIONS (Recommended)	BUDGET COMMITTEE'S APPROPRIATIONS (Alternatives) (Not Recommended)	2014-15
					2014-15 (Recommended)	2014-15 (Alternatives)			
GENERAL GOVERNMENT									
4120-4120	Executive	0	255,826	251,231	273,836	277,836	-	-	-
4148-4149	Elections, Registration & Town Clerk/Tax Collector	0	196,642	188,162	211,728	211,728	-	-	-
4150-4151	Financial Administration	0	443,679	407,904	433,911	433,911	-	-	-
4152	Renovation of Property	0	-	-	-	-	-	-	-
4153	Legal Expenses	0	29,400	38,520	39,450	39,400	-	-	-
4155-4159	Personnel Administration	0	10,400	5,057	10,600	10,600	-	-	-
4191-4193	Planning & Zoning	0	223,486	199,935	242,081	242,681	-	-	-
4194	General Government Buildings	0	59,877	70,256	39,564	39,564	-	-	-
4195	Commissaries	0	27,401	14,985	23,200	23,200	-	-	-
4196	Insurance	0	55,659	58,138	60,232	60,232	-	-	-
4197	Advertising & Religious Assoc.	0	-	-	-	-	-	-	-
4199	Other General Government	0	-	-	-	-	-	-	-
PUBLIC SAFETY									
4210-4214	Police	0	2,018,313	1,732,545	2,130,736	2,130,736	-	-	-
4215-4216	Ambulance	0	-	-	-	-	-	-	-
4220-4220	Fire	0	1,204,847	1,105,400	1,245,027	1,245,027	-	-	-
4245-4248	Building Inspection	0	115,306	105,231	122,453	122,453	-	-	-
4295-4298	Emergency Management	0	18,537	18,515	20,229	20,229	-	-	-
4299	Other (including Communications)	0	-	-	-	-	-	-	-
TRANSPORTATION CENTER									
4300-4309	Airport Operations	0	-	-	-	-	-	-	-
HIGHWAYS & UTILITIES									
4311	Administration	0	-	-	-	-	-	-	-
4312	Highways & Streets	0	1,700,602	1,425,480	1,865,361	1,865,361	-	-	-
4313	Bridges	0	-	-	-	-	-	-	-

ACCT.#	PURPOSE OF APPROPRIATIONS (RSA 32-A.V)	Off Bud. Warr. Art#	Appropriations 2013-14 Approved by DIA	Actual Expenditure 2013-13	SELECTIONS APPROPRIATIONS		BUDGET COM. APPROPRIATIONS 2014-15 (Recommendation) (Not Recommended)
					2014-15 (Recommendation)	2014-15 (Not Recommended)	
HIGHWAYS & STREETS (cont.)							
4318	Street Lighting		\$ 30,145	29,524	30,145		\$ 30,145
4319	Other						
SANITATION							
4321	Administration						
4323	Solid Waste Collection						
4324	Solid Waste Disposal	\$	735,499	636,793	722,909		\$ 722,909
4325	Solid Waste Clean-up						
4326-4328	Sewerage Coll. & Disposal & Other	\$	161,852	70,084	138,702		\$ 135,702
WATER DISTRIBUTION & TREATMENT							
4331	Administration						
4332	Water Services	\$	134,259	155,201	113,609		\$ 113,609
4335-4338	Water Treatment, Conserv. & Other						
ELECTRIC							
4351-4352	Admin. and Generation						
4353	Purchase Costs						
4354	Electric Equipment Maintenance						
4359	Other Electric Costs						
HEALTHCARE							
4411	Administration	\$	2,345	2,138	2,345		\$ 2,345
4414	Pest Control						
4415-4418	Health Agencies & Hosp. & Other	\$	4,150	3,850	4,450		\$ 4,450
4441-4442	Administration & Direct Assist.	\$	8,142	5,122	8,179		\$ 8,179
4444	Intra-governmental Welfare Payments						
4445-4448	Vendor Payments & Other						

ACCT #	BUDGET - Town of Bow - FY 2014-15	2	3	4	5	6	7	8	9	BUDGET COMMITTEE'S APPROPRIATIONS		
										2014-15 Appropriations (Recommendations from Committee of Finance and Budget)	2014-15 (Not Recommended)	
CULTURE & RECREATION												
4520-4525	Parks & Recreation	\$	403,477	418,072	332,172					332,172		
4530-4539	Library	\$	409,236	470,475	524,308					524,308		
4540	Recreational Purposes	\$	500	500	500					500		
4550	Other Culture & Recreation	\$	1,750	682	1,750					1,750		
DEBT REVENUE												
4611-4612	Admin & Purch. of Nat. Resources											
4618	Other Contingencies											
4631-4632	Redevelopment and Housing											
4651-4659	Economic Development	\$	23,795	16,860	15,915					15,915		
DEBT SERVICE												
4711	Police - Long Term Bonds & Notes	\$	870,300	870,300	870,300					870,300		
4721	Interest Long Term Bonds & Notes	\$	423,175	450,216	389,122					389,122		
4723	Int. on Tax Anticipation Notes	\$	1	1	1					1		
4730-4799	Other Debt Service											
CAPITAL OUTLAY												
4901	Land											
4902	Machinery, Vehicles & Equipment											
4903	Buildings											
4908	Improvements Other Than Buildings											
OPERATING TRANSFERS OUT												
4912	To Special Revenue Fund	\$										
4913	To Capital Projects Fund	\$										
4914	To Enterprise Fund	\$										
	+ Grants	\$										
	- Write	\$										

MS-7 Budget + Town of Bow + FY 2014-15

ACCT #	PURPOSE OF APPROPRIATIONS [RSA 32:5-V]	OP Bud. Warr. Art. #	Appropriations 2013-14 Approved by DRA	Actual Expenditures 2012-13	SELECTMEN'S APPROPRIATIONS		BUDGET COMMITTEE'S APPROPRIATIONS 2014-15 (Recommended) (Not Recommended)
					2014-15 (Recommended)	2014-15 (Not Recommended)	
OPERATING TRANSFERS OUT (cont.)							
	- Electric			*	*	*	*
	- Airport			*	*	*	*
4010	To Nonresidentia Trust Funds			*	*	*	*
4010	To Parks/Recreation Funds			*	*	*	*
OPERATING BUDGET TOTAL				9,791,733	8,801,257	9,870,365	*
9,870,365							

—SPECIAL WARRANT ARTICLES—

Special warrant articles are defined in RSA 32:1-VI, as appropriations: 1) in partitioned warrant articles; 2) appropriations made by bonds or notes;

"PROFOUNDLY WEAKENED AND DEFILED"

"*l'Art-à-l'Art*" warrant articles are not necessarily the same as "special warrant articles". An example of an individual warrant article might be negotiated special items for labor agreements, terms or terms of a one time nature you wish to address individually.

1 ACCT.#	2 SOURCE OF REVENUE	3 Warr. Art.#	4 Estimated Revenues 2013-14	5 Selectmen's Estimated Revenues	6 Budget Committee's Est. Revenues
TAXES					
3120	Land Use Change Taxes - General Fund				
3180	Resident Taxes				
3185	Timber Taxes		8,000	8,000	8,000
3186	Payment In Lieu of Taxes		-		
3189	Other Taxes		30	30	30
3190	Interest & Penalties on Delinquent Taxes		162,000	162,000	162,000
	Inventory Penalties		-		
3187	Excavation Tax (\$0.02 cents per cu yd)		2,500	2,500	2,500
LICENSES, PERMITS & FEES					
3210	Business Licenses & Permits		-		
3220	Motor Vehicle Permit Fees		1,550,000	1,630,000	1,630,000
3230	Building Permits		80,000	98,700	98,700
3290	Other Licenses, Permits & Fees		10,295	9,595	9,595
3311-3319	FROM FEDERAL GOVERNMENT		-		
FROM STATE					
3351	Shared Revenues		-		
3352	Meals & Rooms Tax Distribution		345,339	338,454	338,454
3353	Highway Block Grant		187,600	185,509	185,509
3354	Water Pollution Grant		10,514	10,061	10,061
3355	Housing & Community Development		-		
3366	State & Federal Forest Land Reimbursement		172	95	95
3387	Flood Control Reimbursement		-		
3358	Other (including Railroad Tax)		1,505	1,505	1,505
3379	FROM OTHER GOVERNMENTS		-		
CHARGES FOR SERVICES					
3401-3406	Income from Departments		722,548	752,845	752,845
3409	Other Charges		-		
MISCELLANEOUS REVENUES					
3501	Sale of Municipal Property		-		
3502	Interest on Investments		44,750	25,000	25,000
3503-3509	Other		3,485		
INTERFUND OPERATING TRANSFERS IN					
3912	From Special Revenue Funds		-	-	-
3913	From Capital Projects Funds		-	-	-

1	2	3	4	5	6
ACCT.#	SOURCE OF REVENUE	Warr. Art.#	Estimated Revenues 2012-13	Selectmen's Estimated Revenues	Budget Committee's Est. Revenues
3473 (FUND OPERATING TRANSFERS IN (SPLIT))					
3014	From Enterprise Funds		-	-	-
	Sewer - (Offset)		161,852	135,702	135,702
	Water - (Offset)		50,000	25,000	25,000
	Electric - (Offset)		-	-	-
	Airport - (Offset)		-	-	-
3015	From Capital Reserve Funds		598,809	534,000	534,000
3016	From Trust & Fiduciary Funds		1,900	2,000	2,000
3017	Transfers from Conservation Funds		35,000	20,000	20,000
OTHER FINANCING SOURCES					
3034	Plus: from Long Term Bonds & Notes			6,966,000	6,966,000
	Amounts Voted From Fund Balance				
	Estimated Fund Balance to Raise Taxes		350,000	350,000	350,000
TOTAL ESTIMATED REVENUE & CREDITS			4,326,290	11,256,996	11,256,996

****BUDGET SUMMARY****

	PRIOR YEAR ADOPTED BUDGET	SELECTMEN'S RECOMMENDED BUDGET	BUDGET COMMITTEE'S RECOMMENDED BUDGET
Operating Budget Appropriations Recommended (from pg. 5)	9,791,733	9,870,365	9,870,365
Special Warrant Articles Recommended (from pg. 6)	1,468,500	8,518,598	8,518,598
Individual Warrant Articles Recommended (from pg. 6)	-	50,000	50,000
TOTAL Appropriations Recommended	11,260,533	18,438,963	18,438,963
Less: Amount of Estimated Revenues & Credits (from above)	4,326,290	11,256,996	11,256,996
Estimated Amount of Taxes to be Raised	6,934,243	7,181,967	7,181,967

Maximum Allowable Increase to Budget Committee's Recommended Budget per RSA 32:18: \$1,021,354
(See Supplemental Schedule With 10% Calculation)

Town of Bow, NH
 Form MS-7, Page 6 • FY 2014-15
 SPECIAL WARRANT ARTICLES
 Acc't No. 49915 -

	Warrant Article	Selected - FY 2014-15 Recommended	Net Recommended	Budget Committed	Budget Committed - FY 2014-15
Public Safety Building	3	6,798,000	6,798,000	6,798,000	Net Recommended
Public Safety Geothermal	4	200,000	200,000	200,000	
Fire Station/Community Building Design	5		4,649,000		4,649,000
Police Station Design & renovation	6		1,724,000		1,724,000
Road Paving	9	350,000	350,000	350,000	
Intersection Project	10	316,000	316,000	316,000	
Public Works Dump Truck	11	190,000	190,000	190,000	
Library Lower Level	12	150,000	150,000	150,000	
Public Works Department Equipment Capital Reserve Fund	13	130,000	130,000	130,000	
Municipal Buildings & Grounds Capital Reserve Fund	14	115,000	115,000	115,000	
Police Equipment Capital Reserve Fund	15	70,000	70,000	70,000	
Fire Truck Capital Reserve Fund	16	65,000	65,000	65,000	
Library Emergency CRF	17	58,640	58,640	58,640	
Fire Dept. Equipment Capital Reserve Fund	18	30,000	30,000	30,000	
Bow Bog Meeting House-Windows	19	21,958	21,958	21,958	
Building Maintenance Projects	20	18,000	18,000	18,000	
Fire Radios	21	10,000	10,000	10,000	
Fire/Community Building Repairs	22	-	225,000	225,000	225,000
Total		8,518,598	6,589,000	8,518,598	6,589,000

Town of Bow, NH
 Form MS-7, Page 6 • FY 2014-15
 INDIVIDUAL WARRANT ARTICLES
 Acc't No. 49203 - Buildings

	Warrant Article	Selected - FY 2014-15 Recommended	Net Recommended	Budget Committed	Budget Committed - FY 2014-15
Community Building Options Study	7	50,000	50,000	50,000	Net Recommended
Total		50,000	-	50,000	-

BUDGET COMMITTEE SUPPLEMENTAL SCHEDULE

(For Calculating 10% Maximum Increase)

(RSA 32:18, 19, & 32:21)

VERSION #1: Use if you have no Collective Bargaining Cost Items or RSA 32:21 Water Costs

LOCAL GOVERNMENTAL UNIT: TOWN OF BOW FISCAL YEAR END: 06/30/2014

	RECOMMENDED AMOUNT
1. Total RECOMMENDED by Budget Comm. (See Posted Budget MS7, 27, or 37)	\$ 18,438,963
LESS EXCLUSIONS:	
2. Principal: Long-Term Bonds & Notes	870,000
3. Interest: Long-Term Bonds & Notes	389,423
4. Capital Outlays Funded From Long-Term Bonds & Notes per RSA 33:8 & 33:7-b.	6,966,000
5. Mandatory Assessments	0
6. Total exclusions (Sum of rows 2 - 5)	8,225,423
7. Amount recommended less recommended exclusion amounts (line 1 less line 6)	10,213,540
8. Line 7 times 10%	1,021,354
9. Maximum Allowable Appropriations (lines 1 + 8)	\$ 19,460,317

Line 8 is the maximum allowable increase to budget committee's recommended budget. Please enter this amount on the bottom of the posted budget form, MS7, 27, or 37.

Please attach a copy of this completed supplemental schedule to the back of the budget form.

								Projected 2014 Home (Town) Portion Tax Rate Cost	
								2013	2014
						Town taxes	Town taxes	percent change	dollar increase decrease
Town		Home	Value			\$7.05	\$7.19		
Operating Budget	\$9,870,365	Home	\$200,000			\$1,410	\$1,438	1.99%	\$28
Bond Articles	\$6,996,000	Home	\$250,000			\$1,763	\$1,798	1.99%	\$35
Approved Warrant Articles	\$1,572,598	Home	\$300,000			\$2,115	\$2,157	1.99%	\$42
Total Town Budget	\$18,438,963	Home	\$350,000			\$2,468	\$2,517	1.99%	\$49
Revenue Est.	\$3,940,996	Home	\$400,000			\$2,820	\$2,876	1.99%	\$56
Public Safety Bond proceeds	\$6,966,000								
Net Town Appropriation	\$7,531,967								
Add: Overlay st.	\$75,000								
Add: War Service Credit	\$191,750								
Subtract Fund Balance	\$350,000								
Town portion to be raised by taxes	\$7,448,717								

2014-15 BUDGET				
BAKER FREE LIBRARY				
	Actual	Budget	Trustees	Budget Comm
	2012-13	2013-14	2014-15	2014-15
Full-Time Salaries	111,592	149,158	151,245	151,245
Part-Time Salaries	133,987	100,222	102,114	102,114
Vacation Coverage	1,208	1,192	1,209	1,209
Medical Insurance	72,464	87,078	108,899	108,899
Dental Insurance	4,346	4,564	5,248	5,248
Life & Disability Insurance	1,380	2,226	2,226	2,226
Social Security	15,301	15,537	15,783	15,783
Medicare	3,579	3,634	3,692	3,692
Retirement	9,820	16,064	16,289	16,289
Workers Compensation	346	401	407	407
Total Salaries & Employee Benefits	354,023	380,076	407,112	407,112
Telephone	1,840	1,840	1,840	1,840
Sewer	350	350	350	350
Fuel Oil	12,000	12,000	12,000	12,000
Electricity	12,000	12,360	11,000	11,000
Building Maintenance	12,955	13,105	11,876	11,876
Grounds Maintenance	3,700	5,150	3,550	3,550
Contract Services	350	350	350	350
Equipment Repairs	6,775	6,775	8,900	8,900
Collection Development	52,582	53,330	53,330	53,330
Supplies	7,000	7,000	7,100	7,100
Postage	800	800	800	800
Special Programs	4,000	4,000	4,000	4,000
Professional Development	1,750	1,750	1,800	1,800
Preservation	350	350	300	300
Total	470,475	499,236	524,308	524,308

2014-15 BUDGET				
EXECUTIVE				
	Actual 2012-13	Budget 2013-14	Selectmen 2014-15	Budget Comm 2014-15
41301 BOARD OF SELECTMEN				
41301-0130 Elected Officials	6,661	6,518	6,518	6,518
41301-0220 Social Security	413	404	404	404
41301-0225 Medicare	97	95	95	95
41301-0260 Workers Compensation	8	10	10	10
41301-0561 Meeting Expense	22	265	265	265
41301-0620 Supplies	-	360	360	360
41301-0681 Employee & Citizen Recognition	690	160	160	160
41301-0690 Other Miscellaneous	246	225	225	225
41301 Board of Selectmen Total	8,138	8,037	8,037	8,037
41302 TOWN MANAGER				
41302-0110 Full Time Salaries	131,179	136,209	140,295	140,295
41302-0140 Overtime	714	-	-	-
41302-0210 Group Insurance - Medical	48,206	53,551	63,678	63,678
41302-0211 Group Insurance - Dental	963	1,014	1,088	1,088
41302-0215 Group Insurance - Life & Disability	1,474	1,484	1,484	1,484
41302-0220 Social Security	7,770	8,445	8,699	8,699
41302-0225 Medicare	1,817	1,975	2,034	2,034
41302-0230 Retirement	11,656	14,670	17,016	17,016
41302-0260 Workers Compensation	159	218	225	225
41302-0341 Telephone	2,090	2,900	2,900	2,900
41302-0390 Contract Services	4,775	7,570	7,570	7,570
41302-0550 Printing	6,630	4,500	4,500	4,500
41302-0560 Dues & Subscriptions	8,552	7,400	7,400	7,400
41302-0561 Meeting Expense	2,810	2,920	2,920	2,920
41302-0620 Supplies	6,492	2,500	2,500	2,500
41302-0625 Postage	1,250	450	450	450
41302-0670 Manuals & Directories	31	450	150	150
41302-0681 Employee Recognition	402	1,890	1,890	1,890
41302-0740 Equipment	5,335	1,685	-	-
41302-0810 Advertising	762	1,000	1,000	1,000
41302-0830 Employee Training	25	-	-	-
41302 Town Manager Total	243,093	250,831	265,799	265,799
GRAND TOTAL	251,231	258,868	273,836	273,836

2014-15 BUDGET				
TOWN CLERK/TAX COLLECTOR & ELECTION ADMINISTRATION				
	Actual 2012-13	Budget 2013-14	Selectmen 2014-15	Budget Comm 2014-15
41401 TOWN CLERK/TAX COLLECTOR				
41401-0110 Full Time Salaries	37,163	38,646	41,151	41,151
41401-0125 Seasonal/Temporary Salaries	15,316	19,201	18,062	18,062
41401-0130 Elected Officials	55,099	57,277	59,435	59,435
41401-0140 Overtime	32	559	586	586
41401-0210 Group Insurance - Medical	19,972	19,972	19,972	19,972
41401-0211 Group Insurance - Dental	504	1,014	1,088	1,088
41401-0215 Group Insurance - Life & Disability	1,269	1,484	1,484	1,484
41401-0220 Social Security	7,910	8,474	8,648	8,648
41401-0225 Medicare	1,850	1,983	2,022	2,022
41401-0230 Retirement	8,154	10,529	10,897	10,897
41401-0260 Workers Compensation	155	219	224	224
41401-0341 Telephone	392	1,000	750	750
41401-0390 Contract Services	4,329	8,280	7,030	7,030
41401-0560 Dues & Subscriptions		905	955	955
41401-0561 Meeting Expense	1,368	735	410	410
41401-0620 Supplies	2,656	3,020	2,895	2,895
41401-0625 Postage	7,216	8,620	8,945	8,945
41401-0740 Office Equipment	5,110	2,330	25	25
41401-0830 Training	525	600	575	575
41401 Town Clerk/Tax Collector Total	169,020	184,848	185,154	185,154
41402 ELECTION ADMINISTRATION				
41402-0125 Seasonal/Temporary Salaries	2,123	2,388	4,004	4,004
41402-0130 Elected Officials	5,780	4,323	8,613	8,613
41402-0220 Social Security	490	425	782	782
41402-0225 Medicare	115	100	183	183
41402-0260 Workers Compensation	23	11	20	20
41402-0390 Contract Services	7,594	3,050	9,150	9,150
41402-0560 Dues & Subscriptions	-	22	22	22
41402-0611 Ballots	1,354	1,075	1,400	1,400
41402-0620 Supplies	200	150	200	200
41402-0625 Postage		100	75	75
41402-0740 Equipment	960	-	1,125	1,125
41402-0810 Advertising	505	150	1,000	1,000
41402 Election Administration Total	19,142	11,794	26,574	26,574
GRAND TOTAL	188,162	196,642	211,728	211,728

2014-15 BUDGET				
FINANCIAL ADMINISTRATION				
	Actual 2012-13	Budget 2013-14	Selectmen 2014-15	Budget Comm 2014-15
41501 ACCOUNTING & FINANCIAL REPORTING				
41501-0110 Full Time Salaries	114,913	118,051	121,169	121,169
41501-0210 Group Insurance - Medical	26,992	30,080	34,890	34,890
41501-0211 Group Insurance - Dental	1,008	1,014	1,088	1,088
41501-0215 Group Insurance - Life & Disability	1,426	1,484	1,484	1,484
41501-0220 Social Security	7,034	7,319	7,513	7,513
41501-0225 Medicare	1,645	1,711	1,757	1,757
41501-0230 Retirement	10,157	12,714	13,049	13,049
41501-0260 Workers Compensation	126	187	194	194
41501-0341 Telephone	544	705	705	705
41501-0390 Contract Services	2,800	-	2,800	2,800
41501-0550 Printing	318	500	500	500
41501-0620 Supplies	3,343	1,500	1,500	1,500
41501-0625 Postage	1,578	1,500	1,500	1,500
41501-0740 Equipment	-		425	425
41501-0830 Training	673	425	-	-
41501 Accounting & Financial Reporting Total	172,557	177,190	188,574	188,574
41502 AUDITING				
41502-0301 Audit	12,500	13,000	13,250	13,250
41502 Auditing Total	12,500	13,000	13,250	13,250
41505 TREASURER				
41505-0120 Part Time Salaries	1,033	1,033	1,033	1,033
41505-0130 Elected Officials	2,587	2,587	2,587	2,587
41505-0220 Social Security	224	224	224	224
41505-0225 Medicare	53	53	53	53
41505-0260 Workers Compensation	4	6	6	6
41505-0620 Supplies	14	50	50	50
41505-0680 Miscellaneous	135	50	50	50
41505 Treasurer Total	4,050	4,003	4,003	4,003
41506 INFORMATION SYSTEMS				
41506-0390 Contract Services	50,571	40,574	40,574	40,574
41506-0740 Equipment	3,099	16,075	2,650	2,650
41506 Information Systems Total	53,670	56,649	43,224	43,224
41509 BUDGET COMMITTEE				
41509-0120 Part Time Salaries	5,565	2,533	2,535	2,535
41509-0140 Overtime	1,022			
41509-0220 Social Security	408	157	157	157
41509-0225 Medicare	95	37	37	37
41509-0260 Workers Compensation	7	5	5	5
41509-0390 Training	163	195	195	195
41509-0620 Supplies	386	250	250	250
41509-0810 Advertising	60	145	145	145
41509 Budget Committee Total	7,706	3,322	3,324	3,324
GRAND TOTAL	250,484	254,164	252,375	252,375

2014-15 BUDGET				
ASSESSING/REVALUATION ADMINISTRATION				
	Actual 2012-13	Budget 2013-14	Selectmen 2014-15	Budget Comm 2014-15
41503 ASSESSING				
41503-0110 Full Time Salaries	37,476	38,654	41,158	41,158
41503-0140 Overtime	179	198	198	198
41503-0210 Group Insurance - Medical	7,499	7,499	7,499	7,499
41503-0211 Group Insurance - Dental	462	507	544	544
41503-0215 Group Insurance - Life & Disability	581	742	742	742
41503-0220 Social Security	2,800	2,409	2,564	2,564
41503-0225 Medicare	655	563	600	600
41503-0230 Retirement	3,319	4,184	4,454	4,454
41503-0260 Workers Compensation	55	63	67	67
41503-0341 Telephone	385	350	350	350
41503-0390 Contract Services	101,122	129,500	119,500	119,500
41503-0550 Printing	69	1,786	1,500	1,500
41503-0560 Dues & Subscriptions	217	195	195	195
41503-0620 Supplies	327	1,200	800	800
41503-0625 Postage	278	900	900	900
41503-0740 Equipment	1,900	-	-	-
41503-0820 Recording Fees	16	50	50	50
41503-0830 Training	80	715	415	415
41503 Assessing Total	157,420	189,515	181,536	181,536
GRAND TOTAL	157,420	189,515	181,536	181,536

2014-15 BUDGET				
LEGAL				
	Actual 2012-13	Budget 2013-14	Selectmen 2014-15	Budget Comm 2014-15
41530 LEGAL				
41530-0320 Legal Fees	38,520	39,400	39,400	39,400
	-	-	-	-
GRAND TOTAL	38,520	39,400	39,400	39,400

2014-15 BUDGET				
PERSONNEL				
	Actual 2012-13	Budget 2013-14		
41550 PERSONNEL				
41550-0270 Unemployment Compensation	312	1,500		
41550-0390 Contract Services	4,745	6,100		
41550-0810 Advertising	-	800		
41550-0830 Employee Training	-	2,000		
	-	-		
41550 Personnel Total	5,057	10,400		
GRAND TOTAL	5,057	10,400		

2014-15 BUDGET			
GENERAL GOVERNMENT BUILDINGS			
	Actual 2012-13	Budget 2013-14	Selectmen 2014-15
41941 MUNICIPAL OFFICE BUILDING			
41941-0110 Full Time Salaries	25,299		-
41941-0120 Part Time Salaries	59		-
41941-0140 Overtime	2,816		-
41941-0210 Group Insurance - Medical	17,923		-
41941-0211 Group Insurance - Dental	372		-
41941-0215 Group Insurance - Life & Disability	382		-
41941-0220 Social Security	1,621		-
41941-0225 Medicare	379		-
41941-0230 Retirement	2,484		-
41941-0260 Workers Compensation	414		-
41941-0341 Telephone	872		-
41941-0390 Contract Services	15,742	7,879	7,879
41941-0410 Electricity	8,571	10,773	9,355
41941-0411 Natural Gas	5,505	7,280	5,600
41941-0413 Sewer	2,625	4,500	2,700
41941-0430 Building Repairs	23,017	10,000	-
41941-0612 Supplies	3,639	2,700	2,700
41941-0635 Vehicle Fuel		307	-
41941-0740 Equipment	-	750	750
41941 Municipal Office Building Total	111,720	44,189	28,984
41944 BOW CENTER SCHOOL			
41944-0390 Contract Services		-	-
41944-0410 Electricity	330	273	350
41944-0430 Building Repair	35	725	435
41944 Bow Center School Total	365	998	785
41945 OLD TOWN HALL			
41945-0110 Full Time Salaries	8,561		
41945-0120 Part Time Salaries	-		
41945-0140 Overtime	316		
41945-0210 Group Insurance - Medical	6,111		
41945-0211 Group Insurance - Dental	123		
41945-0215 Group Insurance - Life & Disability	127		
41945-0220 Social Security	495		
41945-0225 Medicare	116		
41945-0230 Retirement	759		
41945-0260 Workers Compensation	128		
41945-0341 Telephone	119	375	375
41945-0390 Contract Services	859	1,190	600
41945-0410 Electricity	1,229	1,442	1,600
41945-0411 Propane Gas	3,916	5,304	3,500
41945-0430 Building Repairs	1,444	3,500	
41945-0570 Travel	-	-	-

2014-15 BUDGET			
PLANNING & ZONING			
	Actual 2012-13	Budget 2013-14	Selectmen 2014-15
41911 PLANNING			
41911-0110 Full Time Salaries	114,005	117,246	118,828
41911-0120 Part Time Salaries	9,177	12,198	12,371
41911-0140 Overtime	825	1,158	1,174
41911-0210 Group Insurance - Medical	19,972	19,972	41,825
41911-0211 Group Insurance - Dental	1,008	1,014	1,088
41911-0215 Group Insurance - Life & Disability	1,419	1,484	1,484
41911-0220 Social Security	8,854	9,015	8,835
41911-0225 Medicare	2,071	2,110	2,067
41911-0230 Retirement	10,136	12,751	12,924
41911-0260 Workers Compensation	175	231	228
41911-0341 Telephone	472	780	500
41911-0370 Maps	4,725	6,700	6,700
41911-0430 Equipment Repair	-	160	200
41911-0550 Printing	362	800	600
41911-0560 Dues & Subscriptions	8,212	8,300	8,300
41911-0620 Office Supplies	650	800	800
41911-0625 Postage	2,452	2,000	2,500
41911-0740 Equipment	-	1,200	900
41911-0810 Advertising	3,149	3,500	3,500
41911-0820 Recording Fees	303	100	150
41911-0830 Training	50	2,050	2,050
41911 Planning Total	188,017	203,569	227,024
41913 ZONING			
41913-0120 Part Time Salaries	10,749	12,498	12,675
41913-0220 Social Security	666	767	777
41913-0225 Medicare	156	181	184
41913-0260 Workers Compensation	13	21	21
41913-0320 Legal		4,000	-
41913-0620 Office Supplies	150	500	350
41913-0625 Postage	83	350	350
41913-0810 Advertising	99	1,300	1,000
41913-0820 Recording Fees		100	100
41913-0830 Training	-	200	200
41913 Zoning Total	11,917	19,917	15,657
GRAND TOTAL	199,935	223,486	242,681

