



**Town of Bow
Annual Report 2014**

EMERGENCY NUMBERS

| | |
|-----------------|-----|
| Ambulance | 911 |
| Fire | 911 |
| Police..... | 911 |

TOWN (www.bow-nh.gov)

Bow Municipal Offices

10 Grandview Road, Office hours Monday through Friday 7am-4pm

| | |
|--|--------------------|
| Selectmen's Office..... | 228-1187, Ext. 110 |
| Town Manager's Office | 228-1187, Ext. 110 |
| Town Clerk / Tax Collector | 228-1187, Ext. 118 |
| Community Development Department | 228-1187, Ext. 114 |
| Building & Code Enforcement Dept..... | 228-1187, Ext. 114 |

Department of Public Works

12 Robinson Road, Office hours Monday through Friday 6am-2:30pm

| | |
|------------------|----------|
| DWP Office | 228-1201 |
|------------------|----------|

Emergency Management Department, 10 Grandview Road

| | |
|---------------------|--------------------|
| Non-Emergency | 228-1187, Ext. 130 |
|---------------------|--------------------|

Fire and Rescue Department, 2 Knox Road

| | |
|---------------------|----------|
| Non-Emergency | 228-4320 |
|---------------------|----------|

Police Department, 12 Robinson Road

| | |
|--------------------------|----------|
| Non-Emergency Day | 228-1240 |
| Non-Emergency Night..... | 228-0511 |

Baker Free Library, 509 South Street

| | |
|------------------------------|------------|
| Library | 224-7113 |
| Monday through Thursday..... | 10am - 8pm |
| Friday..... | 10am - 7pm |
| Saturday | 10am - 4pm |

Parks and Recreation

2 Knox Road, Office hours Monday through Friday 8am-4pm

| | |
|---|----------|
| Recreation Office | 228-2222 |
| Celebrating Children Preschool, 10 Grandview Rd. | 228-2214 |

SCHOOL www.bownet.org

Schools

| | |
|--|----------|
| Bow Elementary School, 22 Bow Center Rd. | 225-3049 |
| Bow Memorial School, 20 Bow Center Rd. | 225-3212 |
| Bow High School, 55 Falcon Way | 228-2210 |
| School Administrative Unit 67, 32 White Rock Hill Rd. | 224-4728 |

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 2014

Please bring this report with you to the
Town Meeting on Wednesday, March 11, 2015

www.bow-nh.gov

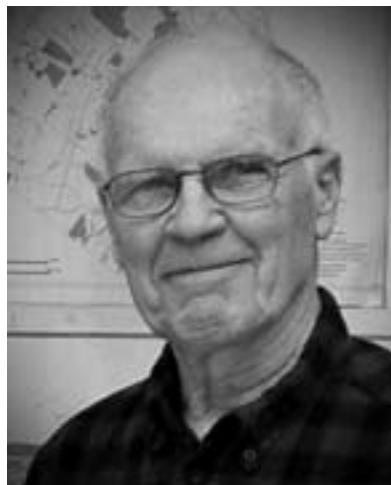
Recognition



The Bow Bog Meeting House historic windows containing antique glass are presently being restored through funds made available by the State's Moose Plate Program.

Photo by Eric Anderson.

2014 Dedication



Kenneth Demain

Ken Demain and his wife, Theresa, are long-time residents of Bow. Ken is one of those quiet, public servants. He is humble, dependable and he gives tireless hours. He has served for the past five years on three different Public Safety Building committees, and has been totally devoted to the cause of trying to find a way to meet the needs of our community.

Ken serves as the Stewardship Chairman for Bow Open Spaces, and works many hours to preserve town-owned lands for the benefit of all of those who find enjoyment in our open spaces. Ken voluntarily participated in the Police Academy when offered to residents, graduating from the course. He now participates as a volunteer for the CrimeLine. Ken is also an active member of the Bow Pioneers Snowmobile Club. The Board of Selectmen are greatly pleased to dedicate this report to Ken Demain, truly an unsung hero.

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Introduction



The Bow Fire Department Building and Community Center originally built in the mid-1950s is inadequate to meet the Town's current needs and suffers from many life safety code violations. *Insert photo by Faye Johnson with newer photo by Eric Anderson.*

Selectmen's Message



Board of Selectmen. Left to right, back row: Harold T. Judd, Jack P. Crisp Jr., Vice Chair Eric E. Anderson. Front row: Chair Jill Hadaway, Colleen S. Hunter.

2014 was a year of meeting challenges and working toward goals. One of the positives about the year was that the Town of Bow was fortunate to see an increase in property values and at the same time a decrease in the tax rate, which was not the case in surrounding towns. With the addition of the Exel building to the Town and the continued efforts of our Business Development Commission (BDC) we are hopeful that our commercial values will continue to rise as well. The BDC's charge is to encourage business development and it holds Business to Business events quarterly to help the businesses in town become acquainted with each other and to promote more industry in town.

Once again the top priority for the Board of Selectmen was meeting the needs of our First Responders and residents. And the best way to accomplish this is to provide them with a facility which meets their needs. After the negative votes at the 2014 Town Meeting, we were left with the need for a new building but no funding or direction from the Town in how to accomplish that goal. Since so many people made suggestions at the Town Meeting about how this could be accomplished, we decided that we first needed to hear what our

Selectmen's Message (continued)

residents had to say about this project. Two separate listening sessions were held and the opportunity to become involved was opened to all those who attended. The next step was to establish another citizen committee to explore, research, and discuss the options and possibilities that we may have missed during the past several years of work on this project. The committee was diligent in their efforts. After visiting over 18 public safety buildings throughout the State, taking detailed stock of our existing buildings and talking with builders, they presented their report to us in November. You can find their minutes and report on the Town's website, in the Library or the Town Office. Through the committee's hard work and suggestions, along with another detailed letter from the Fire Marshall outlining more specific problems which need to be addressed in our Fire Station/Community Building, we have decided that we should move forward now with a bond for a new building. The committee decided that the most cost effective building process would be what is known as Design Build and that a building between 20,000 to 25,000 square feet could be built for no more than \$5,000,000. We are so pleased that our tax rate went down and surely don't want to see it go up, so the bond will not take effect until the High School bond is paid off.

As most of us experienced a rather challenging Thanksgiving due to the power outages, it really took a toll on our Firemen, Police and especially Emergency Management who was without phone service and dependable generators while they continued to serve us and maintain safety and security. We want to thank them for their efforts in very difficult circumstances along with the Department of Public Works who worked so hard to keep the roads clear. We feel strongly that we owe it to those who risk their lives for our safety, to provide a safe and adequate environment in which they can work.

We are very aware that the Fire Department is not the only concern of most residents. We have a very active Recreation program and most residents use the Community Building in some way. Recognizing the various needs of all the groups using this building as well as the many fields in town, we established the Recreational Needs Committee to evaluate the needs of all the different organizations with interest in the Community Building. They have given many hours of time to gather information through a very effective survey and have asked us to pursue either repairing or building a new Community Building.

For the protection and safety of all residents, we continue to work towards compliance with the E911 suggestions for the street names and

Selectmen's Message (continued)

numbers. We hope those who have had their street names changed and renumbered are adjusting and that everyone recognizes the obligation of the Town to ensure the safety of every resident. We did vote to only change numbers when there are duplicates or when a building permit is issued on a particular street, thus we will not be renumbering the entire town as once proposed.

This year the Town employees were recognized and thanked by the Town Manager and Selectmen at the annual recognition event. The members of the Town Boards and Commissions were also given a "Thank You" cook out, with the help of the Bow Men's Club. We also showed our appreciation to the First Responders and Public Works employees with a lunch at the end of a very long hard winter. The Selectmen also participated in a very successful Town Halloween Party, Winter Fest, and Tree Lighting.

There have been a few changes at the Town Offices. We now have a new Administrative Assistant, Nicole Gage, who is doing a wonderful job. She came to us from the Town of Henniker; their loss and our gain. We would like to express our appreciation to our Police Chief, Erin Commerford, for lending her Administrative Assistant, Gale Kennison, to assist the Town Manager in keeping the Town running smoothly until Nicole was hired. Our Town Clerk/Tax Clerk, Cate De Vasto, resigned for a new challenge at the Department of Revenue Administration and Deputy, Mridula Naik, was appointed to take her place.

We are grateful to all the Town employees, volunteers and residents who are so committed and give of their time and expertise to help make Bow the best town in the State of New Hampshire

Respectively Submitted,

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

Town Manager's Report



Town Manager David Stack

I am pleased to submit the Town Manager's Annual Report for 2014.

Codification of Town Ordinances

The Town completed the codification of Town ordinances and regulations and the new Code of the Town of Bow was adopted at the 2014 Town Meeting. All of the Town's ordinances and regulations are now organized in one book utilizing one numbering system and format. Copies of the Code are available at the Town Clerk's Office and Library for viewing and the full Code will soon be available on the Town web site www.bow-nh.gov

Revaluation

The Town conducted a full revaluation of all property values. The value of residential single family properties increased an average of +3%, condominiums +13%, and commercial properties +2.5%. The net assessed valuation of property has increased from \$1,014,818,408 in 2013 to \$1,054,318,690, back to the level that it was in 2012. The increase is attributable to the increase in property values, the addition of approximately \$6.2 million in new residential construction and additions, and the addition of the full \$19,422,200 valuation of the new Exel distribution warehouse that was constructed on Route 3A.

Utility values dropped overall by -4%. The Town is currently in litigation with Public Service of NH concerning their 2012 and 2013 property valuations. Other utilities have challenged their assessments as well and the Town is currently also in litigation with Unitil, Fairpoint, Dunbarton Telephone and Energy North.

Town Manager's Report (continued)

Town Buildings Maintenance

Public Works Department Foreman Todd Drew has conducted evaluations of all buildings and has begun developing a planned maintenance program for the buildings. The Town has begun to chip away at some much needed maintenance and construction projects, including the installation of code compliant railings and a secure door in the front entry to the Municipal Building, replacement of the flagpole at the Fire Station/Community Building, repairs to the concrete stairs leading to the second level of the parking lot at the Municipal Building, painting buildings, stairways and ramps and many other projects. Many of the Town's facilities are old and they need to be maintained on a regular basis, per an organized program, in order to keep them in shape and functioning.

Capital Projects

The Department of Public Works (DPW) installed much needed drainage on Putney Road and the road was reclaimed with a new upgraded base layer, shimming, and an overlay of pavement. The Department also installed drainage and shim and paved Risingwood Drive. More details may be found in the Department's report.

By the end of 2014, the Police Station/DPW Building insulation and siding project was nearly complete. After a somewhat rough start, the first contractor hired to do the work left the job and a new contractor was hired to repair some of the work that had been done and completed the job with just a punch list of some small items.

The Town contracted with T.F. Bernier Surveyors to perform a survey and existing conditions plan of the Bow Bog Meeting House property and the plan was presented to the Town in November, 2014. The Heritage Commission will be reviewing the plan and working on a future proposal to construct a building on the site that will contain restroom facilities and possible cooking facilities.

Town Activities

As a member of the Rotary Club of Bow and the Bow Community Men's Club, I have the opportunity to help plan and participate in many Town events, including the Annual Rotary Auction, cooking with the Men's Club at the annual Youth Lacrosse picnic, the Rotary Car Show, Public Safety Day, Halloween Trick-or Treat at the High School, the Memorial Day Parade and Ceremony, Community Leaders meetings, roadside litter pickup, Summer Concert Series and more. The residents

Town Manager's Report (continued)

of Bow are always active and willing to volunteer. There is a lot happening in Bow and that is what makes this town a true community.

I would like to thank the Town's department heads and employees, Board of Selectmen, and all of the volunteers who serve on Town Boards, Committees and Commissions and Town organizations. 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

| | |
|---------------------------------------|-------------------|
| Jill Hadaway, Chairman | Term Expires 2015 |
| Eric E. Anderson, Vice Chairman | Term Expires 2015 |
| Colleen S. Hunter | Term Expires 2016 |
| Jack P. Crisp Jr. | Term Expires 2016 |
| Harold T. Judd..... | Term Expires 2017 |

Town Clerk / Tax Collector

| | |
|--------------------|-------------------|
| Mridula Naik | Term Expires 2015 |
|--------------------|-------------------|

Town Moderator

| | |
|------------------|-------------------|
| Peter Imse | Term Expires 2016 |
|------------------|-------------------|

Supervisors of the Checklist

| | |
|--------------------|-------------------|
| Susan Stevens..... | Term Expires 2016 |
| Lisa Cohen | Term Expires 2018 |
| Sara Swenson | Term Expires 2020 |

Ballot Clerks

| <i>Democrat</i> | <i>Republican</i> |
|---------------------------|-------------------------------|
| Virginia Urdi | Betty Finan |
| John Urdi, Alternate | Faye Stoutenburgh, Alternate |
| Jill Hadaway, Alternate | Lance Stoutenburgh, Alternate |
| Richard Menard, Alternate | |

Town Officials (continued)

Treasurer

| | |
|-----------------------|-------------------|
| Roland Gamelin..... | Term Expires 2015 |
| Suzanne Campbell..... | Deputy Treasurer |

Budget Committee

| | |
|---------------------------------|-----------------------------------|
| Jill Desrochers, Chairman | Term Expires 2015 |
| Garth Orsmond | Term Expires 2015 |
| John Heise | Term Expires 2016 |
| Jennifer Strong-Rain..... | Term Expires 2016 |
| Bob Arnold..... | Term Expires 2017 |
| Jeffrey Knight..... | Term Expires 2017 |
| Jack Crisp, Jr. | Board of Selectmen Representative |
| June Branscom | School Board Representative |

Trustees of the Trust Fund

| | |
|----------------------|-------------------|
| Jon Marvin..... | Term Expires 2015 |
| Mary Beth Walz | Term Expires 2016 |
| John Caron..... | Term Expires 2017 |

Baker Free Library Trustees

| | |
|-------------------|-------------------|
| Ann Hoey | Term Expires 2016 |
| Thomas Ives | Term Expires 2017 |
| Paris Awalt | Term Expires 2018 |
| Mark Levin | Term Expires 2019 |

Boards, Committees & Commissions

Bow Drinking Water Protection Committee

| | |
|--|-------------------|
| Bill Klubben, Community Development | Term Expires 2015 |
| Noel Gourley, Public Works | Term Expires 2015 |
| Cynthia Klevens, Citizen-at-Large..... | Term Expires 2016 |
| Kevin Leonard, Citizen-at-Large | Term Expires 2016 |
| Richard Kraybill, Business Devel. Comm. | Term Expires 2017 |
| Wendy Waskin, Conservation Commission..... | Term Expires 2017 |
| Sandra Crystall, Planning Board | Term Expires 2017 |
| Stu Harkins, Whitewater, Bow Municipal Water System Operator | |

Boards, Committees & Commissions (continued)

Bow Business Development Commission

| | |
|------------------------------------|-------------------|
| Bill Hickey, Chairman | Term Expires 2015 |
| Harold Judd, Selectman | Term Expires 2015 |
| Colleen Hunter, Selectman | Term Expires 2015 |
| Don Berube, Jr. | Term Expires 2015 |
| Richard Kraybill | Term Expires 2015 |
| James Hoffman, Vice Chairman | Term Expires 2016 |
| Garrett Lewis | Term Expires 2016 |
| Christopher Johnson | Term Expires 2016 |
| John Meissner, Secretary | Term Expires 2017 |
| Stan Emanuel | Term Expires 2017 |
| Larry Haynes..... | Term Expires 2017 |

Capital Improvements Plan Committee

| | |
|-------------------------------|-------------------|
| Colleen Hunter | Selectman |
| Bill Oldenburg | Planning Board |
| Jeffrey Knight | Budget Committee |
| June Branscom..... | School Board |
| Bill Hickey, Resident..... | Term Expires 2015 |
| Mike Wayne, Resident..... | Term Expires 2016 |
| Dik Dagavarian, Resident..... | Term Expires 2017 |

Central NH Regional Planning Commission

| | |
|-----------------------|-------------------|
| Bruce Marshall..... | Term Expires 2015 |
| Stephen Buckley | Term Expires 2017 |
| Bill Oldenburg | Term Expires 2017 |

Bow Conservation Commission

| | |
|-------------------------------|-------------------|
| 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 |
| Nancy Rheinhardt, Chair | Term Expires 2017 |
| Philip Downie | Term Expires 2017 |

Bow Heritage Commission

| | |
|--------------------------------|-------------------|
| Mark Leven, Vice Chair | Term Expires 2015 |
| Faye Johnson, Secretary | Term Expires 2015 |
| Eric Anderson, Selectman..... | Term Expires 2015 |
| Dennis Ordway, Alternate | Term Expires 2015 |

Boards, Committees & Commissions (continued)

| | |
|------------------------------|-------------------|
| Gary Nylen, Chair | Term Expires 2016 |
| John Meissner | Term Expires 2016 |
| Nancy Knapp, Alternate | Term Expires 2016 |
| Darren Benoit | Term Expires 2016 |
| Ray Munber | Term Expires 2017 |
| Susan Wheeler | Term Expires 2017 |

Highway Safety Committee

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

Planning Board

| | |
|-------------------------------------|-------------------|
| Don Berube, Jr. | Term Expires 2015 |
| Bill Cohen | Term Expires 2015 |
| Tony Reynolds, Alternate | Term Expires 2015 |
| Bill Oldenburg | Term Expires 2016 |
| Arthur Cunningham, Chair | Term Expires 2016 |
| Harold Judd, Selectman | Term Expires 2017 |
| Sandra Crystall | Term Expires 2017 |
| Allen Lindquist | Term Expires 2017 |
| Christopher Fortin, Alternate | Term Expires 2017 |
| Vacant | Term Expires 2017 |

Recycling Committee

| | |
|----------------------------------|-------------------|
| Mary Dilys-Anderson, Chair | Term Expires 2015 |
| Sarah Brown | Term Expires 2015 |
| Sherri Cheney | Term Expires 2015 |
| Kay Herrick | Term Expires 2015 |
| Gary Lynn | Term Expires 2016 |
| Alethea Kehas | Term Expires 2016 |
| Jill Desrochers | Term Expires 2017 |
| Cynthia Klevens | Term Expires 2017 |

Sign Committee

| | |
|-----------------------------------|-------------------|
| Eric Anderson, Selectman | Term Expires 2014 |
| June Branscom, School Board | Term Expires 2014 |
| Kerry Buckley, Garden Club | Term Expires 2014 |

Boards, Committees & Commissions (continued)

| | |
|--|-------------------|
| Jennifer Griffin, Bow Athletic Club..... | 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

| | |
|----------------------------------|-------------------|
| Jeff Klaiber..... | Term Expires 2015 |
| Garth Orsmond..... | Term Expires 2015 |
| Tony Reynolds, Alternate | Term Expires 2015 |
| Tom Fagan, Alternate..... | Term Expires 2016 |
| Harry Hadaway, Chairman..... | Term Expires 2016 |
| Robert Ives, Vice Chairman | Term Expires 2017 |
| Donald Burns | Term Expires 2017 |
| LeaAnne Haney, Alternate | Term Expires 2017 |

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 |

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 |
| Vacant | Term Expires 2016 |

Town Departments and Employees

Town Manager's Office

David Stack, Town Manager

Nicole Gage, Administrative Assistant

Assessing Department

Wil Corcoran Associates, Assessor

Community Development Department

William Klubben, Jr., 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

Emergency Management Department

Leland Kimball, Emergency Management Director

Mitchell Harrington, Deputy Emergency Management Director

Finance Department

Robert Blanchette, Finance Director

Joyce Mooers, Bookkeeper

Human Services

Debra Bourbeau, Human Services Director

Town Clerk / Tax Collector's Office

Mridula Naik, Town Clerk / Tax Collector

Marie Ott, Account Clerk

Sara Swenson, Account Clerk

Baker Free Library

Lori Fisher, Library Director

Jennifer Ericsson, Children's Librarian

Amy Bain, Library Assistant

Kate Kenyon, Library Assistant

Betsy Mahoney, Library Assistant

Molly Milazzo, Library Assistant

Jennifer Griffin, AM Circulation Desk Assistant

Kaitlynn Leary, PM Circulation Desk Assistant

Trevor Naughton, PM Circulation Desk Assistant

Anna Morrison, Page

Beth Titus, Page

Deb Barlow, Substitute

Town Departments and Employees (continued)

Abe Anderson, Bookkeeper
Bob Garland, Custodian
Kate Crabb, Story Time Volunteer

Celebrating Children

Cindy Greenwood-Young, Director
Joy Van Wyck, Lead Teacher
Kathy Lagos, Lead Teacher
Alicia David, Lead Teacher & Kidz Kamp Instructor
Laura Beaudette, Teacher Asst., Lead Sports Day
 & Kidz Kamp Instructor
Bill Hyslop, Teacher Assistant & Sports Day Instructor
Jessica Ralston, Teacher Assistant & Kidz Kamp Substitute
Jennifer Konstantakos, Teacher Assistant & Sports Day Instructor
Michelle Lover, Teacher Assistant & Sports Day Instructor
Anya Bottcher, Teacher Assistant, Sports Day & Kidz Kamp Instructor
Alexandra Welch-Zerba, Teacher Assistant Substitute
 & Sports Day Instructor
Dotty Weiss, Teacher Assistant Substitute
Kate Crabb, Story Time Volunteer

Health Department

Richard Pistey, Health Officer
Thomas Ferguson, Deputy Health Officer
Mitchell Harrington, Deputy Health Officer

Fire Department

Dana Abbott, Fire Chief
Richard Pistey, Assistant Chief
Donald Eaton, Captain EMT-I
Mitchell Harrington, Captain EMT-A
Thomas Ferguson, Lieutenant EMT-A
James Beaudoin, Lieutenant Paramedic
Michael Van Dyke, Lieutenant First
Tony Camp, Chief Engineer First
Richard Bilodeau, Engineer EMT-I
Kenneth Judkins, Engineer
Robert Purcell, Engineer
Adam Seligman, Firefighter EMT
Brandon Skoglund, Firefighter Paramedic
William Wood, Firefighter EMT-I
Justin Abbott, Firefighter
Jacob Anderson, Firefighter

Town Departments and Employees (continued)

Edwin Bardwell, Firefighter
Craig Beaulac, Firefighter EMT-A
Eliot Berman, Firefighter Paramedic
Gregory Brown, Firefighter/Paramedic
David Eastman, Jr., Firefighter EMT
Matthew Espinosa, Firefighter
Thomas Ferguson, Lieutenant EMT-A
Margaret Francoeur, EMT
Jillian Gamelin, EMT
Christopher Girard, Firefighter EMT
Chris Gow, Firefighter EMT-A
Timothy Ives, Firefighter EMT
Maria Koustas, EMT
Keith Lambert, Firefighter EMT-I
Kevin Marquis, Firefighter EMT
Anne Mattice, EMT
Mark Mattice, Firefighter
Richard Mattice, EMT
Anna McGee Hanson, EMT
Parker Moore, Firefighter EMT-A

Police Department

Erin Commerford, Police Chief
Gale Kenison, Administrative Assistant
Scott Hayes, Lieutenant
Margaret Lougee, Sergeant
Arthur Merrigan, Sergeant
Stacey Blanchette, Detective, Police Officer
Tyler Coady, Master Patrol Officer
Philip Lamy, Master Patrol Officer
Matthew Pratte, Police Officer
Philip Goodacre, Police Officer
Michael Carpenter, Jr., Police Officer
Stephen Scalzillo, Police Officer
David Hinkell, Police Officer-part time
John MacLennan, Police Officer-part time

Police Communications Department

Tricia Currier, Communications Specialists Supervisor
Scott Eaton, Communications Specialist
Stephanie Vogel, Communications Specialist
Krystal Haseltine, Communications Specialist
Kathryn Cook, Communications Specialist

Town Departments and Employees (continued)

Kimberly Hetherman, Communications Specialist-part time

Kaitlin Begin, Communications Specialist-part time

Laura Cattabriga, Communications Specialist-part time

Department of Public Works

Timothy Sweeney, Director of Public Works

Todd Drew, Foreman

Noel Gourley, Foreman

Lynn LaBontee, Administrative Assistant

Michael Hague, Mechanic

Gerald Verville, Jr., Mechanic

Michael Aborn, Heavy Equipment Operator

Marcelino Acebron, Heavy Equipment Operator

Robert Cepurneek, Driver Laborer

Mark Nelson, Driver Laborer

Patrick Nylen, Driver Laborer

Brian Piroso, Driver Laborer

Corey Welcome, Driver Laborer

Daniel Freeman, Groundskeeper

Myrton Fellows, Custodian

Dana Gourley, Seasonal Driver Laborer

Michael Rabbitt, Seasonal Driver Laborer

Lance Stoutenburgh, Seasonal Driver Laborer

Leonard Virgin, Seasonal Driver Laborer

Parks and Recreation Department

Cynthia Rose, Recreation Director

Anne-Marie Guertin, Program Coordinator

Malinda Blakey, Recreation Assistant

Kimberlie Berrigan, Program Instructor

Elsa Chern, Program Instructor

Karen Krause, Program Instructor

Brenda Lewis, Program Instructor

Emily St. Hiliare, Program Instructor

Laura Beaudette, Sports Instructor

Tracey Berube, Sports Instructor

Matthew Davis, Sports Instructor

Amanda Degelsmith, Sports Instructor

Alex Evans, Sports Instructor

Donald Graham, Sports Instructor

Julie Guerette, Sports Instructor

Jennifer Konstantakos, Sports Instructor

Michelle Lover, Sports Instructor

Town Departments and Employees (continued)

Jeffrey MacEachron, Sports Instructor
Lucy Morris, Sports Instructor
Mark Stewart, Sports Instructor
Tracey Beaulieu, Fitness Instructor
Becca Cleary, Fitness Instructor
Christine Cook, Fitness Instructor
Monique Lamore, Fitness Instructor
Kristina Lucas, Fitness Instructor
Michelle Vecchione, Fitness Instructor
Marcia Wyman, Fitness Instructor
Carrie Young, Camp Director
Bianca Acebron-Peco, Asst. Camp Dir.
Derek Blunt, Summer Day Camp Staff
Kirsten Bresson, Summer Day Camp Staff
Alison Howard, Summer Day Camp Staff
Hannah Kearns, Summer Day Camp Staff
David McDonald, Summer Day Camp Staff
Jillian Morrone, Summer Day Camp Staff
Matthew Murray, Summer Day Camp Staff
Jason St. George, Summer Day Camp Staff
Estefania Acebron, Summer Day Camp Bus Driver

U.S. Congressional Delegation

United States Senate

The Honorable Kelly Ayotte

Website: <http://www.ayotte.senate.gov/>

144 Russell Senate Office Building(202) 224-3324
Washington, D.C. 20510
1200 Elm Street, Suite 2.....(603) 622-7979
Manchester, NH 03101-2503

The Honorable Jeanne Shaheen

Website: <http://www.shaheen.senate.gov/>

520 Hart SOB(202) 224-2841
Washington, DC 20510
1589 Elm Street , Suite 3.....(603) 647-7500
Manchester, NH 03101

U.S. Congressional Delegation (continued)

United States House of Representatives

2nd Congressional District of New Hampshire

The Honorable Ann McLane Kuster

Website: <http://kuster.house.gov/>

137 Cannon House Office Building(202) 225-5206
Washington, DC 20515
18 North Main Street, Fourth Floor.....(603) 226-1002
Concord, NH 03301

N.H. Governor, Executive Council, House & Senate Reps

Governor of New Hampshire

Governor Maggie Hassan

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

Office of the Governor (603)271-2121
State House, 107 North Main Street, Concord, NH 03301

Executive Council - District 4

Councilor Christopher C. Pappas

Website: <http://www.nh.gov/council/index.html>

629 Kearney Circle, Manchester NH 03104. (603) 271-3632

Bow Representatives to the N.H. General Court

New Hampshire House - District 23

J.R. Hoell

32 Ordway Road (603)315-9002
Dunbarton, NH 03046-4320 | Email: jr.hoell@leg.state.nh.us

Bill Kuch

82 Page Road (603)856-0957
Bow, NH 03304-4811 | Email: Bill.Kuch@leg.state.nh.us

John F. Martin

96 Woodhill Road (603)774-3098
Bow, NH 03304-5310 | Email: john.martin@leg.state.nh.us

New Hampshire Senate - District 16

David R Boutin

1465 Hooksett Road #80 (603) 203-5391
Hooksett, NH 03106
Legislative Office Building, Rm 102A
33 N. State St., Concord, NH 03301..... (603) 271-3092
Email: david.boutin@leg.state.nh.us or
dboutin1465@comcast.net

Minutes of 2014 Town Meeting



Voting booths at the 2014 Town Elections. *Photo by Eric Anderson.*

Minutes of 2014 Town Meeting



Warrant and Minutes

2014 Town Meeting

Town of Bow, New Hampshire

On Tuesday, March 11, 2014, the 2014 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 12, 2014 at 7:00 p.m. (Note: Town Meeting was originally scheduled to reconvene on Tuesday, March 12, 2014. The meeting was duly noticed and postponed until the following day due to reports of hazardous weather conditions.)

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 | One | Three | Harry Judd Misc. Write-ins | 759 58 | * |
| Budget Committee Member | Two | Three | Bob Arnold Bill Cohen Jeffrey Knight Misc. Write-ins | 746 376 742 4 | * |
| Moderator | One | Two | Peter Imse Misc. Write-ins | 930 3 | * |
| Trustee of Trust Funds | One | Three | John C. Caron Misc. Write-ins | 871 4 | * |
| Supervisors of the Checklist | One | Six | Sara H. Swenson Misc. Write-ins | 928 1 | * |
| Library Trustee | One | Five | Mark Leven Misc. Write-ins | 885 4 | * |

School District Candidates:

| Office | # of Openings | Term Duration (In years) | Ballot Order | Results | Winner |
|---------------------|---------------|--------------------------|--|------------------|--------|
| School Board Member | Two | Three | Jane Branscom Debra Alfano Misc. Write-ins | 783 791 30 | * |
| Moderator | One | Three | James V. Hatem Misc. Write-ins | 910 5 | * |
| Treasurer | One | Three | Mark E. Lavalle Misc. Write-ins | 928 6 | * |

Minutes of 2014 Town Meeting (continued)

Warrant Article #2 – 2014 Zoning Amendments

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)

Passed by a vote of 809* (YES) to 180 (NO)

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)

Passed by a vote of 809* (YES) to 178 (NO)

The 2014 Town Meeting was reconvened at the Bow High School Auditorium on Thursday, March 13, 2014 at 7:15 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 Boy Scout Troop 75 color guard members: Artie Asner, Andrew Saffian, John Rolla, Thomas Rolla, Colman Plumber, Aiden Hyslop, and Ryan Nicholls. Bow High School music program student, Samantha Lulka, performed a beautiful rendition of the *The Star-Spangled Banner* on the trumpet.

Introductions

Town Moderator Peter Imse welcomed the audience and asked everyone to make room for their fellow citizens attending this evening. Mr. Imse introduced the Board of Selectman, Jack Crisp, Chair, Eric E. Anderson, Vice Chair, Harry Judd, Colleen Hunter, and Jill Hadaway. Town Clerk, Cate De Vasto; Town Manager, David L. Stack; Finance Director, Robert Blanchette; Legal Counsel, Paul Fitzgerald; and, Town Administrative Assistant, Karen Mullaney were also introduced. (*Ed. note: Thanks also to Hilary Judd who also ably assisted on the PowerPoint presentation.*) Leland Kimball was thanked for providing Mr. Imse with updated weather reports. Other agency heads would be

Minutes of 2014 Town Meeting (continued)

introduced, as appropriate. The Moderator also thanked all the individuals who volunteered at the meeting, including, but not limited to, Robert Jaques, of the Bow School District, who ran all the electronic systems for the meeting, and the staff at the School District who set up the room, year after year. Also thanks were given to the town citizens who have been deputized as Assistant Town Moderators: Jim Hatem, Judith Goodnow, Rick Minard, Chuck Rhienhardt, Mike Griffin, Gerry Carrier, and Tamar Roberts. Special thanks were extended to the School Moderator, James Hatem, for always continuing to work together with Moderator Imse at town meetings and helping out at the polls.

A facilities announcement was made noting: additional handicapped parking has been made available in response to a voter request; smoking on school grounds was not permitted; and, eating and drinking (except water) was not allowed in the auditorium. Additionally, the “non-voter” section of the auditorium was not utilized this year due to the size of the crowd. Since Bow adopted the use of voter cards and bracelets, Moderator Imse indicated it was not critical that this section be utilized exclusively for non-voters. It was noted that there were two microphones in the center of the auditorium and an additional podium at the front of the auditorium. A portable microphone was also available.

Citizen of the Year

At this point, the Moderator recognized Charlie Griswold, Treasurer, of the Bow Men’s Club who would present the club’s Citizen of Year award. Mr. Griswold noted that this year’s winner was a true native of the Bow. The 2014 Citizen of the Year was Faye Johnson. Ms. Johnson became a member of the Bow Heritage Commission several years ago and currently serves as Secretary. Her love of history had made her a valued member helping with the restoration of the Old Bow School House. Ms. Johnson had attended many town events disseminating information and selling notecards and other materials. Recently, she had been a project leader for the Bow Bog Meeting House revitalization and renewal project. Through her dedication, the Town had received thousands of dollars from state grants for this project and Bow Bog Meeting House was designated a State historic site. Ms. Johnson also started the “100” club that takes donations for future restoration of that facility. And to honor her, Faye Johnson was presented with an engraved silver bowl.

Ms. Johnson thanked the Bow Men’s Club and noted that she had learned a lot about grant writing. Ms. Johnson stated that through her experiences with the Heritage Commission she had learned that you

Minutes of 2014 Town Meeting (continued)

grow a lot if “you step outside of your comfort zone.” She also asked that others volunteer for the community.

Presentations and Commendations

Barbara Ward presented her donation of an original 1892 map of Bow with the names of the original homesteaders that would be placed in Town Hall. This donation was dedicated to the memory of her late husband, Al Ward, who passed last year. Ms. Ward noted that this was her last town meeting as a resident, since she would be moving to Concord this year.

It was noted by Moderator Imse that there was a huge get well card in the lobby for anyone to sign for Gary Nylen, Chair of the Heritage Commission, resident since 1968, and, Bow’s first full time police chief. Please sign to wish him well in his recovery and thank him for his service to the town.

Bill Cohen, Chair of the Budget Committee, noted that he wished to thank his committee members, the Selectman, and all staff for all their assistance this past year. Mr. Cohen congratulated Bob Arnold and Jeffrey Night on their election as Budget Committee members. Additionally, Mr. Cohen recognized Peter Cheney’s nine years of service to the Town of Bow as a member of this committee.

Rules of Order

Moderator Imse noted that he and School Moderator Hatem have adopted a common set of rules of conduct for town and school meetings. These rules are printed in the Town Annual Report. It was highly unlikely that all the business would be dealt with this evening. The plan, unless the majority chooses otherwise, was to adjourn at 11:00 p.m. The date to reconvene was Monday, March 24, 2014 at 7:00 p.m. Also, for a motion to reconsider to occur after a motion to restrict, that motion would have to occur at that later date. The Moderator reminded everyone that they can all disagree without being disagreeable. Please to respect everyone’s opinion. No disrespect, as reported at the budget hearing, inappropriate language or conduct would be tolerated. As Town Moderator, Mr. Imse has the authority to request the police remove any individual not following these rules.

Voter cards are to be raised to vote, except for those votes requiring ballot votes. Voter cards are to be turned in when leaving the voting area. If you cannot get to a ballot box or microphone, please notify an Assistant Moderator and assistance would be provided.

Mr. Imse asked the audience listens to any speakers particularly if you

Minutes of 2014 Town Meeting (continued)

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.” Moderator Imse commended the large turnout this evening. He also noted that with all the strife evident at elections throughout the world that we ought to cherish that we are in the United States and able to vote freely and safely.

Town Warrant

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 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 would 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.

Mr. Imse then presented a detailed flow chart on the multiple bond warrant issues, noting all the potential outcomes of the elections. He noted that Warrant Article #3 and Warrant Article #4 could be moved and voted together to save time. The Bond Bank approved this plan with the ballot boxes being separate from each other.

Point of Order: Van Mosher indicated that he hoped that rule fourteen, which limited presentations to ten minutes, would apply to everyone.

Moderator Imse stated that, on large projects, sometimes more presentation time was necessary for clarity, but he would keep an eye on the time.

Motion: **Bryan Gould, 2 Parsons Way, motioned to move Warrant Article #22 to after the**

Minutes of 2014 Town Meeting (continued)

consideration of Warrant Article #3 and Warrant Article #4.

Second: **Jim Hoffman**

Moderator Imse indicated that typically the rules state go in order this meeting. He also mentioned that the rules also state that the rules can be altered at any time by the voter's. Moderator Imse opened the floor for public comments, reminding everyone to use microphones.

Jim Hoffman, 3 Nathaniel Drive, encouraged the adoption of the motion, since Warrant Article #22 fits within the same decision tree as Warrant Article #3 and Warrant Article #4.

Action: The motion passed.

Election Results

The results of the March 11, 2014 Town Election were announced, noting that all Zoning Amendments passed. (*Ed. Note: Please see Warrant Article #1, above, for details.*)

Warrant Article #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)

Motion: **Bill Cohen motioned to adopt Warrant Article #3.**

Second: **Jill Desrochers**

This warrant was introduced by Selectman Colleen Hunter. She stated: Twenty seven years ago the Bow residents at their town meeting began to recognize and identify the deficiencies of the Fire and Community Buildings. From 1987 to present, the taxpayers of Bow have voted to

Minutes of 2014 Town Meeting (continued)

appropriate and expend funds for architectural and engineering studies for both the fire and police department buildings. There have been four studies and two committees to address the facilities. The 2006 study by Sheerr McCrystal Palson Architecture determined, "neither the existing police or fire department meet current requirements for safety buildings. And, if properly addressed, this would be a very costly fix." They went on to say that both facilities have functional deficiencies that reduce the effectiveness of both departments. Both departments are fighting an uphill battle to provide effective and efficient services to the Town. Focusing on the now 58-year-old Community Building, the same report goes on to say that this facility was a virtual museum of ill-advised building practices. These conditions are difficult to correct, but can only continue to be ignored at the town's peril. In 2012, the taxpayers at town meeting voted to appropriate \$240,500 for design with the intent to construct a new safety facility. At last year's town meeting, the Public Safety Committee presented to the residents a proposed \$7.8 million dollar Public Safety Building (PSB). At that time, the proposal fell short by 48 votes. The citizens made it clear that 1) they wanted a less costly building 2) they wanted to wait until the high school bond was paid off before incurring any more long term debt and 3) what about the Community Building? I want you to know we heard you. First we went back to the architect and construction manager to have them make design changes that would lower the cost of the building. They were able to save one million dollars through their design renovations. The worked hard to reduce the cost without jeopardizing the quality of the building. This was a building we can all be proud of. Bill Hickey and Jay Doherty from H.L. Turner Group would present the design changes. And, Jim Kimball and Keith McBey from Bonnette, Page & Stone would discuss construction management. Our Town Manager, Finance Director and retired Finance Director worked with the Bond Bank to address the overlapping bond issue. Thanks to their hard work there is a financing plan where the costs of the project would not be included in our taxes until the high school bond has been paid. David Stack, our Town Manager, would explain how this can be accomplished. Finally, Warrant Article 7 would be presented to the voters tonight to determine how the townspeople would want to move forward in addressing the needs of the Community Building.

Bill Hickey, Project Manager of H.L. Turner Group and Bow resident, gave an overview of the changes in the project over the last year. Along with pictures of the proposed building Mr. Hickey noted:

The front elevation of the building, facing the intersection of Knox

Minutes of 2014 Town Meeting (continued)

Road and Logging Hill/Bow Center Road, houses the offices and was a two story building with basement. In the back, on the Knox Road side are the bays for the Fire Department. In the back of the building, on the Logging Hill side, was the sally port for the Police Station. A brief history of the project, in 2011, the Town solicited for a town center plan study. We did the study and worked with the (Public Safety) committee in identifying three phases of the plan. The first phase was identified as the Public Safety Building. In 2012, we were selected to design and Bonnette, Page & Stone of Laconia was selected to be the construction manager. We came in with a "not to exceed" budget for a 30,000 square foot building at \$7.8 million that did not pass. Two studies have come to the same solution that the existing facilities are inadequate. As most people know, the State Fire Marshal has been visiting and has essentially given the town to September 16, 2016 to have something done to the facility. Some of the shortcomings of the existing facilities were noted along with pictures of the existing facilities:

The Fire Department was a 1956 re-used building. Although there was a lot of debate on the designation as an essential facility, it was an essential facility and it does not meet the code for an essential facility. There were a number of wiring/electrical, health, air quality, and hazardous materials issues. There was no sprinkler system or ventilation in the building. A fire code excerpt indicates that essential facilities should include: fire, rescue, ambulance and police.

The current community building has inadequate wiring, with a number of projects that have been overtaken through the years that were not quite up to code. The basement that was quite often filled with a fair amount of water and the boiler sits in that water. Issues of garage door size require the town to buy specialized equipment to fit into the storage bays. It was difficult to fit between the trucks and the side of the building. Due to the increased size of some of the equipment, storage was very minimal. And, these issues do impact the level that citizens receive. The State Fire Marshal said in 2006 the violation shall be rectified.

If the new safety center was voted down, the current building must be brought up to code.

There are a number of issues with the Police Department. The first floor booking entrance has no sally port, which was a garage in which the police can transition the prisoner and secure weapons in a secure environment. There was no ADA compliant entrance. The present entrance was an exterior entrance with a step. Access was an issue with a potential trip and fall hazard. Booking has a bench where prisoners

Minutes of 2014 Town Meeting (continued)

are secured. There was a shared restroom for detainees and everyone else in the building. There was a requirement for separation of males and females and for adults and minors. There was no holding cell and one egress from the second floor. This was a building that was designed to be a truck repair shop, so it was not designed as an essential facility. Mr. Hickey displayed examples of holding cells from Canterbury, which are basically concrete or concrete masonry units/blocks. Maintaining confidentiality was difficult. The majority of storage was held on the mezzanine of the Department of Public Works. There was minimal space for training. The exercise and locker rooms are extremely small.

Mr. Hickey reiterated that there are three options to consider: 1) Construct a new Public Safety Building 2) Repair existing buildings and 3) Do nothing. H.L. Turner's recommendation was the new facility. Some of the changes to the building since last year are:

No significant changes to the floor plan, other than making the building smaller. The building went from 30,000 square feet to 25,000 square feet. The main change occurred with the tower which has been taken away from the front of the building. A second meeting room and a bay were removed. There still remains unfinished space available for future build out. Mr. Hickey gave a walk-through of the new building plan. The brick utilized on the exterior was a concrete brick for cost savings. The only material change from last year was at the edge of the bay that was removed for this plan would have a metal panel on the side, to allow that bay to be easily added on in the future. The total costs are just short of \$6.8 million.

Jim Kimball, project manager from Bonnette, Page & Stone, noted that the construction management delivery method includes a construction manager (CM) early in the process as part of the team with the town and the design group. And, during the pre-construction phase, the CM works with the team to understand the project design and goals. Additionally, the CM provides cost comparisons for various building systems and materials, and develops initial budgets that are in line with current market conditions. During the construction phase, the CM works with the design team through final design and publicly bids all portions of the project. The CM then manages all aspects of the construction project, including schedule, product acquisition, safety/quality control, and project closeout/warranty. The benefits of CM delivery method are that it provides accurate budgets ahead of town meeting; allows for owner input on all subcontractor selection with an emphasis on local involvement; and, provides the town with a more

Minutes of 2014 Town Meeting (continued)

complete understanding of the project progress. The CM provides a guaranteed maximum price for the construction project and allows for more creativity with regard to project savings throughout the process. At the end of the project, 100% of the savings are returned to the town.

David Stack provided information on the financing and project schedule if approved. If approved, the design would be completed and out to bid in the winter. Construction would begin in May, 2015. A BAN, bond anticipation note, issued through the NH Municipal Bond Bank, would be obtained for the construction funds needed. The current cost of funds was 2%. The anticipated term would be kept to a minimum to reduce costs. The building would be completed in spring of 2016, which allows three or four months lead time before the Fire Marshal's deadline. In order to meet the strong wishes expressed to wait until the high school bond was paid, the bond would be issued in June, 2017 and the fiscal year 2017-18 would be the first payment. Mr. Stack shared a graphic example of the effects of the BAN and bond on the debt service payment schedule. He noted that this was the actual way that you really should plan, like we plan at home. When you have big, costly needs, you pace them out and wait until you have one thing paid off and start the next. As you see there was really no effect at all on the tax rate. Of course, money isn't free. But, right now in 2014-15, \$2.44 of the \$30.19 tax rate goes to pay long term debt for the Town and the schools, including sewer to the high school; Hammond land purchase; water sewer project; Bow High School; and, Bow Memorial School. In 2016-17, the last year of the high school payment, the impact on the tax rate of the debt service drops down to \$2.27. The first year we pay interest payments on this building, the payment would be \$1.84, which was a tax decrease. The following year it would go up to \$2.00, which was still less than with the high school payment. Addressing only the tax impact of the Public Safety Building, there would be a tax impact of \$0.45 per thousand. That amount was a portion of the total debt service payment of \$1.84 for that year. The next year, with a total \$2.00 debt service payment, the Public Safety Building's impact would jump up to \$0.65 per thousand.

Moderator Imse called for a motion to adopt Warrant Article #4 and consider simultaneously with Article #3.

Motion: **Bill Cohen motioned to adopt Warrant Article #4 and consider simultaneously with Article #3.**

Second: **Jill Desrochers**

Minutes of 2014 Town Meeting (continued)

Since there was no objection from the floor, Moderator Imse considered that consent was given from the electorate to consider and vote both motions simultaneously.

Warrant Article #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)

Motion: **Bill Cohen motioned to adopt Warrant Article #4 and consider simultaneously with Article #4.**

Second: **Jill Desrochers**

This warrant was introduced by Selectman Jack Crisp. He stated that:

Article #4 calls for an additional \$200,000 in the event the town opts to go with a geothermal heating and cooling system for the building. There are a number of potential long term savings by going with a geothermal option rather a traditional gas or oil system. Presently, the building was designed to utilize gas. We have recently received an opportunity to have a geothermal system in this building with a combined solar dimension, as well. That allows us to offset the increased electrical costs. Traditionally, geothermal has many benefits, but one of the drawbacks was that it creates a higher electrical expense. A company was prepared to come in and install the complete geothermal and solar system, and absorb the \$875,000 costs of installation and equipment. In return, the town would go into a power purchase agreement with this company under which we would pay an annual amount and eliminate electric, gas, and any HVAC maintenance costs. At the end of a twenty year period, the Town would own the HVAC systems and owe no more payments to this company. That was one of the options being explored by the Town. The numbers for this warrant article were not changed, but everyone should be aware that there was an option that the additional \$200,000 might not have to be

Minutes of 2014 Town Meeting (continued)

spent. In addition, this option could potentially reduce \$875,000 off the cost of the building.

Moderator Imse opened the floor for public comments, briefly reiterating the moderator's rules.

Jim Hoffman, 3 Nathaniel Drive, noted that the Public Safety Building was a good consolidation plan. Last year he was in favor, but this year would not support the plan because the timing was not right. The financial phasing using the BAN and other concerns were answered. But, the elephant in the room was the PSNH devaluation which was \$50 million this year that resulted in a one million increase in tax burden. There was no guarantee that this devaluation may not occur. Mr. Hoffman proposed that we vote no on Warrant 3 and 4. The solution was to defer passage until the 2015/16 during which time that we work diligently as a community on finding industries to increase our tax base to offset PSNH reductions. Mr. Hoffman also asked that we vote for the repair money as a yes on Warrant Article 22 to answer the upfront issues identified by the Fire Marshal, although it may not answer everything needed.

Moderator Imse reminded the audience that we are not addressing Warrant Article #22, and to please hold comments until the appropriate time.

Selectman Crisp noted that the valuation of the PSNH plant was a matter of concern. What was going to happen there was an unknown. Part of the reason that it was so important to move ahead with the water sewer project was due to the fact that one of the most important tax bases had some risks to it. As a result of the sewer project, the new Excel building may add \$20 million to the tax base and another large commercial building was in the works. Jim, and all the BDC Commission, has worked to get new commercial activity in the town to build the tax base. The Selectman would certainly join with Jim in encouraging the community to join in that effort. Also, Selectman Crisp noted that in the operating budget we are eliminating 2 full time positions and 3 part-time positions. He noted the Board sees the future and taking aggressive steps to try to respond to those possibilities.

John Martin, 96 Woodhill Road, noted that long article in Concord Monitor signed by four of the Selectman to which he wished to respond. The building was not unsafe, it was poorly laid out and badly managed. The front doors, which they like to show the picture, but the front and rear walls of that building are not structural. Take away those walls and what you would have was a big arch, like you see when you

Minutes of 2014 Town Meeting (continued)

walk in to the community center. The doors are steel frame which can be replaced. Look at the doors on the rear; they are a different six to the Fire Department doors on the side of the building. The doors on this annex are taller and wider, correcting the error. The argument that the doors cannot be replaced was more of an issue that we do not want to do it. The building was originally designed for drive through access, but the administrative offices were placed in the middle, defeating that original purpose. Most importantly, additions and modification have been done without permits, proper designs, compliance inspections by the town or any regard to life safety or building code. This type or scope of work would not be allowed in a residence without the Town "coming down on you." Regarding Warrant Article #4, the original heating system stripped out to lower budget. There remains the potential for budget creep. The original building has a lot of life left to it. The stated purpose was not to spend a dollar on the original building. With the illusion of a public committee, the goal has been a new building with no intent to repair. This design, which was voted down last year, has seen discussion by elected officials and department heads only last year - no citizens. In reference to the 2006 letter from the Fire Marshal, it was completely ignored for five years. And, he stated that he was in the building when the engineer inspection occurred and, from the other side of the wall, it seemed that everyone was pleased to find deficiencies in the kitchen.

Garth Orsmond, 36 Tonga Drive, reinforced Mr. Hoffman's statements. Considerable effort went into the redesign of the building, including price reduction. If this was put off, all that would be done it to throw away money on unsafe and unsuitable buildings and risk lawsuits. This was the time to get bond, and he disagrees with waiting a year or two. Mr. Orsmond state that it was a well-administered Town and they do a good job at the roads and all they do. He noted that he was retired and on a fixed income. And, that the NH tax structure was not suitable for retired people. His total taxes went up 21% over the past ten years and inflation was 20% over the same time period. If the building was postponed, building and bonding costs would increase and we would waste more money. If we try to patch up a "dead car" like this one it would also waste money. Be wise and spend the money now. The structure would last 40 to 50 years, and this design was better than other pictured by the Concerned Taxpayers. A good design that was good for the community and it would add to the tax base from people being willing to build in the area.

Veronica Vahsen, 20 Allen Road, met an individual that had a geothermal private home with an expense of 665 per month for

Minutes of 2014 Town Meeting (continued)

electrical. Would those excessive electrical costs be factored into the cost of the building?

Selectman Crisp responded that they were considering two proposals: with and without geothermal. While the geothermal has a lot of benefits it does increase electric costs. Gas was also unpredictable at this time. The advantage of combining solar and geothermal was that the solar generates the electricity, avoiding the issue. These options were included to give the people a choice. He wished that the proposal for the purchase power agreement had come soon; it still needs to be vetted. With the agreement, the town would pay a monthly charge to the company and bond cost would be reduced by \$875,000. There would be no electric, no gas payments, and no maintenance. The regular payments cover the capital costs, and we would own a system that would pay for itself, regarding energy costs.

John Urdi, 51 Putney Road, noted that for forty years heard that we need a new building. He indicated that there was never a good time to build, but it would not get any cheaper, costs go up 8-10% with construction. The bond rate good, this was the time to do it.

Motion: **John Urdi motioned to call the question.**

Second: **Van Mosher**

Moderator Imse indicated that the rules allowed for all at the microphones to speak. And, in consideration of this an important issue before the voters, Moderator Imse overruled the request to allow those present opportunity to continue the debate.

Jeff Foote, 7 Logging Hill Road, asked what are the costs to renovate the existing facility, as opposed to the costs of this \$7.8 million dollar building.

Bill Hickey answered that the options for adding on and renovating both facilities were looked at in the beginning. It can be done. But, the direction that they received from the Town was that they wanted a new building, so that was the direction they took. Warrant Article #5 and #6 would address the renovations of those buildings. The renovation cost for the Community Center/Fire Station was approx. \$4.6 million dollars. This would be an upgrade from the foundation on up with a resultant building of the same size. The police department project would be about \$1.7 million to bring it up to code compliance only.

Van Mosher, 99 Allen Road, stated that he was opposed to Warrant Articles #3 and #4 and because he sees that the future would be expensive. Mr. Mosher noted that the first responders raise the value of

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his property. This new building would not raise the value of his house. The townspeople need to leave united in support of the first responders.

Savannah Rose Betterley, 81 White Rock Hill Road, respectfully disagrees with placing the Public Safety Building at the base of the sledding hill. A lot of Bow families go there to play and have fun. There are alternate places to put the new safety building to preserve our community gathering space. In the summer we use the spaces for concerts and in the winter, it gets people out and active in the community. There are no other community spaces like this in Bow. Miss Betterley, aged 10, concluded with a plea to take her comments into consideration and thanked the voters for their consideration.

Selectman Crisp noted that there were plans for another sledding hill if the building was approved.

Dennis Mosbeck, 15 River Road, noted that initially a few years back he was dead set against the building. Unfortunately, he realized that the Town should do it now it was not going to get cheaper. It was a 58-year-old building which we can only save metal frame. And, that still leaves a building that was too small. When new businesses look to move into town they look at facilities. The present facilities are not very impressive. Mr. Mosbeck expressed the opinion that the new building was impressive without having added frivolous expense. Vote for the new building, because any funds on the old are a dead loss.'

John Caron, 24 Putney Road, indicated that as part of his work, he had gone in and out of many fire stations and public buildings. I have never gone into one that was as appointed and expensive as this building. The only one that comes close was the federal fire station at Pease Air Force Base. And, this was built by Federal funds. For Bow High School, a bond was issued for \$16,157,000. When the bond finishes, the last payment would bring this sum to \$25,902,000. The almost \$10 million difference was the interest paid on the bond. Mr. Caron expressed that we need to save money for this project. When I first joined the Trustees, there was talk of these renovations, but no money was put aside. Every year the bond issue debt service declined by \$46000, have our taxes have gone down by that amount? No. The school board agrees that this debt service was already in the tax rate. Mr. Caron proposed that the Town keep paying the amount what was devoted to debt and save for school renovations. In three years we could pay in cash the \$1.6 million in renovations needed at the elementary school. Mr. Caron noted we were given three options: build new, repair or do nothing. He proposed that there are other alternatives: that the Town can build trust accounts on and save capital money; that a reasonable

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fire station could be built; and that we can be good stewards of the money we put in and save. He urged a no vote on Warrant Articles 3,4,5,6, & 22.

Barbara Abbott, 32 Putney Road, noted that it was too bad there were not this many people here at town meetings in years past when this question has been brought up over and over again and at the many presentations asking the public for input. I support Articles 3 & 4. Ms. Abbott noted that she was the wife of the Fire Chief, and that she was disappointed that they have not received any calls regarding any articles in the paper. She feels it was a slam to him and the many men and women of the Fire Department. The first letter was dated in 1996 letter and was on display at the open houses. There were open houses year after year and it would have been nice if everyone here tonight had come. With a wet basement there was mold and there was asbestos, electrical was not the only issue. The Police Department has issues as well. Criminals are hooked to a bench near dispatch. People share the only restroom. She noted she does not want her taxes to go up, but that the Town has discussed this for 20 years.

Helen Hoeker, 5 Longview Drive, indicated that when her family moved to New Hampshire 23 years ago, they were enticed to live in Bow by the quality of the schools and the low taxes afforded by PSNH. No longer was PSNH the golden goose. And the reputation of the school district has declined and she questioned that decline. Ms. Hoeker asked why Bedford and Concord have lower tax rates. She noted that people can move to Dunbarton and still send their children to Bow. She asked that Bow looks at slicing the tax rate and making Bow Schools once again a beacon in the community and Bow a desirable place to live.

Parker Moore, 42 Knox Road, noted that he was a firefighter, advanced emergency medical technician, emergency management specialist, and previous police communications specialist in Bow. He has worked for all the departments involved in the new building. He noted that he was very disappointed in the article and some of the misinformation expressed. Mr. Moore noted that he was not sure how anyone could deem these building safe and encouraged all to vote for the new building. The Fire Department and the Emergency Management Department has been working very hard to get grants for the town which had been funded with federal funds. These departments are doing everything they can to spend as little as possible. Including obtaining funds for emergency service provided during disasters. Mr. Moore noted that there was not enough room for two people to pass

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between the lockers and the cascade system, which fills the air bottles. The lack of space does effect response time. And, it was noted, that having to cross the parking lot does created a falling hazard in icy conditions. These buildings are unsafe.

Bob Eldredge, 13 Meadow Lane, noted that he was recruited for the building committee to ensure that there would be the least amount of operating costs possible. What motivated him was the failed consideration of the geothermal system back when the high school was built. In 2009 compared to other schools, the total energy used per square foot was higher than 66 percent of other K-12 schools in the state. The annual cost was 81% higher than other K-12 schools. Mr. Eldredge wants to be sure that does not happen with this building. With buildings that are designed poorly, geothermal may result in high electrical. The proposed building was not designed poorly. Other than chopping our own wood, geothermal was the cheapest form of power. Redesign With the building reduction of size, the Town can now use geothermal to heat both the building and the sally port area. He recommended that the townspeople invest in the geothermal and investigate the solar PPA. Natural gas alone to heat was a risk. In New England, we are at end of supply pipes, making prices more volatile. If you are supporting Warrant Article #3, then please support #4.

Point of Order from John Martin which he then converted to:

Motion: **John Martin moved to override Moderator Imse's ruling to continue debate and move the question.**

Second: **Van Mosher.**

Moderator Imse noted that the motion to override would take a two thirds vote. Additionally, if passed, the three speakers presently at the microphones would be allowed to speak.

Action: **The motion passed.**

Faye Johnson, 110 Knox Road, asked, regarding Article, 4 what would it cost to bond the \$200,000 appropriation. The only place that she could find, said it would cost a million dollars to bond, which did not seem correct. Also, she asked about voting for two things at the same time. If the vote was yes on Article #4 would the Board of Selectmen pursue the agreement that they were not sure about yet?

Mr. Crisp noted that it was not a million dollars for that bond, and he would have Robert Blanchette, Finance Director, calculate the amount. Also, if #3 and #4 passed, yes the Board would pursue the PPA. And, if the PPA seemed viable, they would not bond the \$200,000. The total

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cost of the \$200,000 bond over the twenty year period would be \$305,000 and that amount would be part of the total bond.

Arthur Cunningham, 8 Heather Lane, noted that he was in support of the two articles and was a member of the original committee. Since last year's meeting he had the misfortune to call fire department and they were very prompt and professional. Mr. Cunningham noted that when they finished doing their good job for his family, he felt bad because he knew the conditions to which they were returning. He stated that he "felt bad" and that he had "let them down." He noted that he would continue to fight until they get safe and adequate working conditions.

Lee Kimball, 32 Ridgewood Drive, noted that in 1987, which was 27 years ago, the citizens of Bow began to recognize that age of our public service facilities and passed a warrant article that appropriated funds for architectural, landscape, and engineering studies for a new structure and future use of the Community Building. In 1993, the town purchased 17 acres across the street for the fire station and appointed a building committee for that land use. In the following year of 1994, this body also approved the town center plan. In 2001, we voted to appropriate funds to purchase and design a new fire station. The Town reaffirmed that vote in 2006 to expand the project to a public safety facility, based on the identified deficiencies within the police station. There were 21 occasions at annual meetings from 1987 to the present wherein the citizens have voted to approve funds to Band-Aid the current facilities while recognizing the need for new facilities; to passage of a town center building committee; and, the authorization of funds to build a new facility. Despite recognized need for a new facility, for 27 years the inevitable was postponed for other projects within this community. The town heard your concerns expressed at the last town meeting and worked to reduce cost of proposed building. And, the town's leadership had working a financial package that allows the school bond to be paid off before any impact to the taxpayer. Building construction costs are down, bond rates are currently low. It was now time to address this currently identified need. Mr. Kimball encouraged a vote in support of Articles #3 and #4.