2014-15 BUDGET POLICE & DISPATCH				
	Actual 2012-13	Budget 2013-14	Selectmen 2014-15	Budget Comm 2014-15
42101 POLICE				
42101-0110 Full Time Salaries/Group II	701,620	765,126	739,408	739,408
42101-0111 Full Time Salaries/Group I	39,894	41,402	44,089	44,089
42101-0120 Part Time Salaries	41,953	63,374	65,211	65,211
42101-0140 Overtime	39,824	46,638	49,637	49,637
42101-0210 Group Insurance - Medical	195,132	195,108	255,272	255,272
42101-0211 Group Insurance - Dental	7,084	7,605	7,616	7,616
42101-0215 Group Insurance - Life & Disability	9,527	10,388	9,646	9,646
42101-0220 Social Security	4,966	6,496	6,776	6,776
42101-0225 Medicare	12,607	13,473	13,466	13,466
42101-0230 Retirement	152,926	209,836	204,385	204,385
42101-0260 Workers Compensation	14,926	18,743	18,738	18,738
42101-0341 Telephone	18,963	20,331	20,331	20,331
42101-0350 Medical Expense	300	1,000	1,000	1,000
42101-0351 Animal Control	478	700	700	700
42101-0355 Photo Supplies	792	800	500	500
42101-0390 Contract Services	38,696	42,696	41,770	41,770
42101-0430 Repairs	24	300	300	300
42101-0432 Radio/Radar Repairs	1,197	500	500	500
42101-0450 Uniforms	8,534	7,989	7,989	7,989
42101-0550 Printing/Advertising	-	250	250	250
42101-0560 Dues & Subscriptions	956	1,750	1,200	1,200
42101-0570 Travel	144	833	833	833
42101-0620 Office Supplies	3,756	5,000	5,000	5,000
42101-0625 Postage	136	900	400	400
42101-0635 Vehicle Fuel	39,844	34,650	37,400	37,400
42101-0661 Vehicle Repairs	5,913	7,000	7,000	7,000
42101-0662 Tires	4,255	3,000	3,500	3,500
42101-0663 Batteries	478	500	500	500
42101-0670 Manuals & Books	2012-13 3,614	2013-14 3,004	2014-15 506	2014-15 506
42101-0680 Special Police Supplies	3,192	4,850	4,850	4,850
42101-0688 Special Police Supplies	1,719	2,300	2,300	2,300
42101-0740 Equipment	1,750	1,750	-	-
42101-0765 Vehicles	22,298	26,000	26,000	26,000
42101-0812 Prisoner Meals	-	25	25	25
42101-0830 Training	2,856	8,000	8,000	8,000
42101 Police Total	1,377,123	1,550,313	1,585,592	1,585,592
42105 DISPATCH				
42105-0110 Full Time Salaries	168,576	177,839	222,477	222,477
42105-0120 Part Time Salaries	65,847	62,250	58,071	58,071
42105-0140 Overtime	21,138	23,497	24,403	24,403
42105-0210 Group Insurance - Medical	48,428	80,635	117,014	117,014
42105-0211 Group Insurance - Dental	1,948	2,434	3,155	3,155
42105-0215 Group Insurance - Life & Disability	2,235	2,968	3,710	3,710
42105-0220 Social Security	15,739	16,343	18,907	18,907
42105-0225 Medicare	3,742	3,822	4,421	4,421
42105-0230 Retirement	15,660	21,683	26,589	26,589
42105-0260 Workers Compensation	319	421	489	489
42105-0341 Telephone	3,277	6,000	3,300	3,300
42105-0390 Contract Services	17,669	20,730	20,730	20,730
42105-0430 Repairs	195	4,500	4,500	4,500
42105-0560 Dues & Subscriptions	-	250	250	250
42105-0570 Travel	307	278	278	278
42105-0615 Uniforms	1,377	1,000	1,000	1,000
42105-0620 Office Supplies	2,616	3,000	3,000	3,000
42105-0680 Special Dispatch Supplies	391	500	500	500
42105-0740 Equipment	2,591	1,000	1,000	1,000
42105-0830 Training	1,681	2,000	2,000	2,000
42105 Dispatch Total	373,738	431,150	515,794	515,794

2014-15 BUDGET POLICE & DISPATCH				
	Actual 2012-13	Budget 2013-14	Selectmen 2014-15	Budget Comm 2014-15
42108 POLICE STATION				
42108-0390 Contract Services	16,368	6,100	4,600	4,600
42108-0410 Electricity	9,144	10,400	10,400	10,400
42108-0411 Propane Fuel	4,169	15,100	9,100	9,100
42108-0430 Facility Maintenance	591	3,000	3,000	3,000
42108-0620 Supplies	550	500	500	500
42108-0630 Custodial Supplies	843	1,000	1,000	1,000
42108-0725 Building Repairs	19	750	750	750
42108 Police Station Total	31,685	36,850	29,350	29,350
GRAND TOTAL	1,782,546	2,018,313	2,130,736	2,130,736

2014-15 BUDGET GENERAL GOVERNMENT BUILDINGS				
	Actual 2012-13	Budget 2013-14	Selectmen 2014-15	
41945 Old Town Hall Total	24,304	11,811	6,075	
41948 BOW BOG MEETING HOUSE				
41948-0390 Contract Services	35	650	3,420	
41948-0410 Electricity	284	229	300	
41948-0430 Building Repairs	2,907	2,000	-	
41948 Bow Bog Meeting House Total	3,225	2,879	3,720	
GRAND TOTAL	139,614	59,877	39,564	

2014-15 BUDGET INSURANCE				
	Actual 2012-13	Budget 2013-14	Selectmen 2014-15	Budget Comm 2014-15
41962 INSURANCE				
41962-0520 Property/Liability Insurance	58,138	55,689	60,232	60,232
41962 Insurance Total	58,138	55,689	60,232	60,232
GRAND TOTAL	58,138	55,689	60,232	60,232

2014-15 BUDGET				
FIRE				
	Actual 2012-13	Budget 2013-14	Selectmen 2014-15	Budget Comm 2014-15
42202 FIRE & RESCUE				
42202-0110 Full Time Salaries/Group II	363,601	419,410	427,909	427,909
42202-0120 Part Time Salaries	198,305	202,654	157,970	157,970
42202-0140 Overtime	50,290	18,116	49,484	49,484
42202-0210 Group Insurance - Medical	99,668	108,534	130,320	130,320
42202-0211 Group Insurance - Dental	2,547	3,042	3,400	3,400
42202-0215 Group Insurance - Life & Disability	4,494	4,452	4,638	4,638
42202-0220 Social Security	12,574	13,150	13,043	13,043
42202-0225 Medicare	9,106	9,713	9,594	9,594
42202-0230 Retirement	94,080	121,370	132,428	132,428
42202-0260 Workers Compensation	23,590	32,220	31,822	31,822
42202-0341 Telephone	1,685	3,000	9,500	9,500
42202-0350 Medical Fees	2,547	4,500	4,500	4,500
42202-0390 Contract Services	129,393	123,560	123,956	123,956
42202-0430 Office Equipment Repairs	-	150	150	150
42202-0431 Outside Repairs	6,743	13,500	12,000	12,000
42202-0432 Radio Repairs	4,638	6,500	3,000	3,000
42202-0560 Dues & Subscriptions	1,987	2,050	2,050	2,050
42202-0570 Travel	186	700	700	700
42202-0620 Office/Photo Supplies	3,024	4,000	3,500	3,500
42202-0625 Postage	56	200	200	200
42202-0635 Gasoline	1,183	3,938	4,250	4,250
42202-0636 Diesel Fuel	11,723	12,188	14,063	14,063
42202-0660 Vehicle Parts	7,641	12,000	10,000	10,000
42202-0662 Tires	760	4,000	-	-
42202-0663 Vehicle Batteries	-	250	250	250
42202-0680 Miscellaneous Supplies	22,735	28,250	28,900	28,900
42202-0740 Equipment	11,045	10,000	23,000	23,000
42202-0830 Training	13,426	13,500	14,500	14,500
42202 Fire & Rescue Total	1,077,026	1,174,947	1,215,127	1,215,127
42208 FIRE STATION				
42208-0390 Contract Services	3,517	2,350	2,350	2,350
42208-0410 Electricity	5,739	6,500	6,500	6,500
42208-0411 Natural Gas	6,891	9,100	9,100	9,100
42208-0413 Sewer	2,368	3,000	3,000	3,000
42208-0430 Building Repairs	6,059	2,500	2,500	2,500
42208-0612 Paint	-	100	100	100
42208-0630 Custodial Supplies	651	1,500	1,500	1,500
42208-0684 Light Replacement	40	200	200	200
42208 Fire Station Total	25,266	25,250	25,250	25,250
42209 RESCUE BUILDING				
42209-0390 Contract Services	880	1,300	1,300	1,300
42209-0411 Natural Gas	2,196	2,300	2,300	2,300
42209-0430 Building Repairs	101	750	750	750
42209-0620 Supplies	-	300	300	300
42209 Rescue Building Total	3,177	4,650	4,650	4,650
GRAND TOTAL	1,105,469	1,204,847	1,245,027	1,245,027

2014-15 BUDGET				
BUILDING INSPECTION/CODE ENFORCEMENT				
	Actual 2012-13	Budget 2013-14	Selectmen 2014-15	Budget Comm 2014-15
42401 BUILDING INSPECTION				
42401-0110 Full Time Salaries	56,990	58,190	59,435	59,435
42401-0120 Part Time Salaries	839	1,600	1,623	1,623
42401-0140 Overtime	219	243	244	244
42401-0210 Group Insurance - Medical	24,210	26,776	31,839	31,839
42401-0211 Group Insurance - Dental	481	507	507	507
42401-0215 Group Insurance - Life & Disability	732	742	742	742
42401-0220 Social Security	3,330	3,722	3,800	3,800
42401-0225 Medicare	779	870	888	888
42401-0230 Retirement	4,947	6,267	6,402	6,402
42401-0260 Workers Compensation	2,045	2,646	2,702	2,702
42401-0341 Telephone	135	400	400	400
42401-0390 Contract Services	2,247	3,060	3,360	3,360
42401-0430 Equipment Repairs	-	300	300	300
42401-0550 Printing	447	520	550	550
42401-0560 Dues & Subscriptions	998	1,192	1,192	1,192
42401-0570 Travel	45	250	250	250
42401-0620 Supplies	826	1,140	1,040	1,040
42401-0625 Postage	225	300	400	400
42401-0635 Vehicle Fuel	1,211	1,741	1,879	1,879
42401-0660 Vehicle Repair Parts	41	750	750	750
42401-0670 Manuals & Directories	632	800	800	800
42401-0740 Equipment	880	400	400	400
42401-0830 Training	2,974	2,950	2,950	2,950
42401-0899 Hazardous Structure Demolition	-	-	-	-
GRAND TOTAL	105,231	115,366	122,453	122,453

2014-15 BUDGET				
EMERGENCY MANAGEMENT				
	Actual 2012-13	Budget 2013-14	Selectmen 2014-15	Budget Comm 2014-15
42901 EMERGENCY MANAGEMENT				
42901-0120 Part Time Salaries	8,611	9,603	9,737	9,737
42901-0220 Social Security	534	595	603	603
42901-0225 Medicare	125	139	141	141
42901-0260 Workers Compensation	308	462	388	388
42901-0390 Contract Services	5,516	2,860	2,556	2,556
42901-0560 Dues & Subscriptions	-	750	1,000	1,000
42901-0620 Supplies	1,137	500	600	600
42901-0625 Postage	26	-	204	204
42901-0740 Equipment	2,257	3,628	5,000	5,000
42901 Emergency Management Total	18,515	18,537	20,229	20,229
GRAND TOTAL	18,515	18,537	20,229	20,229

2014-15 BUDGET				
PUBLIC WORKS				
	Actual 2012-13	Budget 2013-14	Selectmen 2014-15	Budget Comm 2014-15
43111 PUBLIC WORKS ADMINISTRATION				
43111-0110 Full Time Salaries	507,026	606,824	649,128	649,128
43111-0120 Part Time Salaries	18,514	20,415	27,722	27,722
43111-0125 Seasonal/Temporary Salaries	16,225	10,500	10,647	10,647
43111-0140 Overtime	62,881	73,030	81,589	81,589
43111-0210 Group Insurance - Medical	239,174	309,480	345,546	345,546
43111-0211 Group Insurance - Dental	6,822	7,352	7,888	7,888
43111-0215 Group Insurance - Life & Disability	7,393	10,388	10,388	10,388
43111-0220 Social Security	36,318	44,486	48,191	48,191
43111-0225 Medicare	8,493	10,404	11,289	11,289
43111-0230 Retirement	50,183	73,996	79,539	79,539
43111-0260 Workers Compensation	13,823	20,656	22,258	22,258
43111-0341 Telephone	4,424	3,880	3,880	3,880
43111-0390 Contract Services	219	10,060	10,060	10,060
43111-0620 Office Supplies	2,141	600	800	800
43111-0625 Postage	8	50	50	50
43111-0740 Equipment	3,220	1,095		
43111-0810 Advertising	162	-	-	-
43111 Public Works Administration Total	977,027	1,203,216	1,308,975	1,308,975
43121 PAVING & RECONSTRUCTION				
43121-0394 Traffic Markings & Tree Removal	21,936	26,434	27,134	27,134
43121-0440 Equipment Rental	1,800	2,000	2,000	2,000
43121-0613 Traffic Control & Tools	389	1,500	1,500	1,500
43121-0630 Building Materials	296	1,000	1,000	1,000
43121-0650 Landscape Materials	815	1,500	1,500	1,500
43121-0680 Asphalt	28,022	31,800	31,800	31,800
43121 Paving & Reconstruction Total	53,258	64,234	64,934	64,934
43122 STREET CLEANING & MAINTENANCE				
43122-0390 Contract Services	29,476	29,800	29,800	29,800
43122-0396 Torch Gases	1,508	1,500	1,500	1,500
43122-0398 Equipment Repairs	3,410	5,000	5,000	5,000
43122-0432 Radio Repairs	2,378	1,000	1,000	1,000
43122-0612 Paint	2,000	7,500	7,500	7,500
43122-0613 Traffic Control Supplies	8,400	3,500	4,000	4,000
43122-0615 Uniforms	10,044	12,000	12,000	12,000
43122-0616 First Aid Supplies	2,635	500	700	700
43122-0619 Steel and Iron	1,492	1,500	1,500	1,500
43122-0635 Gasoline	10,988	14,175	15,300	15,300
43122-0636 Diesel Fuel	81,927	81,250	93,750	93,750
43122-0640 Guardrail	-	5,000	5,000	5,000
43122-0660 Vehicle Maintenance Supplies	42,754	52,000	52,000	52,000
43122-0661 Oil & Grease	4,727	2,000	2,000	2,000
43122-0662 Tires	7,076	8,000	8,000	8,000
43122-0740 Equipment	2,841	8,000	8,000	8,000
43122-0830 Training	479	1,000	1,500	1,500
43122 Street Cleaning & Maintenance Total	212,135	233,725	248,550	248,550
43123 STORM DRAINS				
43123-0390 Contract Services	-	-	-	-
43123-0614 Drainage Materials	11,055	15,000	10,000	10,000
43123 Storm Drains Total	11,055	15,000	10,000	10,000
43125 SNOW & ICE CONTROL				
43125-0390 Contract Services	-	22,200	18,700	18,700
43125-0680 Plow Blades	4,646	10,000	10,000	10,000
43125-0682 Salt	109,018	120,000	120,000	120,000
43125-0686 Calcium Chloride	6,812	2,500	2,500	2,500
43125-0691 Tire Chains	877	1,000	-	-

2014-15 BUDGET				
PUBLIC WORKS				
	Actual	Budget	Selectmen	Budget Comm
	2012-13	2013-14	2014-15	2014-15
43125 Snow & Ice Control Total	121,352	155,700	151,200	151,200
43128 PUBLIC WORKS FACILITY				
43128-0390 Contract Services	8,023	14,500	14,500	14,500
43128-0410 Electricity	21,336	24,102	24,102	24,102
43128-0411 Propane Fuel	9,027	30,000	24,000	24,000
43128-0430 Facility Maintenance	6,546	7,000	7,000	7,000
43128-0612 Fire Extinguishers	84	275	500	500
43128-0620 Supplies	1,066	850	1,100	1,100
43128-0725 Building Repairs	340	4,000	7,000	7,000
43128-0740 Equipment	4,232	8,000	3,500	3,500
43128 Public Works Facility Total	50,653	88,727	81,702	81,702
43163 STREET LIGHTING				
43163-0410 Electricity	29,524	30,145	30,145	30,145
43163 Street Lighting Total	29,524	30,145	30,145	30,145
43190 CEMETERY OPERATIONS				
43190-0125 Seasonal/Temporary Salaries	7,882	6,244	-	-
43190-0220 Social Security	489	387	-	-
43190-0225 Medicare	114	89	-	-
43190-0260 Workers Compensation	138	131	-	-
43190-0390 Contract Services	1,537	14,450	18,300	18,300
43190-0430 Repairs	50	700	700	700
43190-0620 Supplies	3,649	2,200	2,200	2,200
43190-0690 Equipment Repair Parts	672	2,500	2,000	2,000
43190-0740 Equipment	455	700	-	-
43190 Cemetery Operations Total	14,985	27,401	23,200	23,200
GRAND TOTAL	1,469,989	1,818,148	1,918,706	1,918,706

2014-15 BUDGET				
SOLID WASTE DISPOSAL				
	Actual	Budget	Selectmen	Budget Comm
	2012-13	2013-14	2014-15	2014-15
43241 SOLID WASTE DISPOSAL				
43241-0390 Contract Services	227,976	310,499	281,999	281,999
43241-0390 Contract Services-Toter Lease		28,000	-	-
43241-0391 Curbside Collection	387,015	361,550	385,560	385,560
43241-0393 Disposal of Appliances	79	500	500	500
43241-0394 Recycling Committee	12,821	20,400	20,400	20,400
43241-0397 Well Testing	3,000	13,400	13,400	13,400
43241-0402 Hazardous Waste Disposal	-	500	500	500
43241-0560 Memberships & Subscriptions	376	550	550	550
43241-0620 Supplies	5,531	-	-	-
43241-0740 Equipment	-	-	20,000	20,000
43241-0830 Training	-	100	-	-
GRAND TOTAL	636,798	735,499	722,909	722,909

2014-15 BUDGET				
HEALTH				
	Actual 2012-13	Budget 2013-14	Selectmen 2014-15	Budget Comm 2014-15
44100 HEALTH ADMINISTRATION				
44100-0120 Part Time Salaries	1,953	2,148	2,148	2,148
44100-0220 Social Security	121	133	133	133
44100-0225 Medicare	28	31	31	31
44100-0260 Workers Compensation	1	3	3	3
44100-0561 Meeting Expense	35	30	30	30
44100 Health Administration Total	2,138	2,345	2,345	2,345
GRAND TOTAL	2,138	2,345	2,345	2,345

2014-15 BUDGET				
OUTSIDE AGENCIES				
	Actual 2012-13	Budget 2013-14	Selectmen 2014-15	Budget Comm 2014-15
44152 OUTSIDE AGENCIES				
44152-0391 Boy Scouts	-	300		
44152-0392 Red Cross	-		500	500
44152-0393 CASA	500	500	500	500
44152-0394 Concord Area Transit	950	950	1,050	1,050
44152-0395 Community Action Program	2,400	2,400	2,400	2,400
GRAND TOTAL	3,850	4,150	4,450	4,450

2014-15 BUDGET				
WELFARE				
	Actual 2012-13	Budget 2013-14	Selectmen 2014-15	Budget Comm 2014-15
44111 WELFARE ADMINISTRATION				
44111-0120 Part Time Salaries	3,591	5,557	5,636	5,636
44111-0220 Social Security	223	344	350	350
44111-0225 Medicare	50	81	83	83
44111-0260 Workers Compensation	-	10	10	10
44111-0560 Meeting Expense	60	50	50	50
44111-0610 Computer System	-	50	-	-
44111-0620 Office Supplies		25	25	25
44111-0625 Postage	11	25	25	25
44111 Welfare Administration Total	3,934	6,142	6,179	6,179
DIRECT ASSISTANCE				
44421-0891 Direct Assistance	1,188	2,000	2,000	2,000
44421 Direct Assistance Total	1,188	2,000	2,000	2,000
GRAND TOTAL	5,122	8,142	8,179	8,179

2014-15 BUDGET				
PARKS & RECREATION				
	Actual 2012-13	Budget 2013-14	Selectmen 2014-15	Budget Comm 2014-15
PARKS & RECREATION				
45201-0110 Full Time Salaries	91,716	93,130	56,587	56,587
45201-0120 Part Time Salaries	43,026	45,268	47,857	47,857
45201-0125 Seasonal/Temporary Salaries	80,287	91,992	86,915	86,915
45201-0140 Overtime	587	1,224	-	-
45201-0210 Group Insurance - Medical	16,242	17,485	7,499	7,499
45201-0211 Group Insurance - Dental	1,008	1,014	544	544
45201-0215 Group Insurance - Life & Disability	1,251	1,484	742	742
45201-0220 Social Security	14,180	15,533	11,864	11,864
45201-0225 Medicare	3,316	3,634	2,774	2,774
45201-0230 Retirement	8,095	10,161	6,094	6,094
45201-0260 Workers Compensation	3,357	4,014	3,579	3,579
45201-0341 Telephone	1,901	2,235	2,235	2,235
45201-0390 Contract Services	16,017	15,701	26,200	26,200
45201-0410 Electricity	1,824	1,510	1,555	1,555
45201-0430 Equipment Repairs	1,474	1,500	3,000	3,000
45201-0440 Equipment Rental	4,385	4,075	4,291	4,291
45201-0550 Printing	-	250	250	250
45201-0560 Dues & Subscriptions	932	1,395	1,395	1,395
45201-0570 Travel	132	293	293	293
45201-0615 Uniforms	710	3,880	3,580	3,580
45201-0620 Office Supplies	1,284	1,000	1,000	1,000
45201-0625 Postage	175	300	300	300
45201-0630 Building Materials	285	3,500	1,000	1,000
45201-0635 Gasoline & Diesel Fuel	3,112	3,887	4,193	4,193
45201-0650 Grounds Maintenance Supplies	9,832	10,930	11,258	11,258
45201-0660 Vehicle Repair Parts	4,005	2,000	2,500	2,500
45201-0680 Special Recreation Supplies	1,021	1,400	1,400	1,400
45201-0740 Equipment	3,640	1,830	1,830	1,830
45201-0810 Advertising	-	200	200	200
45201-0875 Program Activities	30,218	37,300	19,700	19,700
45201 Parks & Recreation Total	344,012	378,125	310,635	310,635
45202 CELEBRATING CHILDREN				
45202-0120 Seasonal/Temporary Salaries	46,101	52,643		
45202-0220 Social Security	2,196	3,264		
45202-0225 Medicare	514	767		
45202-0260 Workers Compensation	173	254		
45202-0620 Office Supplies	430	600		
45202-0830 Training	388	700		
45202-0875 Program Expenses	4,551	5,587		
45202-0999 Scholarships	-	-	-	-
45202 Celebrating Children Total	54,353	63,815	-	-
45208 COMMUNITY CENTER				
45208-0390 Contract Services	1,937	2,350	2,350	2,350
45208-0410 Electricity	5,739	7,865	7,865	7,865
45208-0411 Natural Gas	6,891	6,500	6,500	6,500
45208-0413 Sewer	2,368	2,960	2,960	2,960
45208-0430 Building Repairs	2,152	562	562	562
45208-0612 Paint	-	100	100	100
45208-0630 Custodial Supplies	619	1,000	1,000	1,000
45208-0684 Light Replacement	-	200	200	200
45208 Community Center Total	19,707	21,537	21,537	21,537
GRAND TOTAL	418,073	463,477	332,172	332,172

2014-15 BUDGET				
PATRIOTIC PURPOSES				
	Actual 2012-13	Budget 2013-14	Selectmen 2014-15	Budget Comm 2014-15
45830 PATRIOTIC PURPOSES				
45830-0810 Town Celebrations	500	500	500	500
45830 Patriotic Purposes Total	500	500	500	500
GRAND TOTAL	500	500	500	500

2014-15 BUDGET				
HERITAGE COMMISSION				
	Actual 2012-13	Budget 2013-14	Selectmen 2014-15	Budget Comm 2014-15
45890 HERITAGE COMMISSION				
45890 - 0620 Supplies	212	500	500	500
45890 - 0680 Preservation & Restoration	124	1,000	1,000	1,000
45890 - 0690 Miscellaneous Signage	345	250	250	250
GRAND TOTAL	682	1,750	1,750	1,750

2014-15 BUDGET				
ECONOMIC DEVELOPMENT				
	Actual 2012-13	Budget 2013-14	Selectmen 2014-15	Budget Comm 2014-15
46510 ECONOMIC DEVELOPMENT				
46510-0371 Marketing	853	9,200	3,700	3,700
46510-0391 Contract Services	15,500	14,000	11,500	11,500
46510-0560 Dues & Subscriptions	175	195	215	215
46510-0620 Office Supplies	42	200	200	200
46510-0625 Postage	298	200	300	300
46510 Business Development Total	16,868	23,795	15,915	15,915
GRAND TOTAL	16,868	23,795	15,915	15,915

2014-15 BUDGET				
DEBT SERVICE				
	Actual 2012-13	Budget 2013-14	Selectmen 2014-15	Budget Comm 2014-15
47312 DEBT SERVICE				
062-47312-0982 Interest-TAN	-	1	1	1
062-47212-0981 Interest - Long-Term Debt	870,300	423,175	389,422	389,422
061-47112-0980 Principal - Long-Term Debt	450,215	870,300	870,000	870,000
GRAND TOTAL	1,320,515	1,293,476	1,259,423	1,259,423

2014-15 BUDGET				
SEWER				
	Actual 2012-13	Budget 2013-14	Selectmen 2014-15	Budget Comm 2014-15
43260 SEWER FUND				
43260-0390 Contract Services	58,538	89,952	89,952	89,952
43260-0410 Electricity	4,536	7,600	7,600	7,600
43260-0411 Natural Gas	541	1,000	750	750
43260-0491 System Monitoring	2,649	3,300	1,650	1,650
43260-0625 Postage		150	-	-
43260-0745 Operating & Maintenance Costs	3,819	59,850	35,750	35,750
GRAND TOTAL	70,084	161,852	135,702	135,702

2014-15 BUDGET				
WATER				
	Actual 2012-13	Budget 2013-14	Selectmen 2014-15	
43270 WATER FUND				
43270-0390 Contract Services	127,674	52,609	52,609	
43270-0410 Electricity	9,298	18,000	18,000	
43270-0411 Natural Gas		750	750	
43270-0491 System Monitoring	-	1,700	1,700	
43270-0625 Postage	-	100	-	
43270-0681 Chemicals	-	19,100	7,050	
43270-0745 Operating & Maintenance Costs	18,228	42,000	33,500	
GRAND TOTAL	155,201	134,259	113,609	

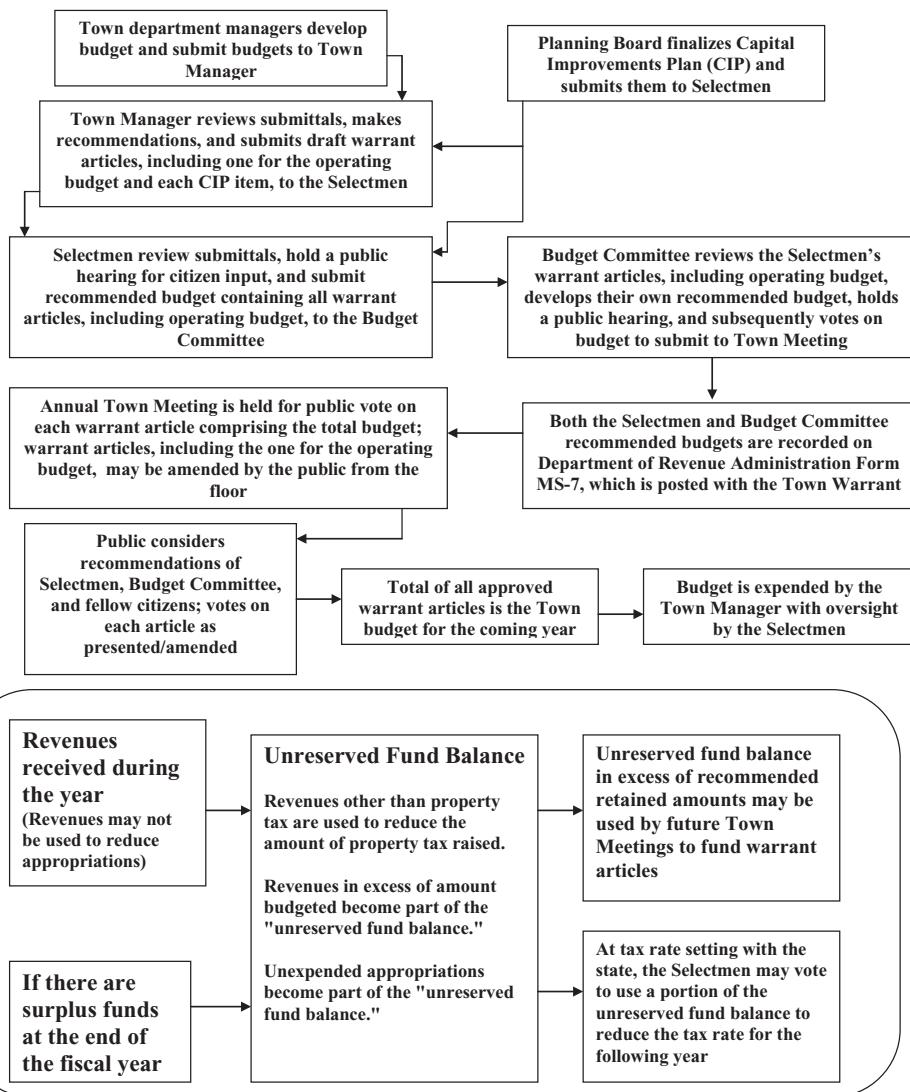
2014-2015 MUNICIPAL OPERATING BUDGET SUMMARY								
	ARTICLE 8							
Department	Actual 2012-13	Budget 2013-14	Department 2014-15	Manager 2014-15	Selectmen 2014-15	Budget Comm. 2014-15	Amount	%
Executive	251,231	258,868	273,968	273,836	273,836	273,836	14,968	-
Town Clerk/Tax Collector & Election Admin	188,162	196,642	214,234	211,728	211,728	211,728	15,086	-
Financial Administration	250,484	254,164	256,375	256,375	252,375	252,375	(1,789)	-
Assessing	157,420	189,515	181,536	181,536	181,536	181,536	(7,979)	-
Legal	38,520	39,400	39,400	39,400	39,400	39,400	-	-
Personnel Administration	5,057	10,400	10,600	10,600	10,600	10,600	200	-
Planning & Zoning	199,935	223,486	251,681	251,681	242,681	242,681	19,195	-
General Government Buildings	139,614	59,877	85,594	44,364	39,564	39,564	(20,313)	-
Insurance	58,138	55,689	60,232	60,232	60,232	60,232	4,543	-
Police & Dispatch	1,782,546	2,018,313	2,210,686	2,139,436	2,130,736	2,130,736	112,423	-
Fire	1,105,469	1,204,847	1,397,368	1,247,579	1,245,027	1,245,027	40,180	-
Emergency Management	18,515	18,537	24,033	20,229	20,229	20,229	1,692	-
Building Inspection/Code Enforcement	105,231	115,366	149,953	122,953	122,453	122,453	7,087	-
Public Works	1,469,989	1,818,148	1,957,466	1,926,706	1,918,706	1,918,706	100,558	-
Solid Waste Disposal	636,798	735,499	733,409	722,909	722,909	722,909	(12,590)	-
Health Administration	2,136	2,345	2,345	2,345	2,345	2,345	-	-
Welfare	5,122	8,142	10,179	10,179	8,179	8,179	37	-
Parks & Recreation	418,073	463,477	474,578	391,823	332,172	332,172	(131,305)	-
Patriotic Purposes	500	500	500	500	500	500	-	-
Heritage Commission	682	1,750	1,750	1,750	1,750	1,750	-	-
Economic Development	16,868	23,795	22,915	15,915	15,915	15,915	(7,880)	-
Outside Agencies	3,850	4,150	11,277	7,337	4,450	4,450	300	-
Debt Service	1,320,515	1,293,476	1,259,423	1,259,423	1,259,423	1,259,423	(34,053)	-
Sewer	70,084	161,852	135,702	135,702	135,702	135,702	(26,150)	-
Water	155,201	134,259	113,609	113,609	113,609	113,609	(20,650)	-
Library	470,475	499,236	524,308	524,308	524,308	524,308	25,072	-
Total Municipal Operating Budget	8,870,615	9,791,733	10,403,121	9,972,455	9,870,365	9,870,365	78,632	0.80%

**CURRENT ANNUAL DEBT SERVICE ON
OUTSTANDING TOWN AND SCHOOL BONDS**

Fiscal Year	1995 Sewer	2007 Hammond Land	2008 Water/ Sewer	2011 Water/ Sewer
2014-15	51,300.00	86,662.50	189,887.50	965,325.00
2015-16	48,796.88	84,112.50	184,112.50	942,400.00
2016-17	46,265.63	81,337.50	178,337.50	922,750.00
2017-18	-	78,337.50	172,562.50	903,100.00
2018-19	-	75,337.50	166,787.50	880,175.00
2019-20	-	72,337.50	161,012.50	857,250.00
2020-21	-	69,337.50	155,375.00	834,325.00
2021-22	-	61,531.25	150,356.25	814,675.00
2023-24	-	58,918.75	145,818.75	795,025.00
2024-25	-	56,306.25	141,212.50	772,100.00
2025-26	-	-	136,537.50	741,000.00
2026-27	-	-	131,862.50	715,000.00
2027-28	-	-	127,118.75	689,000.00
2028-29	-	-	122,306.25	663,000.00
2029-30	-	-	117,425.00	-
2030-31	-	-	112,475.00	-
	146,362.51	724,218.75	2,393,187.50	11,495,125.00

1996 High School	2006 Elementary School	Total
967,006.25	318,700.00	2,578,881.25
920,718.75	310,100.00	2,490,240.63
874,431.25	301,500.00	2,404,621.88
828,143.75	292,900.00	2,275,043.75
-	284,300.00	1,406,600.00
-	275,700.00	1,366,300.00
-	267,000.00	1,326,037.50
-	258,200.00	1,284,762.50
-	249,400.00	1,249,162.50
-	240,500.00	1,210,118.75
-	231,500.00	1,109,037.50
-	222,500.00	1,069,362.50
-	213,500.00	1,029,618.75
-	204,500.00	989,806.25
-	-	117,425.00
-	-	112,475.00
3,590,300.00	3,670,300.00	22,019,493.76

TOWN OF BOW BUDGET DEVELOPMENT PROCESS



FREQUENTLY ASKED QUESTIONS PERTAINING TO THE TOWN BUDGET

What is the “budget”?