Moderator Imse thanked everyone for their patience. Because this was an important issue for the town, and because so many of you took the time to come out here tonight, he thought it was important that a full airing of the issues was allowed, so that everyone would feel they had the opportunity to speak to the issue. Moderator Imse reviewed the ballot locations, queue locations, and voting procedures. Each ballot box was color coded, marked and on separate tables. It was noted to let

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the Assistant Moderators know if any assistance was needed. By law the voting was to be open for an hour. The voting began at 9:20 p.m. Moderator Imse noted that next article was typically dealt with while waiting for the bond issue voting time to close and counting of the bond vote to be completed. Article 22 would have been next, due to a motion earlier this evening. With their consent, the authors of the motion would wait until the results from Article 3 and Article 4 are final. The next article that would not conflict with pending votes was Warrant Article #8.

It was announced that Bow Varsity Hockey team just beat Dover and made the finals at the Verizon Center!

Warrant Article #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)

Motion: **Bill Cohen motioned to adopt Warrant Article #8.**

Second: **Jill Desrochers**

Selectman Jack Crisp deferred to the Chair of the Budget Committee Bill Cohen who noted the operating budget was up only .8 percent over last year; about \$78,000 in total. The increase in medical healthcare cost this year was \$208,000 pushing all costs up 2.1%. Everything else went down 1.3 % which was a testament to the smooth operations of the Town.

Selectman Crisp noted that Board would be looking at the benefits plan. Mr. Crisp noted that this year's budget includes changes in personnel. It was the first step towards a full time Fire Chief. There was a \$1.2 million budget in that department and it was time that a full-time chief was adopted. Positions have been eliminated in the Department of Public Works (DPW) and the Police Department. A part-time position in Dispatch; a part-time seasonal position in DPW; and, a part-time seasonal position in Recreation Department have been eliminated. A part-time position has been change to full-time in Dispatch were demand was increasing, with responsibilities to other communities that pay for this service. The Town kept costs down with an eye to the PSNH situation. Also a CIP Committee did a lot of work reviewing the

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Capital Reserve funds. Approximately 38 percent of expenditures are made from revenues that come from non-property tax sources. The balance of 62 percent of the budget was paid by property tax revenue.

Moderator Imse opened the floor for public comments.

Barrett "Brett" Pfeifle, 8 Wilson Meadow Road, noted that as a President of Bow Youth Lacrosse and Chair of the Bow Field Committee, he would like to amend the General Budget to add 40,000 to the Parks and Recreation Budget. Of this, \$21,210 has already been raised in the impact fee dedicated to Parks and Recreation (\$11,500 coded 3-31, \$9,710 coded 504-08). These funds were earmarked by the Planning Board for Parks and Recreation. \$18,790 would be raised from taxation. The use of these funds would be to conduct a study on Hanson Memorial recreation area on Albin Road. This was to include a property survey, a delineation of wetlands, a water source study and a base plan and cost estimate for rebuilding the playing fields. Mr. Pfeifle indicated that these funds were necessary to the safety of the children. The fields are in terrible condition.

Moderator Imse interjected that a motion should be made before discussing its merits.

Motion: **Brett Pfeifle motioned to amend Warrant Article #8 to add \$40,000 to the budget for Parks and Recreation line item.**

Second: **From the floor.**

Brett Pfeifle noted that the reason for asking was for the added safety of the children. While they are safe, they would be safer with grass on the ground. It was also an embarrassment; other coaches have asked whether these fields are lacrosse fields or a pasture. Baseball, soccer, softball, field hockey, and lacrosse use these fields. About 1000 people come to these fields to watch games.

Moderator Imse opened the floor to debate on the motion to amend.

Van Mosher, 99 Allen Road, asked which fields were referenced in this amendment.

Mr. Pfeifle noted the fields on Albin Road, the Hanson Memorial Fields including: Goslin, Goodwin, and Gergler. The committee was looking to fix all these fields. Please check the fields in July, they are barren.

Susan Carlson, 15 Stack Drive, noted a math correction on the overhead projection.

Action: Motion to amend fails

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Moderator Imse opened the floor for public comments on Warrant Article #8.

A question from the floor was raised on where did 32 percent of non-tax based revenues come from?

Selectman Jack Crisp noted that page T20 of the Town Report had the breakdown. But, he would get the exact dollar amount.

Moderator Imse indicated that we were getting close to the end of the hour and reminded anyone that still has not voted that the time was drawing near to closing the vote. He added that if assistance was necessary, please raise your hand.

Ray Johnson, 110 Knox Road, mentioned that the position of Fire Chief was full-time position. What was the cost of that change?

Selectman Crisp noted that the proposed budget included only one month of the Fire Chief. The reason for that was due to the upcoming warrant article on the manner of selection for the Fire Chief. And, until that was adopted and the statutory time was past, the current part-time position could not be changed to full time. The project amount for a full-time Fire Chief was roughly \$72,000 per year for salary.

Ray Johnson noted that the present Fire Chief has done a wonderful job over the years. He continued to inquire whether or not the present chief, would be asked to fill this position?

Selectman Crisp responded that he would certainly be considered, and whether he would be willing to take the position we would have to wait and see. He also agreed that Chief Abbott had done a wonderful job for the town for a great many years. Also, on the 38% question portion of non-tax revenues, the answer was \$3.9 million.

Moderator Imse noted that it was past time to close the voting. With no requests from the audience for last minute voting, Mr. Imse declared that vote closed and called for the ballot clerks to count the ballots. The vote for Warrant Article #8 was taken.

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

Motion: **Bill Cohen motioned to restrict reconsideration of the vote.**

Second: **Stephen Buckley**

Action: **Motion passed.**

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Warrant Article #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)

Motion: **Bill Cohen motioned to adopt Warrant Article #9.**

Second: **Jill Desrochers**

Selectman Hunter interjected with an introduction of the new Capital Improvement Plan CIP). In 2013, a vote at Town Meeting created the Capital Improvement Committee. This committee has provided a plan for the timing and funding of Town, School, and Library capital projects and for the acquisition and replacement of equipment. The committee first created a way to prioritize projects and then went on to rank the projects. The document created was purely advisory in nature and was a guide for the Selectman, Library Trustees, School Board and Budget Committee; it was a snapshot in time that informs taxpayers, business owners, and developers of planned improvements. This plan allowed the town to take a proactive rather than reactive approach as large capital projects come before us. The taxpayers at town meeting decide which projects would be implemented and which equipment would be replaced. Ms. Hunter thanks those who served on the committee, especially Mike Wayne, who was instrumental in its creation. Page 161 in the annual report has committee information and the plan was in the Town Manager's office and was available online.

Warrant #9 was introduced by Selectman Anderson, who began by noting that the Public Works Department maintains 156 town-owned and maintained roads. These roads cover 95 mile throughout this community. At our present rate of paving, it could take almost 28 years to cover all of our roads. At \$70.00 per ton, it costs \$105,000 to overlay two inches of pavement, i.e. 1500 tons, for one mile of road. Following last year's favorable Town Meeting vote, DPW paved Johnson Road, the easterly end of Grandview Road, Red Pine Drive, Valley Road, Pond View Drive, Tower Hill Road and Nathaniel Drive. In addition, a section of Woodhill Hooksett Road, between Allen Road and Woodhill Road, required the full reclamation process. This year Article #9 involves the grinding, grading and repaving of the top

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section of Putney Road, from Brown Hill Road to Buckingham Drive. And, paving a wearing course of pavement over the remainder of Putney Road, including the installation of under drainage would be completed. The balance of the appropriation would be used to apply a wearing course on Brown Hill Road from Putney Road to Dunbarton Center Road. The report that the DPW has prepared was located at page 149 of the Annual Report. The cost of this particular article would be \$0.34 per \$1,000 of assessed valuation.

Moderator Imse opened the floor to discussion on Warrant Article #9. No voters came to the microphone

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 \$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)

Motion: **Bill Cohen motioned to adopt Warrant Article #10.**

Second: **Jill Desrochers**

Selectman Crisp introduced this article. In 2010, the Town voted to raise the sum of \$450,000 for the construction of intersection improvements at this intersection. Two-thirds of the costs would be covered by State grant, and \$150,000 was coming from unreserved fund balance. The Town contracted with Dubois and King to study the intersection and develop design options for consideration. The study showed four options: do nothing; roundabout; controlled intersection; or a dampening approach. Their recommendation was the single-lane roundabout. Their conclusion was that it was the safest of all the options and least costly to maintain. The design did take into account future development. Alternative, cars go at slower speeds in a roundabout. At controlled intersection, there would be cars rushing to beat the light causing cars to impact at a higher speed. The Selectmen chose to proceed with the recommendation of the engineers Dubois and

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King. The Department of Transportation has given permission to proceed with the design. The estimate was that the project would be \$766,000. Two-thirds would be covered by the state and the balance comes out of the Highway Capital Reserve funds. No funds are to be raised by taxation this year. This needs to be voted due to the approvals from the State and the new number.

Peter Imse opened the floor to discussion on Article #10.

John Martin, 96 Woodhill Road, opined that this article was based on fallacy and misinformation. In 2010, the article was amended to remove the word roundabout and changed to "intersection improvements." And, it was improve by majority vote. There has been no interest by the townspeople for a roundabout. So to state that this has been "approved" was not correct and not true. It was never approved at the Town Meeting.

Marge Welch, 44 Bow Center Rd., stated that she did not agree with putting in a traffic circle. And, it would be difficult for any trucks going through that circle. Ms. Welch asked for the cost of traffic lights.

Selectman Crisp noted that the cost of construction was essentially the same and that the cost of maintenance was greater.

Phillip Sletten, 163 Bow Bog Road, noted that he did a project at BHS regarding whether a roundabout was a better choice. Studies show that these intersections are the safest and are widely used overseas. Also, Mr. Sletten added that he believed the reason the cost of construction for the roundabout was similar to the controlled intersection was due to the factoring in of the state subsidies for the roundabout. The area called the "truck apron" allows the trucks to travel through. Also the plows can just go round the roundabout. Depending on traffic projections, the roundabout can handle much more volume. They are designed for high traffic volume at low speed. Looking at the usage of the high school and by White Rock, there was a good reason to use them. They work well and that was why their use was subsidized.

Chuck Douglas, 10 Stone Sled Lane, stated that he was opposed to Article #10. He cannot believe that it would cost \$700,000 to put a traffic light there. With a light, the Fire Department can stop the traffic light and pull out and not have to go around the circle. With a roundabout, there might be confusion on what do to in this situation. Mr. Douglas commented that the use of a roundabout in this instance did not make sense.

Faye Johnson, 110 Knox Road, noted that she was against this article

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because she has not seen any successful local examples of roundabouts. She noted that the examples by White's Park and by Boscowen were horrendous. From a conversation with an engineer, Ms. Johnson understood that a decent roundabout could not be constructed with less than a 150 foot diameter or more. She indicated that fact would cause the Town to take property. Also, in Europe the vehicles and trucks are smaller, which was why roundabouts worked better there. Also, she indicated that the wiring for a street light may already be in place. Ms. Johnson expressed the opinion that with a public building, it might be better to have a traffic light.

Selectman Crisp noted that putting in the lights would also require channelizing and adding lanes, especially right hand lanes. And, due to the intersection angles, curbing would be necessary.

Susan Fuller, 4 Currier Drive, stated that she was very interested in a roundabout. She travels there every day and noted that a lot of traffic goes through that spot. As a mother of future drivers, she was very concerned about the safety of that intersection. She asked if the vote was just to approve the money. Ms. Fuller stated she was in favor of roundabout.

Selectman Crisp noted that the vote was to approve the roundabout and the money.

Bob Watt, 6 Poor Richards Drive, stated that he found out about the roundabout a couple of months ago at a Budget Committee meeting. He owns the single family house next to the proposed roundabout. He asked how would it impact his property? He stated that he was shocked that he had not seen any of this information prior to this meeting. However, he was not necessarily opposed to it, but indicated that as an abutter he should have been notified.

Dave Stack, Town Manager, noted that state approval was an eight step process. Once the design choice was filed and the designed costs are approved, the plan would go from conceptual to the actual design stage. Public hearings would be held at that time.

Ray Cote, 9 Hooksett Turnpike, indicated that abutters should be notified first. Approvals without abutter input were worthless. The voters should not approve something to be built that could potentially not be approved by the abutters.

Selectman Crisp noted that this was the process and that nothing would be built if not approved.

John Hare, 5 Stone Sled Lane, noted that he was opposed. He had seen

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the Boscawen roundabout and how trucks have to bump over the apron there. He noted that Dapne DuMaurier wrote about the "hanging at the four turnings." He noted, tongue in cheek, that if the Town builds the roundabout, perhaps they can put a gallows at the center.

Bill McGonagle, 1 Marion's Way, indicated that the criticisms of the Boscawen roundabout stem from the fact that was a high speed roadway. His experience was much better. His question was about what would be the interaction between the present fire station and possible future fire station in such close proximity to a roundabout.

Selectman Crisp indicated that both the Police and Fire Chiefs had been included in this process. With the new building there was additional access on Logging Hill Road. Mr. Crisp noted that the Police Chief, in particular, was in favor of the roundabout.

Chief Dana Abbott stated that he was not totally opposed to the roundabout but prefers the traffic light scenario.

Veronica Vahsen, 20 Allen Road, in terms of design, noted that the Boscawen design was more forgiving than the hard granite used in Concord.

John Martin, 96 Woodhill Road, stated that was was unfortunate that Selectman Crisp was unaware that conduits are in place for the light, but that work has been done. Regarding that acute angles, Mr. Martin noted they could not be straightened out without taking the property on the corner. He also mentioned that the 2010 meeting did not approve a roundabout.

Selectman Crisp stated that everyone agrees that a roundabout has not been approved, and that was what would be decided tonight. Also, he noted that the straightening of lot lines was what was necessary for a light, not a roundabout.

Motion: **Motioned by Van Mosher to move the question.**

Second: **From the floor.**

Moderator Imse noted only one more speaker at the microphone. That speaker suggested that we put the funds into road construction. Moderator Imse conducted the card vote.

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

Moderator Imse announced the results from the ballot vote on the bond issues:

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Result on vote for Warrant Article #3 as written: Failed. The vote count was, Yes (257) No (425).

Result on vote for Warrant Article #4 as written: Failed. The vote count was, Yes (271) No (410).

Motion: **From floor to recess the meeting.**

Second: **From the floor.**

Point of Order: Faye Johnson noted that when we have to come back, we typically vote to restrict consideration before we move to the next meeting.

Moderator Imse stated that there was already a motion on the floor. He also noted that the good news for Ms. Johnson was that, if the motion to recess was adopted, then no one can vote to reconsider tonight.

Action: **Motion to recess passed.**

The next meeting would be Monday, March 24, 2014 at 7:00 p.m. New voter cards would be provided at the next meeting. Article #22 would be the first article addressed that evening.

Meeting recessed at Thursday, March 13, 2014 at 11:03 p.m.

Meeting reconvened Monday, March 24, 2014 at 7:00 p.m.

The 2014 Town Meeting was reconvened on Monday, March 24, 2014 at 7:00 p.m. by Town Moderator Peter Imse. Mr. Imse welcomed the audience and led the Pledge of Allegiance. The ongoing contribution of Mr. Robert Jaques, who runs all the electronics at every Town Meeting, was gratefully acknowledged. Also thanks were given to the town citizens who have been deputized as Assistant Town Moderators: Jim Hatem, Judith Goodnow, Rick Minard, Robert Louf, Mike Griffin, Gerry Carrier, and Tamar Roberts. Mr. Imse noted that the same rules applied in the building, giving special notice to the temporary handicapped signs set up outside the auditorium. Special notice was made that some high school students were providing daycare in the library; please support those students and take advantage of that opportunity. Mr. Imse indicated that this meeting would follow the same rules printed in the Annual Report. The meeting would end at 11 o'clock. If not finished, it would be recessed until Wednesday, March 26, 2014 at 7:00 p.m. at Bow Memorial School. If there are votes to reconsider then the meeting would be recessed until Monday, April 7, 2014 at Bow High School. The appropriate date and location would be

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announced at the end of the meeting.

Moderator Imse thanked the audience for an excellent session last time. He indicated that the debate was very comfortable and appropriate on a very contentious issue. Mr. Imse also reviewed that voting procedures, noting that there would be another set of bond votes this evening.

Motion: **A motion to restrict consideration on Article #'s: 3, 4, 9, and 10 (Moderator Imse noting Article #8 was already restricted at the last meeting) was made by Van Mosher.**

Second: **James Hoffman**

Action: **The motion passed.**

Moderator Imse explained that this vote does not mean the assembly cannot vote to reconsider an issue, it just means that if there was a vote to reconsider, we would have to come back seven days later to reconsider that issue.

Warrant Article #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)

Motion: **Bill Cohen motioned to adopt Warrant Article #22.**

Second: **Jill Desrochers**

As tradition dictated, Moderator Imse recognized the petitioner to introduce the warrant article:

Bryan Gould, 2 Parsons Way, note that the Concerned Taxpayers proposed this article as an alternative to Articles #3 and #4, which were rejected at the last session. The basis of the amount asked to be appropriated was from material on the town website and discussions with the Town Manager. An estimate for the electrical work for the fire station and community building indicated amounts between \$175,000 and \$225,000. And, another estimate for \$25,000 to repair the hood and other associated work to be done with respect to the stove in the building. This article was also an alternative to Articles #5 and #6, which bond roughly \$6.4 million to renovate the police and fire stations.

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Moderator Imse opened the floor to discussion.

John Urdi, 51 Putney Road, stated that he was against the article. He indicated that he did not believe that \$225,000 would repair what was needed in that building. There are other costs related to fire walls and many other factors in the building that are beyond help. He stated that it would not be worth the money.

Garth Orsmond, 36 Tonga Drive, asked that people step up and think carefully. He stated that he was a concerned tax payer as anyone else and a concerned citizen, thinking long term. He toured the fire station and saw the offsite sleeping area caused a five minute delay in response time; electrical problems; asbestos; door problems; oil storage cylinders; and, the trucks can not get out quickly. He referenced an analogy to fifties or sixties car, noting a current model was preferable to an old car that was just fixed up. Mr. Orsmond reiterated his concern for response time.

Mr. Imse interjected that Mr. Orsmond needed to focus his comments to Article #22, not the upcoming votes.

Mr. Orsmond continued and reiterated his opposition to Article #22.

Joe Riley, 10 Tonga Drive, noted his concern that the Town has heard all the deficiencies and that none of these facilities are compliant with the American Disabilities Act. He asked that someone address what are the Town's liabilities. What was our risk as a community by not clearly addressing these issues?

Moderator Imse noted that those issues should be asked and answered when Article #5 was addressed.

Don Berube, 27 River Road, noted that he did not think it was a great thing to throw a little money at the Fire Station. But maybe we can put a little money to get by so the Town can vote next year on a new lower priced (\$4 million) building. We don't need to spend money on the kitchen, there are others in Town. A new facility was needed, but it needs to be "a lot cheaper."

Van Mosher, 99 Allen Road, submitted an amendment to the article. "and, to authorize the withdrawal from the unreserved fund balance of the general fund for this purpose. This will be a non-lapsing appropriation per RSA 32:7-6 which will not lapse until the completion of the project on December 31, 2016." Mr. Mosher noted the purpose of this amendment was to not add any additional tax burden to the people of Bow.

Minutes of 2014 Town Meeting (continued)

Motion: **A motion to amend Article #22 to add "and, to authorize the withdrawal from the unreserved fund balance of the general fund for this purpose. This will be a non-lapsing appropriation per RSA 32:7-6 which will not lapse until the completion of the project on December 31, 2016." was made by Van Mosher.**

Second: **From the floor.**

Bob Arnold, 24 Dow Road, thanked everyone at the front table for serving in public office. He noted that the citizens maybe did not give them the right charge last year when the building was voted down as to what the next plan of action should be. He noted the three options given: build a new building (for a lot of money); repair the existing building (for a lot of money); or do nothing. What the Concerned Taxpayers are asking was whether or not there was another option out there. This article was just a Band-Aid until other options can be explored.

Moderator reminded that that the discussion at this point in time was for the amendment.

Mr. Arnold stated that he believe this amendment was a good option.

Brad Pfieffe, 8 Wilson Meadow, said this amendment was just a Band-Aid on top of a Band-Aid. It did not fix the general problem. He recommended a vote against this article.

Mark Vincent, 104 Brown Hill Road, asked to support the amendment. He noted that \$225,000 buys time. The Town has spent more on studies that have gone nowhere.

Selectman Crisp noted that with respect to the amendment, the Town was required to maintain a certain fund balance. The DRA and several organizations have delineated recommended amounts. We are at the bottom of the recommended amounts. Also, the calculations of the group sponsoring this amendment failed to take into the account that the budget already approved already withdraws \$350,000 from fund balance to help reduce taxes. In addition, there was concern about the PSNH tax abatement lawsuits. If they go poorly, and there was not enough fund balance to cover, taxes would need to be raised.

Mary Beth Walz, 25 Stack Drive, questioned whether or not DRA would make us bring up fund balance to a minimum amount.

Selectman Crisp indicated that we would be at the bottom of the

Minutes of 2014 Town Meeting (continued)

recommended range with our present funding.

Action: The motion to amend Article #22 failed.

Moderator Imse noted that discussion can continue on Article #22 as originally appeared in the warrant.

Jim Hoffman, 3 Nathaniel Drive, reminded that this proposal was never intended to be a \$225,000 fix. It was an attempt to give time to get the work done before the next town meeting.

Pam Cafasso, 13 Abbey Road, asked what would be the consequences with the State Fire Marshal, if the repairs were not handled by the deadline.

Selectman Crisp and the Town Manager met with the investigator this past week. This person was the same investigator who shut down the Unity School project twice in the last few years. We have a deadline and doing the electrical would not change that. If we do not address all the life safety code issues they are going to no longer allow us to use the building. They would work with the Town, if meaningful progress was made. The two hour firewall that separates the community center from the fire station was much more of a priority than the electrical.

Ms. Cafasso asked that if nothing less than the 4 million plus investment would bring the building up to satisfactory levels.

Selectman Crisp replied that no, that was not correct. They want every life safety code violation addressed. And, there are many more than just the electrical. There was a whole list, all of which have to be addressed if we are to continue to use the building. This list would not address ADA issues, this was strictly life safety.

Don Eaton, 2 Allen Road, this article was only the tip of the iceberg and would not prevent the shutdown. This money would be a waste. Response would be delayed and housing would be continue problem. Mr. Eaton asked if he was correct that this warrant article would not prevent a shutdown.

Selectman Crisp stated that was correct. He added that they did not know for sure that \$225,000 was enough for the venting and the electrical. The Town only had very rough estimates; they have not gone out to bid, The Town Manager made it very clear to the Bow Taxpayers group that these were very rough estimates and that the work was still being "spec'ed" out, including the electrical.

John Caron, 24 Putney Road, noted that you "can't make a silk purse out of a sow's ear." From what we were told, there was pressure from

Minutes of 2014 Town Meeting (continued)

the Fire Marshal. From what Mr. Caron understands, the Fire Marshal does not even have a way to track any progress in this matter. Mr. Caron indicated that he wanted to take the stance noted by Selectman Anderson; take time to review. This money could buy a year and give us time to review. But, Mr. Caron opined that the three articles that attempt to make a silk purse out of a sow's ear were stupid.

Bryan Gould, 2 Parsons Way, requested for the deadline of the Fire Marshal.

Selectman Crisp indicated that it was September, 2016.

Bryan Gould, 2 Parsons Way, commented that the townspeople could deal with this issue at the next town meeting and still be within the deadline.

Selectman Crisp conjectured that if something at the next Town Meeting, the outcome of which would satisfy the Fire Marshal, and the Town can get into the construction season in time... Perhaps, if Fire Marshal sees satisfactory forward progress the Town might be okay. However, Mr. Crisp indicated he could not guarantee anything.

Mr. Gould stated that if in March, 2015 the town approves something, there was still a year and a half between the vote and the deadline. And, was it the position of the Board of Selectman that this building would be at risk of shutdown, if we were making steady progress towards compliance?

Selectman Crisp indicated that there was a letter from the Fire Marshal, and they have met with him. The Fire Marshal has said that if the Town makes sufficient progress, they would work with us. However, they have not indicated that they would yield on that deadline. Mr. Crisp indicated that was the best information that he had.

Sue Marcotte Jenkins, 11 Hope Lane, stated that she had a copy of the Fire Marshal's letter dated July, 2013. One of the requirements was that the Town develop a plan of compliance by September, 2013, six months ago. I suggest that this article was not a plan. Therefore, the Town would already be out of compliance with the Fire Marshal's requirements.

Elizabeth Worth, 10 Clearview Drive, noted that a lot of people know that we need a fix. However, Ms. Worth expressed concern that the voters are being "railroaded" into approving a \$7 million building. She preferred a moderately price building in the neighborhood of \$3 or \$4 million dollar building. The present plan seemed excessive to Ms. Worth.

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Garth Orsmond, 36 Tonga Drive, stated that there was a good estimate of what it costs to add an addition to a fire station. In Hopkinton, it cost \$3 million plus to only put on an addition. The idea that this was going to cost very little when we have the entire building to construct was not realistic.

Harry Hadaway, 10 Timmins Road, said that the idea that the Selectman would be able to redesign the building was incorrect. There was no money appropriated for the redesign of the building. He noted that this article would be throwing more money in an obsolete building.

It was noted from the floor that New Hampton built a fire/police facility for under \$3 million.

Motion: **A motion to call the question was made from the floor.**

Second: **From the floor.**

Action: **The motion passed.**

Moderator Imse identified three people at the microphone at the time of the motion. They would be allowed to speak before the vote.

Dick Swett, 1 Putney Road, stated that he wished to thank everyone at the dais for their service and he was proud of the work that they have done. He indicated that this article would through good money after bad. It was a bad investment without any hope of return of value to the Town. Mr. Swett noted that the Town needs to look at bringing the price down on this desperately needed facility. There was technology out there that would allow us to build the facility at a more comfortable price. Next year, those involved should be able to more rigorously and accurately reduce the cost of this building. Mr. Swett urged the audience to vote no on this article.

Marge Welch, 44 Bow Center Road , supported the article. She noted that more discussion was necessary, but they should get started get the electrical systems completed. Should not keep the Bow people from using that building, properly, safely and secure.

John Martin, 96 Woodhill Road, indicated that he can understand that people don't want to spend another dime on this building. But, everyone needs to understand that the current design was turned down by the voters two years running. The problem was not the building, but the design. He suggested that the committee meet and modify the design.

Minutes of 2014 Town Meeting (continued)

Result on vote for Warrant Article #22 as written: Failed.

Warrant Article #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 was null and void. (2/3 ballot vote required)

(Not Recommended by Selectmen 5-0)

(Not Recommended by Budget Committee 8-0)

Moderator Imse noted that this bond article needed a two-thirds ballot vote to be adopted.

Motion: **Bill Cohen motioned to adopt Warrant Article #5.**

Second: **Jill Desrochers**

Selectman Harry Judd gave with a public service announcement reminding residents to place their trash and recycle bins 3 feet apart so the haulers can utilize the mechanical arm. Additionally, Selectman Judd made a point of order that called for a motion to adopt Warrant Article #6 and consider simultaneously with Article #5.

Motion: **Bill Cohen motioned to adopt Warrant Article #6 and consider simultaneously with Article #5.**

Second: **Jill Desrochers**

Action: **Motion passed.**

Warrant Article #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

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the rate of interest thereon; with the balance of \$30,000 to be raised by taxation. If Article 3 passes, this Article was null and void. (2/3 ballot vote required)

(Not Recommended by Selectmen 5-0)

(Not Recommended by Budget Committee 7-1)

Motion: **Bill Cohen motioned to adopt Warrant Article #6.**

Second: **Jill Desrochers**

Selectman Judd introduced Warrant Article #5. Just like with Warrant #3, the Board of Selectman took a long-term look at what would be needed for the restoration of the building. The Board utilized a forty to fifty year horizon, which they considered appropriate for a public facility. The professional estimate, which was just an estimate, would address the current code requirements for life safety; make it an essential facility; address the wiring; ensure ADA compliance; and, firewalls, sprinklers and alarm system. These are all the things that can be seen already, without pulling it apart. However, the Town has not had a full engineering audit. For instance, it was not known how much asbestos was in the building and the potential cost of removal. There are still unknown issues, such as structural issues, that cannot be discovered until wall was taken apart. If this article passed, the building would have the same footprint; it would look the same; and, have the same restrictions on use. In the opinion of the Board it would be substandard for the size of equipment used today. But, it would be a code compliant building. Selectman Judd noted that both the Budget Committee and also the Board of Selectman recommended a no vote on this warrant article.

Selectman Jill Hadaway introduced Warrant Article #6. Ms. Hadaway noted that this article was put forth to give the residents choices and allow them to compare the cost of a new combined facility with the cost of bringing the individual buildings up to code. The numbers are based on a square footage estimate. The Board of Selectman and the Budget Committee did not support this article because it was not a wise use of taxpayer's dollars. It would bring the Police Station up to code and make it ADA compliant, but it would not increase the size, add the sally ports, nor add holding cells. It would just bring the building into compliance. The Board did not support because they felt it was not what the townspeople had told them to do, because a combined building had been voted upon. Bill Hickey can answer any specific questions, since his company generated the estimates.

Martin Jenkins, 11 Hope Lane, noted that we just rejected one article on

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the basis that it was not practical to put money into a car that was fifty years old. He indicated that this article was the equivalent of the cost of buying a new vehicle, but putting those funds into the repair of the fifty-year-old vehicle. Mr. Jenkins said that it would be foolish and he urged a vote against it.

Jeffrey Knight, 2 Peaslee Road, stated that he agrees with the prior speaker. The Board does not want it, the Budget Committee does not want it, and the voters do not want it.

Motion: Jeffrey Knight motioned to call the question.

Second: From the floor.

Moderator Imse indicated that, as always, the rules allowed for all at the microphones to speak.

Garth Orsmond, 36 Tonga Drive, stated that this article does not make any sense at all. But, neither did delaying decisions about rebuilding. One of the major issues was emergency response time. It takes five minutes to get from the sleeping area to the Fire Station. He has had personal experience with resuscitating hundreds of children and every minute counts. We should come back sooner than last year. Also, the North Hampton Fire Station would take more than \$6 million to complete.

Bill Kelso, 15 Kelso Drive, stated that these numbers seem inflated. He asked the voters to take into consideration that Concord Hospital was still using part of their original building that was constructed before our Fire Station. They were able to maintain it, keep it up to code, and pass all the inspections. He couldn't see why our facility, which was newer, cannot go down the same path. Mr. Kelso said that he was a contractor and can't see why both cannot be fixed for \$1.5 million. He strongly recommended against this article.