The budget consists of the total appropriations that are reflected in all proposed warrant articles (operating budget article and other articles). The operating budget is the amount in the operating budget warrant article that is to be raised and appropriated for general municipal operations. It generally includes employee wages and benefits, operating supplies and services, bond principal and interest payments, and minor capital expenditures for all Town departments. Some proposed appropriations are required by NH Statutes to be presented in separate articles (appropriations to be financed by the issuance of bonds and appropriations to be deposited to capital reserve funds or to be financed by withdrawals from capital reserve funds, for example). Other appropriations are presented in separate articles due to their size (i.e. appropriations for land and equipment purchases and building and infrastructure construction) or because the nature of the appropriations is such that the will of the voters is being sought (the 2009 article dealing with pay-as-you-throw solid waste collection and disposal, for example).

How is the proposed budget developed?

Department heads submit their operating budget requests to the Town Manager. The Capital Improvements Program Committee submits to the Planning Board a recommended long-range plan for major capital expenditures (“CIP”). The Planning Board reviews the recommended CIP and submits its approved version to the Town Manager. The Town Manager reviews the department head requests and the CIP, makes changes that he deems are appropriate, and develops a proposed operating budget and proposed warrant articles, which he submits to the Board of Selectmen. The Board of Selectmen reviews the proposed operating budget and the proposed warrant articles, makes changes that it deems are appropriate, and after holding a related public hearing submits its proposed operating budget and recommended warrant articles to the Budget Committee. The Budget Committee reviews the proposed operating budget and the proposed warrant articles, makes changes to the proposed operating budget that it deems are appropriate, develops a recommended operating budget, determines whether or not to recommend the proposed warrant articles, and holds a related public hearing. The recommended appropriations of both the Board of Selectmen and the Budget Committee are reflected on a Form MS-7, which is posted with the Town Warrant. The operating budget article and the other warrant articles are presented to the voters for consideration at Town Meeting. Please note the involvement of citizens and taxpayers during the budget process. Selectmen and Budget Committee members are themselves Bow citizens and taxpayers who have been elected by Bow citizens and taxpayers. Both the Board of Selectmen and the Budget Committee hold public hearings before finalizing their recommendations. And, of course, the final decision on the proposed appropriations will be made by Bow citizens and taxpayers at Town Meeting.

Why do many of the warrant articles contain the phrase “to raise and appropriate”?

This is mandated language for any warrant article that is intended to authorize an expenditure. “Appropriate” means to authorize an expenditure of a certain sum of money for a specified purpose. “Raise” indicates that revenue from some source is to be provided for that expenditure. Generally, unless another revenue source is specified in the warrant article, the revenue source will be taxation.

What is “unreserved fund balance”?

Unreserved fund balance is essentially the difference between assets and liabilities or the accumulated difference between revenue and expenditures. It develops as a result of unexpended appropriations, actual revenues in excess of estimated amounts, or a combination thereof. Unreserved fund balance can be designated to finance warrant article appropriations or may be used for tax relief. The State Department of Revenue Administration and the Government Finance Officers Association recommend that an unreserved fund balance of between 5% and 17% of total municipal appropriations and the school and county property tax levies be maintained for cash flow purposes and for contingencies, such as the \$382,000 that was used for road and culvert flood damage repairs in 2006-07. Furthermore, it is recommended that an excess unreserved fund balance be used to stabilize tax rates rather than to artificially lower the immediately pending tax rate. Tax stabilization can be achieved by using excess unreserved fund balance to finance major capital projects or for direct property tax relief over a period of several years.

How is the revenue budget developed and how does it impact the property tax rate?

The revenue budget represents a projection of taxes, service fees, federal and state aid, license and permit fees, and other revenue that will be received during the fiscal year as well as any unreserved fund balance that will be used to offset proposed appropriations. It is developed similarly to the appropriations budget. It is even included on the Form MS-7 that is posted with the Town Warrant. However, less emphasis is generally placed on the revenue budget during the budget process, because it is the responsibility of the Board of Selectmen to prepare and submit to the State Department of Revenue Administration a revised revenue budget in August. That revised budget will be used in determining the municipal property tax rate by subtracting the estimated revenues from the appropriations which were approved at Town Meeting and dividing the difference by total assessed valuations. This calculation is illustrated by the Statement of Appropriations, Estimated Revenues, and Property Tax Assessed in the 2009 Annual Report.

What is a capital reserve fund?

Capital reserve funds are held and invested by elected Trustees of Trust Funds for future major capital expenditures. The Town Warrant contains articles which would deposit monies into capital reserve funds as well as articles which would remove monies from capital reserve funds. Capital reserve funds are considered by many municipalities to be the most cost-effective method of financing major equipment purchases and replacements. Consistent amounts are annually deposited to these

funds, so that sufficient monies are available when purchases or replacements are required. This spreads the related cost over the funding period, rather than requiring a large appropriation in the year of purchase or replacement, and thereby helps to stabilize property tax rates. Also, interest earned on monies held in capital reserve funds offsets a portion of the purchase or replacement cost and/or serves as a hedge against inflation. Alternatives to capital reserve financing are bonding, which involves interest expense rather than interest income, and pay-as-you-go, which often creates material budget and property tax rate spikes.

What is the Budget Committee's role in the budget process? According to NH Statutes, the Budget Committee has the following duties and responsibilities.

- To prepare the budget as provided in RSA 32:5 for submission to the voters.
- To confer with the Board of Selectmen and with other officers, department heads, and officials relative to estimated costs, anticipated revenues, and services performed to the extent deemed necessary by the Budget Committee.
- To conduct a public hearing on the proposed budget.
- To reflect its budget and recommendations on Forms MS-7 to be submitted to the State Department of Revenue Administration, the Town Clerk/Tax Collector, and the Board of Selectmen for posting with the Town Warrant.

What warrant article amendments can be made at Town Meeting?

The voters at Town Meeting can increase or decrease appropriation amounts. However, the total appropriations that are approved at Town Meeting cannot generally exceed by more than 10% the total appropriations which were recommended by the Budget Committee. Furthermore, the purpose of an appropriation cannot be changed, and no new purpose can be introduced that wasn't reflected in the posted Town Warrant or in the Form MS-7 posted therewith.

Can the voters at Town Meeting limit the Board of Selectmen's ability to make appropriation transfers?

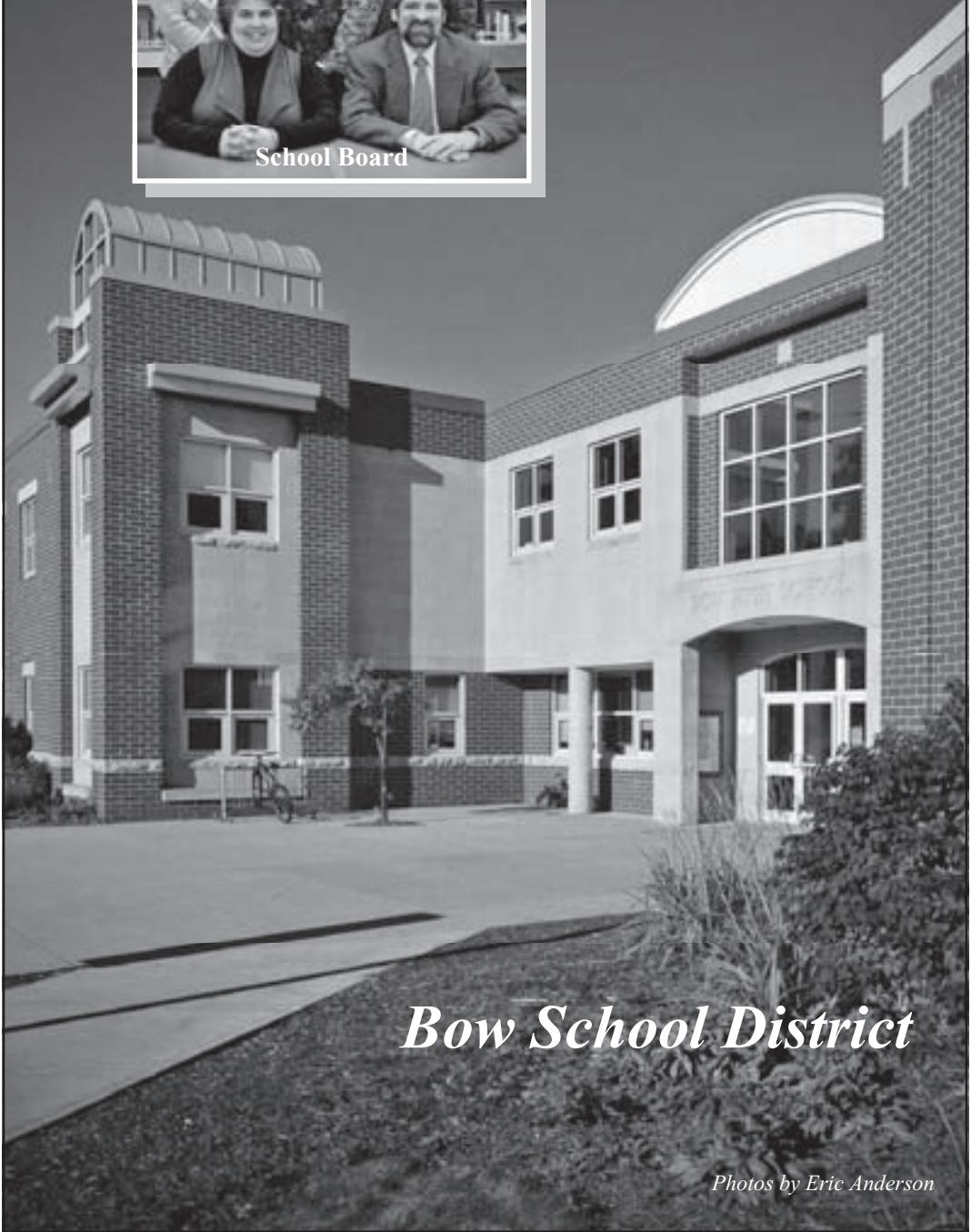
RSA 32:10 generally allows the Board of Selectmen to transfer appropriations from one purpose on the posted Form MS-7 to another purpose on the posted Form MS-7 as long as total expenditures do not exceed total appropriations and as long as at least \$1 was appropriated for both purposes. However, an amount appropriated by a special warrant article cannot be transferred by the Board. Special warrant articles include petitioned articles, bond articles, articles which provide appropriations to capital reserve funds and expendable trust funds, and articles which are designated as non-lapsing.

CAPITAL IMPROVEMENT PLAN AND CAPITAL RESERVE FUNDS

In summary, the Capital Improvement Plan (CIP) projects the equipment to be purchased and improvements that will be needed over the next twenty years. It is a planning tool only, and does not hold any money. The CIP proposes a financing plan for the Town's long term needs. Presently, Bow owns over \$5 million of equipment, such as fire trucks and snow plows, which will need to be replaced periodically. The Capital Reserve Fund (CRF) is where the money voted at Town Meeting is deposited for future expenditure. The deposit schedule for the CRF items is reflected in the CIP.

The Capital Improvement Plan (CIP) is a list of the capital expenditures (more than \$10,000) that the Town will need to fund outside of the operating budget in the near future. Statutes require that a CIP look forward at least six years; Bow's looks at the next twenty years. Stated simply, the CIP exists as a method to plan well ahead for the funding of such expenditures and to avoid large "emergency" appropriations. The CIP does not mandate any expenditures; it is simply a "planning ahead" document making recommendations to the voters as to how to best plan for and fund costly projects, vehicles, and equipment in the upcoming years. The Board of Selectmen determines which CIP items will be recommended to Town Meeting for appropriations. CIP items can be funded by bond issues, property taxes, grants, capital reserve funds, or other sources. The current CIP is on the following pages.

Capital Reserve Funds (CRF) are funds created only by a vote of Town Meeting. They must be for a specific purpose, such as "purchase/replacement of fire trucks," and money accrued in a CRF can be only used for the purpose expressed when Town Meeting created the fund, and only Town Meeting can take action to expend money from a CRF. A warrant article to expend money from a CRF must include a description of what is to be bought or built, and the cost. Capital Reserve Funds are in the custody of the Trustees of Trust Funds and are invested to earn interest until they are appropriated for an expenditure. Itemized details pertaining to Bow's Capital Reserve Funds are elsewhere in the Town Report.



Photos by Eric Anderson

**BOW SCHOOL DISTRICT
2013
ANNUAL REPORT**

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BOW SCHOOL DISTRICT OFFICERS 2013

	<u>Term Expires</u>
Mr. James Hatem, Moderator	2014
Atty. John E. Rich, Jr., Clerk	2015
Mr. Mark Lavalle, Treasurer	2014

BOW SCHOOL BOARD

	<u>Term Expires</u>
Mr. Robert Louf, Jr., Chair	2016
Ms. Debra Alfano, Vice Chair	2014
Ms. Dee Treybig, Member	2015
Ms. June Branscom, Member	2014
Ms. Ginger Fraser, Member	2016

AUDITOR

Plodzik & Sanderson, P.A. Concord

ADMINISTRATION

Dr. Dean S. T. Cascadden	Superintendent of Schools
Mr. Duane Ford	Business Administrator
Dr. Deborah Wining	Principal, Bow Elementary School
Mr. Adam Osburn	Principal, Bow Memorial School
Mr. John House-Myers	Principal, Bow High School
Mr. Daniel J. Ferreira	Director of Special Education

UNAPPROVED

**Report of the Annual Meeting of the
BOW SCHOOL DISTRICT
SAU #67, Bow, NH
MARCH 8, 2013**

A duly called meeting of the voters of the Bow School District was held in the Bow High School auditorium on Friday, March 8, 2013. School Moderator, Jim Hatem, called the meeting to order at 7:06 PM. The Pledge of Allegiance was led by: Stephen Weinann, Grant Richardson, Teddy Nappen, Andrew Nicholls, Matthew Nicholls, Sawyer Duhaime, Andrew Saffian, Alex Saffian, Parker Richardson and Alex King from Bow Boy Scout Troop 75.

The National Anthem was sung by Bow High School Seniors: Lindsey DeLorie, Sophia Gottlieb and Carolyn Cunningham.

Moderator Jim Hatem introduced the members of the School Board, Town Budget Committee and some administrative members of the School District.

School Board Members: Chair Robert Louf, Vice Chair Debra Alfano, Pansy Bloomfield, Dee Treybig, and June Branscom.

Budget Committee Members: Chair Kally Abrams and Vice Chair Ginger Fraser

Officers and Administrators: School Superintendent Dr. Dean Cascadden and Business Administrator Duane Ford. Also present was John Rich, District Clerk.

Moderator Jim Hatem announced:

- As all the rules of procedure for the meeting were contained in the 2013 Annual Town Report, he would only briefly mention some of the rules.
- A point of order could be raised at any time should anyone have a question.
- He would first read the Article up for consideration.
- The Budget Committee and/or School Board would then introduce the Article.
- Microphone locations and the availability of a portable microphone.
- Speakers would only be recognized when at a microphone.
- Procedure for hand-counted vote.
- Ballot votes would be conducted for Articles 4 and 5

Mr. Hatem asked those in attendance who were not registered voters to situate themselves in the designated area of the auditorium for non-voters.

Mr. Hatem recognized School Board Chair Robert Louf who presented retiring School Board Member Pansy Bloomfield with a plaque in recognition of 12 years of service on the School Board. Ms. Bloomfield thanked the Town for the opportunity to serve the Town on the School Board and noted that 12 years is an entire lifetime

for a child in the school system which was important to consider as voters weighed the articles on the evening's agenda.

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 2013 WARRANT ARTICLES

Article 1

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

Mr. Hatem then introduced Superintendent Cascadden who provided information about the School District which was displayed on the overhead projector. Dr. Cascadden reviewed the overall School District enrollment since 1999 and noted that enrollment has continued to decline, but leveling out has started to occur. The decline in enrollment is not uniform among the three schools as shown on a slide which showed enrollment by school. He compared 1st grade enrollment and births in Bow which suggests enrollment will continue to decline. Dr. Cascadden next compared Bow and Dunbarton 2012 enrollment and discussed the impact of Dunbarton on grade sizes should an AREA agreement be approved by both Towns. He then reviewed some of the District initiatives including transition from the NECAP testing to the Smarter Balanced Assessment based on common core state standards. A review of safety protocols had been made following the Sandy Hook, Connecticut shooting and improvements would likely be made. A review of world language and specials for all grade levels had been made and consideration is being given to a school day from 7:30 to 3:00 for all students. Lastly, the District had been considering how best to transition students from Dunbarton if that occurs. Dr. Cascadden then discussed the fall 2012 NECAP test results and commented that Bow was doing very well compared to the other schools in the State.

Mr. Hatem recognized Kally Abrams, Chair of the Budget Committee. Ms. Abrams described the process followed by the Budget Committee in its bi-weekly meetings as it reviewed the proposed budget starting in the last week of December. She indicated that during the budget process, the Budget Committee had thoroughly reviewed each line item of the budget and held public hearings and received public comment on the budget. Cost increases were already built into the budget due to existing union contracts and the down shifting of retirement cost from the State to the towns. The Budget Committee was also faced with increased health care costs. She noted that special education cuts had been a controversial subject in the budget even though special education costs had grown significantly over the last decade. The Budget Committee and the Administration had looked to find areas where special

education cost savings could be recognized without adversely impacting programs.

Ms. Abrams stated that the proposed budget represents an operating increase of only \$97,697 or a percentage increase of .39%. She indicated that for a \$200,000 home in Bow, this would represent an increase of \$124 and for a \$300,000 home, this would represent a \$186 increase.

Mr. Hatem then indicated that the meeting would consider Article 2.

Article 2

TO SEE if the School District will vote to raise and appropriate the Budget Committee's recommended amount of Twenty Five Million Eight Hundred Twenty Three Thousand Three Hundred Sixty Four Dollars (\$25,823,364) 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.

The School Board recommends Twenty Five Million Eight Hundred Twenty Three Thousand Three Hundred Sixty Four Dollars (\$25,823,364).

Recommended by the Budget Committee (7-1)
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. Alfano and seconded by Ms. Bloomfield.

Mr. Hatem indicated that Ms. Alfano would describe the Article. Ms. Alfano stated that the budget process for the School Board had started in November and was particularly challenging due to the decline in state revenue because of declining enrollment and the increase in costs passed along by the state. The Board's objective was to continue to maintain excellence and utilize existing resources to the fullest. She reviewed the operating budget aggregate numbers and the tax impact, indicating that the estimated property tax increase would be \$656,846 or an estimated change in the tax rate of \$0.62 or a 3.24% increase. She reviewed the 10 items that accounted for the largest increases in the proposed budget. District contributions to the New Hampshire Retirement System was by far the largest increase. She next reviewed the items that accounted for the 10 largest decreases in the budget. Special education tuition and utilities were the two largest declining items. Ms. Alfano then reviewed the proposed budget expenditures by function and object, noting that 78% of the budget consisted of salaries and benefits. The history of state aid revenue was reviewed showing that it had declined from over \$5 million in 2009-10 to a projected figure of under \$4 million in 2013-14. Ms. Alfano concluded by thanking the principals and administrators for cooperation during a challenging budget

process and reminded the voters that public comments had been taken into account during the budget process.

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

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

Article 3

TO SEE if the School District will vote to raise and appropriate the sum of Sixty Thousand Dollars (\$60,000) for the removal of the underground #2 oil storage tank and the conversion of the existing #2 oil boilers from #2 oil to natural gas and to authorize the withdrawal of Sixty Thousand Dollars (\$60,000) from the Bow School District Capital Reserve Fund established in March of 1992 for that purpose.

Recommended by the School Board (5-0)
Recommended by the Budget Committee (8-0)

The Article was displayed on the overhead projector. Motion to present the Article for consideration was made by Mr. Louf and seconded by Ms. Branscom.

Ms. Branscom stated that Bow Elementary School is currently heated by both #2 oil and natural gas burned in two boiler rooms. There is a 5,000 gallon underground #2 oil tank which was installed in 1979 that must be tested annually for leaks. New Hampshire DES standards require that all piping from the tank to the building must be upgraded by December of 2015. This will result in a cost of \$30,000. As natural gas is already at BES and less expensive than #2 oil, the proposal is to convert the existing #2 oil boilers to natural gas fired boilers and to remove the current underground tank and all piping. BES is the only building in the District that is using oil as a heating source.

Public comment received and; included:

Dennis Mosbeck of 15 River Road asked what the cost savings would be if the Article was passed. Mr. Ford responded that cost savings would be realized in approximately two and one-half to three years.

Helaine Kanegsberg of 9 Old Coach Road asked if the cost of the removal of pipes was included in the \$60,000 cost. Mr. Louf responded that it was.

Being no one at the microphones, Mr. Hatem called for a vote. The majority hand vote was in the affirmative. Motion carried. **Article 3 passed.**

SHALL the School District accept the provisions of RSA 195-A (as amended) providing for the establishment of an AREA school or schools located in Bow, New Hampshire to serve the following grades, grades seven through 12, from the school district of 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 for Passage.

Article 4

Recommended by the School Board (5-0)

The Article was displayed on the overhead projector. Motion to present the Article for consideration was made by Mr. Louf and seconded by Ms. Branscom.

Mr. Louf reviewed the history of how the proposed AREA agreement with Dunbarton came into being. Dunbarton began exploring its options and contacted Bow in early 2011 to discuss the possibilities of Dunbarton's students coming to Bow at the expiration of the SAU 19 AREA Agreement on June 30, 2014. At the Town meeting in March 2012, study committees were approved in both towns for the SAU plan and AREA Agreement. In the fall of 2012 tentative agreements were reached and draft reports were written. The AREA Agreement is the tuition agreement between the two towns. Because Dunbarton would be joining with the Bow School District, the Superintendent functions of SAU 67 would need to be reorganized to include Dunbarton. The SAU reorganization article is contingent on the AREA Agreement passing in both towns. The implementation date is July 1, 2014 for the 2014 to the 2015 school year. Mr. Louf explained that, under the contract, all 7th through 12th grade students from Dunbarton must come to Bow and Bow must accept all Dunbarton students. However, Bow has agreed to certain phase-in and phase-out provisions such as Dunbarton students in grades 10 through 12 can stay at Goffstown if they choose to. The agreement is for 10 years and contains numerous provisions on tuition computations, special education accreditation and quality requirements, governance issues, and withdrawal and renewal provisions.

Mr. Louf noted that the tuition computation consisted of 2 parts, the tuition rate and the capital improvement fee. Mr. Louf discussed the calculation of the tuition rate and indicated that tuition would not include transportation, debt service costs, SAU costs and kindergarten through 6th grade costs. The capital improvement fee is a per student charge of \$250 per student indexed to CPI, to be used on large projects defined in the AREA Agreement to be spent by the towns in proportion to enrollment.

Mr. Louf provided an estimate of the yearly tuition and capital improvement revenue from the AREA Agreement. He estimated that \$2,000,000 per year of gross revenue and net revenue of \$1,800,000 would be obtained if all current Dunbarton students attended Bow schools. He stressed that these numbers are estimates and

will change by the 2014 to 2015 school year. He also stressed that full Dunbarton enrollment may not occur until 5 years in the future.

Public comment received and; included:

Dennis Mosbeck of 15 River Road asked for a comparison of Bow's costs to that of Dunbarton. Mr. Ford indicated that based on the most recent calculations, Bow and Dunbarton costs were very close, but Bow was approximately \$50,000 less.

Deb McCann of 32 Branch Londonderry Turnpike East spoke in favor of the Article. She stated that she had served on both committees evaluating Dunbarton. She stated that every scenario had been looked at during the study period and that based on the collaboration that had taken place between the Bow and Dunbarton committees, she had every confidence that collaboration would continue between the two school boards.

Bruce Fosburgh of 15 Poor Richard's Drive asked why a ballot vote was required on Article 5. Mr. Louf responded that state law requires a ballot vote to approve an AREA Agreement.

Al Gagne of 5 Merrill Crossing asked what expenses would be involved if Dunbarton came to Bow. Dr. Cascadden stated that it was likely that, in the first year, a teacher would be added at Bow Memorial School in both Grades 7 and 8, but there was capacity at Bow High School because a number of classes were under-subscribed currently that could sustain an increase in class size.

Tom Duvall of 6 Briarwood Drive asked if there were any negatives associated with the proposal. Dr. Cascadden indicated that both schools currently educated the students from a single town so a challenge would be to integrate Bow students with students from Dunbarton even though demographics and test scores were comparable. Ms. Bloomfield indicated the biggest downside was not approving the Agreement because if the high school declined to less than 400 students, it would be impossible to keep the education quality high which would result in property values going down.

Paul Alfano of 10 Ogden Drive asked what would happen if it was necessary to bond expenditures during the term of the 10 year agreement given that bonds were typically 15 years in duration. Mr. Louf indicated that if a bond became necessary, negotiation would begin to extend the Agreement and add provisions to the Agreement addressing the cost of the bond.

Janet Shaw of 8 Page Road asked what would happen if a significant increase in student growth occurred in Bow. Mr. Louf indicated that 10 year projections had

been made and it was unlikely that the Bow schools would be filled to capacity. He noted, however, there are provisions in the Agreement for early termination with a penalty. Dr. Cascadden stated that he thought it was unlikely that the Agreement would result in increasing family population in Dunbarton because Bow is no longer the newest high school in the state. He also indicated that there would be a 50 student cushion for high school enrollment.

Van Mosher of 99 Allen Road spoke in favor of the Article noting that he had attended a regional school and thought it was a wonderful opportunity to share resources and meet new kids.

Linda Mead of 17 Essex Drive asked if the tuition would change. Mr. Louf explained that Bow High School's tuition calculation would change under the Agreement formula. He noted that the tuition for the first three years of the Agreement would be based on the grades attending. He also indicated that three times per year, reports would be given to Dunbarton relating to the calculation of tuition.

Carrie King 87 Woodhill Road asked how the Agreement would impact Bow taxes. Mr. Ford indicated that although there was no way to predict what would happen in future budgets, there is no other source of revenue that would match what would be coming from Dunbarton.

Dennis Mosbeck of 15 River Road spoke in favor of the Article stating that overhead costs were fixed and the retention of the extensive curriculum due to the influx of students would be beneficial.

Brad Hutton of 3 Pepin Drive asked what would happen to the tuition rate when the school bond was fully paid in 2017. Mr. Ford indicated that debt service was not part of the tuition so it's not part of the Dunbarton tuition formula.