Don Berube, 27 River Road, if the \$4.6 million for had been the entire Safety Facility, then he believed it would have passed. He would like the voters to give the Board direction. He acknowledged that they were working hard, but needed to hear what amount the voters were willing to spend. He calls for a new committee to be organized as soon as possible, and he volunteered to be a member.

Selectman Hadaway mentioned that there was no money to form another plan this year.

Van Mosher, 99 Allen Road, stated "Let's vote!"

Meredith Croft, 21 Jonathan Lane, was worried about the timeline and

Minutes of 2014 Town Meeting (continued)

that there was no money to fund another committee. She asked was there any way we can bring this sooner than next town meeting or can we appropriate something?

Selectman Crisp stated that to get hard numbers from engineers was the cost issue. There hasn't been any money appropriated for that. The other issue about "earlier" was that the Superior Court has to approve an earlier meeting, if there was a proven emergency.

Moderator Imse reviewed the ballot locations, queue locations, and voting procedures. Each ballot box was color coded, marked and on separate tables. It was noted to let the Assistant Moderators know if any assistance was needed. By law the voting was to be open for an hour. The voting began at 8:05 p.m. Moderator Imse noted that next article was typically dealt with while waiting for the bond issue voting time to close and counting of the bond vote to be completed.

Point of Order: John Caron noted that Selectman Crisp stated that there was no warrant article that provided appropriations for further study of the building. Mr. Caron stated that a committee can be re-established completed without funding or professional. All it needs was the ability come up with a set of specifications for what needs to be accomplished. Those specifications can be turned into bids and proposals by next year at no cost.

Moderator Imse noted that Warrant Article #7 had to be deferred until the outcome of the bond vote was announced.

Warrant Article #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)

Motion: **Bill Cohen motioned to adopt Warrant Article #11.**

Second: **Jill Desrochers**

Selectman Colleen Hunter introduced this article. She noted that it was for the replacement of a 2001 John Deere loader. This loader has broken down four times this winter alone. It has electrical and transmission issues. It slips in second and fourth gear. And, it was getting too costly to repair. Reliability was a concern on this thirteen-

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year-old loader with 9000 hours on it. It would be replaced with similar sized machine and the old one traded in.

Point of Order: Van Mosher asked whether the Moderator would let the voters know when the polls closed.

Moderator Imse noted that he usually notifies the assembly five minutes before the polls close. He usually allows a few extra minutes for voting just to be sure.

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

Warrant Article #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)

Selectman Eric Anderson introduced this Article. He stated that in 2012, a Library Lower Level Capital Reserve Fund was established with \$32,000 for conceptual design work on the project. In 2013, the Town voted to add an additional \$50,000 to this fund. This year, the 100th anniversary of the Baker Free Library, the Trustees are again asking to add an additional \$150,000 to the Capital Reserve Fund. Trustee Mark Leven would update the assembly on this project.

Motion: **Bill Cohen motioned to adopt Warrant Article #12.**

Second: **Jill Desrochers**

Mark Leven, 10 Nesbitt Drive, noted that he was a Trustee of the Library. He indicated that this project was called for in the 2004 Master Plan, in 2012 called for design, and in 2013 approved funds in a CIP. This warrant article was a continuation of this momentum. Trustees have committed to fund fifty percent of this project with private funding. They have exceeded \$100,000 mark to date. A local, well-known civic organization pledged \$20,000. Also some prominent Bow families have pledged \$10,000 and \$15,000. A very prominent Bow business pledged \$35,000 over a two year period. Regarding parking, the Trustees have secured two long term leases for up to 30 additional spaces. They had commissioned study that calculates the needed spaces. The study indicated a need for 28 spots and they have secured 30. Additionally, the Trustees are working closely with the heritage commission. The Heritage Room would have town documents

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that are secured and climate controlled. Everyone was invited to the 100th birthday party in October, 2014. He asked the voters to consider the warrant article favorably.

John Martin, 96 Woodhill Road, asked what was final cost?

Mr. Leven replied that it was \$600,000 with 50% private funding.

Mr. Martin noted that this seems excessive for a basement when compared to the cost for the Police Department.

Mr. Leven noted that those were the costs calculated by H.L. TURNER.

Mr. Martin recommended voting against the article.

According to Moderator Imse, the card vote looked like it failed to pass, but it was close enough for a count by the Assistant Moderators.

Result on vote for Warrant Article #12 as written: Failed by a card count of Yes (179) No (182)

Mark Leven called for a Motion to Reconsider, but admitted that he had voted for the article and therefore could not reconsider.

Motion: Steve Buckley, who voted against article, made a Motion to Reconsider.

Second: Jill Desrochers

Moderator Imse indicated that this vote can be done this evening, since there was not Motion to Restrict. Mr. Imse opened the floor to discussion.

Rita Morrison, 37 Dunbarton Center Road, stated that she was a member of the Lower Level Renovation Committee. She wanted to clear up any misconception about the scope of the renovation. It would add meeting rooms, a café, and a small auditorium. It was intended to add meeting space for the benefit of all town members. Our plan was to have it funded when building begins. There was a commitment that the \$600,000 would be the cost ceiling.

Rick Minard, 93 Page Road, noted that he was the President Bow Rotary Club and it was the Rotary Club that pledged the \$20,000 to the project. The mission of the Club was to help build community, and Mr. Minard expressed the belief that this project would have a long-term benefit for the Town. He asked the voters to reconsider and vote yes.

Tom Ives, 18 Bow Bog Road, indicated that he was a Library Trustee. He acknowledged that it was a lot of money because it was a commercial endeavor. He said that he has been here all my life and he

Minutes of 2014 Town Meeting (continued)

pays taxes. It was a “heck” of a project for \$300,000. The present library meeting space was utilized every day. He noted that the Trustees did their homework with surveys to see what the townspeople wanted. Also, it would be completed in a short period of time. Mr. Ives asked that the Town support this warrant article.

John Hare, 5 Stone Sled Lane, spoke in in favor of the motion and asked whether Trustees ask for only one more year.

Library Trustee Tom Ives indicated that the original intent was to ask for \$100,000 for each of three years. However, they were asked by the Selectmen to reduce the first year's amount to \$50,000. This year was a catch-up year and he expected next year to request \$100,000.

Fay Johnson, 110 Knox Road, Secretary for the Bow Heritage Commission, stated that a history room was greatly needed. The current room was in the basement of the Municipal Building; it was next to a door that leads to the dirt basement. There were active mouse traps; some cabs were not fire proof; and the file cabinets were in a row under the sewer pipes. It was dirty and it was necessary to clean away mold from time to time. The new facility would be a climate controlled building. The private fundraising has not yet opened and the may even raise more than expected, so they would not have to ask the town for as much as expected. Ms. Johnson asked the Town to give the library a chance.

John Urdi, 51 Putney Road, was involved in the last library addition. The lower level was a roughly a 7,000 square foot space. Current costs for library construction run at \$250.00 per square foot. For 50 per square foot the Town would get a good space. Mr. Urdi urged the passage of the article.

Don Berube, 27 River Road, stated that it sounded like a nice project and it sounded closer to \$100.00 per square foot. He noted that this was still a lot of money. He donated stickers to the Friends of Bow library. And, he was willing to donate more, but it was too much for the building. Mr. Berube asked exactly how many people can fit into this space.

Library Trustee Tom Ives clarified that Bovie Screen has let the library use up to 45 to 50 additional spaces at night, bringing the total up to 100 available parking spaces at night. And, Mr. Ives corrected the per square foot cost to the town back to \$50.00 per square foot, since the Town would only be appropriating \$300,000 for this renovation.

Mr. Berube stated that it was a \$600,000 project and it still seemed to

Minutes of 2014 Town Meeting (continued)

be too much.

John Martin, 96 Woodhill Road, where were all those speaking in favor before it was voted down. He stated that was still a \$600,000 cellar. He asked the voters to please remember how they voted and stay strong.

Action: **Vote on the motion to reconsider: Passed by a card count of Yes (195) No (178)**

Result on vote for Warrant Article #12 as written: Passed by a card count of Yes (206) No (176)

Motion: **Steve Buckley moved to restrict consideration of Warrant Article #12**

Second: **Jill Desrochers**

Action: **Motion to Restrict Passed by card vote.**

Point of order: John Martin, 96 Woodhill Road, questioned how many actual voters were present.

Moderator Imse indicated that the Ballot Clerks verified over 400 voters present, which was more than enough to account for the tallies. (*Ed. note: 493 voters registered that evening.*) Moderator Imse indicated that the ballot boxes were about to close and requested any voters that have not yet voted on Article #5 and #6 to do so at that time. At 9:09 p.m. the bond votes were declared closed.

Warrant Article #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)

Motion: **Bill Cohen motioned to adopt Warrant Article #13.**

Second: **Jill Desrochers**

Selectman Jill Hadaway introduced Warrant Article #13. The Public Works Department Equipment Capital Reserve Fund had a defined equipment replacement schedule, as shown on the overhead.

In addition, vehicles and equipment were evaluated by the town mechanic and not just replaced by rote according to the schedule. Next year a dump truck on the schedule would be not replaced due to the reduction of an employee. It would be sold instead. The tax impact of

Minutes of 2014 Town Meeting (continued)

this article was \$0.13 per \$1000 assessed value.

Tim Sweeney, DPW Director, noted that it was brought to your attention that one truck would be reduced from the fleet. Mr. Sweeney indicated that he was concerned about reducing fleet by one because there have been multiple breakdowns during the last season. He stated that he really did not believe that the Town should reduce the fleet. He indicated that he was not asking for more money, but just want to let the voters know that the equipment that the DPW had was needed.

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

Warrant Article #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)

Motion: **Bill Cohen motioned to adopt Warrant Article #14.**

Second: **Jill Desrochers**

Selectman Jill Hadaway introduced Warrant Article #14. The Municipal Buildings and Grounds Capital Reserve Fund saves money for maintenance and repair of the Town's properties. Each project has been prioritized by the CIP Committee, so the Town can be adequately prepared to pay for these projects, as needed. Other than the long range plan to keep the Hewes Building which includes a future roof replacement, no other funds were set aside for the Police or Fire Stations. Passing this article would have a \$0.11 per thousand assessed value tax impact.

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 \$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)

Motion: **Bill Cohen motioned to adopt Warrant Article #15.**

Second: **Jill Desrochers**

Minutes of 2014 Town Meeting (continued)

Selectman Colleen Hunter introduced Warrant Article #15. Ms. Hunter noted that the Police Equipment Capital Reserve Fund allows the Town to save the funds necessary for equipment placed on the replacement schedule. Passing this article would have a \$0.07 per thousand assessed value tax impact.

Dick Stevens, Bow Center Road, asked why one Selectman voted against this article.

Selectman Eric Anderson responded that he had reservations about giving money to someone else in hopes that they can make more interest than he can. And, he questioned saving money just for the sake of raising money and putting it into the “kitty.”

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 \$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)

Motion: **Bill Cohen motioned to adopt Warrant Article #16.**

Second: **Jill Desrochers**

Selectman Harry Judd introduced Warrant Article #16. Mr. Judd stated that it was a continuation of the Fire Truck Capital Reserve Fund. The use of the capitalized fund approach levels the tax impact of replacement of major pieces of equipment. Over the next ten years, the town was schedule to replace over \$2,080,000 in equipment.

Brom Hollinger, 6 Sharon Drive, noted that if you look at the schedule it looks like we are good to 2022.

Selectman Judd indicated that purpose was to avoid spike in tax rate.

Mr. Hollinger asked if the Town could slow down.

Selectman Crisp indicted that the Town has slowed down.

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

There was a request for a card count.

Result on vote for Warrant Article #16 as written: Passed by a card count of Yes (186) No (185)

Minutes of 2014 Town Meeting (continued)

Motion: Steve Buckley moved to restrict consideration of Warrant Article #16.

Second: From the floor.

Action: Motion to Restrict Passed by card vote.

The number of registered voters checked in was 493 as reported by the Supervisors of the Checklist.

Result on vote for Warrant Article #5 as written: Failed. The vote count was, Yes (6) No (483).

Result on vote for Warrant Article #4 as written: Failed. The vote count was, Yes (8) No (484).

Warrant Article #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)

Motion: Bill Cohen motioned to adopt Warrant Article #7.

Second: Jill Desrochers

Selectman Colleen Hunter introduced Warrant Article #7. Ms. Hunter noted that many organizations in town use buildings on a regular basis. Some of the questions that needed to be addressed were: what truly was the cost to bring the building to code compliance; what are possibilities to use other buildings; and how long can that building be used? The funds from this article would pay for professional assistance. The Board needs representatives from civic organizations and citizens to participate in a committee in deciding how the building would be best used.

Motion: Veronica Vahsen, 20 Allen Road, made a motion to amend the article to:

To see if the Town will vote to raise and appropriate the sum of \$250,000 for the design of the new fire department, community center and public safety building.

Moderator Imse noted that the meeting can do whatever they want.

Minutes of 2014 Town Meeting (continued)

However there are certain restrictions in state law that apply to Town Meeting. Mr. Imse went on to say that one of those restrictions was that anything the meeting does has to be the subject of a warrant article. As a result, any amendment has to be on the same subject of a warrant article. The Fire and Safety Building design was not a part of the original warrant article and may be disregarded by the Department of Revenue (DRA.) However, as part of the moderator training, it was taught that it was better to let the assembly vote and let the DRA decide. Mr. Imse stated that he wanted the audience to be aware of this possibility.

Ms. Vahsen asked Town Counsel how best to proceed on the Fire Station design.

Mr. Paul Fitzgerald, Town Counsel, indicated that if the DRA did not approve the amendment, which was likely, the only option would be the special meeting route suggested by Chairman Crisp. If the operating budget was amended, it would face the same issue from DRA. There was nothing else that can be done this evening.

Second: Steve Buckley

Arthur Cunningham, 8 Heather Lane, noted that he was on the Town Center Committee and there was much discussion about which came first. That committee came to the conclusion that the Fire Department and Police Department were more important. He recommended that the dollar amount be amended to \$50,000.

Moderator Imse noted that by practice amendments were not amended. Mr. Cunningham would have an opportunity to raise a motion after the vote on this amendment.

Robin Martin, 8 Tonga Drive, stated that she did not believe that the Town needed to spend anything to conduct a study. Much money has been spent. There are many engineering studies already on hand. She recommended bringing people together along with the community leaders and created a plan. And, she requests that Selectmen come to the Community Leaders meeting on April 10th.

Julie Joslin, 26 Woodhill Road, thought that \$250,000 was too much. The Town should offer \$50,000 to fix the design to a more economical design.

Bob Watt, 6 Poor Richards Drive, showed a Town of Bow informational packet noting that studies done in 2006, 2008, 2010, and 2011. We have already spent a lot. Mr. Watt asked why we needed to spend more.

Minutes of 2014 Town Meeting (continued)

Selectman Hunter indicated that there were so many organizations invested in the Community Building, the Board thought they may need fund for professional assistance, such as surveys.

Mr. Watt asked did the Town spend money on all these studies.

Selectman Crisp agrees that all the studies we need to have done were done. Those studies unanimously indicated that the buildings need to be replaced. Some expensive site work was done. There has already been dozens of citizens that came up with plans. However, you need professional engineering drawings and specifications for a competitive bid process. The cost issue right now for a new design, not studies.

Sue Marcotte Jenkins, 11 Hope Lane, I don't know how much money was needed for engineering drawings for RFPs but it makes sense. She wanted to suggest some wordsmithing regarding DRA. Need to add phrasing regarding design options. To be valid does it need to be called, or was it questioned automatically.

Selectman Crisp noted that the articles are sent to the DRA after the meeting.

Mark Vincent, 104 Brown Hill Road, opposed to the amendment to have some firms to compete for this project. Then we could pick a design at the next town meeting. Mr. Vincent stated that he was against spending the \$250,000.

Selectman Crisp noted that was a town citizen committee picked HL Turner after a competitive bid process. Also, the town supported going forward at a prior town meeting and at the last meeting a majority (not two-thirds) still voted for the meeting. At this point, we do not have any money to do anything right now. He was sure that they would continue to have a citizen committee.

Fay Johnson, 110 Knox Road, what did you intend to do with the original article?

Selectman Hunter noted the Town wanted to find out what direction the town community organizations wanted to take with the Community Building. They were going to only look at future uses; would the town be tolerant of using Hewes building?

Ms. Johnson, noted that the amendment has nothing to do with the advertised original article. She urged the assembly to vote down this article.

Dee Treybig brought a petition warrant article to Town Meeting several years ago for \$265,000. That amount was given to her by the Town to

Minutes of 2014 Town Meeting (continued)

cover a design build of the Community Center. This design would have allowed for capital fund raising, similar to the Library's efforts. Also, she had talked at length with the Claremont Town Manager, who had given us all the survey information to use that cost that town \$100,000. Ms. Treybig had passed those surveys on to Cindy Rose at that time.

Susan Belair, 8 Edgewood Drive, also spoke against the amendment and that the wording indicates a combination building that would be a bad idea. She encouraged everyone to vote against the amendment.

Marge Welch, 44 Bow Center Road, recommended that the Town ask Cindy Rose and the citizens that use her department's classes. They would be the best resource for this information.

Result on vote for amendment to Warrant Article #7: Failed.

Arthur Cunningham, 8 Heather Lane, noted that he was not amending the meeting. However, he was hoping that that money could be used to move the Fire Department out of that building.

Van Mosher called the question.

Wendy Waskin, 5 Asa Drive, noted that she was worried that the Town was going to be stuck with a vacant building that was not up to code.

Don Berube, 27 River Road, still cannot understand how \$50,000 could be spent on a study. He noted that if the word "building" was changed to building"s" we would talk about all the buildings.

Point of Order: Faye Johnson asked that if it was this legal to change the article.

Moderator Imse noted that the amendment failed and it was being voted on as written.

Result on vote for Warrant Article #7 as written: Failed.

Warrant Article #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)

Motion: **Bill Cohen motioned to adopt Warrant Article #17.**

Second: **Jill Desrochers**

Selectman Eric Anderson introduced Article #17. In 2005, this fund

Minutes of 2014 Town Meeting (continued)

was established at Town Meeting. The Library Emergency Capital Reserve Fund to handle unforeseen emergencies. This year that fund paid dividends. It was used to repair a roof leak that could have had disastrous consequences to the book collection if this fund were not available. Chairman of the Library Tom Ives would discuss this Warrant Article.

Tom Ives, 18 Bow Bog, began by noting that Paul Hammond, who was temporarily in Presidential Oaks, said to say hello and that he should be back next week. In 2013, in the old 1914 section and in part of 1967 addition, the roof failed. Part of this warrant article was to replace those expended funds to a level of \$25,000. The balance would pay for new furnace. Baker Free was not big enough to use the local oil purchasing compact rates, since the Bow SAU left the compact. By switching to gas, there would be an \$8,000 a year savings in heating costs. The oil tank in ground and may need removal.

Mark Vincent, 104 Brown Hill Road, asked if any of this money was going to the elevator.

Trustee Ives indicated that if they get the donations for the Lower Level Renovation, those funds would be used to replace the elevator.

John Martin, 96 Woodhill Road, asked if this was a capital reserve or was this a warrant article to buy heating system?

Trustee Ives indicated Library was told by Town present both as a single article.

Don Berube, 27 River Road, noted that the heating going to natural gas a good thing. However, if you have a heating system that was working, it was not an emergency.

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

There was a request for a card count.

Result on vote for Warrant Article #17 as written: Passed by a card count of Yes (191) No (139)

Warrant Article #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)

Minutes of 2014 Town Meeting (continued)

Motion: **Bill Cohen motioned to adopt Warrant Article #18.**

Second: **Jill Desrochers**

Selectman Jill Hadaway introduced Warrant Article #18. Ms. Hadaway noted the Fire Department Equipment Capital Reserve Fund covers the cost of replacing equipment. Additionally, she noted that in the chart nothing was scheduled for replacement in the next few years, in order to give the fund time to build capital. Congratulations go to the Bow Fire Department for getting many grants over the years.

Result on vote for Warrant Article #18 as written: Passed.

Warrant Article #19

To see if the Town will vote to raise and appropriate the sum of \$21,958 for the restoration of windows and shutters at the Bow Bog Meeting House. \$9,479 is to come from general taxation, \$10,979 funded by an ~~State~~ LCHIP 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, 2015, whichever is sooner. (Majority Vote Required)

(Recommended by Selectmen 5-0)

(Recommended by Budget Committee 7-0)

Motion: **Bill Cohen motioned to adopt Warrant Article #19.**

Second: **Jill Desrochers**

Selectman Eric Anderson introduced Article #19. The Heritage Commission was successful in supplementing local tax dollars with LCHIP and Mooseplate grant monies. The results of the Commission's work can be seen on the cover and inside cover in the Annual Report. The center of page 168 discusses the windows specifically. Faye Johnson would discuss article

Motion: **Faye Johnson moved to amend the article as follows:**

add "and shutters" after window;
"an LCHIP" instead of "a state grant;"
and, "2015" instead of "2016."

Second: **From the floor.**

Action: **Motion to amend passed.**

Minutes of 2014 Town Meeting (continued)

Set out to apply for a grant to finish windows that were half finished from prior grant and to repair shutters to protect new windows. Fifteen hundred dollars of the project would come from the “100 Club.”

Result on vote for Warrant Article #19 as amended above: Passed.

Warrant Article #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)

Motion: **Bill Cohen motioned to adopt Warrant Article #20.**

Second: **Jill Desrochers**

Selectman Colleen Hunter introduced Warrant Article #20. This article would provide: electrical repairs in the Town Clerk/Tax Collectors office; flooring in the front foyer; roof leak repair, ceiling repairs; heating repairs; and, winterizing the crawl space.

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

Warrant Article #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)

Motion: **Bill Cohen motioned to adopt Warrant Article #21.**

Second: **Jill Desrochers**

Selectman Harry Judd introduced Warrant Article #21. The mobile radios being replaced for Fire Department. This article would have zero tax impact.

Parker Moore, 42 Knox Road, noted that this was a common article

Minutes of 2014 Town Meeting (continued)

throughout the state because Motorola has discontinued the model presently in use.

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

(Ed. Note: See above for Warrant Article #22. There was no Warrant Article #23)

Warrant Article #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.

Motion: **Bill Cohen motioned to adopt Warrant Article #24.**

Second: **Jill Desrochers**

Selectman Jack Crisp introduced Warrant Article #24. For many years, the Bow Fire Department ran on a volunteer basis. Some time ago the Town went to 24/7 operation. The budget has grown significantly over the years. Many felt that just as the Town Manager supervised the Police Chief and the other department managers. Under the law that existed at the time, the Fire Chief was elected by firefighters, subject to the approval of the Board of Selectman. The job would now switch to a full-time position due to the increased responsibilities of the position. Dana Abbott has done a superb job, but he has another job and he was a part-time chief. This change would allow the Town Manager to appoint the Fire Chief, similarly to all other departments.

Ray Johnson, 110 Knox Road, stated that other towns do it this way and the chiefs change frequently. He noted that Bow has an excellent fire department and training. He would like to see the fire fighters choose their Chief. He asked Town Manager David Stack if he has any experience fight fires or attending fires that the firefighters have worked. He was against this article and did not see the need for the extra expense.

Mr. Stack noted that he was not a fire fighter. Also, he was not a sworn police officer or a DPW employee. But, he manages all those departments. He stated that was his role.

Rob Hollinger, 6 Sharon Drive, indicated that the full-time fire chief plus a new half time deputy chief in town would be \$90,000 plus 60%

Minutes of 2014 Town Meeting (continued)

more at approximately \$150,000 to \$175,000 per year. Mr. Hollinger stated that this addition to the budget was unnecessary because the department has been running at the current staffing levels for several years.

Ted Bardwell, 14 Bow Bog Road, noted that he was President of the Bow Volunteer Fire Department. The department took a straw vote to see how the fire fighters felt. Dana was the last person elected to be chief. There are reasons for both ways; however, they were not advised of this change until they saw it in the warrant article.

John Martin, 96 Woodhill Road, quoted that 154:1d seems counter intuitive to have one paid employee to appoint without board. Why was the Board of Selectman removing themselves from the process? And, regarding the deputy chief, with 6 full time and 31 part-time did they need more time for scheduling? Why do they need the change? Why put them in the hands of the Town Manager?

Faye Johnson, 110 Knox Road, asked the assembly to vote no. She believed there was no reason to spend the extra money with a department that has been functioning with a part time chief.

Jim Hoffman, 3 Nathaniel Drive, questioned the origin of this issue. Was this suggested and initiated by the Selectman or the Town Manager or was this requested by knowledgeable members of the fire department?

Selectman Crisp noted that it was initiated by the Board and the Town Manager when they felt there were administrative matter that were perhaps not being managed on a regular basis as they should be. There would be no new deputy or vehicles. The Selectman had no part of the process now. The citizens might have more input with this article. When it started in 1945, a chief, deputy chief, captain and two lieutenants were authorized. We now have a chief, an assistant chief, two captains, and three lieutenants. The Board felt it was time for some reorganization. The department has grown with 24/7 schedule. The firefighters have done an outstanding job and that the firefighters are one of the most dedicated groups in Town. However, the Board feels that the department was getting large enough to have a full time administrator.

Dick Stevens, Bow Center Road, noted that the vote was not indicated of BOS and Budget Committees.

Selectman Crisp stated that the BOS was unanimous. And, the Budget Committee would not consider a non-monetary issue.

Minutes of 2014 Town Meeting (continued)

Susan Belair, 8 Edgewood Drive, noted that the firefighters need leader they trust. They should elect their leader and someone who was not a firefighter should not make this decision.

Result on vote for Warrant Article #24 as written: Failed.

Warrant Article #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.

Motion: **Bill Cohen motioned to adopt Warrant Article #25.**

Second: **Jill Desrochers**

Selectman Harry Judd introduced Warrant Article #25. This was a collection of all the ordinances over the years creating a system of codified version of any ordinances. It was basically a housekeeping issue.

Bryan Gould, 2 Parsons Way, asked that if the restrictions on firearms in town forest prohibit using sand pits for target practice are in these ordinances.

Selectman Judd noted that these restrictions are in force whether or not this warrant passes tonight. Selectman Judd noted that this issue was on the agenda repeatedly at several public meetings.

Selectman Crisp mentioned that residents did show up and attend the meeting regarding this matter.

Result on vote for Warrant Article #25 as written: Passed.

Warrant Article #26

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

No comments from the assembly.

Warrant Article #27

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

John Caron, 24 Putney, noted that he was a member of the Concerned Taxpayers of Bow and that the 86 members of that group are more than

Minutes of 2014 Town Meeting (continued)

willing to volunteer.

Selectman Eric Anderson noted that more than 1000 voters turned out at the elections, but only one or two individuals filled out a Town Volunteer form. It was on the website if anyone wishes to fill one out and volunteer.

Motion: **Stephen Buckley motioned to adjourn.**

Second: **Jim Hoffman.**

Action: **Motion passed.**

The 2014 Town Meeting was adjourned at 10:55 p.m. on Monday, March 24, 2014 by Town Moderator, Peter Imse.

Minutes submitted by Cate De Vasto, Town Clerk

Financial Information



The Town Pond immediately following the 2014 Thanksgiving Day snow fall.
Photo by Eric Anderson.