Being no one at the microphones, Mr. Hatem called for a ballot Vote on Article 4. The ballot vote was 301 in favor and 10 against. **Motion carried. Article 4 passed.**

Article 5

SHALL the School District accept the provisions of RSA 194-C providing for the reorganization of a school administrative unit involving school districts of Bow, New Hampshire and Dunbarton, New Hampshire in accordance with the provisions of the proposed plan? **3/5 Majority Required for Passage.** If Warrant Article 4 is defeated, voting on this warrant article will not take place.

Recommended by the School Board (5-0)

The Article was displayed on the overhead projector. Motion to present the Article

for consideration was made by Ms. Alfano and seconded by Ms. Treybig.

Ms. Alfano stated the reorganization plan for SAU 67 was totally contingent on the AREA Agreement passing both towns. Currently, Bow School District is SAU 67 and Dunbarton is part of the multi-district SAU 19. The reorganization would result in the SAU 67 Superintendent services for both the Bow School District and the Dunbarton School District. Ms. Alfano reviewed school demographics and community profiles focusing on the similarities between the two towns. She next reviewed the 2012 to 2013 NECAP scores for both towns.

She stated that the reorganized SAU 67 Board would include all members of the Dunbarton and Bow School District Boards. The SAU Board will be responsible for SAU budget approval, evaluating and supervising the Superintendent. She reviewed the budgeting changes that would occur based on a formula specified by state law. It was estimated that \$747,464 would be removed from the Bow School District budget to facilitate an estimated SAU budget of \$819,623 based upon the 2013 to 2014 Bow proposed budget. There would be transition issues involved if the AREA Agreements were approved to make sure that students are ready to mesh starting at 7th grade.

Public comment received and; included:

Don Lowe of 3 South Bow Dunbarton Road asked where the oversight of the SAU budget would be if it could not be reviewed by the Bow Budget Committee and voted by the Town. Mr. Louf indicated that the oversight would be at the School Board level and the loss of control was dictated by state law given that the two towns could not vote on each other's budget.

Dennis Mosbeck of 15 River Road asked if the Bow Budget Committee would review the SAU budget. Ms. Bloomfield indicated that it did not make sense for either Bow or Dunbarton to review each other's budget. There would be a public hearing, at which time public comment could be received.

Lorna Landry of 35 Bow Center Road asked for clarification as to which costs and budget items would be removed from the Town budget and not eligible for oversight. Mr. Louf indicated that the only costs involved were administrative costs of the SAU, not program costs for the schools. The SAU budget would be negotiated by the School Boards of Bow and Dunbarton. Dr. Cascadden stated that this reorganization would have no impact on the programming for Grades 7 through 12 and that moving forward, programming would be done on a collaborative basis by the Bow School Board based on input from the two towns.

Being no one at the microphones, Mr. Hatem called for a ballot Vote on Article 5

which was displayed on the screen during voting. The ballot vote was 269 in favor and 6 against. **Motion carried. Article 5 passed.**

Mr. Hatem asked if anyone had any other business to come before the meeting.

A Motion made to adjourn the meeting was made by Mr. Louf and seconded by numerous voters. The March 8, 2013 School District meeting ended at 9:30 p.m.

Respectfully submitted,

John E. Rich, Jr.

John E. Rich, Jr.
School District Clerk

On behalf of the School Board:

Robert Louf, Chair
Debra Alfano, Vice Chair
Pansy Bloomfield, Member
June Branscom, Member
Dee Treybig, Member

**BOW SCHOOL DISTRICT
ELECTION WARRANT – 2014
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 BUILDING IN SAID DISTRICT ON TUESDAY, THE 11th DAY OF MARCH 2014, AT 7:00 A.M. O'CLOCK IN THE FORENOON TO CAST BALLOTS FROM THAT HOUR OF SAID DAY UNTIL SEVEN O'CLOCK IN THE EVENING FOR THE FOLLOWING DISTRICT AFFAIRS:

To choose two members of the School Board for the ensuing three years.

GIVEN UNDER OUR HANDS AT SAID BOW THIS 11th DAY OF FEBRUARY, 2013:

Mr. Robert Louf, Jr., Chair

Robert Louf, Jr.

Ms. Debra Alfano, Vice Chair

Debra Alfano

Ms. Dee Treybig, Member

Dee Treybig

Ms. June Branscom, Member

June Branscom

Ms. Ginger Fraser, Member

Ginger Fraser

A TRUE COPY OF THE WARRANT ATTEST:

Mr. Robert Louf, Jr., Chair

Robert Louf, Jr.

Ms. Debra Alfano, Vice Chair

Debra Alfano

Ms. Dee Treybig, Member

Dee Treybig

Ms. June Branscom, Member

June Branscom

Ms. Ginger Fraser, Member

Ginger Fraser

**BOW SCHOOL DISTRICT
2014 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 14TH OF MARCH, 2014, AT SEVEN O'CLOCK IN THE EVENING, TO ACT ON THE FOLLOWING SUBJECTS:

Article 1

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

Article 2

TO SEE if the School District will vote to raise and appropriate the Budget Committee's recommended amount of Twenty Six Million Nine Hundred Fifty-Eight Thousand Two Hundred Twenty-Two Dollars (\$26,958,222) 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.

The School Board recommends Twenty Six Million Nine Hundred Fifty-Eight Thousand Two Hundred Twenty-Two Dollars (\$26,958,222).

**Recommended by the Budget Committee (6-1)
Recommended by the School Board (5-0)**

Article 3

TO SEE if the School District will vote to approve the cost items included in the collective bargaining agreement reached between the Bow School Board and the Bow Education Support Staff Association which calls for the following increases in salaries and benefits at the current staffing level:

Fiscal Year	Estimated Increase
2014-15.....	\$84,424
2015-16.....	\$109,427

And further to raise and appropriate the sum of Eighty-Four Thousand Four Hundred Twenty-Four Dollars (\$84,424) for the current fiscal year, such sum rep-

**BOW SCHOOL DISTRICT
2014 WARRANT ARTICLES**

resenting 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.

**Recommended by the School Board (5-0)
Recommended by the Budget Committee (7-0)**

Article 4

SHALL the School District if article 3 is defeated, authorize the Bow School Board to call one special meeting, at its option, to address article 3 cost items only? (If Article 3 is approved, No action necessary)

Recommended by the School Board (5-0)

Article 5

TO SEE if the School District will vote to establish a Capital Reserve Fund under the provisions of RSA 35:1 for the purpose of future capital improvements at Bow High School and Bow Memorial School. The funding for this Capital Reserve Account to come from Capital Improvement Fees as defined in the AREA Agreement between the Dunbarton and Bow School Districts that calls for the payment of said fees. The name of the Capital Reserve Fund shall be AREA School Capital Improvements – Dunbarton Fees.

Recommended by the School Board 5-0

BOW SCHOOL DISTRICT
2014 WARRANT ARTICLES

TO TRANSACT ANY other business that may legally come before the meeting.

GIVEN UNDER OUR HANDS AT SAID BOW THIS 11TH DAY OF FEBRUARY, 2014:

Robert Louf, Jr.

Robert Louf, Chair

Debra Alfano

Debra Alfano, Vice-Chair

Ginger Fraser

Ginger Fraser, Member

June Branscom

June Branscom, Member

Dee Treybig

Dee Treybig, Member

A TRUE COPY OF THE WARRANT ATTEST:

Robert Louf, Jr.

Robert Louf, Chair

Debra Alfano

Debra Alfano, Vice-Chair

Ginger Fraser

Ginger Fraser, Member

June Branscom

June Branscom, Member

Dee Treybig

Dee Treybig, Member



SCHOOL BUDGET FORM

BUDGET FORM FOR SCHOOL DISTRICTS WHICH HAVE ADOPTED THE PROVISIONS OF RSA 32:14 THROUGH 32:24
Appropriations and Estimates of Revenue for the Fiscal Year from **July 1, 2014 to June 30, 2015**

Form Due Date: **20 days after the meeting**

THIS BUDGET SHALL BE POSTED WITH THE SCHOOL WARRANT

This form was posted with the warrant on: **Feb 12, 2014**

Instructions

1. Complete this cover page.
2. Attach the completed District's Budget Report after cover page.
3. Send to NHDRA at address below by the due date above.

For Assistance Please Contact:

NH DRA Municipal and Property Division

Phone: (603) 230-5090

Fax: (603) 230-5947

http://www.revenue.nh.gov/munc_prop/municipalservices.htm

SCHOOL DISTRICT INFORMATION (?)

School District:	Bow (Local)	051S
Municipalities Serviced:	Bow	

SCHOOL BUDGET COMMITTEE MEMBERS (?)

<input type="button" value="-"/>	First Name: Robert	Last Name: Louf
<input type="button" value="-"/>	First Name: Debra	Last Name: Alfano
<input type="button" value="-"/>	First Name: Ginger	Last Name: Fraser
<input type="button" value="-"/>	First Name: June	Last Name: Branscom
<input type="button" value="-"/>	First Name: Dee	Last Name: Treybig
<input type="button" value="Add Member"/>		



**BOW SCHOOL DISTRICT
MS-27 FISCAL YEAR 2014-2015**

APPROPRIATIONS						
INSTRUCTION ?						
Account #	Purpose of Appropriations (RSA 3:23, V)	OP Bud. Warr. Art. #	Actual Expenditures Prior Year	Appropriations Current Year as Approved by DRA	School Boards Appropriations Ensuing FY (Recommended)	School Boards Appropriations Ensuing FY (Not Recommended)
1100 - 1199	Regular Programs ?	Add Warrant Article	\$10,120,051	\$10,266,334	\$10,761,633	\$10,761,633
		- 2			\$10,761,633	\$10,761,633
1200 - 1299	Special Programs ?	Add Warrant Article	\$4,730,540	\$4,819,780	\$4,987,117	\$4,987,117
		- 2			\$4,987,117	\$4,987,117
1300 - 1399	Vocational Programs ?	Add Warrant Article	\$91,284	\$72,728	\$77,929	\$77,929
		- 2			\$77,929	\$77,929
1400 - 1499	Other Programs ?	Add Warrant Article	\$550,691	\$582,042	\$594,706	\$594,706
		- 2			\$594,706	\$594,706
1500 - 1599	Non-Public Programs ?	Add Warrant Article				
		-				
1600 - 1699	Adult/Continuing Ed. Programs ?	Add Warrant Article				
		-				
1700 - 1799	Comm./Jr. College Ed. Programs ?	Add Warrant Article				
		-				
1800 - 1899	Community Service Programs ?	Add Warrant Article				
		-				
Instruction Section Subtotal			\$15,492,566	\$15,747,884	\$16,421,385	\$16,421,385



**2014
MS-27**

New Hampshire
Department of
Revenue Administration

SUPPORT SERVICES ?

Account #	Purpose of Appropriations (RSA 323, V)	OP Bud. War. Art. #	Actual Expenditures Prior Year	Appropriations Current Year as Approved by DRA	School Board's Appropriations Ensuing FY (Recommended)	School Board's Appropriations Ensuing FY (Not Recommended)	Budget Committee's Appropriations Ensuing FY (Recommended)	Budget Committee's Appropriations Ensuing FY (Not Recommended)
2000 - 2199	Student Support Services	?	Add Warrant Article	\$1,972,059	\$2,076,458	\$2,207,767	\$2,207,767	
		-	2				\$2,207,767	
2200 - 2299	Instructional Staff Services	?	Add Warrant Article	\$1,069,764	\$1,014,924	\$1,114,241	\$1,114,241	
		-	2				\$1,114,241	
Support Services Section Subtotal				\$3,041,823	\$3,091,382	\$3,322,008	\$3,322,008	

GENERAL ADMINISTRATION ?

Account #	Purpose of Appropriations (RSA 323, V)	OP Bud. War. Art. #	Actual Expenditures Prior Year	Appropriations Current Year as Approved by DRA	School Board's Appropriations Ensuing FY (Recommended)	School Board's Appropriations Ensuing FY (Not Recommended)	Budget Committee's Appropriations Ensuing FY (Recommended)	Budget Committee's Appropriations Ensuing FY (Not Recommended)
2310 (840)	School Board Contingency	?	Add Warrant Article	\$23,333	\$25,000	\$25,000	\$25,000	
		-	2				\$25,000	
2310 - 2319	Other School Board	?	Add Warrant Article	\$351,575	\$389,174	\$111,367	\$111,367	
		-	2				\$111,367	
General Administration Section Subtotal				\$374,858	\$414,174	\$136,367	\$136,367	

EXECUTIVE ADMINISTRATION ?

Account #	Purpose of Appropriations (RSA 323, V)	OP Bud. War. Art. #	Actual Expenditures Prior Year	Appropriations Current Year as Approved by DRA	School Board's Appropriations Ensuing FY (Recommended)	School Board's Appropriations Ensuing FY (Not Recommended)	Budget Committee's Appropriations Ensuing FY (Recommended)	Budget Committee's Appropriations Ensuing FY (Not Recommended)
2320 (310)	SAU Management Services	?	Add Warrant Article				\$722,136	
		-	2				\$722,136	

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2320 - 2359	All Other Administration ?	Add Warrant Article									
	-										
2400 - 2499	School Administration Service ?	Add Warrant Article	\$1,165,048	\$1,182,355	\$1,229,758	\$1,229,758					
	-	2									
2500 - 2599	Business ?	Add Warrant Article	\$202,186	\$210,970							
	-										
2600 - 2699	Operation & Maint. of Plant ?	Add Warrant Article	\$1,967,056	\$2,066,489	\$2,117,192	\$2,117,192					
	-	2									
2700 - 2799	Student Transportation ?	Add Warrant Article	\$1,049,250	\$1,092,707	\$1,056,342	\$1,056,342					
	-	2									
2800 - 2999	Support Service Central & Other ?	Add Warrant Article									
	-										
Executive Administration Section Subtotal			\$4,383,540	\$4,552,521	\$5,125,428	\$5,125,428					
NON-INSTRUCTIONAL SERVICES ?											
Account #	Purpose of Appropriations (RSA 323, V)	Op Bud. Warr. Art. #	Actual Expenditures Prior Year	Appropriations Current Year as Approved by DRA	School Board's Appropriations Ensuring FY (Recommended)	School Board's Appropriations Ensuring FY (Not Recommended)	Budget Committee's Appropriations Ensuring FY (Recommended)	Budget Committee's Appropriations Ensuring FY (Not Recommended)			
3100	Food Service Operations ?	Add Warrant Article	\$542,387	\$731,697	\$697,705	\$697,705	\$697,705	\$697,705			
	-	2									
3200	Enterprise Operations ?	Add Warrant Article									
	-										
Non-Instructional Services Section Subtotal			\$542,387	\$731,697	\$697,705	\$697,705	\$697,705	\$697,705			



FACILITIES ACQUISITION AND CONSTRUCTION ?

Account #	Purpose of Appropriations (RSA 323, V)	OP Bud. Warr. Att. #	Actual Expenditures Prior Year	Appropriations Current Year as Approved by DRA	School Board's Appropriations Ensuing FY (Recommended)	School Board's Appropriations Ensuing FY (Not Recommended)	Budget Committee's Appropriations Ensuing FY (Recommended)	Budget Committee's Appropriations Ensuing FY (Not Recommended)
4100	Site Acquisition ?	Add Warrant Article						
		-						
4200	Site Improvement ?	Add Warrant Article						
		-						
4300	Architectural/Engineering ?	Add Warrant Article						
		-						
4400	Educ. Specification Development ?	Add Warrant Article						
		-						
4500	Bldg Acquisition/Construction ?	Add Warrant Article						
		-						
4600	Building Improvement Services ?	Add Warrant Article						
		-						
4900	Other Fac. Acqui. & Const. Svcs ?	Add Warrant Article						
		-						
Facilities Acquisition Section Subtotal								

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OTHER OUTLAYS ?		OP Bud. War. Art. #	Actual Expenditures Prior Year	Appropriations Current Year as Approved by DRA	School Board's Appropriations Ensuing FY (Recommended)	School Board's Appropriations Ensuing FY (Not Recommended)	Budget Committee's Appropriations Ensuing FY (Recommended)	Budget Committee's Appropriations Ensuing FY (Not Recommended)
5110	Debt Service - Principle ?	Add Warrant Article	\$1,005,000	\$1,005,000	\$1,005,000	\$1,005,000	\$1,005,000	\$1,005,000
5120	Debt Service - Interest ?	Add Warrant Article	\$335,594	\$280,706	\$225,819	\$225,819	\$225,819	\$225,819
Other Outlays Section Subtotal			\$1,340,594	\$1,285,706	\$1,230,819	\$1,230,819		
FUND TRANSFERS ?		OP Bud. War. Art. #	Actual Expenditures Prior Year	Appropriations Current Year as Approved by DRA	School Board's Appropriations Ensuing FY (Recommended)	School Board's Appropriations Ensuing FY (Not Recommended)	Budget Committee's Appropriations Ensuing FY (Recommended)	Budget Committee's Appropriations Ensuing FY (Not Recommended)
5220 - 5221	To Food Service ?	Add Warrant Article	-					
5222 - 5229	To Other Special Revenue ?	Add Warrant Article	-					
5230 - 5239	To Capital Projects ?	Add Warrant Article	-	\$60,000	\$24,510	\$24,510	\$24,510	\$24,510
5254	To Agency Funds ?	Add Warrant Article	-	2	\$24,510		\$24,510	
5300 - 5399	Intergov. Agency Allocation ?	Add Warrant Article	-					



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Supplemental	Add Warrant Article	-	\$24,510	\$26,958,222
Deficit	Add Warrant Article	-	\$24,510	\$26,958,222
Fund Transfers Section Subtotal	\$60,000		\$24,510	\$26,958,222
Operating Budget Total	\$25,175,768		\$25,883,364	\$26,958,222



****SPECIAL WARRANT ARTICLE S****

Special Warrant articles are defined in RSA 3:23, VI, as appropriations 1) In petitioned warrant articles; 2) Appropriations raised by bonds or notes; 3) Appropriation to or from a separate fund created pursuant to law, such as capital reserve funds or trust funds; 4) An appropriation designated on the warrant as a special article or as a non-lapsing or nontransferable article.

Account #	Purpose of Appropriations (RSA 3:23, V)	OP Bud. Warr. Art. #	Actual Expenditures Prior Year	Appropriations Current Year as Approved by DRA	School Board's Appropriations Ensuring FY (Recommended)	School Board's Appropriations Ensuring FY (Not Recommended)	Budget Committee's Appropriations Ensuring FY (Recommended)	Budget Committee's Appropriations Ensuring FY (Not Recommended)
5251	To Capital Reserve ?	Add Warrant Article						
		-						
5252	To Expendable Trust ?	Add Warrant Article						
		-						
5253	To Non-Expendable Trusts ?	Add Warrant Article						
		-						
	Other Special Articles	Add Warrant Article						
		-						
	Special Articles Recommended							



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****INDIVIDUAL WARRANT ARTICLES****

"Individual" warrant articles are not necessarily the same as "Special Warrant Articles". An example of an individual warrant articles might be: 1) Negotiated cost items for labor agreements; 2) Leases; 3) Supplemental appropriations for the current year for which funding is already available; or 4) Deficit appropriations for the current year which must be funded through taxation.

Account #	Purpose of Appropriations (RSA 323, V)	OP Bud. Warr. Art. #	Actual Expenditures Prior Year	Appropriations Current Year as Approved by DRA	School Board's Appropriations Ensuring FY (Recommended)	School Board's Appropriations Ensuring FY (Not Recommended)	Budget Committee's Appropriations Ensuring FY (Recommended)	Budget Committee's Appropriations Ensuring FY (Not Recommended)
Other Individual Articles								
		Add Warrant Article						
1100-1199	Negotiated Agreement BESS	-	3		\$278		\$278	
1200-1299	Negotiated Agreement BESS	-	3		\$54,785		\$54,785	
2000-2199	Negotiated Agreement BESS	-	3		\$13,180		\$13,180	
2200-2299	Negotiated Agreement BESS	-	3		\$4,920		\$4,920	
2400-2499	Negotiated Agreement BESS	-	3		\$11,261		\$11,261	
Individual Articles Recommended				\$84,424		\$84,424		

You have reached the end of the Appropriations Section. Please review the this section for accuracy, then move on to the Revenues Section.

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FROM LOCAL SOURCES (?)		REVENUES		
Account #	Source of Revenue	Warrant Article #	Revised Revenues Current Year	School Board's Estimated Revenues
1300 - 1349 Tuition (?)	Add Warrant Article	- 2	\$99,500	\$1,229,589
1400 - 1449 Transportation Fees (?)	Add Warrant Article	-		\$1,229,589
1500 - 1599 Earnings on Investments (?)	Add Warrant Article	- 2	\$480	\$480
1600 - 1699 Food Service Sales (?)	Add Warrant Article	- 2	\$650,000	\$619,704
1700 - 1799 Student Activities (?)	Add Warrant Article	- 2	\$41,000	\$37,750
1800 - 1899 Community Service Activities (?)	Add Warrant Article	-		\$37,750
1900 - 1999 Other Local Sources (?)	Add Warrant Article	- 2	\$479,225	\$712,169
From Local Sources Section Subtotal			\$1,270,205	\$2,599,692



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FROM STATE SOURCES (7)

Account #	Source of Revenue	Warrant Article #	Revised Revenues Current Year	School Board's Estimated Revenues	Budget Committee's Estimated Revenues
3210	School Building Aid (7)	Add Warrant Article - 2	\$313,324	\$313,324	\$313,324
3220	Kindergarten Aid (7)	Add Warrant Article -		\$313,324	\$313,324
3215	Kindergarten Building Aid (7)	Add Warrant Article -			
3230	Catastrophic Aid (7)	Add Warrant Article - 2	\$104,093	\$104,093	\$104,093
3240 - 3249	Vocational Aid (7)	Add Warrant Article -		\$104,093	\$104,093
3250	Adult Education (7)	Add Warrant Article -			
3260	Child Nutrition (7)	Add Warrant Article - 2	\$31,697	\$26,000	\$26,000
3270	Driver Education (7)	Add Warrant Article -			
3290 - 3299	Other State Sources (7)	Add Warrant Article -			
From State Sources Section Subtotal			\$449,114	\$443,417	\$443,417



FROM FEDERAL SOURCES [?](#)

Account #	Source of Revenue	Warrant Article #	Revised Revenues Current Year	School Board's Estimated Revenues	Budget Committee's Estimated Revenues
4100 - 4539 Federal Program Grants ?		Add Warrant Article - 1			
4540 Vocational Education ?		Add Warrant Article - 1			
4550 Adult Education ?		Add Warrant Article - 1			
4560 Child Nutrition ?		Add Warrant Article - 2	\$50,000	\$52,000	\$52,000
4570 Disabilities Programs ?		Add Warrant Article - 1			
4580 Medicaid Distribution ?		Add Warrant Article - 2	\$65,000	\$65,000	\$65,000
4590 - 4999 Other Federal Sources (except 4810) ?		Add Warrant Article - 1			
4810 Federal Forest Reserve ?		Add Warrant Article - 1			
From Federal Sources Section Subtotal			\$115,000	\$117,000	\$117,000



OTHER FINANCING SOURCES [\(?\)](#)

Account #	Source of Revenue	Warrant Article #	Revised Revenues Current Year	School Board's Estimated Revenues	Budget Committee's Estimated Revenues
5110-5139 Sale of Bonds & Notes (?)	Add Warrant Article -				
5221 Transfer from Food Svc - Spec. Rev. Fund (?)	Add Warrant Article -				
5222 Transfer from Other Special Rev. Funds (?)	Add Warrant Article -				
5230 Transfer from Capital Project Funds (?)	Add Warrant Article -				
5251 Transfer from Capital Reserve Funds (?)	Add Warrant Article -		\$60,000		
5252 Transfer from Expendable Trust Funds (?)	Add Warrant Article -				
5253 Transfer from Non-Expendable Trust Funds (?)	Add Warrant Article -				
5300 - 5699 Other Financing Sources (?)	Add Warrant Article -				
5140 This Section for Calculation of RAN's (Reimbursement Anticipation Notes) per RSA 198:20-d for Catastrophic Aid Borrowing RAN, Revenue This Fy (?) Revenue Last Fy _____ = Net RAN (?)	Add Warrant Article -				



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Supplemental Appropriation (Contra)	
Add Warrant Article	
-	
Voted From Fund Balance	
Add Warrant Article	
-	
Fund Balance to Reduce Taxes	
Add Warrant Article	\$496,159
-	\$496,159
Other Financing Sources Section Subtotal	\$556,159
Total Estimated Revenue & Credits	\$2,390,478
	\$3,656,268
	\$3,656,268



**BOW SCHOOL DISTRICT
MS-27 FISCAL YEAR 2014-2015**

BUDGET SUMMARY			
Item	Current Year Adopted Budget	School Board's Recommended Budget	Budget Committee's Recommended Budget
Operating Budget Appropriations Recommended	\$25,883,364	\$26,958,222	\$26,958,222
Special Warrant Articles Recommended			
Individual Warrant Articles Recommended		\$84,424	\$84,424
TOTAL Appropriations Recommended	\$25,883,364	\$27,042,646	\$27,042,646
Less: Amount of Estimated Revenues & Credits	\$2,390,478	\$3,656,268	\$3,656,268
Estimated Amount of State Education Tax/Grant		\$5,436,557	\$5,436,557
Estimated Amount of Local Taxes to be Raised for Education		\$17,949,821	\$17,949,821



**BOW SCHOOL DISTRICT
MS-27 FISCAL YEAR 2014-2015**

Does the budget include Collective Bargaining Cost Items?	<input checked="" type="radio"/> Yes <input type="radio"/> No
Does the budget include RSA 32:18-a Bond Overrides?	<input type="radio"/> Yes <input checked="" type="radio"/> No
Does the budget include RSA 32:21 Water Costs?	<input type="radio"/> Yes <input checked="" type="radio"/> No

BUDGET COMMITTEE SUPPLEMENTAL SCHEDULE

Total recommended by Budget Committee:

\$27,042,646

Less Exclusions:

Principal: Long-Term Bonds & Notes:	\$1,005,000
Interest: Long-Term Bonds & Notes:	\$225,819
Capital outlays funded from Long-Term Bonds & Notes	
Mandatory Assessments	
Total Exclusions	\$1,230,819
Collective Bargaining Cost Items	
Recommended Cost Items (Prior to Meeting)	\$84,424
Voted Cost Items (Voted at Meeting)	
Amount voted over recommended amount	\$0
Maximum Allowable Appropriations Voted At Meeting	\$29,623,829

BOW SCHOOL DISTRICT

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Bow (Local) (051S)

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.

Preparer's First Name

Duane

Preparer's Last Name

Ford

Feb 11, 2014

Preparer's Signature and Title

Date

Check to Certify Electronic Signature: You are required to check this box and provide your name above. By checking this box, you hereby declare and certify that the electronic signature above was actually signed by the Preparer and that the electronic signature is valid.

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.