Schedule of Town Property as of 12/31/2014

| Map | Block | Lot | LOCATION | BUILD | BLDG | LAND | TOTAL ASSESSMENT |
|-----|-------|---------|------------------------------|--------|-------------|-----------|------------------|
| 25 | 3 | 247 | 21 KNOB ROAD | 28.00 | \$461,400 | \$346,800 | \$808,200 |
| 26 | 2 | 308 | 52 ROBINSON ROAD | 5.19 | \$1,365,700 | \$488,400 | \$2,334,200 |
| 24 | 4 | 89 | WHITE ROCK HILL ROAD | 5.90 | \$0 | \$86,400 | \$86,400 |
| 24 | 4 | 85-A | WHITE ROCK HILL ROAD | 6.40 | \$0 | \$111,800 | \$111,800 |
| 23 | 3 | 241-A | 23 GRANDVIEW ROAD | 2.29 | \$0 | \$80,200 | \$80,200 |
| 23 | 3 | 88 | 24 KNOB ROAD | 17.00 | \$0 | \$183,000 | \$183,000 |
| 23 | 2 | 73-B | 25 ALLEN ROAD | 13.44 | \$0 | \$150,300 | \$150,300 |
| 27 | 4 | 202 | 27 BROWN HILL ROAD | 4.74 | \$0 | \$30,300 | \$30,300 |
| 28 | 4 | 203 | BROWN HILL ROAD | 74.00 | \$0 | \$8,620 | \$8,620 |
| 28 | 4 | 203 | 28-28 DUNWORTON-CENTER ROAD | 63.00 | \$0 | \$8,480 | \$8,480 |
| 27 | 3 | 25-F | TOWER HILL DRIVE OPEN SP | 1.47 | \$0 | \$2,400 | \$2,400 |
| 20 | 3 | 234-F | OFF ROBINSON ROAD OPEN SPACE | 5.06 | \$0 | \$618 | \$618 |
| 21 | 3 | 27-A | RIVER ROAD | 19.29 | \$0 | \$2,500 | \$2,500 |
| 23 | 2 | 96 | WOODHILL HOOKESETT ROAD | 41.00 | \$0 | \$5,500 | \$5,500 |
| 24 | 2 | 79 | 808 BOS ROAD | 7.60 | \$0 | \$800 | \$800 |
| 24 | 2 | 218 | BRAUNWOOD DRIVE | 82.00 | \$0 | \$6,760 | \$6,760 |
| 28 | 2 | 44 | WOODHILL HOOKESETT ROAD | 126.00 | \$0 | \$16,380 | \$16,380 |
| 28 | 2 | 45 | WOODHILL HOOKESETT ROAD | 129.00 | \$0 | \$16,770 | \$16,770 |
| 28 | 2 | 58 | 359 WOODHILL HOOKESETT ROAD | 91.00 | \$0 | \$12,900 | \$12,900 |
| 28 | 2 | 61 | 229 WOODHILL HOOKESETT ROAD | 3.20 | \$0 | \$418 | \$418 |
| 28 | 2 | 63 | 547 WOODHILL HOOKESETT ROAD | 84.00 | \$0 | \$10,420 | \$10,420 |
| 28 | 2 | 83-A | WOODHILL HOOKESETT ROAD | 30.00 | \$0 | \$3,800 | \$3,800 |
| 28 | 2 | 89 | HOPE LANE | 147.00 | \$0 | \$21,710 | \$21,710 |
| 42 | 2 | 49-C | WOODHILL HOOKESETT ROAD | 98.00 | \$0 | \$8,800 | \$8,800 |
| 42 | 2 | 510 | 808 BOS ROAD | 21.00 | \$0 | \$2,730 | \$2,730 |
| 20 | 4 | 77 | 25 ALLEN ROAD | 171.00 | \$44,300 | \$187,800 | \$232,100 |
| 11 | 2 | 44 | 308 SOUTH STREET | 0.97 | \$1,471,800 | \$180,400 | \$1,652,200 |
| 25 | 3 | 241 | 23 GRANDVIEW ROAD | 1.30 | \$63,000 | \$128,700 | \$191,700 |
| 25 | 3 | 85 | 622 ROUTE 3-A | 2.18 | \$48,800 | \$118,300 | \$167,100 |
| 28 | 2 | 89 | 2 WOODHILL ROAD | 0.45 | \$16,800 | \$77,300 | \$94,100 |
| 28 | 2 | 95 | 95 BOW CENTER ROAD | 8.18 | \$170,100 | \$137,600 | \$307,700 |
| 24 | 2 | 79 | 211 808 BOS ROAD | 1.10 | \$15,200 | \$86,400 | \$101,600 |
| 25 | 5 | 50-A | 926 ROUTE 3-A | 0.99 | \$26,100 | \$81,400 | \$114,500 |
| 23 | 2 | 274 | 3307 ROUTE 3-A | 0.23 | \$13,200 | \$76,800 | \$94,000 |
| 2 | 4 | 25 | 351 HOOKESETT TURNPIKE | 2.80 | \$0 | \$81,900 | \$81,900 |
| 2 | 4 | 20 | 281 HOOKESETT TURNPIKE | 1.10 | \$0 | \$86,400 | \$86,400 |
| 2 | 4 | 26 | 351 CLINTON STREET | 76.10 | \$0 | \$125,200 | \$125,200 |
| 2 | 4 | 29 | 359 CLINTON STREET | 1.30 | \$0 | \$86,100 | \$86,100 |
| 2 | 4 | 21-C | CLINTON STREET | 0.17 | \$0 | \$11,400 | \$11,400 |
| 2 | 4 | 30-AM | 20 FOOTE ROAD | 2.70 | \$0 | \$4,400 | \$4,400 |
| 2 | 4 | 44 | 881 CHANDLERSBURY TPK-W | 6.90 | \$0 | \$86,800 | \$86,800 |
| 2 | 4 | 227-420 | 22 BAKER BROOK DRIVE OPEN SP | 11.11 | \$0 | \$121,900 | \$121,900 |
| 2 | 4 | 49-L | CHANDLER CIRCLE | 1.60 | \$0 | \$8,800 | \$8,800 |
| 2 | 4 | 49-T | CHANDLER CIRCLE | 1.60 | \$0 | \$10,500 | \$10,500 |
| 2 | 4 | 49-U | CHANDLER CIRCLE | 0.89 | \$0 | \$8,500 | \$8,500 |
| 2 | 4 | 30-H | BIRCHDALE ROAD | 2.00 | \$0 | \$86,800 | \$86,800 |
| 2 | 4 | 30-I | BIRCHDALE ROAD | 0.87 | \$0 | \$7,800 | \$7,800 |
| 2 | 4 | 81 | 881 CHANDLERSBURY TPK-W | 14.58 | \$0 | \$147,400 | \$147,400 |
| 2 | 4 | 30-A | HAMPSHIRE HILLS DR OPEN SP | 10.88 | \$0 | \$118,300 | \$118,300 |
| 2 | 4 | 36-PS | HAMPSHIRE HILLS DRIVE | 0.53 | \$0 | \$86,200 | \$86,200 |
| 2 | 4 | 224-ASL | WILE ROAD | 1.20 | \$0 | \$10,000 | \$10,000 |
| 2 | 4 | 29 | 22-38 FAIRIE ROAD | 55.00 | \$0 | \$471,800 | \$526,800 |
| 2 | 4 | 88 | OFF FALCON WAY | 9.00 | \$0 | \$42,800 | \$42,800 |
| 2 | 4 | 87 | BALCON WAY | 41.00 | \$0 | \$86,100 | \$132,100 |
| 2 | 4 | 37-T | SURREY COACH LANE OPEN SP | 0.24 | \$0 | \$4,400 | \$4,400 |
| 2 | 4 | 37-U | SURREY COACH LANE OPEN SP | 0.73 | \$0 | \$4,400 | \$4,400 |
| 2 | 4 | 37-W | SURREY COACH LANE OPEN SP | 4.57 | \$0 | \$22,800 | \$23,800 |
| 23 | 4 | 26-F | MELANGE LANE OPEN SPACE | 0.46 | \$0 | \$2,300 | \$2,300 |
| 24 | 2 | 218-A | 23 WHITE ROCK HILL ROAD | 2.50 | \$0 | \$81,400 | \$81,400 |
| 23 | 2 | 372 | 2353 VIEW DRIVE | 0.04 | \$0 | \$2,800 | \$2,800 |

Schedule of Town Property (continued)

| Map | Block | Lot | Location | Acres | BLDG | LAND | TOTAL ASSESSMENT |
|-----|-------|---------|--------------------------------|---------|------|--------------|------------------|
| 15 | 6 | 73 | 60 LOGGING HILL ROAD | 1.30 | \$0 | \$71,700 | \$71,700 |
| 15 | 6 | 87 | HEIDI LANE | 0.38 | \$0 | \$6,100 | \$6,100 |
| 18 | 3 | 87 | 4 BR LONDONDERRY TPL-E | 0.15 | \$0 | \$21,500 | \$21,500 |
| 18 | 3 | 98 | 2 BR LONDONDERRY TPL-E | 0.19 | \$0 | \$27,400 | \$27,400 |
| 18 | 3 | 35 | 34 WOODHILL ROAD | 1.81 | \$0 | \$86,500 | \$86,500 |
| 18 | 3 | 85-A | 2 BR LONDONDERRY TPL-E | 0.40 | \$0 | \$26,100 | \$26,100 |
| 19 | 3 | 252-P | 43 ROW CENTER ROAD | 0.21 | \$0 | \$5,700 | \$5,700 |
| 21 | 3 | 94 | HEATHER LANE | 0.00 | \$0 | \$223,200 | \$223,200 |
| 21 | 3 | 323 | 206 ROUTE 3-A | 0.75 | \$0 | \$40,700 | \$40,700 |
| 21 | 3 | 328 | 106 ROUTE 3-A | 0.25 | \$0 | \$34,300 | \$34,300 |
| 22 | 3 | 24-H | ROSEWOOD DRIVE | 0.28 | \$0 | \$7,800 | \$7,800 |
| 23 | 3 | 82 | 21-55 BR LONDONDERRY TPL-E | 0.18 | \$0 | \$346,800 | \$346,800 |
| 23 | 3 | 83 | ARROWHEAD CIR | 0.00 | \$0 | \$320,100 | \$320,100 |
| 24 | 3 | 233-JAW | BOW BOG ROAD OPEN SPACE | 0.80 | \$0 | \$214,300 | \$214,300 |
| 26 | 3 | 21 | ROUTE 3-A | 7.20 | \$0 | \$14,200 | \$14,200 |
| 26 | 3 | 9-11 | LINCOLN DRIVE | 2.40 | \$0 | \$6,100 | \$6,100 |
| 27 | 3 | 2 | HUNTER DRIVE OPEN SPACE | 15.60 | \$0 | \$2,800,000 | \$2,800,000 |
| 28 | 3 | 31-OB | COLBY LANE OPEN SPACE | 0.31 | \$0 | \$2,800 | \$2,800 |
| 28 | 3 | 42-0 | NATHANIEL DRIVE OPEN SP | 1.55 | \$0 | \$38,000 | \$38,000 |
| 29 | 3 | 232 | 25-80 ROBINSON ROAD | 21.00 | \$0 | \$171,900 | \$171,900 |
| 30 | 3 | 87 | ROBINSON ROAD | 254.10 | \$0 | \$446,450 | \$446,450 |
| 31 | 3 | 87-A | 38-20 ROBINSON ROAD | 1.30 | \$0 | \$88,100 | \$88,100 |
| 31 | 3 | 318-H | ROBINSON ROAD | 0.30 | \$0 | \$12,400 | \$12,400 |
| 31 | 3 | 318-F | FIELDSTONE DRIVE OPEN SP | 4.42 | \$0 | \$22,100 | \$22,100 |
| 33 | 3 | 83-C | ALLEN ROAD OPEN SPACE | 3.48 | \$0 | \$27,200 | \$27,200 |
| 34 | 3 | 77 | BOW BOG ROAD | 0.00 | \$0 | \$14,300 | \$14,300 |
| 34 | 3 | 82 | OLD JOHNSON ROAD | 128.00 | \$0 | \$18,370 | \$18,370 |
| 34 | 3 | 83 | OLD JOHNSON ROAD | 11.10 | \$0 | \$46,200 | \$46,200 |
| 35 | 3 | 332 | 333 ROUTE 3-A | 28.31 | \$0 | \$219,600 | \$219,600 |
| 36 | 3 | 378 | 28 RIVER ROAD | 10.85 | \$0 | \$235,300 | \$235,300 |
| 36 | 3 | 33-E | 28 RIVER ROAD | 0.00 | \$0 | \$335,000 | \$335,000 |
| 37 | 3 | 9 | 5 ROW DUNMARSH RD OPEN SP | 58.91 | \$0 | \$372,400 | \$372,400 |
| 39 | 3 | 325-AD | BOW BOG ROAD OPEN SPACE | 8.58 | \$0 | \$99,600 | \$99,600 |
| 40 | 3 | 310W | 3420 ROUTE 3-A | 0.00 | \$0 | \$4,264,500 | \$4,264,500 |
| 41 | 3 | 8-1 | MOUNTAIN FAIR ROAD OPEN SP | 0.67 | \$0 | \$5,400 | \$5,400 |
| 41 | 3 | 319-P | MERRILL CROSSING OPEN SP | 12.21 | \$0 | \$101,200 | \$101,200 |
| 41 | 3 | 85-AF | ROSEWOOD DRIVE OPEN SPACE | 3.37 | \$0 | \$75,000 | \$75,000 |
| 42 | 3 | 8 | 152 CLINTON STREET OPEN SPACE | 0.85 | \$0 | \$7,800 | \$7,800 |
| 42 | 3 | 24 | OFF HODGETT TURNPIKE | 5.40 | \$0 | \$25,000 | \$25,000 |
| 42 | 3 | 30 | BIRCHDALE ROAD | 98.20 | \$0 | \$411,000 | \$411,000 |
| 42 | 3 | 319 | 26-30 BR LONDONDERRY TPL-W | 0.00 | \$0 | \$86,800 | \$86,800 |
| 43 | 3 | 320 | BR LONDONDERRY TPL-E | 40.00 | \$0 | \$248,700 | \$248,700 |
| 43 | 3 | 321 | 20-24 BR LONDONDERRY TPL-W | 40.00 | \$0 | \$217,400 | \$217,400 |
| 43 | 3 | 316 | 46-58 BR LONDONDERRY TPL-W | 79.00 | \$0 | \$361,600 | \$361,600 |
| 43 | 3 | 318 | 32-44 BR LONDONDERRY TPL-W | 20.00 | \$0 | \$246,300 | \$246,300 |
| 43 | 3 | 338 | 80-88 ROBINSON ROAD OPEN SPACE | 218.01 | \$0 | \$1,004,300 | \$1,004,300 |
| 43 | 3 | 85-CE-L | ARROWHEAD CIR | 24.63 | \$0 | \$67,500 | \$67,500 |
| 46 | 3 | 6 | ROUTE 3-A OPEN SPACE | 6.27 | \$0 | \$30,400 | \$30,400 |
| 46 | 3 | 341 | ALEXANDER LANE OPEN SPACE | 0.50 | \$0 | \$4,800 | \$4,800 |
| 46 | 3 | 33-E | 45 ALLEN ROAD | 0.00 | \$0 | \$210,000 | \$210,000 |
| 46 | 3 | 33-EC-L | ALLEN ROAD OPEN SPACE | 4.30 | \$0 | \$28,800 | \$28,800 |
| 46 | 3 | 83-E | WOODHILL HODGETT ROAD | 2.80 | \$0 | \$72,600 | \$72,600 |
| 46 | 3 | 329 | BOW BOG ROAD OPEN SPACE | 27.00 | \$0 | \$69,600 | \$69,600 |
| 46 | 3 | 328 | BOW BOG ROAD | 33.00 | \$0 | \$141,300 | \$141,300 |
| 46 | 3 | 328 | BOW BOG ROAD | 19.00 | \$0 | \$85,200 | \$85,200 |
| 46 | 3 | 337-A | BOW BOG ROAD | 33.00 | \$0 | \$140,300 | \$140,300 |
| 46 | 3 | 388-A | OLD JOHNSON ROAD | 16.80 | \$0 | \$76,400 | \$76,400 |
| 46 | 3 | 341-A | OLD JOHNSON ROAD | 79.15 | \$0 | \$305,900 | \$305,900 |
| 46 | 3 | 315-A | BOW BOG ROAD | 0.20 | \$0 | \$43,200 | \$43,200 |
| | | | | 1870.72 | \$0 | \$13,184,000 | \$13,184,000 |

Statement of Appropriations

| <u>Appropriations</u> | |
|---|-------------------|
| Executive | 273,836 |
| Elections, voter registration, and tax collector | 211,728 |
| Financial administration | 433,911 |
| Planning and zoning | 258,596 |
| General government buildings | 39,564 |
| Cemeteries | 23,200 |
| Insurance | 60,232 |
| Other general government | 59,045 |
| Police | 2,130,736 |
| Fire and ambulance | 1,245,027 |
| Building inspection | 122,453 |
| Emergency management | 20,229 |
| Highways and streets | 1,865,361 |
| Street lighting | 30,145 |
| Solid waste disposal | 722,909 |
| Sewage collection and disposal | 135,702 |
| Water Services | 113,609 |
| Welfare administration and direct assistance | 8,179 |
| Parks and recreation | 332,172 |
| Library | 524,308 |
| Principal - long-term bonds and lease obligations | 870,300 |
| Interest - long-term bonds and lease obligations | 389,122 |
| Interest - tax anticipation notes | 1 |
| Machinery, vehicles, and equipment | 200,000 |
| Buildings | 39,958 |
| Improvements other than buildings | 350,000 |
| Transfer to capital reserve funds | 616,640 |
| Total appropriations | 11,076,963 |

Statement of Estimated Revenues & Property Tax Assessed

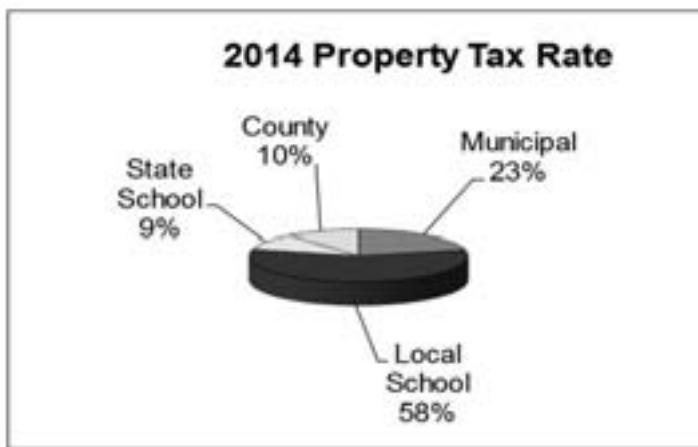
| <u>Revenues</u> | |
|---|------------------|
| Timber tax | 12,755 |
| Interest and penalties on delinquent taxes | 115,000 |
| Motor vehicle permit fees | 1,630,000 |
| Building permits | 70,296 |
| Other licenses and permits | 9,096 |
| State meals and rooms tax distribution | 367,463 |
| State highway block grant | 189,663 |
| State water pollution grants | 9,155 |
| State and federal forest land reimbursement | 44 |
| Other state aid | 2,354 |
| Income from departments | 947,014 |
| Interest on deposits and investments | 4,995 |
| Transfer from capital reserve funds | 218,000 |
| Transfer from conservation funds | 58,950 |
| Transfer from trust funds | 2,398 |
| General Fund fund balance | <u>350,000</u> |
| Total estimated revenues | 3,987,183 |

| <u>Property Tax Assessed</u> | |
|---------------------------------|-------------------|
| Total appropriations | 11,076,963 |
| Total estimated revenues | 3,987,183 |
| Net municipal appropriations | 7,089,780 |
| Tax overlay | 146,610 |
| War service tax credits | <u>185,750</u> |
| Net municipal assessment | 7,422,140 |
| Net local school assessment | 18,111,815 |
| Net county assessment | 3,029,545 |
| State education assessment | <u>2,151,913</u> |
| Total tax assessments | 30,715,413 |

Tax Rate

| <u>Tax Rate Computation</u> | <u>Assessment</u> | <u>Assessed Valuation</u> (\$1,000's) | <u>Tax Rate*</u> |
|-----------------------------|-------------------|--|------------------|
| Municipal | 7,422,140 | 1,054,318.690 | 7.04 |
| Local school | 18,111,815 | 1,054,318.690 | 17.18 |
| County | 3,029,545 | 1,054,318.690 | 2.87 |
| State education | 2,151,913 | 890,049.203 | 2.42 |
| Total | 30,715,413 | | 29.51 |

* Tax rate = assessment divided by property valuation



Trust Funds

Capital Reserve Funds July 1, 2013 to June 30, 2014

| | Balance 7/1/2013 | Additions | Withdrawals | Investment Income | Balance 06/30/14 |
|---|---------------------|-------------------|---------------------|----------------------|---------------------|
| <u>Capital Reserve Funds</u> | | | | | |
| Cemetery Development Fund | 111,977.43 | - | - | 1,136.33 | 113,113.76 |
| Fire Department Equipment | 114,097.73 | 30,000.00 | (9,007.32) | 1,160.93 | 136,251.34 |
| Bridges | 339,118.25 | - | (69,840.00) | 4,186.00 | 273,484.25 |
| Fire Trucks | 1,281,053.84 | 75,000.00 | - | 13,628.11 | 1,369,681.95 |
| Highway Construction | 438,202.18 | - | - | 4,397.86 | 442,600.04 |
| Land Purchase | 293,947.64 | - | (2,500.00) | 3,071.73 | 294,519.37 |
| Municipal Buildings and Grounds | 285,738.20 | 115,000.00 | (176,277.00) | 3,557.04 | 228,018.24 |
| Parks & Recreation Dept. Equipment | 89,592.67 | 10,000.00 | - | 948.33 | 100,541.00 |
| Parks & Recreation Fields & Parking | 24,474.13 | - | - | 252.71 | 24,726.84 |
| Police Department Equipment | 98,164.71 | 70,000.00 | (12,570.00) | 1,120.88 | 156,715.59 |
| Public Safety Building | 5,914.92 | - | - | 21.55 | 5,936.47 |
| Public Works Department Equipment | 951,138.90 | 170,000.00 | (476,734.92) | 9,949.78 | 654,353.76 |
| Road Construction 1-2 Zone | 1,437,912.03 | - | (109,275.15) | 14,873.49 | 1,343,510.37 |
| Sewer System | 24,287.83 | - | - | 276.40 | 24,564.23 |
| Library Lower Level | 14,360.00 | 50,000.00 | (6,810.00) | 188.57 | 57,738.57 |
| Bow School District | 288,224.10 | - | (60,000.00) | 3,515.93 | 231,740.03 |
| Bow School District Paving | 8,564.32 | - | - | 9.35 | 8,573.67 |
| Bow School District HVAC | 500,477.14 | - | - | 4,699.06 | 505,176.20 |
| Bow High School Capital Improvements | 140,123.47 | - | - | 914.96 | 141,038.43 |
| Unanticipated Special Education Costs | 347,556.00 | - | - | 3,643.91 | 351,199.91 |
| Total Capital Reserve Funds | 6,794,925.49 | 520,000.00 | (923,014.39) | 71,552.92 | 6,463,464.02 |
| <u>Expendable Trust Funds</u> | | | | | |
| Library Emergency Repairs | 33,220.85 | - | (21,640.00) | 339.09 | 11,919.94 |
| Private Water Well Pollution Mitigation | 25,157.60 | - | (21,640.00) | 579.18 | 25,397.69 |
| Total Expendable Trust Funds | 58,378.45 | - | - | 37,317.63 | 37,317.63 |
| | 6,853,303.96 | 520,000.00 | (944,654.39) | 72,132.10 | 6,500,781.66 |

Trust Funds (continued)

Non-Expendable Trust Fund July 1, 2013 to June 30, 2014

| | Principal | | | Income | | | Grand Total 06/30/14 |
|----------------------------------|---------------------|--------------------------|---------------------------|---------------------|-----------|--------------|-------------------------|
| | Balance 07/01/13 | Additions or (Losses) | Cash Gains or (Losses) | Balance 06/30/14 | 07/01/13 | Expenditures | |
| Cemetery Trust Funds | 52,044.44 | - | 1,009.34 | 53,913.78 | 77,811.43 | - | 134,000.70 |
| Cemetery Perpetual Care Fund | 85,631.75 | 600.00 | 1,440.20 | 87,671.95 | 4,852.57 | (2,398.28) | 91,879.35 |
| Barker Free Library Trust Fund | 12,902.28 | - | 217.00 | 13,119.28 | 2,733.22 | - | 16,116.65 |
| Baker Trust Fund | 9,580.65 | - | 160.80 | 9,721.45 | 1,889.71 | - | 11,788.89 |
| Louise Wegner Trust Fund | 3,548.51 | - | 59.68 | 3,608.19 | (446.98) | - | 3,233.65 |
| Meliammara Scholarship Fund | 4,921.73 | - | 82.78 | 5,004.51 | (320.99) | - | 4,784.28 |
| Total Non-Expendable Trust Funds | 168,609.36 | 600.00 | 3,829.80 | 173,039.16 | 85,498.96 | (2,398.28) | 261,801.72 |

Tax Collector's Report (MS-61)



New Hampshire
Department of
Revenue Administration

2014
MS-61

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NH Dept. of Rev. Admin.
MUNICIPAL AND PROPERTY DIVISION

Tax Collector's Report

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

Instructions

Cover Page

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

For Assistance Please Contact:

NH DRA Municipal and Property Division

Phone: (603) 230-5090

Fax: (603) 230-5947

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

ENTITY'S INFORMATION (1)

Municipality: **BOW** County: **MERRIMACK** Report Year: **2014**

PREPARER'S INFORMATION (1)

| | | |
|-----------------------------|-----------------------|-----------------------|
| First Name | Last Name | |
| Cate | De Vasto | |
| Street No. | Street Name | Phone Number |
| 10 | Grandview Road | (603) 228-1187 |
| Email (optional) | | |
| townclerk@bow-nh.gov | | |

Tax Collector's Report (MS-61) (continued)



New Hampshire
Department of
Revenue Administration

2014
MS-61

| Debits | | | | | |
|---|---------|-----------------------------|------------------------------------|------------------------|------------------------|
| Unpaid Taxes Due in Current Year | Account | Last Year of this Report | Prior Years (Please Specify Taxes) | | |
| | | | 2013 | 2012 | 2011 |
| Property Taxes | 3110 | | \$2,630,045.77 | | |
| Resident Taxes | 3180 | | | | |
| Land Use Change | 3120 | | | | |
| Yield Taxes | 3185 | | \$2,713.13 | | |
| Excavation Tax @ \$0.62/cubic yard | 3187 | | \$177.40 | | |
| Utility Charges | 3189 | | | | |
| Property Tax Credit Balance | | | | | |
| Other Tax or Charges Credit Balance | | | | | |
| Taxes Collected This Year | | | | | |
| Taxes Collected This Year | Account | Last Year of this Report | Prior Years | | |
| | | | 2013 | 2012 | 2011 |
| Property Taxes | 3110 | \$15,814,215.00 | \$15,815,939.11 | | |
| Resident Taxes | 3180 | | | | |
| Land Use Change | 3120 | | \$48,260.00 | | |
| Yield Taxes | 3185 | \$2,631.61 | \$18,311.40 | | |
| Excavation Tax @ \$0.62/cubic yard | 3187 | | | | |
| Utility Charges | 3189 | | | | |
| <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> | | | | | |
| Overpayment Balances | | | | | |
| Overpayment Balances | Account | Last Year of this Report | Prior Years | | |
| | | | 2013 | 2012 | 2011 |
| Property Taxes | 3110 | \$24,762.04 | \$5,099.00 | | |
| Resident Taxes | 3180 | | | | |
| Land Use Change | 3120 | | | | |
| Yield Taxes | 3185 | | | | |
| Excavation Tax @ \$0.62/cubic yard | 3187 | | | | |
| <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> | | | | | |
| Interest - Late Tax | | | | | |
| Interest - Late Tax | 3190 | | \$53,083.84 | | |
| Resident Tax Penalty | 3190 | | \$2,640.30 | | |
| <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> | | | | | |
| Total Debits | | | \$15,441,038.03 | \$17,805,890.15 | \$15,035,000.00 |

Tax Collector's Report (MS-61) (continued)



New Hampshire
Department of
Revenue Administration

2014
MS-61

| Credits | | | |
|--|----------------------------------|-----------------|------|
| Itemized by Tax Type | Carry-Forward Activity Report | Prior Years | |
| | | 2013 | 2012 |
| Property Taxes | \$11,089,445.37 | \$11,089,523.86 | |
| Resident Taxes | | | |
| Land Use Change | | \$48,240.00 | |
| Yield Taxes | \$2,811.67 | \$13,046.11 | |
| Interest (Include Lien Conversion) | | \$33,083.84 | |
| Penalties | | \$2,040.30 | |
| Excavation Tax @ \$0.03/cubic yard | | | |
| Utility Charges | | | |
| Conversion to Lien (Principal Only) | | | |
| <input type="button" value="Add Line"/> | | | |
| Discounts Allowed | | | |
| Katherine's Market | | | |
| | Carry-Forward Activity Report | Prior Years | |
| | | 2013 | 2012 |
| Property Taxes | | \$4,160.00 | |
| Resident Taxes | | | |
| Land Use Change | | | |
| Yield Taxes | | | |
| Excavation Tax @ \$0.02/cubic yard | | \$1,177.40 | |
| Utility Charges | | | |
| <input type="button" value="Add Line"/> | | | |
| Current Levy Desired | | | |
| Dunn-Green Company End of Year 6 (2013) | | | |
| | Carry-Forward Activity Report | Prior Years | |
| | | 2013 | 2012 |
| Property Taxes | \$4,389,531.73 | | |
| Resident Taxes | | | |
| Land Use Change | | | |
| Yield Taxes | | | |
| Excavation Tax @ \$0.02/cubic yard | | | |
| Utility Charges | | | |
| Property Tax Credit Balance <input type="button" value="D"/> | | | |
| Other Tax or Charges Credit Balance <input type="button" value="D"/> | | | |
| Total Credits | \$15,447,008.00 | \$17,020,890.13 | |

Tax Collector's Report (MS-61) (continued)



New Hampshire
Department of
Revenue Administration

2014
MS-61

| Summary of Debits | | | | |
|---|---------------------|-------------------------------|---------------------|--------------------|
| | Last Year's Levy | Prior Years (Years Specified) | | |
| | | 2012 | 2011 | 2010 |
| Undeveloped Lien Balance - Beginning of Year | | \$114,717.87 | \$168,961.24 | \$143,548.29 |
| Liens Executed During Fiscal Year | \$312,286.71 | | | |
| Interest & Costs Collected (After Lien Execution) | \$733.34 | \$29,651.57 | \$54,037.72 | \$6,102.37 |
| <input type="button" value="Add Line"/> | | | | |
| Total Debits | \$313,000.00 | \$335,368.44 | \$222,998.76 | \$20,871.46 |
| Summary of Credits | | | | |
| | Last Year's Levy | Prior Years | | |
| | | 2012 | 2011 | 2010 |
| Redemptions | \$16,705.83 | \$190,360.44 | \$164,432.03 | \$113,776.29 |
| <input type="button" value="Add Line"/> | | | | |
| Interest & Costs Collected (After Lien Execution) #3190 | \$733.34 | \$29,651.57 | \$54,037.72 | \$6,102.37 |
| <input type="button" value="Add Line"/> | | | | |
| Abatements of Undeveloped Liens | | | | |
| Liens Deeded to Municipality | | | | |
| Undeveloped Lien Balance - End of Year #1110 | \$255,342.88 | \$134,467.41 | \$4,529.01 | \$2,792.84 |
| Total Credits | \$313,000.00 | \$335,368.44 | \$222,998.76 | \$20,871.46 |

Tax Collector's Report (MS-61) (continued)



New Hampshire
Department of
Revenue Administration

2014
MS-61

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BOW (51)

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

Cate

Preparer's Last Name

De Vasto

Preparer's Signature and Title

Aug 1, 2014

Date

Check to Certify Electronic Signatures: 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.