Budget Committee Member's Signature

Submit

Print

Please save and e-mail the completed PDF form to your Municipal Account Advisor:

- Michelle Clark: michelle.clark@dra.nh.gov
- Jamie Dow: jamie.dow@dra.nh.gov
- Shelley Gerlameau: shelley.gerlameau@dra.nh.gov
- Jean Samms: jean.samms@dra.nh.gov

An electronic or hard-copy of this signature page must be signed and submitted to the NHDRA at the following address:

NH DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL AND PROPERTY DIVISION
P.O. BOX 487, CONCORD, NH 03302-0487

BOW SCHOOL DISTRICT

PROPOSED OPERATING BUDGET FOR FISCAL YEAR 2014-2015

Function	Program	Object	School	Account	2014-2015 PROPOSED OPERATING BUDGET			FY2011-12			FY2012-13			FY2013-14			
					Code	Code	Name	Budget	Actual	Approved	Actual	Approved	Actual	Approved	Actual	Approved	Difference
GENERAL FUND BUDGET																	
1100	02	6.10	1	1100 REGULAR EDUCATION				3,228	3,232	3,303	3,271	3,308	3,308	3,308	3,308	0	0.00%
1100	02	6.10	2	Art Supplies - BMS	5.1	5.3	Art Supplies - BMS	2,559	3,103	3,103	2,674	3,103	3,103	3,103	3,103	56.9	1.85%
1100	02	6.10	3	Art Supplies - BHS	14.1	16.0	Art Supplies - BHS	11,030	11,030	11,030	12,170	11,030	11,030	11,030	11,030	71.3	21.72%
1100	02	6.10	4	Art Supplies - BHS	14.1	16.0	Art Supplies - BHS	11,030	11,030	11,030	12,170	11,030	11,030	11,030	11,030	71.3	21.72%
1100	02	6.10	5	Art Supplies - BHS	14.1	16.0	Art Supplies - BHS	11,030	11,030	11,030	12,170	11,030	11,030	11,030	11,030	71.3	21.72%
1100	02	6.10	6	Art Supplies - BHS	14.1	16.0	Art Supplies - BHS	11,030	11,030	11,030	12,170	11,030	11,030	11,030	11,030	71.3	21.72%
1100	02	6.10	7	Art Supplies - BHS	14.1	16.0	Art Supplies - BHS	11,030	11,030	11,030	12,170	11,030	11,030	11,030	11,030	71.3	21.72%
1100	03	6.10	1	1010 ALARMS - BMS				20,337	17,650	20,411	18,681	20,510	21,150	21,150	640	3,229%	
1100	03	6.10	2	Computer Literacy Supplies - BMS	0.7	0.7	Computer Literacy Supplies - BMS	407	405	407	397	407	490	490	0	0	20.39%
1100	05	6.10	1	1010 COMPUTER LITERACY				4,077	2,015	4,077	3,997	4,077	490	490	0	0	20.39%
1100	05	6.10	2	Computer Literacy Supplies - BMS	2,060	2,015	Computer Literacy Supplies - BMS	2,060	2,015	2,060	1,683	2,060	2,060	2,060	2,060	0	0.00%
1100	05	6.10	3	Computer Literacy Supplies - BHS	2,438	2,339	Computer Literacy Supplies - BHS	2,438	2,339	2,438	2,015	2,339	2,339	2,339	2,339	0	0.00%
1100	06	6.10	2	1010 LANGUAGE ARTS - BMS	2,616	2,359	1010 LANGUAGE ARTS - BMS	2,616	2,359	2,616	2,015	2,359	2,359	2,359	2,359	0	0.00%
1100	06	6.10	3	World Languages Supplies - BMS	490	490	World Languages Supplies - BMS	490	490	490	490	490	490	490	490	0	0.00%
1100	06	6.10	4	World Languages Supplies - BHS	558	558	World Languages Supplies - BHS	558	558	558	558	558	558	558	558	0	0.00%
1100	08	6.10	1	1010 WORLD LANGUAGES				891	613	891	769	887	700	700	53	18.19%	
1100	08	6.10	2	Physical Education Supplies - BMS	632	500	Physical Education Supplies - BMS	632	500	632	632	632	632	632	632	0	0.00%
1100	08	6.10	3	Physical Education Supplies - BHS	630	500	Physical Education Supplies - BHS	630	500	630	630	630	630	630	630	0	0.00%
1100	09	6.10	1	1010 VOCATIONAL EDUCATION - BMS	5,065	5,065	1010 VOCATIONAL EDUCATION - BMS	5,065	5,065	5,065	5,065	5,065	5,065	5,065	5,065	0	0.00%
1100	09	6.10	2	Family Consumer Science Supplies - BMS	5,100	5,065	Family Consumer Science Supplies - BMS	5,100	5,065	5,100	5,065	5,065	5,065	5,065	5,065	0	0.00%
1100	09	6.10	3	Family Consumer Science Supplies - BHS	5,100	5,075	Family Consumer Science Supplies - BHS	5,100	5,075	5,100	5,075	5,075	5,075	5,075	5,075	0	0.00%
1100	09	6.10	4	Family Consumer Science Electronic Info - BMS	5,100	5,075	Family Consumer Science Electronic Info - BMS	5,100	5,075	5,100	5,075	5,075	5,075	5,075	5,075	0	0.00%
1100	10	6.10	2	1010 FAMILY/CONSUMER SCIENCE	8,697	8,782	1010 FAMILY/CONSUMER SCIENCE	8,697	8,782	8,697	8,799	8,697	9,547	9,547	940	10.21%	
1100	10	6.10	3	Technology Education Supplies - BMS	4,661	4,534	Technology Education Supplies - BMS	4,661	4,534	4,661	4,532	4,661	4,894	4,894	530	12.01%	
1100	10	6.10	4	Technology Education Supplies - BHS	6,400	6,520	Technology Education Supplies - BHS	6,400	6,520	6,400	7,950	6,400	7,950	7,950	550	16.92%	
1100	10	6.10	5	Technology Education Testbooks - BMS	661	644	Technology Education Testbooks - BMS	661	644	661	351	661	345	345	0	0.00%	
1100	10	6.10	6	Technology Education Testbooks - BHS	0	0	Technology Education Testbooks - BHS	0	0	0	0	0	0	0	0	0.00%	
1100	10	6.10	7	1010 TECHNOLOGY EDUCATION				11,222	11,691	11,691	14,930	14,930	15,000	15,000	15,000	0	0.00%
1100	11	6.10	1	Math Supplies - BMS	2,095	2,095	Math Supplies - BMS	2,095	2,095	2,095	2,055	2,095	2,055	2,055	2,055	0	0.00%
1100	11	6.10	2	Math Supplies - BHS	1,284	1,271	Math Supplies - BHS	1,284	1,271	1,284	1,274	1,284	1,284	1,284	1,284	0	0.00%
1100	11	6.10	3	Math Textbooks - BMS	1,343	1,271	Math Textbooks - BMS	1,343	1,271	1,343	1,269	1,343	1,269	1,269	1,269	0	0.00%
1100	11	6.10	4	Math Textbooks - BHS	12,102	11,913	Math Textbooks - BHS	12,102	11,913	12,102	11,913	12,102	12,713	12,713	0	0.00%	
1100	11	6.10	5	Math Electronic Info - BMS	32	32	Math Electronic Info - BMS	32	32	32	0	32	0	0	0	0	0.00%
1100	11	6.10	6	Math Electronic Info - BHS	0	0	Math Electronic Info - BHS	0	0	0	0	0	0	0	0	0	0.00%
1100	12	6.10	1	1010 MATH/SCIENCE				16,766	16,528	16,101	16,605	16,605	17,452	17,452	17,452	0	6.97%
1100	12	6.10	2	Math Supplies - BMS	1,070	1,070	Math Supplies - BMS	1,070	1,070	1,070	1,070	1,070	1,070	1,070	1,070	0	0.00%
1100	12	6.10	3	Math Supplies - BHS	2,430	2,425	Math Supplies - BHS	2,430	2,425	2,430	2,425	2,430	2,425	2,425	2,425	0	0.00%
1100	12	6.10	4	Music/Band Testbooks - BMS	305	129	Music/Band Testbooks - BMS	305	129	305	179	305	4,000	4,000	4,000	0	47.74%
1100	12	6.10	5	Music/Band Testbooks - BHS	0	0	Music/Band Testbooks - BHS	0	0	0	0	0	660	660	660	0	71.4%
1100	12	6.10	6	Music/Electronic Media - BMS	1,200	1,070	Music/Electronic Media - BMS	1,200	1,070	1,200	1,080	1,200	800	800	800	0	20.39%
1100	12	6.10	7	New Musical Instruments - BMS	4,980	7,347	New Musical Instruments - BMS	4,980	7,347	5,000	7,954	5,000	1,200	1,200	1,200	0	0.00%
1100	12	6.10	8	New Musical Instruments - BHS	7,300	3,747	New Musical Instruments - BHS	7,300	3,747	7,300	7,300	7,300	1,750	1,750	1,750	0	0.00%
1100	13	6.10	1	1010 MUSIC/ART/BUS				21,020	21,020	21,020	21,466	21,020	14,000	14,000	14,000	0	31.77%
1100	13	6.10	2	Sentences Supplies - BMS	7,140	6,056	Sentences Supplies - BMS	7,140	6,056	7,140	5,500	7,140	6,056	6,056	6,056	0	0.00%
1100	13	6.10	3	Sentences Supplies - BHS	11,200	10,097	Sentences Supplies - BHS	11,200	10,097	11,200	11,114	11,200	13,000	13,000	13,000	0	6.56%
1100	13	6.10	4	Science Textbooks - BMS	2,500	2,281	Science Textbooks - BMS	2,500	2,281	2,500	2,431	2,500	2,500	2,500	2,500	0	0.00%
1100	13	6.10	5	Science Textbooks - BHS	163	163	Science Textbooks - BHS	163	163	163	59	163	212	212	212	0	0.00%
1100	13	6.10	6	Science Electronic Media - BMS	0	0	Science Electronic Media - BMS	0	0	0	0	0	0	0	0	0	0.00%
1100	13	6.10	7	Science Other Equipment - BMS	0	0	Science Other Equipment - BMS	0	0	0	0	0	0	0	0	0	0.00%
1100	13	6.10	8	Science Other Equipment - BHS	2,350	2,380	Science Other Equipment - BHS	2,350	2,380	2,350	2,350	2,350	2,350	2,350	2,350	0	0.00%
1100	15	6.10	1	1010 SCIENCE				23,917	23,978	23,917	24,985	23,917	24,452	24,452	0	0.00%	
1100	15	6.10	2	Social Studies Testbooks - BMS	2,150	2,150	Social Studies Testbooks - BMS	2,150	2,150	2,150	2,150	2,150	2,150	2,150	2,150	0	0.00%
1100	15	6.10	3	Social Studies Testbooks - BHS	568	568	Social Studies Testbooks - BHS	568	568	568	568	568	568	568	568	0	0.00%
1100	15	6.10	4	Social Studies Testbooks - BHS	92	92	Social Studies Testbooks - BHS	92	92	92	85	92	500	500	500	0	0.00%
1100	15	6.10	5	Social Studies Testbooks - BHS	1,488	1,238	Social Studies Testbooks - BHS	1,488	1,238	1,488	1,483	1,488	1,483	1,483	1,483	0	0.00%
1100	15	6.10	6	Social Studies Testbooks - BHS	4,447	4,378	Social Studies Testbooks - BHS	4,447	4,378	4,447	4,437	4,447	4,437	4,437	4,437	0	0.00%
1100	15	6.10	7	Social Studies Testbooks - BHS	1,831,521	1,806,521	Social Studies Testbooks - BHS	1,831,521	1,806,521	1,831,521	1,830,946	1,831,521	1,785,179	1,785,179	1,785,179	0	0.00%
1100	15	6.10	8	Social Studies Testbooks - BHS	2,692,644	2,641,846	Social Studies Testbooks - BHS	2,692,644	2,641,846	2,692,644	2,641,846	2,692,644	1,923,018	1,923,018	1,923,018	0	0.00%
1100	15	6.10	9	Social Studies Testbooks - BHS	2,610,137	2,610,137	Social Studies Testbooks - BHS	2,610,137	2,610,137	2,610,137	2,610,137	2,610,137	2,610,137	2,610,137	2,610,137	0	0.00%
1100	15	6.10	10	Social Studies Testbooks - BHS	1,211,273	1,211,273	Social Studies Testbooks - BHS	1,211,273	1,211,273	1,211,273	1,211,273	1,211,273	1,211,273	1,211,273	1,211,273	0	0.00%
1100	15	6.10	11	Social Studies Testbooks - BHS	1,211,273	1,211,273	Social Studies Testbooks - BHS	1,211,273	1,211,273	1,211,273	1,211,273	1,211,273	1,211,273	1,211,273	1,211,273	0	0.00%
1100	15	6.10	12	Social Studies Testbooks - BHS	1,211,273	1,211,273	Social Studies Testbooks - BHS	1,211,273	1,211,273	1,211,273	1,211,273	1,211,273	1,211,273	1,211,273	1,211,273	0	0.00%
1100	15	6.10	13	Social Studies Testbooks - BHS	1,211,273	1,211,273	Social Studies Testbooks - BHS	1,211,273	1,211,273	1,211,273	1,211,273	1,211,273	1,211,273	1,211,273	1,211,273	0	0.00%
1100	15	6.10	14	Social Studies Testbooks - BHS	1,211,273	1,211,273	Social Studies Testbooks - BHS	1,211,273	1,211,273	1,211,273	1,211,273	1,211,273	1,211,273	1,211,273	1,211,273	0	0.00%
1100	15	6.10	15	Social Studies Testbooks - BHS	1,211,273	1,211,273	Social Studies Testbooks - BHS	1,211,273	1,211,273	1,211,273	1,211,273	1,211,273	1,211,273	1,211,273	1,211,273	0	0.00%
1100	15	6.10	16	Social Studies Testbooks - BHS	1,211,273	1,211,273	Social Studies Testbooks - BHS	1,211,273	1,211,273	1,211,273	1,211,273	1,211,273	1,211,273	1,211,273	1,211,273	0	0.00%
1100	15	6.10	17	Social Studies Testbooks - BHS	1,211,273</td												

BOW SCHOOL DISTRICT

PROPOSED OPERATING BUDGET FOR FISCAL YEAR 2014-2015

BOW SCHOOL DISTRICT

Function	Program	Object	School	Account		FY2011-12		FY2012-13		FY2013-14		FY2014-15	
				Code	Code	Name	Code	Actual	Approved	Actual	Approved	Actual	Approved
1100	18	310	3	Home Instruction Contracted Service - BHS			1,000	0	0	1,000	0	0	0.00%
1100	18	320	0	Re-Employment Contracts - DW			6,675	311	350	6,450	15,650	0	0.00%
1100	18	430	1	Part-time Employees - BHS			11,372	13,074	15,512	14,715	16,676	3,693	2.00%
1100	18	430	2	Part-time Employees - BHS			12,000	12,000	11,515	11,615	11,625	11,625	0.00%
1100	18	430	3	Maintenance Contracted Service - BHS			20,100	16,500	20,025	20,025	21,053	28,417	-12.28%
1100	18	610	1	General Supplies - BHS			24,359	24,151	24,968	24,294	24,968	25,343	1.50%
1100	18	610	2	General Supplies - BHS			6,968	1,968	1,968	1,968	1,968	3,75	1.00%
1100	18	610	3	General Supplies - BHS			12,000	10,280	17,900	17,900	18,000	10,00	0.00%
1100	18	641	3	Textbooks/BHS			31,529	32,998	27,000	27,313	27,317	32,940	18.37%
1100	18	733	2	New Furniture/Features - BHS			500	365	0	0	337	879	542
1100	18	733	3	New Furniture/Features - BHS			22	1,525	3,724	500	500	0	0.00%
1100	18	734	1	New Furniture/Features - BHS			9,647	2,025	3,724	3,724	3,724	0	0.00%
1100	18	734	2	New Furniture/Features - BHS			11,625	1,625	3,724	3,724	3,724	0	0.00%
1100	18	734	3	New Furniture/Features - BHS			1,625	1,625	3,724	3,724	3,724	0	0.00%
1100	18	737	3	New Equipment - BHS			17,366	2,338	2,000	1,902	0	0	0.00%
1100	18	738	1	Replacement Furniture/Features - BHS			0	0	0	0	0	0	0.00%
1100	18	738	2	Replacement Equipment - BHS			0	0	0	0	0	0	0.00%
1100	18	738	3	Replacement Equipment - BHS			4,126	342	1,656	1,656	1,656	3,557	1.02%
1100	18	739	1	The Equipment - BES			1,500	578	1,500	1,123	1,500	1,500	1.00%
1100	18	740	1	Office Expenses - BES			79	0	0	0	0	0	0.00%
1100	18	810	1	Driver/Electric - BMS			1,682	270	1,292	1,001	1,293	1,307	1.00%
1100	18	810	3	Driver/Electric - BHS			6,900	2,000	2,300	1,937	6,900	8,100	2.00%
1100	18	890	3	Driver Education			20,000	0	0	0	0	0	0.00%
1100	18	6,840,407		TOTAL REGULAR INSTRUCTION			6,729,939	6,729,939	6,224,561	6,889,211	6,889,211	6,992,977	2.51%
1100	23	610	1	Reading Supplies - BES			725	743	746	733	743	743	0.00%
1100	23	610	2	Reading Supplies - BMS			1,175	1,084	1,175	1,038	974	974	0.00%
1100	23	610	3	Reading Supplies - BHS			3,000	2,936	3,000	2,900	3,000	3,000	0.00%
1100	23	641	1	Reading Reading Materials - BHS			19,822	19,608	17,723	17,723	17,723	17,723	0.00%
1100	23	641	2	Reading Reading Materials - BMS			2,031	2,771	2,343	2,343	2,343	2,343	0.00%
1100	23	641	3	Reading Books - BHS			27,556	27,116	24,185	24,185	24,185	24,185	0.00%
1100	25	430	1	Computer Repairs - BES			3,843	2,000	2,000	2,177	4,550	4,776	-0.43%
1100	25	430	2	Computer Repairs - BMS			8,000	6,256	5,000	5,000	5,000	5,000	23.60%
1100	25	430	3	Computer Repairs - BHS			4,000	3,119	5,000	7,433	5,000	5,000	0.00%
1100	25	610	1	Computer Supplies - BHS			5,652	5,554	5,933	5,713	6,000	6,000	8.33%
1100	25	610	2	Computer Supplies - BMS			9,498	8,318	9,913	11,913	9,498	10,448	950
1100	25	610	3	Computer Supplies - BES			6,166	6,166	11,913	11,913	11,913	11,913	10.00%
1100	27	610	3	Humanities Supplies - BHS			3,466	4,201	4,201	4,201	4,201	4,201	5.00%
1100	29	610	3	Humanities Supplies - BMS			2,700	1,669	2,600	3,029	2,600	2,600	0.00%
1100	29	610	3	Humanities Supplies - BES			2,700	1,669	2,600	3,029	2,600	2,600	0.00%
1100	29	600		TOTAL HEALTH/HUMANITIES			600	332	600	320	825	825	-4.61%
1100	35	211	0	Health Insurance - DW			1,706,448	1,683,387	1,746,199	1,637,620	1,689,017	1,934,543	24.52%
1100	35	212	0	Health Insurance - DW			16,972	16,972	14,100	13,530	13,530	13,530	0.00%
1100	35	213	0	Life Insurance - DW			15,312	12,180	15,312	15,312	15,312	15,312	0.00%
1100	35	214	0	Disability Insurance - DW			20,079	24,787	26,356	26,356	26,356	26,356	2.21%
1100	35	220	0	FICA - DW			483,454	483,454	483,209	496,539	496,539	518,813	3.75%
1100	35	230	0	FLA - DW			548,811	700,614	699,677	708,654	870,996	903,643	32.64%
1100	35	250	0	Unemployment Insurance - DW			7,919	10,242	9,952	11,467	10,394	10,727	-1.63%
1100	35	260	0	Workers Comp Insurance - DW			11,796	11,303	13,121	11,874	12,137	12,633	-2.21%
1100	35	0		TOTAL EMPLOYEE BENEFITS			2,985,834	3,095,907	3,177,443	3,452,230	3,259,125	3,560,163	9.24%
				TOTAL 1.00 REGULAR EDUCATION			10,010,629	9,999,622	10,286,980	10,126,051	10,761,333	995,299	4.82%
				1200 SPECIAL EDUCATION									
1200	18	110	1	Certified Staff Wages - BHS			417,718	412,293	407,771	403,500	397,615	395,825	-1.31%
1200	18	110	2	Certified Staff Wages - BMS			337,285	325,826	345,919	343,962	345,962	343,962	-1.57%
1200	18	110	3	Certified Staff Wages - BHS			32,222	32,222	32,222	32,222	32,222	32,222	-1.26%
1200	18	111	0	Substitutes Wages - BHS			32,703	32,703	32,703	32,703	32,703	32,703	0.00%
1200	18	111	1	Substitutes Wages - BHS			32,613	32,613	32,613	32,613	32,613	32,613	0.00%
1200	18	111	2	Substitutes Wages - BHS			32,722	32,722	32,722	32,722	32,722	32,722	0.00%
1200	18	113	3	Classroom Aides - BHS			33,763	35,057	34,776	34,776	36,185	36,185	3.00%
1200	18	240	0	Course Reimbursement - DW			28,000	28,696	28,000	26,253	28,000	28,000	-10.00%
1200	18	319	1	Home Instruction Contracted Service - BHS			1,000	0	0	1,000	0	0	0.00%
1200	18	319	2	Home Instruction Contracted Service - BMS			1,500	1,500	1,441	1,500	1,500	0	0.00%
1200	18	319	3	Conferences Seminars - DW			2,000	2,000	2,000	2,000	2,000	2,000	0.00%
1200	18	322	0	Conferences Seminars - BHS			4,500	4,500	4,405	4,500	4,500	4,500	-2.14%

BOW SCHOOL DISTRICT

PROPOSED OPERATING BUDGET FOR FISCAL YEAR 2014-2015

BOW SCHOOL DISTRICT 2014-2015 PROPOSED OPERATING BUDGET

Function	Program	Object	School	Account	FY2011-12		FY2012-13		FY2013-14		FY2014-15		
					Code	Code	Name	Budget	Actual	Approved	Approved	\$	%
1200 18	323	0	Professional Services for Pupils - DW	323,410	413,000	488,966	527,363	2,156.7	4,426%	500	0	0	-100.00%
1200 18	324	0	Transcription Services - DW	500	500	0	0	0	0	1,463	0	0	0
1200 18	325	3	Travel - BES	0	0	0	0	0	0	0	0	0	0
1200 18	533	3	Video Communications - BES	0	0	0	0	0	0	0	0	0	0
1200 18	569	0	Travel to Private Schools - DW	578,700	491,053	619,000	568,410	105,335	22,889%	0	0	0	0
1200 18	580	0	Travel - DW	3,800	1,953	2,088	3,800	0	0	0	0	0	0
1200 18	610	2	Supplies - DW	3,400	3,723	3,400	3,400	4,379	1,791	1,733	1,733	0	0
1200 18	610	1	Supplies - BMS	1,723	3,479	1,642	4,022	4,839	0	1,550	0	0	-56,689%
1200 18	610	2	Supplies - BMS	3,708	4,042	3,098	5,028	5,265	0	0	0	0	-52,33%
1200 18	610	3	Supplies - BMS	7,046	6,043	5,045	4,519	1,336	0	0	0	0	-16,47%
1200 18	611	0	Supplies - SIS	0	0	0	0	0	0	0	0	0	0
1200 18	641	0	Textbooks - BES	0	0	0	0	0	0	0	0	0	0
1200 18	641	2	Textbooks - BMS	2,420	2,376	0	0	0	0	0	0	0	0
1200 18	641	3	Textbooks - BIS	1,232	0	0	0	0	0	0	0	0	0
1200 18	650	1	Software - DW	0	0	2,226	2,664	0	0	0	0	0	0
1200 18	650	2	Software - BMS	0	0	2,600	0	0	0	0	0	0	0
1200 18	650	3	Software - BIS	0	0	0	250	2,367	0	0	0	0	0
1200 18	651	0	New Equipment - BMS	0	0	963	963	0	0	0	0	0	0
1200 18	733	0	New Equipment - DW	0	0	0	0	0	0	0	0	0	0
1200 18	734	0	New Equipment - BES	0	0	0	0	0	0	0	0	0	0
1200 18	734	1	New Equipment - BIS	2,010	6,009	6,000	6,000	6,249	0	0	0	0	0
1200 18	734	2	New Equipment - BIS	4,020	6,933	2,249	2,249	2,180	0	0	0	0	0
1200 18	734	3	New Equipment - BIS	1,005	989	1,638	1,638	1,627	0	0	0	0	0
1200 18	810	0	Memberships/Dues - DW	1,800	1,800	0	0	0	0	0	0	0	0
1200 18	890	0	Summer School	0	0	0	0	0	0	0	0	0	0
TOTAL SPECIAL EDUCATION					3,199,472	3,251,517	3,19,507	3,349,10,37	3,3,961,14	3,3,532,56	1,54,122	21,03%	
1200 95	211	0	Health Insurance - DW	702,290	666,550	709,662	647,736	713,386	725,206	1,820	1,669	0	0
1200 95	212	0	Health Insurance - BES	52,334	49,838	43,680	43,680	41,313	40,194	0	0	0	0
1200 95	213	0	Health Insurance - BIS	53,338	50,298	54,228	54,228	50,431	50,339	0	0	0	0
1200 95	214	0	Disability Insurance - DW	9,119	8,741	9,261	8,619	8,219	9,292	0	0	0	0
1200 95	220	0	Disability Insurance - BES	165,294	172,916	172,916	182,510	177,633	173,834	0	0	0	0
1200 95	230	0	Disability Insurance - BIS	221,037	226,365	226,366	226,664	221,039	226,681	0	0	0	0
1200 95	250	0	Employment Insurance - DW	6,269	7,434	9,091	9,091	8,151	7,658	0	0	0	0
1200 95	260	0	Employment Insurance - BES	1,403	3,259	4,166	4,166	4,022	4,022	0	0	0	0
1200 95	260	0	Employment Insurance - BIS	1,169,366	1,123,276	1,176,676	1,136,249	1,235,340	1,242,116	7,145	6,697%	0	0
TOTAL 1,200 SPECIAL EDUCATION					4,369,438	4,374,983	4,633,4983	4,534,165	4,633,515	4,794,772	16,1257	3,489%	
1260 BILINGUAL EDUCATION					20,800	12,985	18,000	24,215	18,000	18,600	600	3,33%	
TOTAL 1,260 BILINGUAL EDUCATION					20,800	12,985	18,000	24,215	18,000	18,600	600	3,33%	
1280 GIFTED & TALENTED					63,442	64,783	65,333	59,911	61,941	67,620	1,531	2,029	
1280 18	110	1	Certified Staff Wages - BES	63,442	64,783	64,783	66,089	66,089	67,620	0	0	0	
1280 18	110	2	Certified Staff Wages - BIS	1,643	1,650	1,650	1,371	1,371	2,150	0	0	0	
1280 18	610	2	Supplies - BES	900	807	900	761	761	594	550	375	3,39%	
1280 18	610	1	Textbooks - BES	503	497	502	441	441	594	388	0	21,33%	
1280 18	641	2	Textbooks - BMS	623	557	592	0	0	0	0	0	0	
1280 18	641	1	Textbooks - BIS	0	0	0	0	0	0	0	0	0	
1280 18	733	2	New Equipment - BES	0	0	0	0	0	0	0	0	0	
1280 18	734	2	New Equipment - BIS	0	0	0	0	0	0	0	0	0	
TOTAL GIFTED & TALENTED					130,457	128,438	133,454	130,142	133,800	16,657	2,616%		
1280 95	211	0	Health Insurance - DW	29,046	9,553	12,053	11,612	9,721	10,702	981	10,09%	0	
1280 95	212	0	Health Insurance - BES	4,352	3,745	3,745	3,665	2,624	2,037	252	9,60%	0	
1280 95	213	0	Health Insurance - BIS	320	499	245	311	232	254	443	1,97%	0	
1280 95	214	0	Disability Insurance - DW	9,207	10,204	9,912	10,204	9,434	9,639	9,911	2,02%	0	
1280 95	220	0	Disability Insurance - BES	11,166	14,166	14,166	14,166	14,166	15,713	15,713	15,713	2,62%	
1280 95	220	0	Disability Insurance - BIS	14,146	16,146	16,146	16,146	16,146	17,210	17,210	17,210	2,64%	
1280 95	220	0	Workers Comp Insurance - DW	228	222	233	254	227	231	231	1,315%	0	
1280 95	220	0	Workers Comp Insurance - BES	55,810	39,460	41,597	41,597	38,123	39,245	39,245	2,48%	0	
TOTAL EMPLOYEE BENEFITS					186,267	16,7498	175,054	175,160	168,265	173,745	5,479	3,26%	
1300 VOCATIONAL EDUCATION					14,457	10,142	14,745	15,041	15,354	15,342	301	2,00%	
1300 18	110	3	Transportation Salaries - BIS	0	0	0	0	0	0	0	0	0	

BOW SCHOOL DISTRICT

PROPOSED OPERATING BUDGET FOR FISCAL YEAR 2014-2015

BOW SCHOOL DISTRICT

Function	Program	Object	School Account	2014-2015 PROPOSED OPERATING BUDGET			FY2011-12			FY2012-13			FY2013-14			FY2014-15					
				Code	Code	Name	Budget	Actual	Approved	Budget	Actual	Approved	Budget	Actual	Approved	Budget	Actual	Difference	%		
1300	18	561	3	National Education Tuition - BMS	42,000	36,103	36,103	67,500	74,718	74,718	56,250	61,122	61,122	43,672	43,672	43,672	8,667	8.66%			
				2013-14 Concord Tuition \$11,422.73 + \$600 Capital Charge + 40% is Vor Charge \$5,568.92 + \$600 State Pay 75% Pro Rated to Be \$3,437.669																	
				\$7,568.92 + \$600 + \$1,422.73 = \$9,391.65 State Share = \$9,391.65 District Share = \$2,616.16																	
				TOtal AVERAGE PAYROLL	56,457	46,445	46,445	82,245	90,072	90,072	71,291	76,464	76,464	51,173	51,173	51,173	7,767	7,767			
1300	85	220	0	FICA - DOW	275	275	275	280	216	216	280	291	291	23	23	23	0	0			
1300	85	260	0	Workers Comp Insurance - DOW	1,381	934	1,408	1,212	1,437	1,437	1,408	1,465	1,465	248	248	248	1,955	1,955			
				TOtal EMPLOYEE BENEFITS	57,838	47,179	47,179	83,653	91,284	91,284	72,738	77,929	77,929	52,041	52,041	52,041	7,155	7,155			
1410	20	110	1	1410 CO-CURRICULAR																	
1410	20	110	1	Wages - BMS	8,424	9,126	8,424	8,424	5,497	5,497	6,339	6,466	6,466	127	127	127	2,039	2,039			
1410	20	110	3	Wages - BHS	30,337	24,061	30,337	30,337	30,337	30,337	30,337	29,423	29,423	29,423	7,093	7,093	7,093	-2,639	-2,639		
1410	20	322	3	Conferences - BHS	49,352	53,449	49,352	49,352	48,188	48,188	45,280	45,684	45,684	404	404	404	0	0			
1410	20	610	1	Supplies - BHS	3,850	2,234	3,850	3,850	3,730	3,730	3,850	3,850	3,850	0	0	0	0	0			
1410	20	610	2	Supplies - BMS	699	0	699	0	716	716	654	716	716	0	0	0	0	0			
1410	20	610	3	Supplies - BMS	3,514	2,326	3,514	3,514	3,514	3,514	3,514	3,514	3,514	0	0	0	0	0			
1410	20	610	4	Supplies - BHS	14,500	13,710	14,500	14,500	11,500	11,500	11,500	11,000	11,000	11,000	10,000	10,000	10,000	10,000			
1410	20	610	5	Supplies - BHS	2,365	1,225	2,365	2,365	2,200	2,200	2,200	2,176	2,176	2,176	2,036	2,036	2,036	0			
1410	20	610	6	Supplies - BHS	2,365	2,137	2,365	2,365	2,062	2,062	2,062	1,913	1,913	1,913	1,747	1,747	1,747	0			
1410	20	890	2	Supplies - BMS	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
1410	20	890	3	Assemblies - BHS	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	0	0		
1410	20	890	4	Assemblies - BHS	118,156	110,476	118,156	110,476	115,415	115,415	107,271	107,401	107,401	115,223	115,223	115,223	7,922	7,922	7,922	0	
				TOtal CO-CURRICULAR	118,156	110,476	110,476	115,415	107,271	107,271	107,271	107,401	107,401	107,401	7,922	7,922	7,922	7,922	7,922		
1410	85	220	0	1410 CO-CURRICULAR																	
1410	85	230	0	FICA - DOW	6,756	6,658	6,756	6,756	6,756	6,756	6,756	6,756	6,756	6,756	6,756	6,756	6,756	0	0		
1410	85	260	0	Health Retirement Insurance - DOW	810	710	810	710	693	693	733	733	733	733	733	733	733	733	0		
				TOtal EMPLOYEE BENEFITS	14,625	14,650	14,650	16,894	13,660	13,660	17,935	17,999	17,999	156	156	156	-8,116	-8,116			
				TOtal 1410 CO-CURRICULAR	133,081	125,125	132,309	120,931	125,356	125,356	120,931	123,222	123,222	7,866	7,866	7,866	6,279	6,279			
				1420 ATHLETICS																	
1420	18	110	3	Athletic Director - BHS	60,448	60,448	60,448	61,657	61,657	61,657	62,274	63,519	63,519	1,245	1,245	1,245	2,009	2,009			
1420	18	320	2	Athletic Director - BHS	4,820	4,000	4,820	4,820	4,820	4,820	4,820	4,973	4,973	4,973	531	531	531	0	0		
1420	18	320	3	Athletic Director - BHS	4,820	4,000	4,820	4,820	4,820	4,820	4,820	4,973	4,973	4,973	531	531	531	0	0		
1420	18	322	2	Athletic Director - BHS	3,120	2,108	3,120	3,120	3,120	3,120	3,120	3,120	3,120	3,120	3,120	3,120	3,120	0	0		
1420	18	400	3	Purchased Services - BHS	30,620	29,570	30,620	31,865	31,865	31,865	32,430	32,430	32,430	29,110	29,110	29,110	-1,046	-1,046			
1420	18	442	3	Equipment - BHS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
1420	18	610	1	Playground Supplies - BHS	400	302	400	400	400	400	400	410	410	410	500	500	500	90	90		
1420	18	610	2	Athletic Supplies - BHS	1,331	1,331	1,331	1,331	1,331	1,331	1,331	1,331	1,331	1,331	1,331	1,331	1,331	1,331	0	0	
1420	18	610	3	Athletic Supplies - BHS	17,699	19,095	17,699	17,699	18,105	18,105	18,408	18,408	18,408	17,842	17,842	17,842	5,656	5,656	5,656	0	
1420	18	738	2	Replacement Equipment - BHS	1,560	1,560	1,560	1,560	1,560	1,560	1,560	1,560	1,560	1,560	1,560	1,560	1,560	1,560	0	0	
1420	18	738	3	Replacement Equipment - BHS	9,651	9,236	9,651	9,651	10,629	10,629	10,629	10,505	10,505	10,505	10,562	10,562	10,562	3,255	3,255	3,255	-3,036
1420	18	810	3	Equipment - BHS	5,515	5,416	5,515	5,515	5,515	5,515	5,515	5,515	5,515	5,515	5,515	5,515	5,515	5,515	5,515	0	
				TOtal ATHLETICS	179,132	177,193	184,677	179,271	191,936	191,936	191,936	192,875	192,875	192,875	23,323	23,323	23,323	1,969	1,969		
1420	20	110	1	Athletic Supplies - BHS	19,748	17,110	19,748	17,110	16,144	16,144	16,144	16,064	16,064	16,064	157,765	157,765	157,765	-2,293	-2,293		
1420	20	110	2	Athletic Supplies - BHS	157,904	174,914	157,904	174,914	176,966	176,966	176,966	182,939	182,939	182,939	181,098	181,098	181,098	-1,016	-1,016		
1420	20	211	0	Health Insurance - DOW	23,599	28,767	23,599	28,767	28,587	28,587	28,587	24,612	24,612	24,612	27,096	27,096	27,096	10,096	10,096		
1420	20	212	0	Health Insurance - DOW	21,616	21,616	21,616	21,616	1,163	1,163	1,163	1,163	1,163	1,163	1,163	1,163	1,163	1,163	0		
1420	20	213	0	Health Insurance - DOW	14,155	14,155	14,155	14,155	14,155	14,155	14,155	14,155	14,155	14,155	14,155	14,155	14,155	14,155	14,155		
1420	20	214	0	Disability Insurance - DOW	248	233	248	233	253	253	253	253	253	253	260	260	260	0	0		
1420	20	220	0	FICA - DOW	18,162	18,162	18,162	18,162	18,162	18,162	18,162	18,162	18,162	18,162	18,162	18,162	18,162	18,162	18,162		
1420	20	230	0	NHI Retirement - DOW	14,712	14,712	14,712	14,712	14,712	14,712	14,712	14,712	14,712	14,712	14,712	14,712	14,712	14,712	14,712	14,712	
1420	20	250	0	Unemployment Insurance - DOW	227	413	227	413	413	413	413	413	413	413	413	413	413	413	413	413	
1420	20	260	0	Workers Comp Insurance - DOW	66,232	60,608	66,232	60,608	71,687	71,687	60,483	60,483	60,483	64,65	64,65	64,65	81,024	81,024	81,024	2,446	
				TOtal ATHLETICS	422,330	412,715	422,330	412,715	433,327	419,751	433,327	419,751	453,439	453,439	453,439	451,237	451,237	451,237	-6,996	-6,996	
				1490 SUMMER ENRICHMENT PROGRAM																	
1490	18	112	3	Wages - BHS	8,400	8,400	8,400	8,400	8,400	8,400	8,400	8,400	8,400	8,400	8,400	8,400	8,400	0	0		
1490	18	220	0	FICA - DOW	643	643	643	643	949	949	949	949	949	949	949	949	949	0	0		
1490	18	230	0	NHI Retirement - DOW	762	762	762	762	949	949	949	949	949	949	949	949	949	0	0		
1490	18	260	0	Workers Comp - DOW	15	15	15	15	15	15	15	15	15	15	15	15	15	15	0		