Submit

Please save and e-mail the completed PDF form to your Municipal Account Advisor:

Print

- Michelle Clark: michelle.clark@nh.gov
- James Clegg: jameclegg@nh.gov
- Shelley Gentileman: shelley.gentileman@nh.gov
- Joan Sammons: joan.sammons@nh.gov

A hard-copy of this signature page must be signed and submitted to the NHDOA at the following address:

NH DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL AND PROPERTY DIVISION
P.O. BOX 487, CONCORD, NH 03302-0487

Town Clerk Remittance Report

July 1, 2013 to June 30, 2014

| GENERAL FUND REVENUES COLLECTED: | FY2014 |
|---|---------------------|
| CERTIFIED TITLE APPLICATIONS | 3,510.00 |
| DOG FINES/CIVIL FORFEITURES | 375.00 |
| DOG LICENCES - STATE | 3,499.50 |
| DOG LICENCES – TOWN | 7,894.45 |
| FILING FEES | 8.00 |
| FISH & GAME – STATE | 984.00 |
| FISH & GAME – TOWN | 77.50 |
| MARRIAGE LICENSES - STATE | 1,064.00 |
| MARRIAGE LICENSES - TOWN | 196.00 |
| MISCELLANEOUS REVENUE | 12.00 |
| MOTORVEHICLE PERMITS | 1,748,727.32 |
| MUNICIPAL AGENT FEES | 31,412.20 |
| RETURNED CHECK FEE | 300.00 |
| SALE OF COPIES | 134.00 |
| SEWER INTEREST | 1,954.49 |
| SEWER RENTS RECEIVABLE | 192,201.35 |
| UNIFORM COMMERCIAL CODE FEES | 2,775.00 |
| VITAL STATISTICS RESEARCH - STATE | 1,269.00 |
| VITAL STATISTICS RESEARCH – TOWN | 936.00 |
| | |
| TOTAL REMITTED TO TREASURER: | 1,997,329.81 |

Treasurer's Report

2013-14 Transactions In Cash Accounts Held By Treasurer

| | |
|--|----------------------|
| Balance - July 1, 2013 | 18,361,171.32 |
| Receipts: | |
| Town Clerk/Tax Collector | 31,159,755.98 |
| Federal and state aid | 593,130.50 |
| Expense reimbursements from trust funds | 833,749.39 |
| Fuel cost reimbursements from Bow School District | 124,491.44 |
| Other expense reimbursements | 408,680.73 |
| Investment Income | 9,833.38 |
| Engineering escrows, bonds, and impact fees | 131,459.18 |
| Police & Dispatch | 219,722.09 |
| Solid Waste Disposal | 118,281.43 |
| Fire & Ambulance | 170,918.20 |
| Parks and Recreation | 174,644.25 |
| Public Works | 5,230.42 |
| Community Development | 30,614.36 |
| Celebrating Children | 51,233.92 |
| Welfare | 100.00 |
| Conservation | 13,256.48 |
| Heritage | 2,461.00 |
| Other sources - less than \$5,000 individually | 0.00 |
| Total receipts | 34,047,562.75 |
| Total cash available | 52,408,734.07 |

Cash Accounts By Fund

| | Investment | |
|--|-------------------|----------------------|
| | Income | Balance |
| Fund | 2013-14 | 06/30/14 |
| General Fund | 9,833.38 | 12,688,319.09 |
| 300th Anniversary Fund | 4.16 | 1,781.93 |
| Conservation Fund | 675.06 | 270,032.38 |
| Heritage Fund | 34.05 | 18,215.66 |
| Recreation Fields Fund | 15.93 | 9,855.17 |
| Recreation Revolving Fund | 4.88 | 10,956.88 |
| Sewer Fund | 1,954.49 | 1,983,209.21 |
| Engineering Escrows, Bonds & Impact Fees Fund | - | 619,820.84 |
| State Fees Agency Fund | - | 871.00 |
| Welfare Fund | 57.96 | 24,423.86 |
| Total | 12,579.91 | 15,627,486.02 |

Capital Improvements Plan (CIP)

Fiscal Year 2014-2015 through 2019-2020

Summary of Capital Improvement Projects

| Project | Source | CIP RATING | 2015-16 | 2016-17 | 2017-18 | 2018-19 | 2019-20 | 2019-21 |
|--|---------|------------|-------------|-------------|-----------|-----------|-----------|-----------|
| Public Works | | | | | | | | |
| Brow Center-Kear Logging Hill/White Rock Hill Intersection Improvement Project | FB, GA | 1 | \$766,000 | | | | | |
| Deekley Rd./Rte. 3A Intersection Improvement | CRF, GA | 1 | \$669,000 | | | | | |
| Brow Junction Water Main Extension | TBD | 2 | | | | | | |
| Animal Road Reconstruction and Paving | CR | 2 | \$419,000 | \$440,000 | \$136,000 | \$150,000 | \$150,000 | |
| Highway Equipment Purchases | CRF | | | \$198,000 | \$154,170 | \$18,640 | \$216,960 | \$453,280 |
| Public Works Subtotal | | | \$2,169,400 | \$2,807,000 | \$784,170 | \$515,640 | \$566,860 | \$883,280 |
| Buildings and Facilities | | | | | | | | |
| Project | Source | CIP RATING | 2015-16 | 2016-17 | 2017-18 | 2018-19 | 2019-20 | 2019-21 |
| Public Safety Facility* | TBD | 1 | | | | | | |
| Community Building Design* | CR | 1 | | | | | | |
| Community Building* | TBD | 2 | | | | | | |
| Building Maintenance Projects | CRF | | \$190,000 | \$133,000 | \$115,000 | | | |
| Buildings and Facilities Subtotal | | | \$190,000 | \$133,000 | \$115,000 | \$0 | \$0 | \$0 |

*Cost of Project and/or source of funding not included due to information being unavailable.

CR = General Fund CRF = Capital Reserve Fund

FB = Fund Balance TBD = To Be Determined

GA = State Aid TH = Tax Increment Financing

GR = Grant RA = Retirement Assessment

TBD = To Be Determined

Capital Improvements Plan (CIP) (continued)

Fiscal Year 2014-2015 through 2019-2020 Summary of Capital Improvement Projects

| Project | Source | CIP RATING | 2014-15 | 2014-17 | 2014-18 | 2015-19 | 2016-18 | 2016-21 |
|--|--------|------------|----------------|--------------|--------------|--------------|-----------|-----------|
| Police Department | | | | | | | | |
| Vehicle and Equipment Purchases | CRF | | \$1,207,000 | \$121,000 | \$912,000 | \$121,000 | \$113,000 | \$599,000 |
| Police Department Actualized | | | | | | | | |
| Fire Department | | | \$1,207,000 | \$121,000 | \$912,000 | \$121,000 | \$113,000 | \$599,000 |
| Fire Truck and Ambulance Purchases | CRF | | | | | | | |
| Fire Department Equipment Purchases | CRF | | | | | | | |
| Fire Department Sustained | | | | | | | | |
| Parks & Recreation | | | | | | | | |
| Equipment Purchases | CRF | | | | | | | |
| Imprev. Assets | CRF | | | | | | | |
| Human Park/Sargent Park Reconstruction | THD | | | | | | | |
| Parks & Recreation Sustained | | | | | | | | |
| Community Development | | | | | | | | |
| Vehicle Purchase Operating Budget | GR | | | | | | | |
| Community Development - Sust. Fund | | | | | | | | |
| Grand Total - Town Projects | | | | | | | | |
| | | | \$1,216,14,200 | \$12,484,000 | \$11,731,320 | \$11,132,640 | \$891,040 | \$591,200 |

CR = General Fund
CRF = Capital Reserve Fund
FD = Fund Balance
SA = State Aid
GR = Grant
RA = Retirement Account
TBD = To Be Determined

Capital Improvements Plan (CIP) (continued)

Fiscal Year 2014-2015 through 2019-2020

Summary of Capital Improvement Projects

| Project | Source | CIP RATING | 2014-16 | 2014-17 | 2017-18 | 2018-19 | 2019-20 | 2019-21 |
|--|--------|------------|------------------|--------------------|--------------------|--------------------|------------------|--------------------|
| Library | | | | | | | | |
| Lower Level | CFI | 3 | \$307,739 | | | | | |
| Library Subtotal | | | \$307,739 | | | | | |
| School District | | | | | | | | |
| Books | CFI | | \$100,000 | \$100,000 | | | | |
| Elementary School Restoration ^a | TBD | 2 | | | | | | |
| School Project Subtotal ^b | | | \$100,000 | | | | | |
| SUMMARY - ALL CAPITAL PROJECTS | | | | | | | | |
| Term Projects | | | \$7,614,290 | \$7,754,000 | \$1,721,320 | \$1,723,640 | \$891,960 | \$912,280 |
| Library Projects | | | \$307,739 | | | | | |
| School Projects | | | \$100,000 | \$100,000 | | | \$100,000 | \$100,000 |
| TOTAL - ALL CAPITAL PROJECTS | | | \$321,839 | \$2,654,000 | \$1,821,320 | \$1,823,640 | \$991,960 | \$1,013,280 |

*Cost of Project and/or source of funding not included due to information being unavailable.

CFI = General Fund

CFI = Capital Reserve Fund

TBD = Fund Balance

TBD = Bond/Notes

SA = State Aid

TFI = Tax Increment Financing

GR = Grant

BA = Bond Assessment

TBD = To Be Determined

Capital Improvements Plan (CIP) (continued)

Fiscal Year 2014-2015 through 2019-2020

Net Expense

| Source | CIP Rating | 2014-15 | 2015-16 | 2016-17 | 2017-18 | 2018-19 | 2019-20 | 2020-21 |
|--|------------|---------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Outstanding Bonds (School & Town Bonds) | GF | | \$1,490,280 | \$1,204,621 | \$1,275,945 | \$1,406,600 | \$1,366,309 | \$1,326,017 |
| Public Safety Building* | THD | 1 | | | | | | |
| Community Building* | THD | 2 | | | | | | |
| Hansen Park Segment Park Rehabilitation* | THD | 2 | | | | | | |
| New Johnson Water Main Extension | THD | 2 | | | | | | |
| Elementary School Renovation* | THD | 2 | \$1,460,240 | \$1,204,621 | \$1,275,945 | \$1,406,600 | \$1,366,309 | \$1,326,017 |
| Total | | | \$1,460,240 | \$1,204,621 | \$1,275,945 | \$1,406,600 | \$1,366,309 | \$1,326,017 |
| Net Tax Impact Per Thousand | | | \$1.28 | \$1.16 | \$1.15 | \$1.10 | \$1.06 | \$1.02 |

| Source | CIP Rating | 2014-15 | 2015-16 | 2016-17 | 2017-18 | 2018-19 | 2019-20 | 2020-21 |
|--|------------|---------|------------------|------------------|------------------|------------------|------------------|------------------|
| Animal Husbandry/Infection and Paying... | GF | 2 | \$491,000 | \$413,100 | \$440,000 | \$350,000 | \$350,000 | \$350,000 |
| Community Building Design* | GF | 1 | | | | | | |
| Building Inspector Vehicle | GF | | | \$27,000 | | | | |
| School Buses | GF | | \$100,000 | \$100,000 | \$100,000 | \$100,000 | \$100,000 | \$100,000 |
| Total | | | \$507,000 | \$507,000 | \$490,000 | \$450,000 | \$450,000 | \$450,000 |
| Net Tax Impact Per Thousand | | | \$8.48 | \$8.53 | \$8.51 | \$8.45 | \$8.43 | \$8.43 |

*Cost of Project and/or source of funding not included due to information being unavailable.

General Fund Expenses

| Source | CIP Rating | 2014-15 | 2015-16 | 2016-17 | 2017-18 | 2018-19 | 2019-20 | 2020-21 |
|--|------------|---------|------------------|------------------|------------------|------------------|------------------|------------------|
| Animal Husbandry/Infection and Paying... | GF | 2 | \$491,000 | \$413,100 | \$440,000 | \$350,000 | \$350,000 | \$350,000 |
| Community Building Design* | GF | 1 | | | | | | |
| Building Inspector Vehicle | GF | | | \$27,000 | | | | |
| School Buses | GF | | \$100,000 | \$100,000 | \$100,000 | \$100,000 | \$100,000 | \$100,000 |
| Total | | | \$507,000 | \$507,000 | \$490,000 | \$450,000 | \$450,000 | \$450,000 |
| Net Tax Impact Per Thousand | | | \$8.48 | \$8.53 | \$8.51 | \$8.45 | \$8.43 | \$8.43 |

*Cost of Project and/or source of funding not included due to information being unavailable.

GF = General Fund

CHF = Capital Reserve Fund

FB = Fund Balance

THD = To Be Determined

SA = State Aid

GR = Grant

RA = Retirement Adjustment

Capital Improvements Plan (CIP) (continued)

Fiscal Year 2014-2015 through 2019-2020 Summary of Capital Improvement Projects | Net Expense

| Capital Resource Funds - Capital/Business | Source | 2014-16 | 2016-17 | 2017-18 | 2018-19 | 2019-20 | 2020-21 |
|---|--------|------------------|------------------|------------------|------------------|------------------|------------------|
| Public Works Equipment | CIP | \$120,000 | \$120,000 | \$120,000 | \$120,000 | \$120,000 | \$120,000 |
| Building & Facilities | CIP | \$115,000 | \$115,000 | \$115,000 | \$115,000 | \$115,000 | \$115,000 |
| Police Department Equipment | CIP | \$75,000 | \$75,000 | \$75,000 | \$75,000 | \$75,000 | \$75,000 |
| Fire Department Equipment | CIP | \$50,000 | \$50,000 | \$50,000 | \$50,000 | \$50,000 | \$50,000 |
| Fire Department Trucks and Ambulances | CIP | \$45,000 | \$45,000 | \$45,000 | \$45,000 | \$45,000 | \$45,000 |
| Police & Fire Protection Equipment | CIP | \$0 | \$10,000 | \$10,000 | \$10,000 | \$10,000 | \$10,000 |
| Police & Recreation Improvements | CIP | \$30,000 | \$30,000 | \$30,000 | \$30,000 | \$30,000 | \$30,000 |
| Library/Lower Level | CIP | \$100,000 | | | | | |
| School | CIP | | | | | | |
| Total | | \$110,000 | \$420,000 | \$155,000 | \$155,000 | \$155,000 | \$155,000 |
| Net Tax Impact Per Thousand | | \$8.48 | \$8.48 | \$8.48 | \$8.48 | \$8.48 | \$8.48 |
| Combined Tax Impact Per Thousand | | | | | | | |
| Total CIP Tax Impact | | \$1,312 | \$1,312 | \$1,312 | \$1,312 | \$1,312 | \$1,312 |
| Total CIP Tax Impact | | \$664,43 | \$642,43 | \$613,68 | \$597,53 | \$581,89 | \$566,25 |
| Total CIP Tax Impact | | \$997,40 | \$963,64 | \$926,51 | \$897,39 | \$867,83 | \$846,37 |
| Total CIP Tax Impact | | \$1,329,84 | \$1,294,64 | \$1,237,24 | \$1,209,46 | \$1,171,77 | \$1,144,60 |
| Tax Rate | | | | | | | |
| | | \$1,054,718 | \$1,054,718 | \$1,054,718 | \$1,054,718 | \$1,054,718 | \$1,054,718 |

CIP = Capital Fund
 FB = Fund Balance
 BID = Bond Sales
 SA = State Aid
 IFP = Tax Increment Financing
 GR = Grant
 RA = Retirement Assessment
 TBI = To Be Determined

Financial Statements

**TOWN OF BOW,
NEW HAMPSHIRE**

FINANCIAL REPORT

**AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2014**

Financial Statements (continued)

TOWN OF BOW, NEW HAMPSHIRE
FINANCIAL REPORT
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2014

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Financial Statements (continued)



Roberts & Greene, PLLC

INDEPENDENT AUDITOR'S REPORT

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

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Bow, as of and for the fiscal year ended June 30, 2014, which collectively comprise the Town's basic financial statements as listed in the table of contents, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Bow, as of June 30, 2014, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

47 Hall Street • Concord, NH 03301
603-856-8005 • 603-856-8431 (fax)
info@robertsgreene.com

Financial Statements (continued)

Town of Bow
Independent Auditor's Report

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, and schedule of funding progress for other postemployment benefits on pages 3 - 9 and 36 - 38 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

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

December 8, 2014

Robert W. Koenig, PLLC

Financial Statements (continued)

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, 2014.

Financial Highlights

As of June 30, 2014, the assets of the Town exceeded its liabilities by \$47,683,800 (net position). Of this amount, \$1,627,759 (unrestricted net position) may be used to meet the Town's ongoing obligations to citizens and creditors.

The Town's net position increased by \$952,500.

As of June 30, 2014, the Town's governmental funds reported combined ending fund balances of \$10,823,295, an increase of \$8,373 in comparison with the prior year.

As of June 30, 2014, the \$3,030,326 unassigned fund balance of the General Fund represented 30% of total General Fund expenditures.

During the year ended June 30, 2014, the Town's total general obligation bonded debt decreased by \$870,000, representing bond principal payments.

Overview of the Financial Statements

The following discussion and analysis are intended to serve as an introduction to the Town's basic financial statements. The Town's basic financial statements comprise three components: government-wide financial statements; fund financial statements; and notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-wide financial statements. The government-wide financial statements are designed to provide readers with a broad overview of the Town's finances, in a manner similar to a private-sector business.

The Statement of Net Position presents information on all of the Town's assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net 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, 2014. 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).

Financial Statements (continued)

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

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

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

The Town maintains several individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund and the Expendable Trust Fund, which are considered to be major funds. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements elsewhere in this report.

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

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

Other information. In addition to the basic financial statements and accompanying notes, this report also presents certain supplementary information. 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 required supplementary information in the back of the report.

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 \$47,683,800 at June 30, 2014.

Financial Statements (continued)

The largest portion of the Town's net position (79%) reflects its investment in capital assets (e.g., land, buildings and system, other improvements, machinery, equipment, and infrastructure); less any related debt used to acquire those assets that is still outstanding. The Town uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the Town's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

| | Town of Bow | |
|---|-------------------------|----------------------|
| | Net Position | |
| | Governmental Activities | |
| | <i>June 30, 2014</i> | <i>June 30, 2013</i> |
| Current assets | \$ 27,685,175 | \$ 27,529,649 |
| Capital assets | <u>48,779,902</u> | <u>48,717,784</u> |
| Total assets | 76,465,077 | 76,247,433 |
| Long-term liabilities outstanding | 11,221,991 | 12,975,474 |
| Current liabilities | <u>13,912,772</u> | <u>12,882,313</u> |
| Total liabilities | 25,134,763 | 25,857,787 |
| Deferred inflows of resources | 3,646,514 | 3,658,346 |
| Net position: | | |
| Invested in capital assets, net of related debt | 37,678,898 | 36,604,372 |
| Restricted | 267,316 | 323,856 |
| Unrestricted | <u>9,737,586</u> | <u>9,803,072</u> |
| Total net position | \$ 47,683,800 | \$ 46,731,300 |

A relatively small portion of the Town's net position represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position (\$9,737,586) may be used to meet the government's ongoing obligations to citizens and creditors.

At June 30, 2014, the Town is able to report positive balances in all three categories of net position.

Financial Statements (continued)

As indicated by the schedule below, the Town's net position increased by \$952,500 during the year ended June 30, 2014.

| Town of Bow Changes in Net Position | | |
|--|------------------------------------|------------------------------------|
| | Year Ended <u>June 30, 2014</u> | Year Ended <u>June 30, 2013</u> |
| Revenues: | | |
| Program revenues: | | |
| Charges for services | \$ 1,057,898 | \$ 932,959 |
| Operating grants and contributions | 14,833 | 457,288 |
| Capital grants and contributions | 218,605 | 0 |
| General revenues: | | |
| Property taxes and other taxes | 7,073,949 | 6,683,424 |
| Licenses and permits | 1,861,332 | 1,771,890 |
| Unrestricted grants and contributions | 342,354 | 380,641 |
| Miscellaneous | 436,702 | 90,214 |
| Total revenues | 11,005,673 | 10,316,416 |
| Expenses: | | |
| General government | 1,531,772 | 1,709,467 |
| Public safety | 3,493,235 | 3,201,981 |
| Highways and streets | 2,785,431 | 2,513,005 |
| Health and welfare | 22,571 | 17,619 |
| Sanitation | 705,733 | 733,204 |
| Capital outlay | 63,042 | 0 |
| Water distribution and treatment | 79,129 | 155,200 |
| Culture and recreation | 982,243 | 986,916 |
| Conservation | 4,860 | 18,636 |
| Interest on long-term debt | 385,157 | 415,040 |
| Total expenses | 10,053,173 | 9,751,068 |
| Change in net position | 952,500 | 565,348 |
| Net position – July 1 | 46,731,300 | 46,165,952 |
| Net position – June 30 | \$47,683,800 | \$46,731,300 |

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.

Financial Statements (continued)

As of June 30, 2014, the Town's governmental funds reported combined fund balances of \$10,832,295, an increase of \$8,373 in comparison to the prior year. This amount consists of: non-spendable fund balances of \$259,583 representing tax deeded property for resale, and the non-spendable portion of permanent funds; restricted fund balances of \$120,550 representing the library fund and the expendable portion of permanent funds; committed fund balances of \$9,463,697 representing designations by Town Meeting votes for future expenditures, the expendable trust funds, and the positive balances of all other special revenue funds; assigned fund balances of \$1,037,947 representing encumbrances; and unassigned fund balances of (\$58,482) representing a General Fund unassigned fund balance of \$3,030,326, capital projects funds uncommitted deficits of \$2,816,362, and a water operating fund deficit of \$272,446.

The General Fund is the chief operating fund of the Town. As of June 30, 2014, the unassigned fund balance of the General Fund was \$3,030,326, while total fund balance amounted to \$4,506,593. 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 30% of total General Fund expenditures, while total fund balance represents 42% of that same amount.

During the year ended June 30, 2014, the unassigned fund balance of the General Fund increased by \$1,400,174.

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, 2014. Actual revenues and transfers in of the General Fund exceeded budgetary estimates by \$570,384, while expenditures and transfers out were \$383,196 less than appropriated amounts. This produced a favorable total variance of \$953,580. Major variances are identified below.

| | |
|--------------------------------------|-----------|
| Public Safety operating expenditures | 215,983 |
| Licenses and permit fees | 287,070 |
| Other | 450,527 |
| Total favorable variance | \$953,580 |

Capital Asset and Debt Administration

Capital assets. The Town's investment in capital assets as of June 30, 2014 amounted to \$37,268,387 (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 \$170,605 compared to the investment in capital assets at July 1, 2013.

Financial Statements (continued)

Town of Bow Investment in Capital Assets

| | <u>June 30, 2014</u> | <u>June 30, 2013</u> |
|------------------------------------|----------------------|----------------------|
| Land | \$ 7,542,889 | \$ 7,571,063 |
| Buildings and improvements | 3,844,178 | 3,766,988 |
| Machinery, equipment, and vehicles | 6,587,311 | 6,452,432 |
| Infrastructure | 43,087,827 | 42,811,352 |
| Sewer System | 1,703,756 | 1,703,756 |
| Construction in progress | <u>14,342,716</u> | <u>13,646,406</u> |
| Total investment in capital assets | 77,108,677 | 75,951,997 |
| Related long-term debt | (11,101,004) | (11,639,179) |
| Accumulated depreciation | <u>(28,328,775)</u> | <u>(27,215,036)</u> |
| Net investment in capital assets | \$ 37,678,898 | \$ 37,099,782 |

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

Long-term bonded debt. As of June 30, 2014, the Town had total long-term bonded debt outstanding of \$10,760,000. The entire amount is backed by the full faith and credit of the Town.

Town of Bow Long-Term Bonded Debt

| | <u>June 30, 2014</u> | <u>June 30, 2013</u> |
|-----------------------------------|----------------------|----------------------|
| 1995 sewer construction bonds | \$ 90,000 | \$ 135,000 |
| 2007 land acquisition bonds | 525,000 | 585,000 |
| 2012 water and sewer system bonds | 8,495,000 | 9,150,000 |
| 2008 water and sewer system bonds | <u>1,650,000</u> | <u>1,760,000</u> |
| Total long-term debt | \$ 10,760,000 | \$ 11,630,000 |

There were no authorized but unissued bonds at June 30, 2014.

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 decreased from 4.4% to 3.7% during the past year, it still compares very favorably with state and national rates of 4.4% and 6.2%, 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

Financial Statements (continued)

suggest that the steady industrial and commercial growth, which Bow had enjoyed until just a few years ago and which is so important to increasing the tax base and to providing diverse employment opportunities, has begun to resume. Of course Bow's economy is influenced by national and state economic conditions which have been extremely tumultuous in recent years and show no signs of a quick recovery.

Requests for Information

This financial report is designed to provide a general overview of the Town's finances for all those with an interest in the Town's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be directed to the following address.

Town of Bow
Selectmen's Office
10 Grandview Road
Bow, NH 03304

Financial Statements (continued)

BASIC FINANCIAL STATEMENTS

Financial Statements (continued)

EXHIBIT 1
TOWN OF BOW, NEW HAMPSHIRE
Statement of Net Position
June 30, 2014

| | <u>Governmental Activities</u> |
|--|------------------------------------|
| ASSETS | |
| Cash and cash equivalents | \$ 17,412,695 |
| Investments | 5,358,388 |
| Receivables, net of allowance for uncollectibles | 4,870,019 |
| Tax-deeded property held for resale | 36,053 |
| Capital assets, not being depreciated: | |
| Land | 7,542,889 |
| Construction in progress | 14,342,716 |
| Capital assets, net of accumulated depreciation: | |
| Vehicles | 1,525,745 |
| Buildings and building improvements | 2,854,499 |
| Machinery and equipment | 762,356 |
| Sewer lines | 936,704 |
| Roads | 19,952,713 |
| Bridges | 604,171 |
| Other infrastructure | 218,111 |
| Total assets | <u>76,465,077</u> |
| LIABILITIES | |
| Accounts payable | 305,683 |
| Accrued payroll and benefits | 94,518 |
| Accrued interest payable | 152,136 |
| Intergovernmental payable | 12,285,804 |
| Retainage payable | 11,267 |
| Performance and escrow deposits | 156,133 |
| Noncurrent obligations: | |
| Due within one year: | |
| Bonds payable | 870,000 |
| Unamortized bond premium | 26,232 |
| Accrued landfill postclosure care costs | 9,000 |
| Due in more than one year: | |
| Bonds payable | 9,890,000 |
| Unamortized bond premium | 314,772 |
| Compensated absences | 268,578 |
| Other post-employment benefits payable | 648,641 |
| Accrued landfill postclosure care costs | 99,000 |
| Total liabilities | <u>25,134,763</u> |
| DEFERRED INFLOWS OF RESOURCES | |
| Unearned revenue | <u>3,640,514</u> |
| NET POSITION | |
| Net investment in capital assets | 37,678,898 |
| Restricted for: | |
| Perpetual care: | |
| Nonependable | 200,689 |
| Expendable | 37,854 |
| Other purposes | 28,773 |
| Unrestricted | 9,737,586 |
| Total net position | <u>\$ 47,683,800</u> |

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

Financial Statements (continued)

EXHIBIT 2
TOWN OF BOW, NEW HAMPSHIRE
Statement of Activities
For the Year Ended June 30, 2014

| | Expenses | Program Revenues | | | Net (Expense) Revenue and Changes in Net Position |
|--|----------------------|----------------------------|--|--|---|
| | | Charges for Services | Operating Grants and Contributions | Capital Grants and Contributions | |
| | | | | | |
| Governmental activities: | | | | | |
| General government | \$ 1,531,772 | \$ 19,848 | \$ 12,337 | \$ - | \$ (1,499,587) |
| Public safety | 3,493,235 | 441,992 | - | - | (3,051,243) |
| Highways and streets | 2,785,431 | 23,463 | - | 188,115 | (2,573,853) |
| Sanitation | 705,733 | 311,357 | - | - | (394,376) |
| Water distribution and treatment | 79,129 | 41,598 | - | - | (37,531) |
| Health | 6,250 | - | - | - | (6,250) |
| Welfare | 16,321 | - | - | - | (16,321) |
| Culture and recreation | 982,243 | 219,640 | 1,821 | - | (760,782) |
| Conservation | 4,860 | - | 675 | - | (4,185) |
| Interest on long term debt | 385,157 | - | - | - | (385,157) |
| Capital outlay | 63,042 | - | - | 30,490 | (32,552) |
| Total governmental activities | \$ 10,053,173 | \$ 1,057,898 | \$ 14,833 | \$ 218,605 | \$ (8,761,837) |
| General revenues: | | | | | |
| Property taxes | | | | | 6,896,207 |
| Other taxes | | | | | 177,742 |
| Licenses and permits | | | | | 1,861,332 |
| Grants and contributions not restricted to specific programs | | | | | 342,354 |
| Miscellaneous | | | | | 436,702 |
| Total general revenues | | | | | 9,714,337 |
| Change in net position | | | | | 952,500 |
| Net position, beginning, as restated, see Note III.D. | | | | | 46,731,300 |
| Net position, ending | | | | | \$ 47,683,600 |

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

Financial Statements (continued)

EXHIBIT 3
TOWN OF BOW, NEW HAMPSHIRE
Balance Sheet
Governmental Funds
June 30, 2014

| | General | Expendable Trust | Other Governmental Funds | Total Governmental Funds |
|--|----------------------|---------------------|--------------------------------|--------------------------------|
| ASSETS | | | | |
| Cash and cash equivalents | \$ 14,696,447 | \$ 304,210 | \$ 2,412,038 | \$ 17,412,655 |
| Investments | 130,991 | 4,975,483 | 251,914 | 5,358,388 |
| Receivables, net of allowance for uncollectibles: | | | | |
| Taxes | 4,686,874 | - | - | 4,686,874 |
| Accounts | 135,268 | - | 55,897 | 191,165 |
| Interfund receivable | 1,548,944 | - | 44,480 | 1,593,424 |
| Tax deferred property held for resale | 36,053 | - | - | 36,053 |
| Total assets | <u>\$ 21,234,577</u> | <u>\$ 5,279,693</u> | <u>\$ 2,764,329</u> | <u>\$ 29,278,599</u> |
| LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES | | | | |
| Liabilities: | | | | |
| Accounts payable | \$ 173,801 | \$ | \$ 131,882 | \$ 305,683 |
| Accrued salaries and benefits | 94,518 | - | - | 94,518 |
| Intergovernmental payable | 12,285,804 | - | - | 12,285,804 |
| Retainage payable | 13,267 | - | - | 13,267 |
| Interfund payable | - | 68,623 | 1,524,801 | 1,593,424 |
| Escrow and performance deposits | 156,132 | - | - | 156,132 |
| Total liabilities | <u>12,723,523</u> | <u>68,623</u> | <u>1,656,683</u> | <u>14,448,828</u> |
| Deferred inflows of resources: | | | | |
| Deferred revenue | 4,004,462 | - | 2,014 | 4,006,476 |
| Fund balances: | | | | |
| Nonspendable | 36,053 | - | 223,530 | 259,583 |
| Restricted | - | - | 120,550 | 120,550 |
| Committed | 402,267 | 5,211,070 | 3,850,360 | 9,463,697 |
| Assigned | 1,037,947 | - | - | 1,037,947 |
| Unassigned | 3,030,126 | - | (3,088,808) | (58,682) |
| Total fund balances | <u>4,506,593</u> | <u>5,211,070</u> | <u>1,105,632</u> | <u>10,823,295</u> |
| Total liabilities, deferred inflows of resources, and fund balances | <u>\$ 21,234,577</u> | <u>\$ 5,279,693</u> | <u>\$ 2,764,329</u> | <u>\$ 29,278,599</u> |

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

Financial Statements (continued)

EXHIBIT 4
TOWN OF BOW, NEW HAMPSHIRE
Reconciliation of Total Fund Balances of Governmental Funds to the Statement of Net Position
June 30, 2014

| | |
|---|----------------------|
| Total fund balances of governmental funds (Exhibit 3) | \$ 10,823,295 |
| Amounts reported for governmental activities in the statement of net position are different because: | |
| Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. | |
| Cost | \$ 77,108,677 |
| Less accumulated depreciation | <u>(28,328,775)</u> |
| | 48,779,902 |
| Interfund receivables and payables between governmental funds are eliminated on the statement of net position. | |
| Receivables | \$ (1,593,424) |
| Payables | <u>1,593,424</u> |
| | 359,962 |
| Long-term revenues are not available to pay for current period expenditures and, therefore, are deferred in the funds. | |
| Deferred tax revenue | \$ 283,804 |
| Deferred ambulance revenue | 32,907 |
| Deferred State aid | 17,847 |
| Deferred land purchase payments | 23,634 |
| Deferred sewer charges | <u>3,770</u> |
| | 359,962 |
| Interest on long-term debt is not accrued in governmental funds. | |
| Accrued interest payable | (152,136) |
| Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds. | |
| Bonds outstanding | \$ 10,760,000 |
| Unamortized bond premium | 341,004 |
| Compensated absences payable | 269,578 |
| Other post-employment benefits payable | 648,643 |
| Accrued landfill postclosure care costs | <u>108,000</u> |
| | (12,127,223) |
| Total net position of governmental activities (Exhibit 1) | <u>\$ 47,683,800</u> |

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

Financial Statements (continued)

EXHIBIT 5

TOWN OF BOW, NEW HAMPSHIRE

Statement of Revenues, Expenditures and Changes in Fund Balances Governmental Funds For the Year Ended June 30, 2014

| | General | Expendable Trust | Other Governmental Funds | Total Governmental Funds |
|--|---------------------|---------------------|--------------------------------|--------------------------------|
| Revenues: | | | | |
| Taxes | \$ 7,105,584 | \$ - | \$ 49,260 | \$ 7,155,244 |
| Licenses, permits and fees | 1,861,297 | - | - | 1,861,297 |
| Intergovernmental | 570,567 | - | - | 570,567 |
| Charges for services | 677,144 | - | 346,076 | 1,023,220 |
| Miscellaneous | 209,716 | 181,498 | 93,157 | 482,371 |
| Total revenues | 10,424,708 | 181,498 | 486,493 | 11,092,699 |
| Expenditures: | | | | |
| Current: | | | | |
| General government | 1,373,326 | 19,056 | 829 | 1,393,211 |
| Public safety | 3,141,080 | 8,905 | 91,793 | 3,241,778 |
| Highways and streets | 1,677,927 | - | - | 1,677,927 |
| Sanitation | 630,748 | - | 111,538 | 742,266 |
| Water distribution and treatment | - | - | 79,129 | 79,129 |
| Health | 6,250 | - | - | 6,250 |
| Welfare | 9,124 | - | 7,197 | 16,321 |
| Culture and recreation | 925,689 | - | 13,968 | 939,657 |
| Conservation | - | - | 4,860 | 4,860 |
| Debt service: | | | | |
| Principal | 870,000 | - | - | 870,000 |
| Interest | 423,175 | - | - | 423,175 |
| Capital outlay | 1,102,119 | 42,000 | 545,633 | 1,689,752 |
| Total expenditures | 10,159,438 | 69,961 | 854,927 | 11,084,326 |
| Excess (deficiency) of revenues over (under) expenditures | 265,270 | 111,537 | (368,434) | 8,373 |
| Other financing sources (uses): | | | | |
| Transfers in | 938,617 | 520,000 | 59,543 | 1,518,160 |
| Transfers out | (535,063) | (902,372) | (80,725) | (1,518,160) |
| Total other financing sources and uses | 403,554 | (382,372) | (21,587) | - |
| Net change in fund balances | 668,824 | (270,835) | (389,616) | 8,373 |
| fund balances, beginning, as restated, see Note II.D. | 3,837,769 | 5,481,905 | 1,495,248 | 10,814,922 |
| Fund balances, ending | \$ 4,506,593 | \$ 5,211,070 | \$ 1,105,632 | \$ 10,823,295 |

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

Financial Statements (continued)

EXHIBIT 6

TOWN OF BOW, NEW HAMPSHIRE

Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities For the Year Ended June 30, 2014

| | |
|---|--------------------|
| Net change in fund balances of governmental funds (Exhibit 5) | \$ 8,373 |
| Amounts reported for governmental activities in the statement of activities are different because: | |
| Governmental funds report capital outlays as expenditures. In the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capitalized capital outlay exceeded depreciation expense in the current period. | |
| Capitalized capital outlay | \$ 1,654,191 |
| Depreciation expense | <u>(1,447,758)</u> |
| | 206,433 |
| The net effect of various transactions involving capital assets is to decrease net position. | (35,317) |
| Transfers in and out between governmental funds are eliminated on the operating statement. | |
| Transfers in | \$ (1,518,160) |
| Transfers out | <u>1,518,160</u> |
| Revenue in the statement of activities that does not provide current financial resources is not reported as revenue in governmental funds. | |
| Change in deferred tax revenue | \$ (81,260) |
| Change in deferred ambulance fees | 32,907 |
| Change in deferred State aid | (9,608) |
| Change in deferred land purchase payments | (30,835) |
| Change in deferred sewer charges | <u>1,770</u> |
| | (87,026) |
| 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 | \$ 870,000 |
| Amortization of bond premium | 26,232 |
| Repayment of capital lease principal | <u>7,179</u> |
| | 903,411 |
| 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 | \$ 11,786 |
| Increase in compensated absences payable | (5,127) |
| Increase in other post-employment benefits payable | (124,033) |
| Decrease in accrued landfill postclosure care costs | <u>74,000</u> |
| | (43,374) |
| Change in net position of governmental activities (Exhibit 2) | \$ 952,500 |

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

Financial Statements (continued)

EXHIBIT 7
TOWN OF BOW, NEW HAMPSHIRE
Statement of Fiduciary Net Position
Fiduciary Funds
June 30, 2014

| | <u>Agency</u> |
|---------------------------------|------------------|
| Assets: | |
| Cash and cash equivalents | \$ 72,051 |
| Investments | 1,178,414 |
| Total assets | <u>1,250,465</u> |
| Liabilities: | |
| Due to other governmental units | <u>1,250,465</u> |
| Net position | <u>\$ -</u> |

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

Financial Statements (continued)

NOTES TO THE BASIC FINANCIAL STATEMENTS

Financial Statements (continued)

TOWN OF BOW, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2014

I. Summary of Significant Accounting Principles

I.A. Introduction

The accounting and reporting framework and the more significant accounting principles and practices of the Town of Bow (the Town) are discussed in subsequent sections of this note. The remainder of the notes is organized to provide explanations, including required disclosures, of the Town's financial activities for the fiscal year ended June 30, 2014.

I.B. Financial Reporting Entity – Basis of Presentation

I.B.1. Entity Defined

The Town of Bow is a municipal corporation governed by a board of selectmen consisting of five members elected by the voters. These financial statements present the financial position and activity of the primary government. Component units are organizations for which the primary government is financially accountable, or other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the financial reporting entity's financial statements to be misleading or incomplete. Based on the stated criteria, the Town's financial statements do not include any component units.

I.B.2. Government-Wide and Fund Financial Statements

Government-Wide Financial Statements

The government-wide financial statements include the statement of net position and the statement of activities. These statements report financial information for the Town as a whole, excluding fiduciary activities. Individual funds are not displayed.

The statement of activities reports the direct expenses of a given function offset by program revenues directly connected with the functional program. Direct expenses are those that are clearly identifiable with a specific function. A function is an assembly of similar activities and may include portions of a fund or summarize more than one fund to capture the expenses and program revenues associated with a distinct functional activity. Program revenues include: (1) charges for services which report fees, fines and forfeitures, and other charges for the Town's services; (2) operating grants and contributions, which finance annual operating activities including restricted investment income; and (3) capital grants and contributions, which finance the acquisition, construction, or rehabilitation of capital assets. These revenues are subject to externally imposed restrictions to these program uses. Taxes and revenue from other sources not properly included with program revenues are reported as general revenues.

Financial Statements (continued)

**TOWN OF BOW, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

Fund Financial Statements

Fund financial statements are provided for governmental and fiduciary funds, even though the latter are excluded from the government-wide financial statements. The major individual, governmental funds are reported in separate columns in the basic fund financial statements with composite columns for nonmajor funds.

I.B.3. Measurement Focus, Basis of Accounting and Financial Statement Presentation

The financial statements of the Town are prepared in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP). The Town's reporting entity applies all relevant Governmental Accounting Standards Board (GASB) pronouncements.

The government-wide statements report using the economic resources measurement focus and the accrual basis of accounting generally including the reclassification or elimination of internal activity (between or within funds). Reimbursements are reported as reductions to expenses. Fiduciary fund financial statements also report using this same basis of accounting, although internal activity is not eliminated in these statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of the related cash flows. Property tax revenues are recognized in the year for which they are levied, while grants are recognized when grantor eligibility requirements are met.

The agency funds are custodial in nature and do not measure results of operations.

Governmental fund financial statements report using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized when they are both measurable and available. Available means collectible within the current period or soon enough thereafter to pay current liabilities. The Town considers revenues to be available if they are collected within sixty days of the end of the fiscal year. Expenditures are recorded when the related fund liability is incurred, except for general obligation bond and note principal and interest, which are reported as expenditures in the year due.

Major revenues susceptible to accrual are property taxes, intergovernmental amounts and investment income. In general, other revenues are recognized when cash is received.

When both restricted and unrestricted resources are available for use, it is the Town's policy to use restricted resources first, then unrestricted resources as needed. Restricted assets and liabilities payable from restricted assets current in nature are reported with current assets and current liabilities in the financial statements.

Financial Statements (continued)

TOWN OF BOW, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2014

I.B.4. Fund Types and Major Funds

Governmental Funds

The Town reports the following major governmental funds:

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

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

The Town also reports fourteen nonmajor governmental funds.

Fiduciary Funds

The Town reports the following fiduciary funds:

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

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

I.C.1. Cash and Investments

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

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

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

Financial Statements (continued)

TOWN OF BOW, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2014

bank deposits; prime bankers' acceptances; or certificates of deposit and repurchase agreements of banks incorporated under the laws of the State of New Hampshire or in banks recognized by the state treasurer.

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

I.C.2. Capital Assets and Depreciation

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

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

| | <u>Years</u> |
|-------------------------------------|--------------|
| Vehicles | 2-25 |
| Buildings and building improvements | 10-200 |
| Machinery and equipment | 5-25 |
| Sewer lines | 50 |
| Roads | 50 |
| Bridges | 50 |
| Other infrastructure | 10-75 |

I.C.3. Long-Term Debt

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

Financial Statements (continued)

TOWN OF BOW, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2014

I.C.4. Equity

The government-wide statement of net position reports net position in the following components:

- Net investment in capital assets, which is computed as the total capital assets less accumulated depreciation, net of outstanding debt used to acquire those assets.
- Restricted for perpetual care, which consists of the balance of the permanent funds that is allowed to be used only for cemetery care. This balance is segregated between nonexpendable, representing the principal balance that must be invested to generate income and cannot be expended, and expendable, representing income earned that can be used for cemetery care.
- Restricted for other purposes, which consists of the rest of the permanent funds that is to be used for library and other purposes.
- Unrestricted, which consists of the remaining balance of net position.

The governmental funds report the following components of fund balance:

- Nonspendable, representing the principal balance of the permanent funds that cannot be spent, and tax deeded property held for resale which is not in a spendable form.
- Restricted, representing the income portion of the permanent funds and the entire balance of the library fund that can only be used for specific purposes per terms of endowments or State law.
- Committed, representing the balance of expendable trust funds, and positive balances of special revenue funds, and the unexpended balance of special warrant articles.
- Assigned, representing amounts encumbered by purchase order or action of the Board of Selectmen.
- Unassigned, representing the remaining balance of the General Fund, and the deficit balance of the Sewer Fund.

I.C.5. Use of Estimates

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

Financial Statements (continued)

TOWN OF BOW, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2014

II. Stewardship, Compliance and Accountability

II.A. Budgetary Information

An annual budget was adopted on a basis consistent with generally accepted accounting principles for the General Fund, as well as some of the nonmajor funds. Unless encumbered, all governmental fund appropriations lapse at year-end. The Town is allowed to use beginning fund balance to balance the budget. In fiscal year 2014, \$350,000 of the fund balance from 2013 was used.

Encumbrance accounting is employed by the governmental funds. Encumbrances (e.g., purchase orders, contracts) outstanding at year-end are reported as commitments or assignments of fund balances and do not constitute expenditures or liabilities because they will be added to the appropriations voted in the subsequent year.

Revenues are budgeted by source. Expenditures in the General Fund are budgeted by functions as follow: general government, public safety, highways and streets, sanitation, health, welfare, culture and recreation, economic development, debt service and capital outlay. Management can transfer appropriations among budget line items as necessary, but the total expenditures cannot legally exceed the total appropriations unless permission is received from the Commissioner of Revenue Administration.

II.B. Deficit Fund Balances

The Water Fund ended the year with a deficit of \$272,446 which had increased from the prior year's deficit of \$234,915 by \$37,531. The deficit is a result of water operations not yet generating enough revenue to cover expenditures. The Water/Sewer Capital Project Fund ended the year with a deficit of \$1,243,385. On August 26, 2014, subsequent to year-end, the Board of Selectmen authorized the transfer from the Sewer Special Revenue Fund to cover the deficit and close out the project. The Dunklee Road Intersection Capital Project ended the year with a deficit of \$88,960, which is the result of not recognizing State revenue until awarded.

The unassigned fund deficits in the Capital Project Funds that do not result in a total fund deficit are reported because the Town has committed fund balance for amounts authorized to be spent for these projects by Town Meeting, but because the source of project funding has not yet been received, the commitments result in a negative unassigned fund balance.

Financial Statements (continued)

TOWN OF BOW, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2014

III. Detailed Notes on Funds and Government-Wide Statements

III.A. Assets

III.A.1. Investments

As of June 30, 2014, the Town had the following investments:

| | |
|--|---------------------------|
| U.S. Government Agencies | \$ 1,950,972 |
| U.S. Treasury Obligations | 653,520 |
| Mutual Funds | 1,051,738 |
| Corporate Bonds | 2,749,581 |
| New Hampshire Public Deposit Investment Pool | 130,991 |
| | <hr/> <u>\$ 6,536,802</u> |

The investments appear in the financial statements as follow:

| | |
|---|---------------------------|
| Fund reporting level: | |
| Governmental funds - balance sheet (Exhibit 3) | \$ 5,358,388 |
| Fiduciary funds - statement of fiduciary net position (Exhibit 7) | 1,178,414 |
| Total | <hr/> <u>\$ 6,536,802</u> |

Investment Policies

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

Interest Rate Risk is the risk that changes in interest rates will adversely affect the fair value of an investment. Investments held for longer periods are subject to increased risk of adverse interest rate changes. The Town's investment policy limits average maturities to no more than seven years with a maximum maturity of fifteen years.

Concentration of Credit Risk is the risk of loss attributed to the magnitude of the Town's investment in a single issuer. The Town's investment policy limits any one issue of fixed income securities to 10% and equity investments to 5% of the respective portion of the portfolio. At June 30, 2014, the Town had \$561,942 invested in the Vanguard Short-Term Bond Index Fund, which is 8.60% of the total investments.

Financial Statements (continued)

TOWN OF BOW, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2014

III.A.2. Receivables, Uncollectible Accounts and Deferred Revenue

Property Taxes Receivable and Property Tax Calendar

Property taxes are levied and collected by the Town on a semi-annual basis. Tax bills are due on or around July 1 and December 1, with interest of 12% per annum on all taxes not received by the due date. The first billing is an estimate only based on half of the previous year's billing. The final billing is levied based on an inventory taken in April of each year (the tax year runs from April 1 to March 31), and is assessed after the tax rate has been calculated and set by the New Hampshire Department of Revenue Administration. A lien should be executed on any unpaid property taxes in the following year and this lien takes priority over any others. Interest of 18% per annum is charged upon redemption of liened taxes. Properties not redeemed within two years of the date of the tax lien should be deeded to the Town. During the current year, the tax collector executed a tax lien for uncollected 2013 property taxes on May 16.

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

The net assessed valuation as of April 1, 2013, upon which the 2013 property tax levy was based was:

| | |
|-------------------------------------|-----------------|
| For the New Hampshire education tax | \$ 842,189,421 |
| For all other taxes | \$1,014,818,408 |

The tax rates and amounts assessed for the year ended June 30, 2014 were as follow:

| | Per \$1,000 of | |
|-------------------------------|--------------------|---------------------|
| | Assessed Valuation | |
| Municipal portion | \$7.05 | \$ 7,155,870 |
| School portion: | | |
| State of New Hampshire | \$2.57 | 2,162,713 |
| Local | \$17.61 | 17,869,590 |
| County portion | \$2.96 | 3,005,538 |
| Total property taxes assessed | | <u>\$30,193,711</u> |

Financial Statements (continued)

TOWN OF BOW, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2014

The following details the taxes receivable at year-end:

| Property: | |
|---|--------------------|
| Levy of 2014 | \$4,349,532 |
| Unredeemed (under tax lien): | |
| Levy of 2013 | 255,563 |
| Levy of 2012 | 124,457 |
| Levy of 2011 | 4,529 |
| Levy of 2010 | 2,793 |
| Less: allowance for estimated uncollectible taxes | (50,000) |
| Net taxes receivable | <u>\$4,686,874</u> |

Other Receivables and Uncollectible/Unavailable Accounts

Other receivables include amounts due for sewer, ambulance, water, police, landfill, remediation, and land sale. The accounts receivable are reported net of any allowance for uncollectible accounts. The allowance amounts consist of an amount for potential adjustments to ambulance receivables, and the remediation amount.

Related amounts are shown in the following table:

| | |
|---|-------------------|
| Accounts: | \$ 352,228 |
| Less: allowance for uncollectible amounts | (361,063) |
| Net total receivables: | <u>\$ 391,165</u> |

Deferred Revenue

Deferred revenue in the governmental funds consists of \$283,804 of taxes, \$17,847 of a State aid grant, \$32,907 of ambulance charges, \$23,634 of installment payments toward land purchase and \$1,770 of sewer hookup fees that were not received within sixty days of year-end; and \$3,599,544 of property taxes, \$45,126 of summer recreation fees, \$1,100 of preschool fees, \$500 of a wellness grant and \$244 of sewer charges, that are applicable to fiscal year 2015. In the governmental activities, the amounts applicable to the next year are reported as unearned.

Financial Statements (continued)

TOWN OF BOW, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2014

III.A.3. Capital Assets

Changes in Capital Assets

The following table provides a summary of changes in capital assets of the governmental activities:

| | <u>Balance, beginning</u> | <u>Additions</u> | <u>Deletions</u> | <u>Balance, ending</u> |
|--|-------------------------------|--------------------|--------------------|----------------------------|
| Governmental activities: | | | | |
| At cost: | | | | |
| Not being depreciated: | | | | |
| Land | \$ 7,442,889 | \$ 100,000 | \$ - | \$ 7,542,889 |
| Construction in progress | 13,646,406 | 696,310 | - | 14,342,716 |
| Total capital assets not being depreciated | <u>21,089,295</u> | <u>796,310</u> | <u>-</u> | <u>21,885,605</u> |
| Being depreciated: | | | | |
| Vehicles | 3,530,212 | 504,216 | (369,337) | 3,665,091 |
| Buildings and building improvements | 3,766,988 | 77,190 | - | 3,844,178 |
| Machinery and equipment | 2,922,220 | - | - | 2,922,220 |
| Sewer lines | 1,703,756 | - | - | 1,703,756 |
| Roads | 41,500,329 | 276,475 | - | 41,776,804 |
| Bridges | 1,052,895 | - | - | 1,052,895 |
| Other infrastructure | 258,128 | - | - | 258,128 |
| Total capital assets being depreciated | <u>54,734,528</u> | <u>857,881</u> | <u>(369,337)</u> | <u>55,223,072</u> |
| Total all capital assets | <u>75,823,823</u> | <u>1,654,191</u> | <u>(369,337)</u> | <u>77,108,677</u> |
| Less accumulated depreciation: | | | | |
| Vehicles | (2,164,592) | (308,774) | 334,020 | (2,139,346) |
| Buildings and building improvements | (929,901) | (59,778) | - | (989,679) |
| Machinery and equipment | (3,986,802) | (173,062) | - | (2,159,864) |
| Sewer lines | (682,977) | (34,075) | - | (727,052) |
| Roads | (20,975,740) | (848,353) | - | (21,824,093) |
| Bridges | (431,842) | (16,882) | - | (448,724) |
| Other infrastructure | (33,183) | (6,834) | - | (40,017) |
| Total accumulated depreciation | <u>(27,215,037)</u> | <u>(1,447,758)</u> | <u>334,020</u> | <u>(28,328,775)</u> |
| Net book value, capital assets being depreciated | <u>27,519,491</u> | <u>(589,877)</u> | <u>(35,317)</u> | <u>26,894,297</u> |
| Net book value, all capital assets | <u>\$ 48,608,796</u> | <u>\$ 206,433</u> | <u>\$ (35,317)</u> | <u>\$ 48,779,902</u> |

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

| | | | |
|----------------------------|--|---------------------|--|
| Governmental activities: | | | |
| General government | | \$ 14,101 | |
| Public safety | | 275,555 | |
| Highways and streets | | 1,076,507 | |
| Sanitation | | 37,467 | |
| Culture and recreation | | 44,128 | |
| Total depreciation expense | | <u>\$ 1,447,758</u> | |

Financial Statements (continued)

TOWN OF BOW, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2014

III.A.4. Restricted Net Position

The government-wide statement of net position includes restricted net position of \$238,543 for perpetual care and \$28,773 for other purposes representing public trust funds reported as restricted to reflect purpose restrictions contained in trust indentures.

III.B. Liabilities

III.B.1 Intergovernmental Payable

The amounts due to other governments at June 30, 2014 consist of \$464,560 of impact fees collected for the Bow School District, \$6,572 of miscellaneous fees due to the State of New Hampshire, and the portions of the June property tax commitment due to the School District (\$10,303,374) and Merrimack County (\$1,511,298).

III.B.2 Long-Term Liabilities

General obligation bonds are approved by the voters and repaid with general revenues (property taxes). These liabilities are backed by the full faith and credit of the Town. Long-term liabilities also include compensated absences, the OPEB liability and accrued landfill postclosure care costs.

State and federal laws and regulations require that the Town continue to perform certain monitoring and maintenance functions at the landfill site for thirty years after closure. The amount recorded as the postclosure care liability represents the estimate of what it will cost for these monitoring and maintenance costs over the next twelve years, the length of time monitoring is expected to continue. The actual cost of postclosure care could be higher or lower.

(This note continues on the next page.)

Financial Statements (continued)

TOWN OF BOW, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2014

Long-term liabilities currently outstanding are as follow:

| | Original Amount | Issue Date | Maturity Date | Interest Rate % | Outstanding at 6/30/2014 | Current Portion |
|---|--------------------|---------------|------------------|--------------------|--------------------------------|--------------------|
| General obligation bonds payable: | | | | | | |
| Sewer bonds | \$ 965,000 | 1996 | 2016 | 5.25-5.625 | \$ 90,000 | \$ 45,000 |
| Land purchase | \$ 880,600 | 2007 | 2023 | 4.0-5.0 | 525,000 | 60,000 |
| Water/sewer system | \$ 2,212,020 | 2008 | 2029 | 4.0-5.25 | 1,650,000 | 110,000 |
| Water/sewer project | \$ 9,805,300 | 2011 | 2027 | 2.0-4.0 | 8,495,000 | 655,000 |
| | | | | | 10,760,000 | 870,000 |
| Unamortized bond premium | | | | | 341,004 | 26,232 |
| Compensated absences payable | | | | | 269,578 | - |
| Other post-employment benefits payable | | | | | 648,641 | - |
| Accrued landfill postclosure care costs | | | | | 108,000 | 9,000 |
| | | | | | <u>\$ 12,127,223</u> | <u>\$ 905,232</u> |

The following is a summary of changes in governmental activities' long-term liabilities for the year ended June 30, 2014:

| | General Obligation Bonds Payable | Unamortized Bond Premium | Capital Leases Payable | Compensated Absences Payable | OPEB Liability | Accrued Landfill Postclosure Care Costs | Total |
|--------------------|---|--------------------------------|------------------------------|------------------------------------|-------------------|--|----------------------|
| Balance, beginning | \$ 11,630,000 | \$ 367,236 | \$ 7,179 | \$ 264,451 | \$ 524,608 | \$ 182,000 | \$ 12,975,474 |
| Additions | | | | | | | 329,360 |
| Reductions | <u>(870,000)</u> | <u>(26,212)</u> | <u>(7,179)</u> | <u>5,127</u> | <u>124,033</u> | <u>-</u> | <u>(927,411)</u> |
| Balance, ending | <u>\$ 10,760,000</u> | <u>\$ 341,004</u> | <u>\$ -</u> | <u>\$ 269,578</u> | <u>\$ 648,641</u> | <u>\$ 108,000</u> | <u>\$ 12,127,223</u> |

Debt Service Requirements to Maturity

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

| Fiscal Year Ending June 30, | Principal | Interest | Total |
|--------------------------------|----------------------|---------------------|----------------------|
| 2015 | \$ 870,000 | \$ 389,423 | \$ 1,259,423 |
| 2016 | 870,000 | 358,690 | 1,228,690 |
| 2017 | 825,000 | 329,001 | 1,154,001 |
| 2018 | 825,000 | 297,299 | 1,122,299 |
| 2019 | 825,000 | 265,601 | 1,090,601 |
| 2020-2024 | 4,045,000 | 887,518 | 4,932,518 |
| 2025-2029 | 2,500,000 | 178,188 | 2,678,188 |
| Totals | <u>\$ 10,760,000</u> | <u>\$ 2,705,720</u> | <u>\$ 13,465,720</u> |

Financial Statements (continued)

TOWN OF BOW, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2014

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

III.C.1. Receivables and Payables

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

The following reports the interfund receivables and payables at year-end:

| <u>Receivable Fund</u> | <u>Payable Fund</u> | <u>Amount</u> |
|------------------------|---------------------|---------------------|
| General | Expendable Trust | \$ 24,143 |
| General | Nonmajor | 1,524,801 |
| Nonmajor | Expendable Trust | 44,480 |
| | | <u>\$ 1,593,424</u> |

The amount due to the General Fund from the Expendable Trust Fund represents reimbursements for expenditures, and the amount from the nonmajor funds represents \$273,760 from the Water Fund for reimbursement of operating costs, and \$1,117,601 from the Water/Sewer Capital Project Fund and \$133,440 from the Dunklee Road Intersection Capital Project Fund for project costs. The amount due to the nonmajor funds from the Expendable Trust Fund represents project costs of the Dunklee Road Intersection Capital Project to be reimbursed as voted.

III.C.2. Transfers

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

Financial Statements (continued)

TOWN OF BOW, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2014

The following schedule reports transfers within the reporting entity:

| | Transfers in: | | | |
|-----------------------|--------------------------|-----------------------------|-------------------------|----------------------------|
| | General Fund | Expendable Trust Fund | Nonmajor Funds | Total |
| Transfers out: | | | | |
| General fund | \$ - | \$ 520,000 | \$ 15,063 | \$ 535,063 |
| Expendable trust fund | 857,892 | - | 44,480 | 902,372 |
| Nonmajor funds | 80,725 | - | - | 80,725 |
| | <u>\$ 938,617</u> | <u>\$ 520,000</u> | <u>\$ 59,543</u> | <u>\$ 1,518,160</u> |

The transfers from the General Fund represent \$520,000 to the Expendable Trust Fund as voted by Town Meeting, and \$15,063 for capital project expenditures. The transfers from the Expendable Trust Fund represent amounts for approved capital reserve expenditures. The amount transferred to the General Fund from the nonmajor funds represents reimbursements of expenditures and the income from the Permanent Fund for cemetery care.

III.D. Net Position and Fund Balances

III.D.1. Restatement of Beginning Equity Balances

The beginning equity balances were restated as follow:

| | Governmental Activities | General Fund | Expendable Trust Fund | Nonmajor Funds |
|---|-----------------------------|----------------------------|-----------------------------|----------------------------|
| To remove double booked tax deeded property | \$ (108,997) | \$ - | \$ - | \$ - |
| To correct property taxes deferred twice | - | 1,778,151 | - | - |
| To report Expendable Trust Fund as Capital Project Fund | - | (5,435,539) | 5,481,905 | (23,911) |
| To report Baker Free Library Fund as Special Revenue Fund | - | (67,889) | - | 67,889 |
| To correct Sewer Fund for fourth quarter FY2013 billing | - | - | - | 13,266 |
| To record allowance pending mediation outcome | (115,063) | (115,063) | - | - |
| To adjust for expenditures paid from escrow accounts | 42,232 | 42,232 | - | - |
| To record allowance for uncollected taxes | (48,000) | (48,000) | - | - |
| To record additional special revenue funds separately | - | (46,004) | - | 46,004 |
| To record additional capital project fund | - | (17,480) | - | (17,480) |
| To adjust net capital assets balance | (19,176) | - | - | - |
| To adjust unearned revenue to actual | (3,471,383) | - | - | - |
| To adjust for tax deeded property sold | (23,634) | - | - | - |
| To adjust for rounding and other miscellaneous amounts | (2,357) | 702 | - | 2 |
| Net position/fund balance, as previously reported | 50,477,678 | 7,746,659 | - | 1,429,478 |
| Net position/fund balance, as restated | <u>\$ 46,731,300</u> | <u>\$ 3,837,769</u> | <u>\$ 5,481,905</u> | <u>\$ 1,495,248</u> |

Financial Statements (continued)

TOWN OF BOW, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2014

III.D.2. Components of Fund Balances

Fund balance is categorized in the following components:

| | General Fund | Expendable Trust Fund | Nonmajor Funds |
|---------------------------|-------------------------|-----------------------------|----------------------------|
| Nonspendable: | | | |
| Endowments | \$ - | \$ - | \$ 223,530 |
| Tax deferred property | <u>36,053</u> | - | - |
| Total nonspendable | <u>36,053</u> | - | 223,530 |
| Restricted: | | | |
| General government | - | - | 37,853 |
| Culture and recreation | - | - | 82,697 |
| Total restricted | - | - | 120,550 |
| Committed: | | | |
| Sanitation | - | - | 2,031,077 |
| Welfare | - | - | 24,424 |
| Culture and recreation | 2,200 | - | 40,810 |
| Conservation | - | - | 270,032 |
| Capital outlay | <u>400,067</u> | <u>5,211,070</u> | <u>1,484,037</u> |
| Total committed | <u>402,267</u> | <u>5,211,070</u> | <u>3,850,360</u> |
| Assigned: | | | |
| General government | 1,009,713 | - | - |
| Public safety | 13,000 | - | - |
| Highways and streets | 1,700 | - | - |
| Culture and recreation | 9,234 | - | - |
| Economic development | 3,500 | - | - |
| Capital outlay | 800 | - | - |
| Total assigned | <u>1,037,947</u> | - | - |
| Unassigned | <u>3,010,326</u> | <u>5,211,070</u> | <u>(3,088,808)</u> |
| Total fund balance | <u>5,456,593</u> | <u>\$ 5,211,070</u> | <u>\$ 1,105,632</u> |

IV. Other Information

IV.A. Risk Management

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

Primex's Workers' Compensation and Property/Liability Programs are pooled risk management programs under RSA 5-B and RSA 281-A. Coverage is provided for the fiscal year. Information

Financial Statements (continued)

TOWN OF BOW, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2014

on coverage limits may be obtained from Primex. Contributions billed for fiscal year 2014 to be recorded as an insurance expenditure/expense totaled \$59,587 for property/liability and \$60,232 for workers' compensation. The member agreement permits Primex to make additional assessments to members should there be a deficiency in trust assets to meet its liabilities. At this time, Primex foresees no likelihood of any additional assessments for past years.