**BOW SCHOOL DISTRICT
PROPOSED OPERATING BUDGET FOR FISCAL YEAR 2014-2015**

BOW SCHOOL DISTRICT

PROPOSED OPERATING BUDGET FOR FISCAL YEAR 2014-2015

BOW SCHOOL DISTRICT

Function	Program	Object	School	Account		2014-2015 PROPOSED OPERATING BUDGET		FY2011-12		FY2012-13		FY2013-14		FY2014-15				
				Code	Code	Name	Code	Budget	Actual	Approved	Proposed	\$	%	Difference	Difference			
21522	42	610	3	Books - BHIS	1,835	1,676	1,835	1,835	1,835	1,835	1,860	25	1.56%					
21522	42	641	3	New Equipment - BHIS	0	0	0	0	0	0	110	110	0	0.00%	0.00%			
21522	42	734	1	Books - BHIS	0	0	0	0	0	0	0	0	0	0.00%	0.00%			
21522	42	735	2	New Equipment - BHIS	0	0	0	0	0	0	0	0	0	0.00%	0.00%			
21522	42	810	3	Books - BHIS	140	135	140	135	140	135	140	140	140	0	0.00%			
TOTAL HEALTH SERVICES				179,062	177,627	181,566	214,519	205,237	188,330	-8,996								
21522	85	211	0	Health Insurance - DW	54,408	54,408	59,108	55,024	59,142	44,651	44,651	44,651	44,651	44,651	-24,506%			
21522	85	212	0	Dental Insurance - DW	3,680	3,680	3,151	3,151	3,151	3,820	3,820	3,820	3,820	3,820	39,579%			
21522	85	213	0	Life Insurance - DW	4,418	3,336	4,416	3,299	4,416	4,416	4,416	4,416	4,416	4,416	4,416	-38,126%		
21522	85	214	0	Disability Insurance - DW	714	615	714	615	714	615	714	615	714	615	714	-38,126%		
21522	85	215	0	Non Retirement - DW	13,270	12,615	13,270	11,653	13,270	13,270	13,270	13,270	13,270	13,270	13,270	-10,000%		
21522	85	216	0	Non Retirement - DW	14,520	16,312	14,520	19,025	14,520	21,650	21,650	21,650	21,650	21,650	6,130%			
21522	85	217	0	Non Retirement Insurance - DW	300	394	300	373	300	463	463	463	463	463	-5,666%			
21522	85	218	0	Workers Comp Insurance - DW	213	313	213	305	213	331	331	331	331	331	-5,466%			
TOTAL EMPLOYEE BENEFITS				87,680	90,417	98,312	96,807	103,950	87,469	87,469	87,469	87,469	87,469	87,469	-15,455%			
TOTAL 2,130 HEALTH SERVICES				266,742	268,044	286,678	311,325	309,187	275,899	275,899	275,899	275,899	275,899	275,899	-10,795%			
2,140 PSYCHOLOGICAL SERVICES				79,090	81,055	81,957	81,956	81,957	94,199	94,199	94,199	94,199	94,199	94,199	132,136%			
21510	10	110	0	Contracted Services - DW	2,170	1,760	2,170	2,300	2,170	2,300	2,300	2,300	2,300	2,300	2,300	5,120%		
21510	10	375	0	Supplies - DW	0	0	0	0	0	0	0	0	0	0	0	0.00%		
21510	18	610	0	Textbooks - DW	0	0	0	0	0	0	0	0	0	0	0	0.00%		
TOTAL PSYCHOLOGICAL SERVICES				81,568	83,722	83,745	87,744	87,744	89,861	0.00%								
21410	85	211	0	Health Insurance - DW	14,415	30,519	30,519	31,682	29,071	31,249	31,249	31,249	31,249	31,249	31,249	31,249	10,099%	
21410	85	212	0	Dental Insurance - DW	2,307	2,059	2,359	2,459	2,359	2,129	2,129	2,129	2,129	2,129	2,129	2,129	13,299%	
21410	85	213	0	Life Insurance - DW	522	522	522	516	522	516	516	516	516	516	516	1,462%		
21410	85	214	0	Disability Insurance - DW	631	631	631	576	631	576	576	576	576	576	576	5,428%		
21410	85	215	0	FICA - DW	6,051	6,131	6,131	6,233	6,051	6,051	6,051	6,051	6,051	6,051	6,051	1,133%		
21410	85	216	0	Non Retirement - DW	12,710	15,533	12,710	15,043	12,710	15,043	15,043	15,043	15,043	15,043	15,043	1,496%		
21410	85	217	0	Workers Comp Insurance - DW	242	231	242	252	242	269	269	269	269	269	269	269	1,656%	
TOTAL EMPLOYEE BENEFITS				36,062	55,937	57,571	54,238	61,209	65,084	6,333%								
TOTAL 2,140 PSYCHOLOGICAL SERVICES				117,630	139,659	143,816	143,982	150,017	154,945	3,289%								
2,150 SPEECH/LANGUAGE SERVICES				210,192	223,376	232,350	232,350	232,350	240,063	247,740	247,740	247,740	247,740	247,740	247,740	11,530%		
21510	19	110	0	Contracted Services - DW	103,365	104,299	103,365	104,299	103,365	113,163	113,163	113,163	113,163	113,163	113,163	113,163	1,620%	
21510	19	111	0	Speech Pathologists - DW	0	0	0	0	0	0	0	0	0	0	0	0	0.00%	
21510	19	320	0	Supplies - DW	353	536	353	384	353	1,910	1,910	1,909	1,909	1,909	1,909	1,909	1,333%	
21510	19	325	0	Textbooks - DW	0	0	0	0	0	0	0	0	0	0	0	0	0.00%	
21510	19	610	0	Books - DW	463	384	463	384	463	1,910	1,910	1,910	1,910	1,910	1,910	1,910	0.00%	
TOTAL SPEECH/LANGUAGE SERVICES				324,442	308,085	344,512	354,978	366,323	421,120	52,597	52,597	52,597	52,597	52,597	52,597	52,597	14,597%	
21510	85	211	0	Health Insurance - DW	51,421	65,365	55,522	73,339	73,339	73,392	73,392	73,392	73,392	73,392	73,392	73,392	2,576%	
21510	85	212	0	Dental Insurance - DW	6,471	9,758	7,247	8,118	6,471	8,118	8,118	8,118	8,118	8,118	8,118	1,500%		
21510	85	213	0	Life Insurance - DW	781	628	800	597	781	812	812	812	812	812	812	812	11,177%	
21510	85	214	0	Disability Insurance - DW	1,334	2,180	1,366	2,113	1,334	2,113	2,113	2,113	2,113	2,113	2,113	2,113	1,177%	
21510	85	220	0	FICA - DW	24,752	23,355	25,594	26,209	24,752	26,209	26,209	26,209	26,209	26,209	26,209	26,209	9,656%	
21510	85	230	0	Non Retirement - DW	31,622	29,804	34,916	36,095	31,622	36,095	36,095	36,095	36,095	36,095	36,095	36,095	27,70%	
21510	85	734	0	Equipment - DW	610	610	610	610	610	610	610	610	610	610	610	610	1,715%	
TOTAL EMPLOYEE BENEFITS				117,713	131,732	127,354	142,003	152,278	169,239	11,147%								
TOTAL 2,150 SPEECH/LANGUAGE SERVICES				442,195	440,617	471,646	496,981	520,601	590,559	13,444%								
2,160 PT/OT SERVICES				153,546	165,618	156,625	158,007	170,610	186,696	9,33%								
21610	18	110	0	Certified Staff - DW	0	0	0	0	0	0	0	0	0	0	0	0	0.00%	
21610	18	111	0	CDA/Vocages - DW	0	0	0	0	0	0	0	0	0	0	0	0	0.00%	
21610	18	320	0	Contracted Services - DW	0	0	0	0	0	0	0	0	0	0	0	0	0.00%	
21610	18	325	0	Supplies - DW	0	0	0	0	0	0	0	0	0	0	0	0	0.00%	
21610	18	610	0	Equipment - DW	0	0	0	0	0	0	0	0	0	0	0	0	0.00%	
TOTAL PT/OT SERVICES				36,346	35,669	38,163	39,517	40,195	42,222	88,536%								
21610	85	211	0	Health Insurance - DW	3,276	2,307	2,493	2,015	3,276	2,76	2,76	2,76	2,76	2,76	2,76	2,76	9,545%	
21610	85	212	0	Dental Insurance - DW	0	0	0	0	0	0	0	0	0	0	0	0	0.00%	
21610	85	213	0	Life Insurance - DW	0	0	0	0	0	0	0	0	0	0	0	0	0.00%	

BOW SCHOOL DISTRICT

PROPOSED OPERATING BUDGET FOR FISCAL YEAR 2014-2015

Function	Program	Object	School	Account	2014-2015 PROPOSED OPERATING BUDGET			FY2013-14			FY2012-13			
					Code	Code	Name	Budget	Actual	Approved	Actual	Approved	Proposed	
2160	85	214	0	Disability Insurance - DW	630	592		642	560	700	765	65	9.29%	
2160	85	220	0	FICA - DW	1,1746	1,1982		1,2194	1,2192	1,230	1,230	1,230	9.23%	
2160	85	230	0	SI Retirement - DW	5,623	7,13		7,145	7,145	7,150	7,150	7,150	6.13%	
2160	85	230	0	Workers'Comp Insurance - DW	270	324		325	325	320	320	320	1.82%	
2160	85	260	0	Workers'Comp Benefits - DW	58,482	59,451		61,339	57,004	70,004	71,948	70,004	9,45%	
				TOTAL EMPLOYEE BENEFITS							108,012	30,024	50,04%	
				TOTAL 2160 PTY/ SERVICES	303,925	282,861		319,415	310,918	345,360	398,758	53,398	15.46%	
				2212 PROFESSIONAL SERVICES/TESTING										
2212	2	10	0	Wages - DW	9,000	9,000		9,000	9,000	9,000	9,000	9,000	0	
2212	2	135	2	West. Sustaining BHS	2,510	2,166		2,613	1,849	2,075	2,075	2,075	0.00%	
2212	2	335	2	Workers'Comp - BHS	670	675		691	690	725	725	725	0	
2212	2	37	641	1	Books - BHS	330	316		320	325	330	330	330	0.00%
2212	2	37	641	2	Books - BHS	330	316		320	325	330	330	330	0.00%
				TOTAL PROFESSIONAL SERVICES/TESTING	12,222	12,152		12,634	11,509	12,780	13,243	763	5.97%	
2212	85	220	0	FICA - DW	639	619		639	639	639	639	639	0	
2212	85	230	0	NI Retirement - DW	816	816		1,017	1,017	1,274	1,274	1,274	0	
2212	85	260	0	Workers'Comp Insurance - DW	1,521	1,521		1,722	1,722	1,979	1,979	1,979	0	
				TOTAL 2212 PROFESSIONAL SERVICES/TESTING	14,943	13,673		14,356	13,233	14,759	15,222	763	5.17%	
				2213 IMPROVEMENT OF INSTRUCTION										
2213	34	320	1	Staff Development - BHS	6,000	10,026		6,000	6,398	6,000	6,000	6,000	0	
2213	34	320	2	Staff Development - BHS	10,000	13,134		10,000	11,330	15,000	15,000	15,000	0	
2213	34	320	3	Staff Development - BHS	15,000	21,407		15,000	15,000	15,000	15,000	15,000	0	
2213	34	321	1	Service Learning - BHS	1,000	5,634		1,000	1,000	1,000	1,000	1,000	0	
2213	34	321	2	Service Learning - BHS	1,000	5,634		1,000	1,000	1,000	1,000	1,000	0	
2213	34	321	3	Service Learning - BHS	10,000	11,165		10,000	10,000	10,000	10,000	10,000	0	
2213	34	322	1	Conferences/Conventions - BHS	7,175	7,354		7,150	7,391	7,500	7,500	7,500	1.33%	
2213	34	322	2	Conferences/Conventions - BHS	7,150	5,115		7,150	7,150	7,263	7,263	7,263	0	
2213	34	322	3	Conferences/Conventions - BHS	13,000	9,327		13,000	11,667	13,000	13,000	13,000	0	
				TOTAL 2213 IMPROVEMENT OF INSTRUCTION	84,325	86,351		84,504	66,689	84,650	85,650	1,000	1.18%	
				2222 LIBRARY/MEDIA SERVICES										
2222	39	110	1	Certified Ed. Media - BHS	68,397	68,397		69,667	69,667	71,189	72,500	74,009	1.99%	
2222	39	110	2	Certified Ed. Media - BHS	59,136	56,257		60,913	60,913	66,089	67,220	68,331	2.01%	
2222	39	110	3	Certified Ed. Media - BHS	65,587	65,387		66,967	66,967	67,241	68,310	69,680	2.01%	
2222	39	111	1	Alates Wages - BHS	6,582	12,304		11,074	11,738	0	0	0	0	
2222	39	111	2	Alates Wages - BHS	7,868	7,909		8,277	8,335	28,033	11,466	12,905	1.43%	
2222	39	111	3	Equipment Repairs/Maintenance - BHS	26,018	26,018		67,675	67,675	745	745	745	12.55%	
2222	39	110	1	Equipment Repairs/Maintenance - BHS	6,000	6,000		6,310	6,310	6,310	6,310	6,310	0	
2222	39	110	2	Equipment Repairs/Maintenance - BHS	6,000	6,000		6,310	6,310	6,310	6,310	6,310	0	
2222	39	110	3	Equipment Repairs/Maintenance - BHS	6,000	6,000		6,310	6,310	6,310	6,310	6,310	0	
2222	39	610	1	Supplies - BHS	915	838		915	915	410	410	410	0	
2222	39	610	2	Supplies - BHS	915	838		915	915	675	675	675	0	
2222	39	610	3	Supplies - BHS	9,000	6,728		9,000	9,000	2,002	1,934	1,934	0	
2222	39	641	1	Books/Printed Media - BHS	14,818	15,957		15,045	15,045	9,654	9,654	9,654	31.75%	
2222	39	641	2	Books/Printed Media - BHS	14,818	15,957		15,045	15,045	9,654	9,654	9,654	31.75%	
2222	39	641	3	Books/Printed Media - BHS	14,818	15,957		15,045	15,045	9,654	9,654	9,654	31.75%	
2222	39	642	1	Electronic Information - BHS	3,327	3,316		3,403	3,403	3,418	3,418	3,418	-3.65%	
2222	39	642	2	Electronic Information - BHS	2,445	2,239		3,403	3,403	3,252	2,239	2,239	55.27%	
2222	39	642	3	Electronic Information - BHS	24,060	22,839		31,170	31,170	31,460	31,353	31,353	0.00%	
2222	39	733	1	New Furniture/Fixtures - BHS	733	0		0	0	0	0	0	0.00%	
2222	39	733	2	New Furniture/Fixtures - BHS	400	0		400	400	0	400	400	0.00%	
2222	39	733	3	New Furniture/Fixtures - BHS	0	0		0	0	0	0	0	0.00%	
2222	39	734	1	New Equipment - BHS	0	0		0	0	0	0	0	0.00%	
2222	39	734	2	New Equipment - BHS	230	119		539	0	0	0	500	0.00%	
2222	39	734	3	New Equipment - BHS	0	0		0	0	0	0	500	0.00%	
2222	39	735	2	Replacement Equipment/Fixtures - BHS	0	0		0	0	0	0	0	0.00%	
2222	39	735	3	Replacement Equipment/Fixtures - BHS	0	0		0	0	0	0	0	0.00%	
2222	39	736	2	Replacement Equipment/Fixtures - BHS	0	0		0	0	0	0	0	0.00%	
2222	39	736	3	Replacement Equipment/Fixtures - BHS	0	0		0	0	0	0	0	0.00%	
2222	39	810	3	Dates - BHS	260	255		300	301	360	360	360	0	
				TOTAL LIBRARY/MEDIA SERVICES	303,978	300,652		315,532	321,285	290,100	295,100	0	1.57%	
2222	85	211	0	Health Insurance - DW	69,488	67,959		69,188	69,188	69,188	69,188	69,188	10.09%	
2222	85	212	0	Dental Insurance - DW	6,793	7,366		6,766	6,766	4,625	4,625	4,625	9.60%	

BOW SCHOOL DISTRICT

PROPOSED OPERATING BUDGET FOR FISCAL YEAR 2014-2015

Function	Program	Object	School	Account	2014-2015 PROPOSED OPERATING BUDGET						
					Code	Code	Name	Budget	Approved	Actual	FY2012-13
					Code	Code					
22222	BS	2.13	0	life insurance - DW	561	451		573	428	41	8.32%
22222	BS	2.14	0	disability insurance - DW	979	979		979	979	979	8.30%
22222	BS	2.20	0	FLICA - DW	17,869	17,919		18,813	18,659	17,026	2.55%
22222	BS	2.20	0	Administrative - DW	20,375	23,033		21,423	21,605	20,736	5.20%
22222	BS	2.50	0	Employment Insurance - DW	375	492		497	466	291	-1.20%
22222	BS	2.60	0	Workers' Comp Insurance - DW	420	409		430	466	336	5.00%
				TOTAL EMPLOYEE BENEFITS	116,865	118,746		120,756	110,323	113,026	6.76%
				TOTAL 2222 LIBRARY/MEDIA SERVICES	420,843	419,398		436,288	431,608	403,554	3.03%
				TOTAL 2222 AUDIO/VISUAL SERVICES	1,105	792		1,186	924	1,441	1,525
				TOTAL 2222 TECHNOLOGY SERVICES	378,352	389,733		46,134	497,830	444,439	496,386
				2250 TECHNOLOGY SERVICES - DW	98,098	99,450		104,318	105,611	110,155	110,155
22520	40	1.10	0	Technology Assistant Wages - DW	50,000	57,900		50,000	50,000	50,000	0.00%
22520	40	3.10	0	Data Management - DW	20,337	17,351		20,337	17,343	20,337	17.60%
22520	40	5.20	0	Data Services - DW	54,664	54,721		54,664	52,222	45,642	5.18%
22520	40	5.30	0	Data Management - DW	20,653	21,126		20,653	21,051	20,653	0.00%
22520	40	7.34	0	Employee Benefits - DW	10,479	8,251		10,479	8,251	7,981	-3.49%
				TOTAL TECHNOLOGY SERVICES	346,667	44,151		343,631	39,872	43,055	65,453
22520	85	2.11	0	Health Insurance - DW	1,955	1,955		1,604	1,604	1,435	-22.48%
22520	85	2.12	0	Dental Insurance - DW	603	603		603	603	603	0.00%
22520	85	2.13	0	Life Insurance - DW	7,505	7,505		7,505	7,505	7,505	0.00%
22520	85	2.14	0	Disability Insurance - DW	10,479	8,251		10,479	8,251	9,180	8.42%
22520	85	2.20	0	FLICA - DW	288	378		288	342	336	17.49%
22520	85	2.50	0	Unemployment Insurance - DW	56,108	62,794		56,108	61,607	59,479	1.49%
22520	85	2.60	0	Workers' Comp Insurance - DW	0	0		0	0	0	0.00%
				TOTAL EMPLOYEE BENEFITS	434,460	452,528		524,949	557,310	510,520	595,782
				TOTAL 2250 TECHNOLOGY SERVICES	56,108	62,794		61,607	59,479	66,081	59,515
				TOTAL 2200 GENERAL FUND CONTINGENCY	25,000	49,970		25,000	23,333	25,000	25,000
23000	18	840	0	General Fund Contingency - DW	25,000	49,970		25,000	23,333	25,000	0.00%
23000	18	845	0	General Fund Contingency - DW	0	0		0	0	0	0.00%
				TOTAL 2300 GENERAL FUND CONTINGENCY	25,000	49,970		25,000	23,333	25,000	0
				TOTAL 2311 SCHOOL BOARD SERVICES	1,109	1,140		1,161	1,235	1,171	1,117
2311	40	1.10	0	School Board Wages - DW	12,500	12,500		12,500	12,500	12,500	0.00%
2311	40	1.11	0	Administrative - DW	30,000	30,000		27,705	31,013	27,705	-2.51%
2311	40	5.40	0	Administrative - DW	50,000	46,020		43,450	27,750	28,000	25.00%
2311	40	6.10	0	Supplies - DW	5,513	4,787		5,000	6,932	8,060	17.20%
2311	40	8.10	0	Dues - DW	55,004	51,764		55,004	63,097	53,576	3.97%
				TOTAL SCHOOL BOARD SERVICES	123,220	123,220		123,220	123,220	123,220	123,220
2311	85	2.20	0	FLICA - DW	0	0		0	0	0	0.00%
				TOTAL EMPLOYEE BENEFITS	56,113	52,904		54,599	64,332	54,747	55,090
				TOTAL 2311 SCHOOL BOARD SERVICES	1,109	1,140		1,161	1,235	1,171	1,117
				2312-2317 CONTRACTED SERVICES	200	200		200	200	200	200
2312	40	1.10	0	Clerk/Moderator Wages - DW	1,000	1,000		1,000	1,000	1,000	0.00%
2312	40	3.80	0	District Treasurer Wages - DW	45,000	40,864		45,000	40,000	40,000	0.00%
2312	40	3.70	0	Audit Services - DW	17,000	13,750		18,500	16,043	15,000	0.00%
				TOTAL CONTRACTED SERVICES	63,200	55,814		64,700	25,403	56,200	0
2313	85	2.20	0	FLICA - DW	77	77		77	77	77	0.00%
				TOTAL EMPLOYEE BENEFITS	63,277	55,891		64,777	25,479	56,277	0
				TOTAL 2313 CONTRACTED SERVICES	63,277	55,891		64,777	25,479	56,277	0
				TOTAL 2312-2317 CONTRACTED SERVICES	0	0		0	0	0	0.00%
				TOTAL 2310 EXECUTIVE SERVICES	0	0		0	0	0	0.00%
2320	40	3.10	0	SAU 67 Assessment - DW	0	0		0	0	0	0.00%

BOW SCHOOL DISTRICT

PROPOSED OPERATING BUDGET FOR FISCAL YEAR 2014-2015

Function	Program	Object	School	Account	Name	2014-2015 PROPOSED OPERATING BUDGET			FY2013-14			FY2012-13			FY2011-12			TOTAL 2012-2013 EXECUTIVE SERVICES		
						Code	Code	Code	Budget	Actual	Approved	Approved	Actual	Approved	Actual	Approved	Actual	Approved	Actual	
TOTAL 2012-2013 EXECUTIVE SERVICES																				
2321	40	110	0	2321 OFFICE OF THE SUPERINTENDENT		0	0	0	109,500	111,038	111,609	112,816	0	722,436	722,136	722,136	#DIV/0!			
2321	40	113	0	Administrative Assistant - BWS	Travel - DW	44,325	45,149	45,12	45,12	45,12	46,616	0	(11,316)	-100,00%	(11,316)	-100,00%	(11,316)	-100,00%		
2321	40	240	0	Course Reimbursement - DW		0	0	0	0	0	0	0	0	0	0	0	0	0	0	
2321	40	321	0	In-Service Training - DW		3,000	2,768	3,000	3,000	3,001	3,000	0	(6,000)	-100,00%	(6,000)	-100,00%	(6,000)	-100,00%		
2321	40	322	0	Conferences/Conventions - DW		2,500	2,988	2,500	2,500	2,500	2,500	0	(6,000)	-100,00%	(6,000)	-100,00%	(6,000)	-100,00%		
2321	40	331	0	Consultants - DW		4,000	4,206	4,000	4,000	4,000	4,000	0	(6,000)	-100,00%	(6,000)	-100,00%	(6,000)	-100,00%		
2321	40	340	0	Criminal Records Check - DW		6,500	3,415	6,500	6,500	6,500	7,570	0	(7,50)	-100,00%	(7,50)	-100,00%	(7,50)	-100,00%		
2321	40	341	0	Employee Lease - DW		1,654	1,629	1,656	1,656	1,656	2,059	0	(2,00)	-100,00%	(2,00)	-100,00%	(2,00)	-100,00%		
2321	40	510	0	Postage - DW		5,000	5,000	5,000	5,000	5,000	5,000	0	(5,00)	-100,00%	(5,00)	-100,00%	(5,00)	-100,00%		
2321	40	520	0	Printing - DW		5,000	4,736	5,000	5,000	5,000	5,000	0	(5,00)	-100,00%	(5,00)	-100,00%	(5,00)	-100,00%		
2321	40	530	0	Supplies - DW		2,250	1,161	2,250	2,250	2,250	2,250	0	(2,00)	-100,00%	(2,00)	-100,00%	(2,00)	-100,00%		
2321	40	540	0	Travel - DW		1,000	764	1,000	1,000	1,000	1,000	0	(1,00)	-100,00%	(1,00)	-100,00%	(1,00)	-100,00%		
2321	40	610	0	New Equipment - DW		7,500	7,368	7,500	7,500	7,500	7,500	0	(7,50)	-100,00%	(7,50)	-100,00%	(7,50)	-100,00%		
2321	40	734	0	New Equipment/Furniture/Fixtures - DW		150	466	150	150	150	150	0	(17,91)	-100,00%	(17,91)	-100,00%	(17,91)	-100,00%		
2321	40	738	0	Replacement Equipment - DW		2,750	2,527	2,750	2,750	2,750	2,750	0	(2,00)	-100,00%	(2,00)	-100,00%	(2,00)	-100,00%		
TOTAL OFFICE OF THE SUPERINTENDENT						191,468	105,364	194,930	185,539	197,068	197,068	0	(19,075)	-100,00%	(19,075)	-100,00%	(19,075)	-100,00%		
2321	85	211	0	Health Insurance - DW		43,943	39,154	43,943	39,154	43,943	38,340	0	(3,729)	-100,00%	(3,729)	-100,00%	(3,729)	-100,00%		
2321	85	212	0	Dental Insurance - DW		3,273	2,873	3,273	3,273	3,273	2,883	0	(2,883)	-100,00%	(2,883)	-100,00%	(2,883)	-100,00%		
2321	85	213	0	Life Insurance - DW		895	705	895	895	895	924	0	(224)	-100,00%	(224)	-100,00%	(224)	-100,00%		
2321	85	214	0	Disability Insurance - DW		631	593	631	631	631	654	0	(654)	-100,00%	(654)	-100,00%	(654)	-100,00%		
2321	85	220	0	FICA - DW		11,768	11,651	11,768	11,768	11,768	12,044	0	(12,097)	-100,00%	(12,097)	-100,00%	(12,097)	-100,00%		
2321	85	230	0	NH Retirement - DW		25,143	23,037	25,143	25,143	25,143	22,057	0	(22,057)	-100,00%	(22,057)	-100,00%	(22,057)	-100,00%		
2321	85	250	0	Disability/Health Insurance - DW		277	274	277	277	277	291	0	(291)	-100,00%	(291)	-100,00%	(291)	-100,00%		
2321	85	260	0	Workers' Compensation - DW		2,000	1,900	2,000	2,000	2,000	2,000	0	(2,00)	-100,00%	(2,00)	-100,00%	(2,00)	-100,00%		
TOTAL EMPLOYEE BENEFITS						64,109	83,655	781,031	76,675	81,062	81,062	0	(8,062)	-100,00%	(8,062)	-100,00%	(8,062)	-100,00%		
TOTAL 2012-2013 EXECUTIVE SERVICES						255,577	272,239	272,239	272,239	261,714	278,150	0	(278,150)	-100,00%	(278,150)	-100,00%	(278,150)	-100,00%		
TOTAL 2012-2013 EXECUTIVE SERVICES																				
2310 OFFICE OF THE PRINCIPAL						95,298	95,611	97,034	97,639	98,176	98,176	0	(10,140)	-100,00%	(10,140)	-100,00%	(10,140)	-100,00%		
2410	40	110	1	Principal Salary - BWS		95,298	95,298	95,298	95,298	95,298	95,611	0	(4,313)	-2,00%	(4,313)	-2,00%	(4,313)	-2,00%		
2410	40	110	2	Principal Salary - BHS		95,298	95,298	95,298	95,298	95,298	95,615	0	(4,313)	-2,00%	(4,313)	-2,00%	(4,313)	-2,00%		
2410	40	110	3	Principal Salary - BES		95,298	95,298	95,298	95,298	95,298	95,615	0	(4,313)	-2,00%	(4,313)	-2,00%	(4,313)	-2,00%		
2410	40	113	2	Clerical Wages - BWS		6,623	6,623	6,623	6,623	6,623	6,623	0	(6,623)	-100,00%	(6,623)	-100,00%	(6,623)	-100,00%		
2410	40	113	3	Clerical Wages - BHS		6,623	6,623	6,623	6,623	6,623	6,623	0	(6,623)	-100,00%	(6,623)	-100,00%	(6,623)	-100,00%		
2410	40	113	4	Clerical Wages - BES		6,623	6,623	6,623	6,623	6,623	6,623	0	(6,623)	-100,00%	(6,623)	-100,00%	(6,623)	-100,00%		
2410	40	119	1	Assistant Principal Salary - BWS		77,725	77,725	77,725	77,725	77,725	79,380	0	(8,654)	-1,601	(8,654)	-1,601	(8,654)	-1,601		
2410	40	119	2	Assistant Principal Salary - BHS		77,718	77,718	77,718	77,718	77,718	78,722	0	(8,073)	-2,00%	(8,073)	-2,00%	(8,073)	-2,00%		
2410	40	119	3	Assistant Principal Salary - BES		83,717	83,990	85,389	85,389	81,170	83,980	0	(1,634)	-2,01%	(1,634)	-2,01%	(1,634)	-2,01%		
2410	40	240	1	Course Reimbursement - BWS		3,980	3,263	3,980	3,980	3,980	3,980	0	(6,020)	-100,00%	(6,020)	-100,00%	(6,020)	-100,00%		
2410	40	240	2	Course Reimbursement - BHS		2,160	2,160	2,160	2,160	2,160	2,160	0	(2,160)	-100,00%	(2,160)	-100,00%	(2,160)	-100,00%		
2410	40	240	3	Course Reimbursement - BES		2,160	2,160	2,160	2,160	2,160	2,160	0	(2,160)	-100,00%	(2,160)	-100,00%	(2,160)	-100,00%		
2410	40	322	1	Conferences/Conventions - BWS		1,750	2,111	1,750	1,750	1,750	1,750	0	(2,500)	-100,00%	(2,500)	-100,00%	(2,500)	-100,00%		
2410	40	322	2	Conferences/Conventions - BHS		1,750	2,111	1,750	1,750	1,750	1,750	0	(2,500)	-100,00%	(2,500)	-100,00%	(2,500)	-100,00%		
2410	40	322	3	Conferences/Conventions - BES		1,750	2,111	1,750	1,750	1,750	1,750	0	(2,500)	-100,00%	(2,500)	-100,00%	(2,500)	-100,00%		
2410	40	531	2	Telephone - BWS		3,602	3,761	3,602	3,602	3,602	3,816	0	(3,252)	-1,00%	(3,252)	-1,00%	(3,252)	-1,00%		
2410	40	531	3	Telephone - BHS		11,179	11,701	12,261	12,261	12,261	12,607	0	(4,499)	-1,00%	(4,499)	-1,00%	(4,499)	-1,00%		
2410	40	534	1	Postage - BWS		2,800	2,701	2,912	2,912	2,912	3,000	0	(3,000)	-100,00%	(3,000)	-100,00%	(3,000)	-100,00%		
2410	40	534	2	Postage - BHS		1,000	1,000	1,000	1,000	1,000	1,000	0	(1,000)	-100,00%	(1,000)	-100,00%	(1,000)	-100,00%		
2410	40	534	3	Postage - BES		1,000	1,000	1,000	1,000	1,000	1,000	0	(1,000)	-100,00%	(1,000)	-100,00%	(1,000)	-100,00%		
2410	40	538	1	Supplies - BWS		1,624	1,624	1,624	1,624	1,624	1,624	0	(1,624)	-100,00%	(1,624)	-100,00%	(1,624)	-100,00%		
2410	40	538	2	Supplies - BHS		1,624	1,624	1,624	1,624	1,624	1,624	0	(1,624)	-100,00%	(1,624)	-100,00%	(1,624)	-100,00%		
2410	40	538	3	Supplies - BES		1,624	1,624	1,624	1,624	1,624	1,624	0	(1,624)	-100,00%	(1,624)	-100,00%	(1,624)	-100,00%		
2410	40	540	1	Printing - BWS		1,900	1,900	1,900	1,900	1,900	1,900	0	(1,900)	-100,00%	(1,900)	-100,00%	(1,900)	-100,00%		
2410	40	540	2	Printing - BHS		1,900	1,900	1,900	1,900	1,900	1,900	0	(1,900)	-100,00%	(1,900)	-100,00%	(1,900)	-100,00%		
2410	40	540	3	Printing - BES		1,900	1,900	1,900	1,900	1,900	1,900	0	(1,900)	-100,00%	(1,900)	-100,00%	(1,900)	-100,00%		
2410	40	540	4	Travel - BWS		4,747	4,747	4,747	4,747	4,747	4,747	0	(4,747)	-100,00%	(4,747)	-100,00%	(4,747)	-100,00%		
2410	40	540	5	Travel - BHS		4,747	4,747	4,747	4,747	4,747	4,747	0	(4,747)	-100,00%	(4,747)	-100,00%	(4,747)	-100,00%		
2410	40	540	6	Travel - BES		4,747	4,747	4,747	4,747	4,747	4,747	0	(4,747)	-100,00%	(4,747)	-100,00%	(4,747)	-100,00%		
2410	40	541	1	Telephone - BWS		1,977	1,977	1,977	1,977	1,977	1,977	0	(1,977)	-100,00%	(1,977)	-100,00%	(1,977)	-100,00%		
2410	40	541	2	Telephone - BHS		1,977	1,977	1,977	1,977	1,977	1,977	0	(1,977)	-100,00%	(1,977)	-100,00%	(1,977)	-100,00%		
2410	40	541	3	Telephone - BES		1,977	1,977	1,977	1,977	1,977	1,977	0	(1,977)	-100,00%	(1,977)	-100,00%	(1,977)	-100,00%		

BOW SCHOOL DISTRICT

PROPOSED OPERATING BUDGET FOR FISCAL YEAR 2014-2015

BOW SCHOOL DISTRICT

2014-2015 PROPOSED OPERATING BUDGET

Function	Program	Object	School	Account	FY2011-12			FY2012-13			FY2013-14			FY2014-15			
					Budget	Actual	Approved	Budget	Actual	Approved	Proposed	Approved	Proposed	Difference	\$	%	
241.0	40	B10	2	Dues - BHSS	1,802	1,543	1,802	1,084	1,084	1,802	1,802	0	0	0.00%	0	0.00%	
241.0	40	B10	3	Dues - BHSS	2,156	1,413	2,156	600	600	2,156	0	0	0	0	0.00%	0	0.00%
241.0	40	B10	3	High School Graduation - BHSS	5,010	5,152	5,010	5,675	5,675	5,010	5,010	0	0	0.00%	0	0.00%	
TOTAL OFFICE OF THE PRINCIPAL					844,731	832,469	866,676	875,119	870,479	892,213	11,734	11,576					
241.0	85	211	0	Health Insurance - DW	118,626	99,142	97,084	112,926	115,328	143,069	27,741	24,05%					
241.0	85	212	0	Dental Insurance - DW	11,142	9,418	11,350	13,639	13,131	13,439	16,494	16,24%					
241.0	85	213	0	Life Insurance - DW	4,332	3,425	4,438	3,258	3,258	4,447	4,524	1,777	1,73%				
241.0	85	214	0	Disability Insurance - DW	2,922	2,922	3,184	2,790	3,191	3,235	4,44	1,381%					
241.0	85	220	0	FICA - DW	57,643	58,734	59,916	62,006	55,916	60,369	62,3	1,381%					
241.0	85	230	0	NI Retirement - DW	105,834	94,558	93,903	115,326	115,326	120,607	15,381	4,439%					
241.0	85	230	0	Unemployment Insurance - DW	1,066	1,056	1,056	1,113	1,113	1,122	1,122	1,122	1,122	1,122	1,122	1,122	
241.0	85	260	0	Workers' Comp - BHSS	282,258	276,230	272,902	291,329	311,876	347,745	355,669	11,44%					
TOTAL EMPLOYEE BENEFITS					1,202,958	1,110,719	1,139,664	1,165,048	1,182,355	1,229,758	47,403	4,01%					
TOTAL 2410 OFFICE OF THE PRINCIPAL					1,427,689	1,110,719	1,139,664	1,165,048	1,182,355	1,229,758	47,403	4,01%					
2511 BUSINESS/FISCAL SERVICES																	
251.1	40	110	0	Business Administration - BHSS	83,205	83,205	89,969	90,068	90,768	90,768	0	0	(5,612)	-100.00%			
251.1	40	113	0	Custodial - BHSS	4,325	4,432	45,212	45,212	46,116	46,116	0	0	(46,116)	-100.00%			
251.1	40	120	0	Bookkeeping - BHSS	1,300	520	1,300	400	1,300	0	0	0	0	0	0.00%		
251.1	40	322	0	Call Center - BHSS	1,300	520	1,300	400	1,300	0	0	0	0	0	0.00%		
251.1	40	331	0	Software Support - BHSS	6,550	6,479	6,750	6,177	6,721	0	0	0	0	0	0.00%		
251.1	40	430	0	Equipment Repair - DW	2,500	2,500	2,500	497	2,000	0	0	0	0	0	0.00%		
251.1	40	580	0	Travel - DW	950	1,038	850	1,000	1,000	0	0	0	0	0	0.00%		
251.1	40	738	0	Replacement Equipment - DW	2,000	505	1,800	1,200	1,800	0	0	0	0	0	0.00%		
251.1	40	810	0	Due/fees - DW	1,920	404	1,400	1,450	1,450	0	0	0	0	0	0.00%		
TOTAL BUSINESS/FISCAL SERVICES					141,020	138,050	141,681	146,630	150,755	0	15,755	-10,049%					
251.1	95	211	0	Health Insurance - DW	11,799	10,969	12,330	27,550	29,401	0	0	0	0	0	0.00%		
251.1	95	212	0	Dental Insurance - DW	2,623	2,046	2,111	1,833	2,068	0	0	0	0	0	0.00%		
251.1	95	213	0	Life Insurance - DW	705	556	756	561	561	0	0	0	0	0	0.00%		
251.1	95	214	0	Disability Insurance - DW	523	492	554	465	561	0	0	0	0	0	0.00%		
251.1	95	214	0	FICA - DW	9,756	10,411	10,333	10,774	10,472	0	0	0	0	0	0.00%		
251.1	95	220	0	NI Retirement - DW	16,922	14,431	15,573	14,397	17,510	0	0	0	0	0	0.00%		
251.1	95	230	0	Unemployment Insurance - DW	16,922	14,431	189	171	212	193	0	0	0	0	0.00%		
251.1	95	250	0	Workers' Comp - BHSS	42,230	39,314	41,571	56,251	60,215	0	0	0	0	0	0.00%		
TOTAL 2511 BUSINESS/FISCAL SERVICES					183,629	177,365	190,925	202,186	210,970	0	(21,697)	-100.00%					
2620 OPERATING BUILDING SERVICES																	
262.0	70	110	1	Custodial Wages - BHSS	104,775	101,740	103,567	99,467	104,205	111,729	11,722	11,722					
262.0	70	110	3	Custodial Wages - BHSS	116,858	109,057	119,98	106,337	115,478	117,166	1,688	1,688					
262.0	70	110	3	Custodial Wages - DW	201,040	205,603	197,09	196,251	193,746	189,286	(4,601)	-100.00%					
262.0	70	130	0	Janitorial Services - BHSS	10,000	3,264	10,000	10,000	5,000	5,000	0	0	0	0	0.00%		
262.0	70	130	1	Staff Development - BHSS	250	42	250	382	0	0	0	0	0	0	0.00%		
262.0	70	322	1	Staff Development - DW	250	42	250	352	250	250	0	0	0	0	0.00%		
262.0	70	322	3	Water/Sewerage - BHSS	10,300	14,925	250	1,847	4,000	2,810	3,750	(250)	-6,25%				
262.0	70	411	2	Water/Sewerage - BHSS	10,400	14,231	9,000	13,664	9,600	10,500	10,500	1,000	1,000	10,53%			
262.0	70	411	3	Water/Sewerage - DW	13,700	11,802	12,250	20,778	12,250	13,250	13,250	0	0	0.00%			
262.0	70	421	1	Rubbish Removal - BHSS	5,979	5,628	5,979	5,979	5,979	5,979	5,979	0	0	0.00%			
262.0	70	421	2	Rubbish Removal - DW	6,727	6,530	5,628	6,277	6,277	6,750	6,750	0	0	0.00%			
262.0	70	430	3	Plumbing Repairs - BHSS	6,750	6,591	7,500	9,973	7,500	8,750	8,750	0	0	0.00%			
262.0	70	430	3	Equipment Maintenance - BHSS	4,300	4,300	1,847	4,000	2,810	4,000	3,750	(250)	-7,44%				
262.0	70	431	2	Electrical Repairs - BHSS	3,200	1,827	3,500	2,093	0	0	0	0	0	0.00%			
262.0	70	431	3	Electrical Repairs - DW	5,000	3,877	5,000	4,788	5,000	4,750	4,750	5,000	5,000	5,000	5,000	5,000	
262.0	70	432	1	HVAC Repairs - BHSS	17,000	17,774	17,000	16,494	17,000	16,494	0	0	0.00%				
262.0	70	432	2	HVAC Repairs - DW	10,500	2,996	10,500	9,613	10,500	10,500	10,500	0	0	0.00%			
262.0	70	432	3	HVAC Repairs - BHSS	25,000	14,925	25,000	22,630	25,000	20,000	20,000	0	0	0.00%			
262.0	70	433	2	HVAC Repairs - DW	10,000	1,000	10,000	1,000	10,000	1,000	1,000	0	0	0.00%			
262.0	70	433	3	Plumbing Repairs - BHSS	2,000	1,655	2,000	1,720	2,000	2,000	2,000	0	0	0.00%			
262.0	70	434	1	Glass Breakage - BHSS	3,200	2,556	3,000	2,731	3,000	2,750	2,750	0	0	0.00%			
262.0	70	434	2	Glass Breakage - BHSS	750	0	400	184	400	400	400	0	0	0.00%			
262.0	70	434	3	Glass Breakage - DW	4,200	31,499	4,200	37,141	4,200	7,000	7,000	0	0	0.00%			
262.0	70	435	1	Building Exterior - BHSS	6,000	35,885	6,000	37,577	6,000	10,000	10,000	0	0	0.00%			
262.0	70	435	2	Building Exterior - BHSS	6,000	3,600	6,000	3,000	6,000	10,000	10,000	0	0	0.00%			
262.0	70	435	3	Building Exterior - BHSS	6,000	6,693	6,000	6,693	6,000	6,693	6,000	0	0	0.00%			

**BOW SCHOOL DISTRICT
PROPOSED OPERATING BUDGET FOR FISCAL YEAR 2014-2015**

BOW SCHOOL DISTRICT
PROPOSED OPERATING BUDGET FOR FISCAL YEAR 2014-2015

BOW SCHOOL DISTRICT
PROPOSED OPERATING BUDGET FOR FISCAL YEAR 2014-2015

BOW SCHOOL DISTRICT
PROPOSED OPERATING BUDGET FOR FISCAL YEAR 2014-2015

BOW SCHOOL DISTRICT										
2014-2015 PROPOSED OPERATING BUDGET										
Function	Program	Object	School	Account	FY2011-12		FY2012-13		FY2013-14	
					Budget	Actual	Approved	Actual	Approved	Proposed
Code	Code	Code	Code	Code	659,985	555,855	681,454	542,387	731,697	697,704
TOTAL PROPOSED FOOD SERVICE FUND										(3,115,994)
										-4.65%

**BOW SCHOOL DISTRICT
REPORT OF SPECIAL EDUCATION
EXPENDITURES / REVENUES**

	Fiscal Year 2011-2012	Fiscal Year 2012-2013
Expenditures for Special Education (All Funds)		
Instruction	\$ 4,591,656.58	\$ 4,714,829.66
Related Services	\$ 782,693.55	\$ 949,881.19
Administration	\$ 107,829.57	\$ 109,246.17
Transportation	\$ 187,917.39	\$ 240,485.85
Total Expenditure for Special Education (All Funds)	\$ 5,670,097.09	\$ 6,014,442.87
 Revenues		
IDEA Grant/IDEA Preschool Grant	\$ 271,523.39	\$ 300,984.19
ARRA IDEA Grant (Federal Stimulus)	\$ 93,954.13	\$ —
Tuition	\$ 11,010.00	\$ 11,079.26
Medicaid	\$ 83,221.06	\$ 73,627.80
Catastrophic Aid	\$ 115,346.13	\$ 101,820.97
Adequacy Allocation for Special Education	\$ 315,631.00	\$ 353,457.00
Total Revenues	\$ 890,685.71	\$ 840,969.22
Expenditures Net Of Revenues	\$ 4,779,411.38	\$ 5,173,473.65

BOW SCHOOL DISTRICT
ESTIMATED REVENUES FOR FISCAL YEAR 2014-2015

Function	Account Code	Name	FY2011-12 Estimate	FY2011-12 Actual	FY2012-13 Estimate	FY2012-13 Actual	FY2013-14 Estimate	FY2013-14 Proposed	Difference \$	Difference %
GENERAL FUND BUDGET ESTIMATED REVENUES										
1111		State Education Tax	2,257,220	2,257,220	2,194,614	2,194,614	2,162,713	2,151,913	(10,800)	-0.50%
1121		Local Property Taxes	16,108,390	16,108,390	17,271,577	17,271,577	17,865,590	17,949,320	80,230	0.45%
		TOTAL 1100 PROPERTY TAXES	18,365,610	18,365,610	19,466,191	19,466,191	20,032,303	20,101,734	69,431	0.35%
1310		Regular Tuition - Parental/Other Districts <i>Estimated 12 Non-Dunbarton Tuition Paying Students - 2014-15 School Year - Current 2013-14 School Year 8 Tuition Paying Students</i>	50,000	105,623	50,000	95,984	90,000	153,549	63,549	70.61%
1311		Regular Tuition - Dunbarton MS <i>Estimated 38 7th Grade and 30 8th Grade Students - \$9,955.2/Student</i>	0	0	0	0	0	67,6762	67,6762	New
1312		Regular Tuition - Dunbarton HS <i>Estimated 27 9th Grade, 1 10th Grade Student and 5 Upperclass Students - \$1,811/Student</i>	0	0	0	0	0	389,777	389,777	New
1315		Summer School Tuition	3,000	1,950	5,360	5,700	2,500	2,500	0	0.00%
1330		Special Education Tuition	7,000	11,010	7,000	11,079	7,000	7,000	0	0.00%
		TOTAL 1300 TUITION REVENUE	60,000	118,483	62,360	112,763	99,500	1,229,589	1,130,089	113,577%
1550		Interest Income	2,700	2,372	1,200	1,318	480	480	0	0.00%
		TOTAL 1500 EARNINGS ON INVESTMENTS	2,700	2,372	1,200	1,318	480	480	0	0.00%
1740		Student Activity Fees <i>Athletic Gate Receipts</i>	11,000	13,885	12,000	11,785	33,000	28,750	(5,250)	-10.16%
1750			10,250	9,160	9,000	8,832	9,000	9,000	0	0.00%
		TOTAL 1700 STUDENT/ADMISSION REVENUE	21,250	22,645	21,000	20,617	41,000	37,750	(3,250)	-7.93%
1900		Facilities Rental	0	910	0	1,240	0	0	0	0.00%
1990		Miscellaneous	5,000	4,094	42,000	56,749	33,000	33,000	0	0.00%
1995		Insurance Co-Pays	42,000	45,9385	375,000	405,586	400,000	50,000	50,000	12.50%
1996		Impact Fees	135,064	135,065	121,860	121,861	70,225	25,9169	182,944	240.01%
		<i>Request 2010, 2011 and 2012 Calendar Year Fees</i>								
		TOTAL 1900 OTHER REVENUE	565,064	600,053	538,860	584,436	479,225	712,169	232,944	48.61%
3110		Equitable Education Grant	4,082,126	4,089,550	4,082,426	4,093,262	3,460,583	3,284,644	(175,939)	-5.08%
3210		School Building Aid	306,507	306,507	313,324	313,324	313,324	313,324	0	0.00%
3220		Vocational Aid	0	3,887	0	4,574	0	0	0	0.00%
3230		Medicaid Reimbursement	145,000	83,221	75,000	73,628	65,000	65,000	0	0.00%
3250		Catastrophic Aid	92,920	115,246	76,980	101,821	104,093	104,093	0	0.00%
		TOTAL 3000 STATE AID	4,626,553	4,598,511	4,547,430	4,506,609	3,943,000	3,767,061	(175,939)	-4.46%
		TOTAL ESTIMATED OPERATING BUDGET REVENUES	23,641,177	23,707,675	24,637,041	24,772,934	24,595,508	25,848,783	1,253,275	5.10%
5250		Transfer From Capital Reserve Fund	0	0	0	0	0	60,000	0	0.00%
		TOTAL 5000 TRANSFERS FROM OTHER SOURCES	0	0	0	0	0	60,000	0	0.00%
		TOTAL ESTIMATED GENERAL FUND REVENUES	23,641,177	23,707,675	24,637,041	24,772,934	24,595,508	25,848,783	1,193,275	4.84%

BOW SCHOOL DISTRICT
ESTIMATED REVENUES FOR FISCAL YEAR 2014-2015

BOW SCHOOL DISTRICT AUDITOR'S REPORT - 2013

PLODZIK & SANDERSON

Professional Association/Accountants & Auditors

193 North Main Street • Concord • New Hampshire • 03301-5063 • 603-225-6996 • FAX- 603-224-1380

INDEPENDENT AUDITOR'S REPORT

To the Members of the School Board
Bow School District
Bow, New Hampshire

We have audited the accompanying financial statements of the governmental activities, major fund, and the aggregate remaining fund information of the Bow School District as of and for the year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise the School District's basic financial statements as listed in the table of contents.

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 from 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 statement.

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

Basis for Adverse Opinion on Governmental Activities

As discussed in Note 15 to the financial statements, management has not recorded the long-term costs of retirement health care costs and obligations for other postemployment benefits in the governmental activities. Accounting principles generally accepted in the United States of America require that those costs be recorded, which would increase the liabilities, net position, and expenses of the governmental activities. The amount by which this departure would affect the liabilities, net position, and expenses on the governmental activities is not readily determinable.

Adverse Opinion

In our opinion, because of the significance of the matter described in the "Basis for Adverse Opinion on Governmental Activities" paragraph, the financial statements referred to above do not present fairly the financial position of the government-wide financial statement of the Bow School District, as of June 30, 2013, or the changes in financial position thereof for the year then ended.

Unmodified Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the major fund, and the aggregate remaining fund information of the Bow School District, as of June 30, 2013, and the respective changes in financial position and the respective budgetary comparison for the general fund, for the year then ended in accordance with accounting principles generally accepted in the United States of America.

BOW SCHOOL DISTRICT AUDITOR'S REPORT - 2013

*Bow School District
Independent Auditor's Report*

*SCHEDULE 6
BOW SCHOOL DISTRICT*

Emphasis of Matter- Management's Discussion and Analysis

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 3 through 11 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 the financial reporting for placing the basic financial statements in an appropriate, operational, economic, or historical context. 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 and opinion or provide any assurance.

Emphasis of Matter- Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Bow School District's basic financial statements. The combining and individual fund financial schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual fund financial schedules 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. Such 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 basic financial statements or to the basic 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 financial schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

*Pledrik & Sanderson
Professional Association*

December 6, 2013

STATEMENT OF BONDED INDEBTEDNESS

Annual Requirements to Amortize General Obligation Debt

Fiscal Year	Principal	Interest	Total
2014-2015	\$ 1,005,000.00	\$ 225,818.75	\$ 1,230,818.75
2015-2016	\$ 1,005,000.00	\$ 170,931.75	\$ 1,175,931.25
2016-2017	\$ 1,005,000.00	\$ 116,043.75	\$ 1,121,043.75
2017-2018	\$ 200,000.00	\$ 84,300.00	\$ 284,300.00
2018-2019	\$ 200,000.00	\$ 75,700.00	\$ 275,700.00
Thereafter	<u>\$ 1,600,000.00</u>	<u>\$ 287,100.00</u>	<u>\$ 1,887,100.00</u>
	\$ 5,015,000.00	\$ 959,893.75	\$ 5,974,893.75

REPORT OF TRUST FUND BALANCES

As of June 30, 2013

Month/Year Created	Name	Balance
March-92	Bow School District	\$ 288,224.10
March-96	BSD HVAC	\$ 500,477.14
March-00	Bow High School Capital Improvements	\$ 140,123.47
March-02	Unanticipated Special Education Costs	\$ 347,556.00
March-06	BSD Paving	<u>\$ 8,564.32</u>
		\$ 1,284,945.03

**ANNUAL REPORT
SCHOOL BOARD CHAIR
2013 - 2014**

Preparing a statement for the Annual Town Report provides a unique opportunity to reflect on the past year's accomplishments while verifying earlier predictions to actual events.

Perhaps one of the biggest examples of this involves school enrollment. As early as last year, Bow made the assertion that a continued decline in enrollment would translate into tougher decisions when it came time to funding student programs and school resources. It's an assertion that many school districts throughout the state continue to make, and it hasn't limited itself to just the public schools. In a proactive maneuver, Bow worked collaboratively with Dunbarton as they sought to research alternatives to their existing arrangement. The ultimate passage of a new ten-year AREA agreement by residents in both towns marked a historical accomplishment for the year, but it also addressed an enrollment prediction that may have otherwise come true. Add to that an interest from neighboring Hooksett to send students to Bow, and suddenly we find ourselves in a much different position from the standpoint of enrollment.

As we began the transitional process from a single SAU to a multi-SAU, we discovered that some of our earlier predictions would also be challenged. Whereas we anticipated a smoother, one-year transitional window that would serve both student and staff, we found ourselves having to "fast-forward" some of our plans as a result of unforeseen issues at the Dunbarton-Goffstown level. Despite the new challenges, however, there remained a determination between Dunbarton and Bow to work together – and at the time of this writing we remain on track to transitioning the districts. To that end - you will note another Dunbarton related warrant article this year, requesting the creation of a new capital reserve fund. The warrant article was anticipated for this year, and is needed per the AREA agreement to hold the capital improvement fees collected from Dunbarton students.

On a budgetary front, the School Board attempted to remain mindful of events happening at the town level in addition to how the AREA agreement was presented to residents from a staffing and financial standpoint. Entering into this year's process we set a larger goal of obtaining a tax neutral general budget, and appreciation goes out to the district administration for working constructively with the School Board towards this end. In addition to the larger goal, the School Board also identified potential areas where further cost savings might be realized. Our hope is to remain proactive in the budget debate and revisit these areas as continued "tasks" throughout the coming year.

On top of the SAU related changes, this year also marked the last year of an earlier negotiated BESS contract. BESS represents the district's many support staff, and a positive atmosphere on both sides resulted in the re-negotiation and ratification of a new potential contract. Final voter approval is now required, and you'll find a separate warrant article addressing this request.

And finally on a smaller scale, we completed the conversion of the existing #2 oil burners from #2 oil to that of a more efficient natural gas. It's a small accomplishment for the year, but important from the standpoint that we were able to extract the old oil tank and complete the conversion at a cost just slightly under the predicted \$60,000 requested per last year's warrant article.

There are, perhaps, more accomplishments that could admittedly be cited. Each school has seen its share of success stories, and as a whole we continue in the spirit of partnership. In last year's Annual Town Report, I stated that Bow stood ready to address the challenges as a result of new educational landscapes, and that we had well positioned our district to continue attaining the goals that our students, parents, staff, and town organizations had come to expect. In a way, I feel those words to be more accurate today.

It has undoubtedly been an active year, and it may remain active for the foreseeable future. As the educational landscape continues to be reshaped, so too will the way in which we identify our accomplishments - and perhaps the predictions that lead to them. We are indeed ready and well positioned – and for that we remain one of the top districts in the state.

Respectively submitted,

A handwritten signature in black ink, appearing to read "Robert Dowd Jr." The signature is fluid and cursive, with "Robert" and "Dowd" being more distinct and "Jr." being a smaller addition at the end.

School Board Chair

**ANNUAL REPORT
SUPERINTENDENT OF SCHOOLS
2013 – 2014**

As I work through my seventh year as the Superintendent of SAU 67, I find that the District continues to respond to changing conditions. We have been preparing to accept Dunbarton students in Grades 7 - 9 next year as part of the AREA Agreement approved last year, and SAU 67 will no longer be synonymous with the Bow School District as the School Administrative Unit will include both the Dunbarton and Bow School Districts.

The SAU Budget was approved by the new SAU Board, which is the combined Dunbarton and Bow School Boards. A total of \$777,759.00 was removed from the Bow School District budget that previously paid for SAU services. Additionally, the SAU budget includes a new 0.8 FTE position titled Curriculum Coordinator, salary increases for the SAU employees reflecting a change to multi-districts, and a change of the Business Administrator's title to Assistant Superintendent for Business Administration. This increased budget was then apportioned to the two Districts with Bow's share being \$728,546.00. This was a budget savings to the Bow District of \$49,213.00.

As school started and I began to think about this year's budget for Bow, I was full of optimism and hope because our last two years' work with the Dunbarton AREA agreement and other tuition student initiatives are beginning to be implemented in this budget cycle. I felt that the tuition from the three incoming grades would definitely make our budgeting easier, and I felt the goal of a tax-neutral budget, or even a budget that reduced taxes, would be fairly easy to attain. Even when I learned that our adequacy revenue was decreased mostly due to declining enrollment in Bow, I felt we were in a good place because we were \$743,000.00 ahead in revenue due to incoming tuition.

My optimism was soon tempered as we began to compile the budget. We are in the third year of a BEA Master Agreement with our teachers with a base 2% increase and other costs reflected in the budget. We have contracted commitments with employees for insurance, and the Guaranteed Maximum Rate of increase continued to be high. We also need to reflect in the budget costs that were approved by the School Board post 2013 - 2014 budget adoption. The increased revenue was soon taken up by these increases in operating costs.

The proposals from administrators added up to around a \$1.9 million expenditure increase. I reduced some of those requests as part of the Superintendent's budget, and the budget that I submitted to the School Board had \$1,536,651.00 expenditure increase (6.11%) and a tax impact of \$660,927.00.

The Board definitely wanted a tax-neutral budget, which means that any increase in expense would be offset by an increase in revenue. The Board met diligently in December with administrators and considered requests and possible reductions to already existing programs. The result is a School Board budget that has an increased expenditure of \$1,108,851.00 (4.41% increase) and an increase in revenue of \$1,123,844.00 (24% increase). This leaves a net budget that is tax-neutral. This concept does not include Article 2, which is the negotiated contract settlement with the support staff. That settlement involves a 2% base raise and insurance concessions and has a first year cost of \$84,424.00. This will be voted on as a separate Article. However, the budget does include a 2% salary increase for non-unionized employees.

Using the formula negotiated as part of the AREA Agreement with Dunbarton, the annual tuition for BMS is set at \$9,952.00, and the annual tuition for Bow High School is set at \$11,811.00. According to the AREA Agreement, all rising Grade 7 - 9 students from Dunbarton are assigned to Bow Schools (38 – Grade 7, 30 – Grade 8, and 27 – Grade 9). Some of these students can petition to stay in Goffstown schools under a procedure called Best Interest of the Student, but we expect most to attend Bow. We have also negotiated a Memorandum of Understanding (MOU) with Hooksett, which would allow up to 10 students to enroll as Grade 9 tuition students from Hooksett. Our target Grade 9 size is 160. That would generate eight (8) sections of 20 students each and allow us to have two full teams in our interdisciplinary model. Right now, (as I write this in December) we have 160 students projected for Grade 9 in Dunbarton and Bow so we need to be very prudent in looking at a number to accept from Hooksett this year. These enrollment choice options will be implemented in January so by the time you read this, we will have a firmer understanding of exactly where we are.

For Grades 10 – 11, we already have six (6) students enrolled from outside of Bow and, according to the AREA Enrollment, Dunbarton students in those grades may choose to stay in Goffstown to complete high school or they may come to Bow. We have budgeted for an additional 10 students of tuition revenue that may come from the Hooksett MOU process or from the Dunbarton Grade 10 - 12 school choice process. I do not think it will be less than that, and it may be more, which would be an increase in revenue.

The Board has also proposed receiving the three remaining years of the Impact Fees from the Town of Bow all in next year's budget cycle. The two extra years total \$182,944.00 in revenue. This was suggested by the Budget Committee last year and would involve the approval of the SelectBoard to implement. This revenue was seen as important to get to a tax-neutral position for the budget while still maintaining program quality.

I think the Board and administration has worked diligently to achieve their goals. It has been a difficult process, but I believe that the product being brought to the Budget Committee is a good one. I am looking forward to our Monday meetings in January, and there is much detail to explore.

I feel that the Board looked very closely at a number of areas including class size, staffing patterns, technology use and support, administrative structure, Special Education delivery, co-curricular offerings, activity fees, library usage, and a number of other items that we will be discussing with the Town Budget Committee. The Board will be following up on these issues outside of the budget process.

This year, there are some administrative restructuring proposals, particularly at Bow High School. We are proposing adding an Assistant to the Technology Coordinator to provide backup for support and to allow the Coordinator more time for planning and leading our SAU Districts in the critical area of technology. We are restructuring the high school Dean Positions. Don Gage will become the Curriculum Director, split between Bow High School and SAU 67, and Jackie Coe will become the Dean of Faculty. Bow High School will have one less person, but because of reductions in the teaching responsibilities of the Deans, will have a 10% reduction in administrative time. There will be increased Special Education responsibilities for the Bow High School administration as the Special Education Director will be adding the Dunbarton District and will have less time to devote to Bow High School.

It has been a very exciting time of change for me and for the Bow School District. I am looking forward to adding Dunbarton to our SAU and District schools, and I am confident that our Bow programs will continue to be known for quality. We continue to work on leading the Bow Schools toward excellence and continue to try to do so in a fiscally-responsible manner.

Sincerely,
Dean S.T. Cascadden
Superintendent of Schools

ANNUAL REPORT
BOW ELEMENTARY SCHOOL PRINCIPALS
2013 – 2014

It is once again a pleasure to report on the work and accomplishments of the Bow Elementary School students and staff. It is our goal to support the continuous progress of ***every student*** and to help all students reach or exceed grade level standards. This requires the dedicated and devoted efforts of our whole school community, inside and outside our school. We appreciate the support of our parents and community members in this important work.

In the past few years, our work has been guided by the Common Core State Standards. We are proud that teachers from the Bow School District, along with teachers from around the country, gave input to the development of the standards. It is important to note that standards are not the same as curriculum. A travel metaphor offers one way to think about this. Standards define the destination; curriculum is the road map to getting there; instruction is the day to day journey. Staff members from across the Bow School District, including BES, have been working to develop our district curriculum to align with the standards. Teachers are also engaged in the development of units of instruction and the implementation of differentiated learning experiences to meet individual student needs. Common assessments, administered across all grade levels, monitor student learning, guide instruction and evaluate overall school programs and progress. We are excited and energized by this work!

At Bow Elementary School, we believe that schools are places where both children and adults learn. Some of the professional learning experiences over the last year include a revision of our standards based report card, additional training in Responsive Classroom and related work to enhance the culture and climate of our school, an examination of the role of creativity in instruction and learning, continued work using student data to inform instruction, and the development of instruction and assessments that address the rigor and depth of the Common Core. Our district has developed a new Professional Learning Master Plan and many teachers are engaged in action research projects in their classrooms. The goal of all our professional learning is to increase student learning.

We have continued to update the REACH (Recognize, Encourage, Achieve, Challenge, and Honor) Enrichment Program to include offerings with a STEM (Science, Technology, Engineering and Math) focus. Currently, the REACH Department is offering programs for the entire student body, as well as grade specific opportunities. Programs include science exploration, technology, engineering exploration, lunch bunch series, math challenges, literacy lunch, and the annual Invention Convention. The REACH department is continually ‘reaching’ out to meet the enrichment needs of all students through quality, academically based programs.

Our guidance team continues its work at each grade level to include bullying prevention efforts, social problem solving, communication skills and respect and appreciation for differences. The School Safety Team has created a new safety manual that outlines specific procedures for different types of events. In the spring, Bow Elementary School also installed a buzzer system on our front door that allows us to more closely monitor individuals entering our school. We have appreciated the continued cooperation of the community to provide a safe environment for our students and our staff.

Artist in Residence Lizz Van Saun joined our art classes in October to create mosaic designs that adorn the front column of our school. All of the students in grades one through four delighted in the opportunity to work with pieces of tumbled glass in different colors and shapes to complete the final project. We love adding color and creativity to the front of our building! We are grateful for ongoing financial support from the Bow PTO for our Artist in Residence Programs. Thank you PTO!

The PTO supports the work of our school in many other ways as well. These include support for enrichment materials in classrooms, the *Reptiles on the Move* presentation in third grade, second grade Country Dance performance, author visits, assemblies and various other special events. The PTO also coordinates our Blue Ribbon Parent Volunteer Program and we greatly appreciate the commitment and time of our dedicated volunteers.

We ended the 2012-2013 school year with full hearts as we bid goodbye to six long-time staff members: Cindy Prescott, school nurse; Diane Gerhardt, second grade teacher; Marti Lawton, special educator; Patti Bechard, kindergarten teacher; Pam Keefe, special education assistant and Judi Chisholm, library assistant.

We continue to feel blessed to work in a community that values education and the important work in our schools. Thank you for your support.

Dr. Deborah Winings

Dr. Deb Winings

Principal

&

Jane Morrill-Winter

Jane Morrill-Winter

Assistant Principal

ANNUAL REPORT
BOW MEMORIAL SCHOOL PRINCIPAL
2013 - 2014

At Bow Memorial School, our students remain the one constant in a changing world of educational jargon and expectations. The children have been magnificent and certainly continue to raise expectations for themselves and for the school as a whole, and we couldn't be prouder of what they have accomplished. The BMS faculty continues to focus on curriculum and assessment work as well as other professional development efforts. Additionally, we as a community have been working really hard to prepare for our newest community members from Dunbarton to join us in the Fall of 2014. BMS is a vibrant learning community and we are very pleased to be able to share with you the variety of ways we are growing our programs to support the children of Bow and Dunbarton in the coming year.

Our children have given us so much to be proud of in the past 12 months, whether it is in the classroom, on the field, on the court, or in the realm of the performing arts. Our children continue to perform well above the state average on their NECAP assessments. That being said, 2013 marks the final time that New Hampshire students will take the Fall NECAP exams (more on that later). Athletically, our students continue to flourish, as is evidenced by the number of state championships they continue to win at the high school (middle school has no such equivalent, but our teams were very competitive). We have a very high percentage of our children engaged in either BAC or school teams. We love to see our students becoming involved in all extracurricular activities.

Our performing arts programs have continued to grow phenomenally during this time. Last year's production of *Beauty and the Beast* was one of the most spectacular middle school productions I have ever witnessed, and it played to a standing room only audience in the high school auditorium. We are certainly looking forward to this year's production of the *Wizard of Oz* in May, but come early for we would expect another full house. Our music program is expanding as well, and we just celebrated the first of what we believe will be many more combined concerts that feature the BMS band, chorus, and strings programs. This is our first year with a strings program as a part of our offerings here at BMS, and they sounded terrific as did the band and chorus. Our winter concert in December really was a highlight, and I would encourage you all to come to our March show to see our talented students perform.

Our faculty has continues to work to keep current with the changes in our field. New Hampshire has elected to move forward with the Common Core State Standards and the new Smarter Balance Assessment, and Bow Memorial School has embraced this challenge. Last March we signed up for the pilot exam, and our 5th and 6th grade

students had an opportunity to take the sample assessments. This year we have signed up to participate again, and our 5th, 6th and 8th grade students were selected to take the tests. The experiences and insights gained by taking and continuing to take the sample tests are very valuable. The Smarter Balanced Assessments represent a new set of academic standards and a departure from the NECAP exams. We are looking at both our curriculum and instructional practices as a result of these tests, as well as how we assess students in the course of our normal teaching process. The Common Core is an important step forward for the entire country, as this is the closest we as a nation have ever come to a nationally accepted comprehensive set of educational standards. BMS as a school community wants to be prepared well ahead of time and is working hard to make sure that our curriculum will be aligned and that our assessment practices will have the students well prepared for the very rigorous tests they will experience.

Bow Memorial School is also working very hard to prepare for the addition of our new students from Dunbarton. One of our primary goals is making sure that our new students feel welcomed and included, and that they know BMS is their school community. We have been working very closely with the administrative teams from Mountain View Middle School in Goffstown, Dunbarton Elementary School, and also with Bow High School. Collectively, we are developing a purposeful and well-constructed transition plan for students currently in grades 6, 7 and 8 (next year's 7th, 8th, and 9th grade students). We have developed a variety of committees to explore and develop everything from web presence to curriculum alignment. BMS has already benefitted positively from this new relationship with Dunbarton, and it has only just begun. We are asking questions of ourselves and our neighbors that cause us to all to stop and look critically at both our curriculum and theirs as we look to merge. I am extremely optimistic and positive about the future and what this relationship will bring to the students of Bow and Dunbarton.

We have also been very busy moving forward with academic programming and planning. We have proposed within our budget for the coming year the expansion of the World Language program to the 7th grade. Because this World Language proposal is being introduced at the same time as the new students from Dunbarton (our projected increase in enrollment necessitates a new teacher be hired), we are able to do this in a very fiscally responsible manner due to our increasing enrollment. Essentially, the only additional expense for taxpayers will be the books for the students and teachers to use. We are incredibly pleased to be able to give students an opportunity to study a World Language in 7th grade. So, in a sense, this increase in programming can be tied very positively to our new relationship with Dunbarton, and our students are going to directly benefit.

Bow Memorial School was a very busy place during 2013, and 2014 promises to be no different. We will continue to be a reflective community committed to improv-

ing the educational experience for our students. We also wish to reiterate to our community that we remain committed to being good partners. If you should wish to speak with me or Doug Totten, our Assistant Principal, please don't hesitate to come in and share what is on your mind.

Sincerely,

Adam Osburn

Principal

**ANNUAL REPORT
BOW HIGH SCHOOL PRINCIPAL
2013 - 2014**

At Bow High School, we are committed to providing a meaningful, relevant and purposeful educational experience for each of our Bow High School students. This report will highlight some of the more notable achievements of Bow High School students, beginning with spring semester 2013 and wrapping up with fall semester 2013.

Now in our 17th year, Bow High School continues to be dedicated to high standards of excellence in academics, athletics, and the arts, and our students continue to perform at the highest levels in all of these areas. This level of excellence is reflected in the graduating class of 2013, which includes several noteworthy statistics. With a graduating class of 139 students, 92 % of students will be attending either a two-year college (11%) or a four-year college or university (81%). Our other graduating students will be starting work right away and are committed to part time studies at local community colleges, and five of our graduates committed to enter the armed services, in service to our country. These students are:

Matt Barriclow:	United States Air Force
Danny Crisman:	United States Army ROTC @ UNH
Colby Desmarais:	United States Marine Corps @ Norwich University
Riley Keenan:	United States Army ROTC @ Highpoint University
Megan Sackett:	United States Coast Guard Academy

We are extremely proud of all of our students and wish them the best in the years ahead.

Our students continue to have a positive impact on the School District and community, particularly with regard to community service activities and Senior Seminar Projects. By the time last year's Class of 2013 had graduated, they had volunteered in excess of 10,000 collective hours over their four years for the greater good of the Bow community and surrounding areas. Thank you to community organizations and businesses for your ongoing support of the volunteer work that our students do for the betterment of the community through Senior Seminar projects and other community service activities.

Last year's graduating class also distinguished themselves athletically in both team and individual sports. By the time the graduating Class of 2013 had departed, they had produced more individual and team state championships than any other class in Bow High School's extraordinary 17-year history. During their four years at Bow High School, the graduating class of 2013 had produced 14 individual state

champions and earned 23 state championships. In 2013 alone, our students earned eight State Championships, beginning last winter and continuing through this fall: Both Boys' and Girls' Nordic Skiing, Boys' Alpine Skiing, Girls' Basketball, Girls' Tennis, Golf, Girls' Soccer, and Football, and the first ever Football Championship won on our home turf. That was an extraordinary community day with one of the largest turnouts ever for a home athletic event. Individual State Championships were also awarded, with Naomi Kramer earning State titles in both freestyle and classical Nordic skiing, Sunday Swett earning the Girls' Tennis Champion title, and our Boys' 4 x 800 relay team of Sam, Ben, and Alex Evans, along with Kevin McCully setting a school record and winning the individual State title. Congratulations to athletes and coaches, and the ongoing support of the Bow Falcon Booster Club. All of our student-athletes have much to be proud of for their accomplishments have been achieved by working together and supporting one another and have done so with class, dignity, exemplary sportsmanship, and hard work. Their extraordinary success as student athletes tells us much about the character, grit, and spirit of our student body and reflects the support and involvement of an engaged community.

Our visual and performing arts programs also continue to thrive. Last spring we held our 5th annual Spring Arts Festival, which gave our students the opportunity to showcase their artistic talents in both the visual and performing arts. In the spring of 2013, the dramatic production *Metamorphosis* was performed, and in the fall of 2013, our students performed the musical *Peter Pan*, complete with flying characters! Our student musicians were once again very successful on the state level with many students chosen for All State Honors in Jazz and Classical Music and Chorus. Students who earned this notable distinction this year include Becky Cole, Julia Ladd, David Merchan, and David Udelson. Our musicians marched in the National Memorial Day Parade, and performed in New York City as well as for the residents of White Rock this past Holiday season, and sang for the Governor and the Legislature at the State House. Our senior musicians and singers have not only distinguished themselves as outstanding musicians, but they have also demonstrated their outstanding leadership and community involvement.

During the summer of 2013 we completed the third and final phase of the Bow Community Trail on the Bow High School campus, which will allow us to host Nordic skiing and cross-country running events on our campus. Funding was provided through numerous grants and donations, and the work was accomplished by the hard work and relentless dedication of student groups, as well as the coordinated efforts of students who worked on this project as part of their Senior Seminar Project. Look for a sign to be erected on White Rock Hill Road this coming spring recognizing the many groups and individuals who participated in this three-year project.

There is much more to mention about Bow High School, and I will wrap up this Annual Report by mentioning one last highlight. In March 2013, Bow High School

was visited by the NEASC accreditation committee for four consecutive days, and this December we received word that we have been awarded continued accreditation, with many noteworthy commendations. Among these was noted “the highly involved parent and family population,” as well as “the cooperative relationship with the community.” The continued success of our students reflects the engagement and involvement of the community, and we feel fortunate to have your ongoing support. We will continue to grow programs and create opportunities that meet the needs of individual students and the demands of the 21st century. This is another opportunity to recognize that our continued success comes through the great partnership we have with the Bow community, as well as the professionalism and dedication of our teaching faculty and support staff.

Respectfully submitted.

John House-Myers

Principal

ANNUAL REPORT
BOW POPS
2013 - 2014

Bow POPS, Parents of Performing Arts Students, is an organization that supports performing arts (band, chorus, drama, color guard, and orchestra) in the Bow School District. We are a nonprofit organization whose mission is to encourage and maintain an enthusiastic interest in the various phases of the performing arts, lend active and financial support to District performing arts programs, and work with the District faculty and the Bow School Board in order to support our mission.

On March 23–24, 2012, Bow High School was host to the NH Music Educators' Association Large Group Music Festival. During this festival, more than 35 schools and 3,000 students and families came to Bow to participate in this two-day event. Once again, we will be hosting this event in 2013. It will take place on March 22-23, 2013. Bow POPS volunteers will operate the food concessions and participate in roles as registrars, announcers, and monitors. Profit from the 2012 Large Group Festival was used to help support the Bow High School Pep Band and Chorus on their respective outings to the New Hampshire Fisher Cats game where they performed the National Anthem; to help defray the costs of new concert attire for all new band and chorus students; to financially support the Drama programs at both the middle and high schools; and to financially support the field trips of the band and chorus programs at Bow Memorial School. Bow POPS includes a monetary gift with their Spring Senior Class Award.

POPS is always exploring ideas for new fundraisers, and we welcome your ideas and assistance. Activities of POPS are greatly dependent upon the parent volunteers, and we truly appreciate your support. All are welcome to participate!

We meet for one hour at 7:00 p.m. on the second Tuesday of each month during the school year in the Bow High School Band Room. Please contact us at bowpops@gmail.com or retzky@comcast.net.

Respectfully submitted,

Sandra Czibik
President

ANNUAL REPORT
BOW PARENT-TEACHER ORGANIZATION (PTO)
2013 – 2014

The Bow Parent-Teacher Organization's (PTO) is committed to enhancing the learning environment at all three schools in our district by supplementing the school budget, hence our motto "Building a Better Education". We work to achieve these goals by raising funds for projects and activities that are not part of the school budget and, most importantly, we do it through the commitment of many volunteer hours. This year your PTO raised over \$40,000 for our three schools!

Our operating budget dictated the need to generate over \$52,000.00 to cover this year's expenses. We raise money, in part, by organizing various fundraisers throughout the year. This year the PTO decided to embark on a new fall fundraiser hoping to generate more interest than catalog type fundraisers have in recent years. Our November Calendar Raffle earned more than \$7,000.00 which raised 40% more than in 2012 with the catalog fundraiser. *We sincerely* thank all businesses and individuals who contributed to the prizes and to those who purchased raffle tickets. Additionally, we continued to offer a magazine subscription drive as an online endeavor only. Some other fundraisers include the 34th Annual PTO Craft Fair, and two Scholastic Book Fairs.

PTO funds also support teachers / specialists with monies to be used to purchase additional items for their classes. Reptiles in Motion and The Second Grade Country Dance are also proudly financially supported by the PTO. School events and assemblies, library and nurse supplies, camps, artist in residence programs, appreciation days, senior scholarships, yearbook, prom, and many other safety and educational programs are also funded by PTO dollars and, in some cases, are covered 100 percent. The efforts of many volunteers giving hundreds of hours help us organize our community service events including the Annual Craft Fair, Ski & Skate Sale, Halloween Costume Tag Sale, National Night Out and the BES Annual Talent Show.

The Scholastic Book Fairs are also seeing successes from the work of Alicia David and Blythe Reed who took up the helm of the book fairs this year. A new Camp Expo event was introduced in February, organized by Bianca Contreras and hosted 10 local camps. Kimberlie Berrigan and Valerie Ferland are continuing with their work as Talent Show coordinators bringing us a very popular, well attended event. The PTO wants to give special thanks to a few event coordinators that are stepping down and have served us well this year and in the past. Christina Scott and Jennifer Strong-Rain for dedication to the success of our Craft Fair, Susan Dykens for the organization and planning of our Ski and Skate Sale and Margot Schroeder for her work as our Scholastic Book Fair coordinator. Margot has moved away and we will miss her creativity and dedication.

The website, through Digital PTO, at www.bownet.org/pto received an overhaul this summer thanks to the creativity of Nicole Mercier-Rousseau. Email blasts are scheduled from our posts and allow us to keep the community up-to-date of PTO events. Nicole is our new secretary and also took over the organization of the Craft Fair from Christina Scott and Jennifer Strong-Rain. We sincerely thank Nicole for the countless hours she's dedicated to our organization this year.

Amy Weber, bookkeeper extraordinaire, has returned as Treasurer. September brought us an additional change to the Executive Board. Eleana Walsh resigned from the position of President and Bianca Contreras and Robin Martin were voted in as Co-Presidents. With Co-Presidents in place, the Vice-President position was left vacant.

The PTO thanks Eleana for her two years as President. Specifically, her leadership and many, many hours of volunteer work enhancing our communication to the community through a new website and newsletter format.

Last May we hosted our first “Spring Fling”, a dinner event in celebration of the year end and Bow/Dunbarton Area Agreement. Dunbarton and Bow PTO members were invited as well as general community members. It was a fun evening and we hope it becomes a tradition. We look forward to working with the Dunbarton PTO on joint initiatives.

Every day, our volunteers help out in classrooms, supervise school stores, chaperone field trips, staff after school activities, support recycling / environmental efforts, and offer support to the offices, libraries, music departments, cafeterias, and support our many PTO activities! It is always impressive and meaningful to see so many parents, teachers, administrators, and friends make their commitment to this community in so many different ways. Thank you to each and every one of you.

We enthusiastically encourage every parent of a child in the Bow schools to become involved with the PTO in some way; come to a meeting, volunteer to help out in our schools, buy a magazine subscription or Scholastic book, attend a fundraiser, or let us know about your own ideas on how you would like to make a contribution. Our efforts are noted and sincerely appreciated by each member of the elementary, middle, and high school staffs and in some form enrich every student in our wonderful district!

Respectfully submitted by:

Bianca Contreras and Robin Martin

Co-Presidents

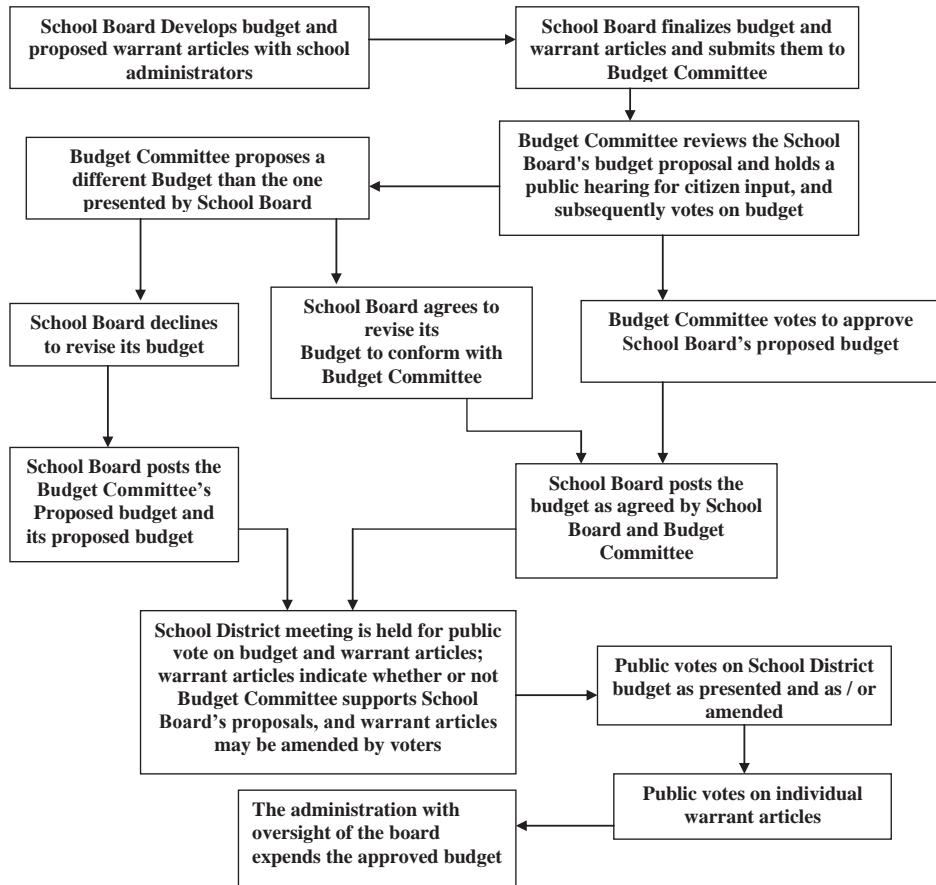
bowpto@gmail.com

www.bownet.org/pto

ANNUAL REPORT
BOW SCHOOL DISTRICT ENROLLMENT HISTORY
AS OF OCTOBER 1, 2013

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
1999-00	14	75	142	141	121	148	145	145	136	149	157	123	120	119
2000-01	11	84	101	153	142	129	154	151	155	149	149	168	121	116
2001-02	23	87	118	104	156	149	132	156	151	154	147	145	165	118
2002-03	14	71	120	119	116	162	153	131	164	155	160	149	143	163
2003-04	16	90	114	114	127	120	166	155	134	169	165	156	146	139
2004-05	18	75	103	117	115	135	122	180	158	138	169	168	152	147
2005-06	12	89	98	103	117	126	137	126	184	159	143	173	165	159
2006-07	16	84	104	105	107	121	131	145	127	189	160	143	173	164
2007-08	16	77	100	108	112	103	122	135	141	126	185	159	145	171
2008-09	8	80	96	97	117	119	104	122	141	146	129	187	158	141
2009-10	20	71	99	91	96	120	119	106	120	141	143	127	176	163
2010-11	16	64	86	102	93	98	126	124	104	118	138	141	121	178
2011-12	13	67	81	88	107	94	103	129	125	113	122	139	141	124
2012-13	18	54	72	86	94	115	103	108	137	127	106	119	143	143
2013-14	16	66	64	79	88	103	119	108	124	135	131	108	111	144
TOTALS	Pre-4		Gr 5-8		Gr 9-12		TOTALS							
1999-00	641		575		519		1735							
2000-01	620		609		554		1783							
2001-02	637		593		575		1805							
2002-03	602		603		615		1820							
2003-04	581		624		606		1811							
2004-05	563		598		637		1798							
2005-06	546		606		640		1792							
2006-07	537		592		640		1769							
2007-08	516		524		664		1700							
2008-09	517		513		617		1647							
2009-10	497		486		609		1592							
2010-11	459		472		578		1509							
2011-12	450		470		526		1446							
2012-13	439		475		511		1425							
2013-14	416		486		494		1396							

SCHOOL DISTRICT BUDGET PROCESS



If there are surplus funds at the end of the fiscal year

Returned to taxpayers

Available for funding warrant articles at following year's School District meeting to establish or add to capital reserve, or to expend for special projects

NOTES

NOTES

TOWN INFORMATION

Emergency Numbers

Ambulance	911
Fire	911
Police	911

Bow Municipal Offices - 10 Grandview Road

Selectmen's Office	228-1187, Ext. 110
Town Manager's Office	228-1187, Ext. 110
Town Clerk/Tax Collector	228-1187, Ext. 118
Community Dev. / Planning / Building Inspector / Code Enforcement	228-1187, Ext. 114
Assessing Office	228-1187, Ext. 114

Office Hours: Monday through Friday..... 7:30 am - 4:00 pm

Department of Public Works - 12 Robinson Road

DPW Office	228-1201
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Office Hours: Monday through Friday..... 6:00 am - 2:30 pm

Department of Recreation - 2 Knox Road

Recreation Office	228-2222
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Office Hours: Monday through Friday..... 8:00 am - 4:00 pm

Fire Department - 2 Knox Road

Non Emergency	228-4320
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Police Department - 12 Robinson Road

Non Emergency Day	228-1240
Non Emergency Night.....	228-0511

Baker Free Library - 509 South Street

Library	224-7113
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Monday through Thursday 10:00 am - 8:00 pm

Friday 10:00 am - 7:00 pm

Saturday 9:00 am - 1:00 pm

HOW EACH DOLLAR WAS SPENT IN 2013

(Town Operations Total = 23 Cents)