IV.B. Retirement Pensions

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

Both the members and the Town make contributions to the NHRS. Member rates of contribution are set by the Legislature. Employer rates are determined by the NHRS trustees based on an actuarial valuation. The rates of contribution for police officers, firefighters and other employees were 11.55%, 11.80% and 7.0%, respectively. The rates of contribution for pension and the medical subsidy by the Town were 25.30% for police, 27.74% for fire personnel, and 10.77% for other employees. Employer contributions from the Town during the fiscal years 2012, 2013, and 2014 were \$389,791, \$384,137, and \$459,626 respectively. The amounts are paid on a monthly basis as due.

IV.C. Contingent Liabilities

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

There is a claim for tax abatement filed against the Town. In the opinion of management, it is too early to tell what the likelihood of an unfavorable outcome or what the financial impact to the Town will be.

Financial Statements (continued)

TOWN OF BOW, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2014

IV.D. Other Postemployment Benefits

Plan Description

As required by NH RSA 100-A:50, *New Hampshire Retirement System: Medical Benefits*, the Town provides its eligible retirees and terminated employees including certain beneficiaries, the ability to purchase health, dental and prescription drug coverage at the Town's group rates. The Town does not supplement the cost of these plans directly, but recognizes the liability for the inclusion of implicit rate subsidies to the retirees. The subsidy occurs because when a blended rate is used for a group of individuals that includes younger and presumably healthier people along with older, retired people, implicitly, the active employees are subsidizing the retirees. As of June 30, 2014, there were twenty retirees and spouses, and sixty-five active employees and spouses participating in the plan.

Benefits Provided

The Town provides medical, dental and prescription drug coverage to retirees and their eligible spouses and dependents. All active employees who retire from the Town and meet the eligibility requirements can receive these benefits.

Funding Policy

Retirees contribute all of the premiums as determined by the Town, but the remainder of the costs as derived from the implicit subsidy are paid by the Town on a pay-as-you-go basis.

Annual OPEB Costs and Net OPEB Obligation

The Town's annual OPEB expense for the fiscal year 2014 was calculated based on the annual required contribution of the Town (ARC). The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover the normal cost each year and amortize the unfunded actuarial liability over a period not to exceed thirty years.

Financial Statements (continued)

TOWN OF BOW, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2014

The Town's annual OPEB cost for the fiscal year ended June 30, 2014, including the amount actually contributed to the plan and the change in the Town's net OPEB obligation is as follows:

| | |
|---------------------------------------|-------------------|
| Annual Required Contribution (ARC) | \$ 285,942 |
| Interest on Net OPEB Obligation (NOO) | 13,115 |
| Adjustment to ARC | <u>(18,847)</u> |
| Annual OPEB Cost (Expense) | 280,210 |
| Age Adjusted Contributions Made | <u>(156,177)</u> |
| Change in Net OPEB Obligation (NOO) | 124,033 |
| Net OPEB Obligation (NOO), beginning | 524,608 |
| Net OPEB Obligation (NOO), ending | <u>\$ 648,641</u> |

The Town's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for the fiscal year 2014 and the preceding year were as follow:

| Fiscal Year Ended | Annual OPEB Cost | Age Adjusted Contribution | Percentage of Annual Cost Contributed | Net OPEB Obligation |
|-------------------------|------------------------|---------------------------------|--|---------------------------|
| June 30, 2013 | \$ 284,779 | \$ 162,448 | 57.04% | \$ 122,331 |
| June 30, 2014 | \$ 280,210 | \$ 156,177 | 55.74% | \$ 124,033 |

Funded Status and Funding Progress

The funded status of the plan as of June 30, 2014, is as follows:

| | |
|---|---------------------|
| Actuarial Accrued Liability (AAL) | \$ 1,840,450 |
| Actuarial Value of Plan Assets | - |
| Unfunded Actuarial Accrued Liability (UAAL) | <u>\$ 1,840,450</u> |
| Funded Ratio (Value of Plan Assets/AAL) | 0.00% |
| Covered Payroll of Active Plan Members | \$ 1,950,970 |
| UAAL as a Percentage of Covered Payroll | 94.34% |

The projection of future benefit payments for an ongoing plan involves estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The

Financial Statements (continued)

TOWN OF BOW, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2014

schedule of funding progress, presented as required supplementary information after the notes to the financial statements, presents multi-year trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

Methods and Assumptions

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in accrued liabilities and the value of assets, consistent with the long-term perspective of the calculations.

The following simplifying assumptions were made:

Retirement age for active employees – Based on the historical average retirement age for the covered group, active plan members were assumed to retire at age 65, or at the first subsequent year in which the member would qualify for benefits.

Marital status – Marital status of members at the calculation date was assumed to continue throughout retirement.

Health insurance premiums – The health insurance premiums for retirees in fiscal year 2014 were used as the basis for calculation of the present value of total benefits to be paid.

Amortization method – The level percent of payroll amortization method was used, which calculates amortization payments as a constant percentage of projected payroll over a given number of years.

Amortization period – The amortization period used was thirty years.

Financial Statements (continued)

REQUIRED SUPPLEMENTARY INFORMATION

Financial Statements (continued)

EXHIBIT

TOWN OF BOW, NEW HAMPSHIRE

General Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis) For the Year Ended June 30, 2014

| | Original Budget | Final Budget | Actual | Variance Positive (Negative) |
|---|---------------------|---------------------|---------------------|------------------------------------|
| REVENUES | | | | |
| Taxes | \$ 7,058,267 | \$ 7,058,267 | \$ 7,024,724 | \$ (33,543) |
| Licenses, permits and fees | 1,640,295 | 1,640,295 | 1,863,297 | 221,002 |
| Intergovernmental | 537,311 | 537,311 | 570,567 | 33,256 |
| Charges for services | 766,182 | 766,182 | 677,144 | (89,038) |
| Miscellaneous | 41,323 | 54,323 | 209,716 | 155,393 |
| Total revenues | <u>10,043,378</u> | <u>10,056,378</u> | <u>10,343,448</u> | <u>287,070</u> |
| EXPENDITURES | | | | |
| Current: | | | | |
| General government | 1,315,442 | 1,315,442 | 1,379,251 | (63,809) |
| Public safety | 3,357,063 | 3,370,063 | 3,154,080 | 215,983 |
| Highways and streets | 1,790,747 | 1,790,747 | 1,679,627 | 111,120 |
| Sanitation | 735,499 | 735,499 | 630,748 | 104,751 |
| Health | 6,495 | 6,495 | 6,250 | 245 |
| Welfare | 8,142 | 8,142 | 9,124 | (982) |
| Culture and recreation | 964,963 | 964,963 | 934,773 | 30,190 |
| Economic development | 23,795 | 23,795 | (8,500) | 32,295 |
| Debt service: | | | | |
| Principal | 870,300 | 870,300 | 870,000 | 300 |
| Interest on long-term debt | 423,175 | 423,175 | 423,175 | - |
| Interest on tax anticipation note | 1 | 1 | - | 1 |
| Capital outlay | 948,800 | 948,800 | 1,064,894 | (116,094) |
| Total expenditures | <u>10,444,432</u> | <u>10,457,422</u> | <u>10,143,422</u> | <u>314,000</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>(403,044)</u> | <u>(403,044)</u> | <u>200,026</u> | <u>601,070</u> |
| Other financing sources (uses): | | | | |
| Transfers in | 655,303 | 655,303 | 938,617 | 283,314 |
| Transfers out | (604,259) | (604,259) | (535,063) | 69,196 |
| Total other financing sources and uses | <u>51,044</u> | <u>51,044</u> | <u>403,554</u> | <u>352,510</u> |
| Net change in fund balance | <u>\$ (350,000)</u> | <u>\$ (350,000)</u> | <u>601,580</u> | <u>\$ 951,580</u> |
| Decrease in nonspendable fund balance | | | 72,944 | |
| Decrease in restricted fund balance | | | 1,848 | |
| Unassigned fund balance, beginning, as restated, see Note II.D. | | | 2,635,758 | |
| Unassigned fund balance, ending | | | <u>\$ 3,314,130</u> | |

The note to the General Fund Schedule of Revenues, Expenditures and Changes in Unassigned Fund Balance – Budget and Actual is an integral part of this statement.

Financial Statements (continued)

TOWN OF BOW, NEW HAMPSHIRE
NOTE TO THE GENERAL FUND SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN UNASSIGNED FUND BALANCE – BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED
JUNE 30, 2014

Reconciliation of General Fund Budgetary Basis to GAAP

| | |
|--|----------------------|
| Revenues and other financing sources: | |
| Per Exhibit 8 (budgetary basis) | \$ 11,282,065 |
| Adjustments: | |
| Basis difference: | |
| Tax revenue deferred in the prior year | 365,064 |
| Tax revenue deferred in the current year | (283,804) |
| Per Exhibit 5 (GAAP basis) | <u>\$ 11,363,325</u> |
| Expenditures and other financing uses: | |
| Per Exhibit 8 (budgetary basis) | \$ 10,678,485 |
| Adjustments: | |
| Basis difference: | |
| Encumbrances, beginning | 456,230 |
| Encumbrances, ending | (440,214) |
| Per Exhibit 5 (GAAP basis) | <u>\$ 10,694,501</u> |
| Unassigned fund balance: | |
| Per Exhibit 8 (budgetary basis) | \$ 3,314,130 |
| Adjustment: | |
| Basis difference: | |
| Deferred tax revenue, GAAP basis | (283,804) |
| Per Exhibit 3 (GAAP basis) | <u>\$ 3,030,326</u> |

Financial Statements (continued)

EXHIBIT 9
TOWN OF BOW, NEW HAMPSHIRE
Other Post-Employment Benefits
Schedule of Funding Progress
For the Year Ended June 30, 2014

| Actuarial Valuation Date | Actuarial Value of Assets (a) | Actuarial Accrued Liability (AAL) (b) | Unfunded AAL (UAAI) (b-a) | Funded Ratio (a/b) | Covered Payroll (c) | UAAI as a Percentage of Covered Payroll (AAI) (b-a/c) |
|--------------------------------|--|---|------------------------------------|--------------------------|---------------------------|--|
| June 30, 2010 | \$ - | \$ 1,840,450 | \$ 1,840,450 | 0.00 | \$ 2,015,432 | 91.32 |
| June 30, 2011 | \$ - | \$ 1,840,450 | \$ 1,840,450 | 0.00 | \$ 1,950,970 | 94.34 |

Financial Statements (continued)

COMBINING AND INDIVIDUAL FUND SCHEDULES

Financial Statements (continued)

DISCUSSION 29
Finance for SMEs: Are the Institutions
Responsible? Governmental Funds
or Financial Institutions? (Chair:
James H. Bannister, University of Western Ontario)

Financial Statements (continued)

EXHIBIT 11
STATEMENT OF CHANGES IN EQUITY
Combining Statement of Revenues, Expenses, and Changes in Total Business
For the Year Ended June 30, 2012

| ITEM | Statement of Revenues | | | | | Statement of Expenses | | | | | Statement of Changes in Total Business | | | | |
|------------------------|-----------------------|------------------------|------------------------|------------------------|------------------------|-----------------------|------------------------|------------------------|------------------------|------------------------|--|----------------------------------|----------------------------------|----------------------------------|----------------------------------|
| | Revenues | Revenues Decreasing | Revenues Decreasing | Revenues Decreasing | Revenues Decreasing | Expenses | Expenses Decreasing | Expenses Decreasing | Expenses Decreasing | Expenses Decreasing | Business Income | Business Income Decreasing | Business Income Decreasing | Business Income Decreasing | Business Income Decreasing |
| Net sales | \$ 1,200 | (\$ 1,150) | \$ 1,150 | \$ 1,150 | \$ 1,150 | \$ 90,000 | \$ 91,000 | \$ 91,000 | \$ 91,000 | \$ 91,000 | \$ 8,750 | \$ 8,750 | \$ 8,750 | \$ 8,750 | \$ 8,750 |
| Change in inventories | (\$ 10,700) | | | | | | | | | | | | | | |
| Manufacturing | (\$ 10,700) | | | | | | | | | | | | | | |
| Cost of sales | (\$ 10,700) | | | | | | | | | | | | | | |
| Expenses | | | | | | | | | | | | | | | |
| Cost of operations | | | | | | | | | | | | | | | |
| Production | | | | | | | | | | | | | | | |
| Raw materials | | | | | | | | | | | | | | | |
| Manufacturing overhead | | | | | | | | | | | | | | | |
| Direct labor | | | | | | | | | | | | | | | |
| Cost of operations | | | | | | | | | | | | | | | |
| Manufacturing overhead | | | | | | | | | | | | | | | |
| Production | | | | | | | | | | | | | | | |
| Manufacturing overhead | | | | | | | | | | | | | | | |
| Raw materials | | | | | | | | | | | | | | | |
| Direct labor | | | | | | | | | | | | | | | |
| Manufacturing overhead | | | | | | | | | | | | | | | |
| Production | | | | | | | | | | | | | | | |
| Manufacturing overhead | | | | | | | | | | | | | | | |
| Raw materials | | | | | | | | | | | | | | | |
| Direct labor | | | | | | | | | | | | | | | |
| Manufacturing overhead | | | | | | | | | | | | | | | |
| Production | | | | | | | | | | | | | | | |
| Manufacturing overhead | | | | | | | | | | | | | | | |
| Raw materials | | | | | | | | | | | | | | | |
| Direct labor | | | | | | | | | | | | | | | |
| Manufacturing overhead | | | | | | | | | | | | | | | |
| Production | | | | | | | | | | | | | | | |
| Manufacturing overhead | | | | | | | | | | | | | | | |
| Raw materials | | | | | | | | | | | | | | | |
| Direct labor | | | | | | | | | | | | | | | |
| Manufacturing overhead | | | | | | | | | | | | | | | |
| Production | | | | | | | | | | | | | | | |
| Manufacturing overhead | | | | | | | | | | | | | | | |
| Raw materials | | | | | | | | | | | | | | | |
| Direct labor | | | | | | | | | | | | | | | |
| Manufacturing overhead | | | | | | | | | | | | | | | |
| Production | | | | | | | | | | | | | | | |
| Manufacturing overhead | | | | | | | | | | | | | | | |
| Raw materials | | | | | | | | | | | | | | | |
| Direct labor | | | | | | | | | | | | | | | |
| Manufacturing overhead | | | | | | | | | | | | | | | |
| Production | | | | | | | | | | | | | | | |
| Manufacturing overhead | | | | | | | | | | | | | | | |
| Raw materials | | | | | | | | | | | | | | | |
| Direct labor | | | | | | | | | | | | | | | |
| Manufacturing overhead | | | | | | | | | | | | | | | |
| Production | | | | | | | | | | | | | | | |
| Manufacturing overhead | | | | | | | | | | | | | | | |
| Raw materials | | | | | | | | | | | | | | | |
| Direct labor | | | | | | | | | | | | | | | |
| Manufacturing overhead | | | | | | | | | | | | | | | |
| Production | | | | | | | | | | | | | | | |
| Manufacturing overhead | | | | | | | | | | | | | | | |
| Raw materials | | | | | | | | | | | | | | | |
| Direct labor | | | | | | | | | | | | | | | |
| Manufacturing overhead | | | | | | | | | | | | | | | |
| Production | | | | | | | | | | | | | | | |
| Manufacturing overhead | | | | | | | | | | | | | | | |
| Raw materials | | | | | | | | | | | | | | | |
| Direct labor | | | | | | | | | | | | | | | |
| Manufacturing overhead | | | | | | | | | | | | | | | |
| Production | | | | | | | | | | | | | | | |
| Manufacturing overhead | | | | | | | | | | | | | | | |
| Raw materials | | | | | | | | | | | | | | | |
| Direct labor | | | | | | | | | | | | | | | |
| Manufacturing overhead | | | | | | | | | | | | | | | |
| Production | | | | | | | | | | | | | | | |
| Manufacturing overhead | | | | | | | | | | | | | | | |
| Raw materials | | | | | | | | | | | | | | | |
| Direct labor | | | | | | | | | | | | | | | |
| Manufacturing overhead | | | | | | | | | | | | | | | |
| Production | | | | | | | | | | | | | | | |
| Manufacturing overhead | | | | | | | | | | | | | | | |
| Raw materials | | | | | | | | | | | | | | | |
| Direct labor | | | | | | | | | | | | | | | |
| Manufacturing overhead | | | | | | | | | | | | | | | |
| Production | | | | | | | | | | | | | | | |
| Manufacturing overhead | | | | | | | | | | | | | | | |
| Raw materials | | | | | | | | | | | | | | | |
| Direct labor | | | | | | | | | | | | | | | |
| Manufacturing overhead | | | | | | | | | | | | | | | |
| Production | | | | | | | | | | | | | | | |
| Manufacturing overhead | | | | | | | | | | | | | | | |
| Raw materials | | | | | | | | | | | | | | | |
| Direct labor | | | | | | | | | | | | | | | |
| Manufacturing overhead | | | | | | | | | | | | | | | |
| Production | | | | | | | | | | | | | | | |
| Manufacturing overhead | | | | | | | | | | | | | | | |
| Raw materials | | | | | | | | | | | | | | | |
| Direct labor | | | | | | | | | | | | | | | |
| Manufacturing overhead | | | | | | | | | | | | | | | |
| Production | | | | | | | | | | | | | | | |
| Manufacturing overhead | | | | | | | | | | | | | | | |
| Raw materials | | | | | | | | | | | | | | | |
| Direct labor | | | | | | | | | | | | | | | |
| Manufacturing overhead | | | | | | | | | | | | | | | |
| Production | | | | | | | | | | | | | | | |
| Manufacturing overhead | | | | | | | | | | | | | | | |
| Raw materials | | | | | | | | | | | | | | | |
| Direct labor | | | | | | | | | | | | | | | |
| Manufacturing overhead | | | | | | | | | | | | | | | |
| Production | | | | | | | | | | | | | | | |
| Manufacturing overhead | | | | | | | | | | | | | | | |
| Raw materials | | | | | | | | | | | | | | | |
| Direct labor | | | | | | | | | | | | | | | |
| Manufacturing overhead | | | | | | | | | | | | | | | |
| Production | | | | | | | | | | | | | | | |
| Manufacturing overhead | | | | | | | | | | | | | | | |
| Raw materials | | | | | | | | | | | | | | | |
| Direct labor | | | | | | | | | | | | | | | |
| Manufacturing overhead | | | | | | | | | | | | | | | |
| Production | | | | | | | | | | | | | | | |
| Manufacturing overhead | | | | | | | | | | | | | | | |
| Raw materials | | | | | | | | | | | | | | | |
| Direct labor | | | | | | | | | | | | | | | |
| Manufacturing overhead | | | | | | | | | | | | | | | |
| Production | | | | | | | | | | | | | | | |
| Manufacturing overhead | | | | | | | | | | | | | | | |
| Raw materials | | | | | | | | | | | | | | | |
| Direct labor | | | | | | | | | | | | | | | |
| Manufacturing overhead | | | | | | | | | | | | | | | |
| Production | | | | | | | | | | | | | | | |
| Manufacturing overhead | | | | | | | | | | | | | | | |
| Raw materials | | | | | | | | | | | | | | | |
| Direct labor | | | | | | | | | | | | | | | |
| Manufacturing overhead | | | | | | | | | | | | | | | |
| Production | | | | | | | | | | | | | | | |
| Manufacturing overhead | | | | | | | | | | | | | | | |
| Raw materials | | | | | | | | | | | | | | | |
| Direct labor | | | | | | | | | | | | | | | |
| Manufacturing overhead | | | | | | | | | | | | | | | |
| Production | | | | | | | | | | | | | | | |
| Manufacturing overhead | | | | | | | | | | | | | | | |
| Raw materials | | | | | | | | | | | | | | | |
| Direct labor | | | | | | | | | | | | | | | |
| Manufacturing overhead | | | | | | | | | | | | | | | |
| Production | | | | | | | | | | | | | | | |
| Manufacturing overhead | | | | | | | | | | | | | | | |
| Raw materials | | | | | | | | | | | | | | | |
| Direct labor | | | | | | | | | | | | | | | |
| Manufacturing overhead | | | | | | | | | | | | | | | |
| Production | | | | | | | | | | | | | | | |
| Manufacturing overhead | | | | | | | | | | | | | | | |
| Raw materials | | | | | | | | | | | | | | | |
| Direct labor | | | | | | | | | | | | | | | |
| Manufacturing overhead | | | | | | | | | | | | | | | |
| Production | | | | | | | | | | | | | | | |
| Manufacturing overhead | | | | | | | | | | | | | | | |
| Raw materials | | | | | | | | | | | | | | | |
| Direct labor | | | | | | | | | | | | | | | |
| Manufacturing overhead | | | | | | | | | | | | | | | |
| Production | | | | | | | | | | | | | | | |
| Manufacturing overhead | | | | | | | | | | | | | | | |
| Raw materials | | | | | </td | | | | | | | | | | |

Financial Statements (continued)

EXHIBIT 22
TOWN OF BOW, NEW HAMPSHIRE
General Fund
Schedule of Estimated and Actual Revenues (Non-GAAP Budgetary Basis)
For the Year Ended June 30, 2014

| | Estimated | Actual | Variance Positive (Negative) |
|--|----------------------|----------------------|------------------------------------|
| Taxes: | | | |
| Property | \$ 6,885,737 | \$ 6,896,207 | \$ 10,470 |
| Timber | 8,000 | 12,756 | 4,756 |
| Excavation | 2,500 | - | (2,500) |
| Other taxes | 30 | 35 | 5 |
| Interest and penalties on delinquent taxes | 162,000 | 115,726 | (46,274) |
| Total taxes | 7,058,267 | 7,034,734 | (13,543) |
| Licenses, permits and fees: | | | |
| Business licenses and permits | | 37,702 | 37,702 |
| Motor vehicle permits | 1,550,000 | 1,744,203 | 194,203 |
| Building permits | 80,000 | 70,296 | (9,704) |
| Other | 10,295 | 9,096 | (1,199) |
| Total licenses, permits and fees | 1,640,295 | 1,861,297 | 221,002 |
| Intergovernmental: | | | |
| State sources: | | | |
| Meals and rooms distributions | 337,818 | 337,817 | (\$1) |
| Highway block grant | 187,437 | 188,115 | 678 |
| Water pollution grant | 9,608 | 9,608 | - |
| State and federal forest land | 94 | 44 | (50) |
| Railroad tax | 2,354 | 2,354 | - |
| Other grants | | 32,629 | 32,629 |
| Total intergovernmental | 537,311 | 570,567 | 33,256 |
| Charges for services: | | | |
| Income from departments | 766,182 | 677,144 | (89,038) |
| Miscellaneous: | | | |
| Sale of property | 2,500 | 26,166 | 23,666 |
| Interest on investments | 25,000 | 4,997 | (20,003) |
| Rents | 23,080 | 27,278 | 4,198 |
| Other | 3,743 | 151,275 | 147,532 |
| Total miscellaneous | 54,323 | 209,716 | 155,393 |
| Other financing sources: | | | |
| Transfers in: | | | |
| Expendable trust fund | 598,800 | 857,892 | 259,092 |
| Nonmajor funds | 56,503 | 80,725 | 24,222 |
| Total other financing sources | 655,303 | 938,617 | 283,314 |
| Total revenues and other financing sources | 10,711,681 | \$ 11,282,065 | \$ 370,384 |
| Use of fund balance to reduce taxes | 350,000 | | |
| Total revenues, other financing sources and use of fund balance | \$ 11,061,681 | | |

Financial Statements (continued)

EXHIBIT 13
TOWN OF BOW, NEW HAMPSHIRE
General Fund
Schedule of Appropriations, Expenditures and Encumbrances (Non-GAAP Budgetary Basis)
For the Year Ended June 30, 2014

| | Encumbered From Prior Year | Appropriations | Expenditures | Encumbered To Subsequent Year | Variance Positive (Negative) |
|-------------------------------------|-------------------------------------|------------------|------------------|--|------------------------------------|
| Current: | | | | | |
| General government: | | | | | |
| Executive | \$ - | \$ 258,868 | \$ 261,319 | \$ - | \$ (2,451) |
| Electoral and registration | - | 196,642 | 189,510 | 5,714 | 1,438 |
| Financial administration | - | 443,679 | 477,023 | - | (33,344) |
| Legal | - | 39,400 | 68,313 | - | (28,913) |
| Personnel administration | - | 10,400 | 10,282 | - | 118 |
| Planning and zoning | - | 223,486 | 227,667 | 7,500 | (14,181) |
| General government buildings | 7,289 | 58,877 | 54,818 | - | 12,352 |
| Cemeteries | - | 27,403 | 24,211 | - | 3,190 |
| Insurance, not otherwise allocated | - | 55,689 | 60,187 | - | (4,498) |
| Total general government | 7,289 | 1,315,442 | 1,373,326 | 13,214 | (83,889) |
| Public safety: | | | | | |
| Police | - | 2,018,313 | 1,813,358 | - | 184,955 |
| Fire | - | 1,217,647 | 1,175,990 | 13,000 | 28,857 |
| Building inspection | - | 115,386 | 113,736 | - | 1,630 |
| Emergency management | - | 18,537 | 17,996 | - | 542 |
| Total public safety | - | 4,570,164 | 3,141,080 | 13,000 | 215,983 |
| Highways and streets: | | | | | |
| Administration | - | 1,201,216 | 1,106,449 | - | 96,767 |
| Highways and streets | - | 557,386 | 539,460 | 1,700 | 16,226 |
| Street lighting | - | 30,145 | 32,018 | - | (1,873) |
| Total highways and streets | - | 1,790,747 | 1,677,927 | 1,700 | 113,120 |
| Sanitation: | | | | | |
| Solid waste disposal | - | 735,499 | 630,748 | - | 104,751 |
| Health: | | | | | |
| Administration | - | 2,345 | 2,400 | - | (55) |
| Health agencies and hospitals | - | 4,150 | 3,850 | - | 300 |
| Total health | - | 6,495 | 6,250 | - | 245 |
| Welfare | - | 8,142 | 9,124 | - | (982) |
| Culture and recreation: | | | | | |
| Parks and recreation | 2,350 | 463,477 | 424,079 | 11,434 | 30,334 |
| Public library | - | 499,236 | 499,236 | - | - |
| Patriotic purposes | - | 500 | 500 | - | - |
| Other | - | 1,750 | 1,874 | - | (124) |
| Total culture and recreation | 2,350 | 964,963 | 925,689 | 11,434 | 30,334 |
| Economic development | 8,500 | 23,795 | - | - | 32,295 |

(continued)

Financial Statements (continued)

EXHIBIT 13 (continued)
TOWN OF BOW, NEW HAMPSHIRE
General Fund

Schedule of Appropriations, Expenditures and Encumbrances (Non-GAAP Budgetary Basis)
For the Year Ended June 30, 2014

| | Encumbered from Prior Year | Appropriations | Expenditures | Encumbered to Subsequent Year | Variance Positive (Negative) |
|--|-------------------------------------|----------------------|----------------------|--|------------------------------------|
| Debt service: | | | | | |
| Principal | - | 870,300 | 870,000 | - | 300 |
| Interest on long-term debt | - | 423,175 | 423,175 | - | - |
| Interest on tax anticipation note | - | 1 | - | - | 1 |
| Total debt service | <hr/> | <hr/> | <hr/> | <hr/> | <hr/> |
| Capital outlay: | | | | | |
| Machinery, vehicles and equipment | - | 515,000 | 486,282 | - | 28,718 |
| Buildings | 182,805 | 83,800 | 32,234 | 33,999 | 122,392 |
| Improvements other than buildings | 215,396 | 350,000 | 495,623 | 376,867 | (267,296) |
| Total capital outlay | <hr/> | <hr/> | <hr/> | <hr/> | <hr/> |
| Other financing uses: | | | | | |
| Transfers out: | | | | | |
| Expendable trust fund | - | 520,000 | 520,000 | - | - |
| Nonmajor funds | - | 84,259 | 35,063 | - | 49,196 |
| Total other financing uses | <hr/> | <hr/> | <hr/> | <hr/> | <hr/> |
| Total encumbrances, appropriations, expenditures and other financing uses | \$ 416,210 | \$ 11,061,681 | \$ 30,894,501 | \$ 440,714 | \$ 383,196 |

Financial Statements (continued)

EXHIBIT 14
TOWN OF BOW, NEW HAMPSHIRE
General Fund
Schedule of Changes in Unassigned Fund Balance (Non-GAAP Budgetary Basis)
For the Year Ended June 30, 2014

| | |
|--|----------------------------|
| Unassigned fund balance, beginning, as restated, see Note III.D. | \$ 2,635,758 |
| Changes: | |
| Unassigned fund balance used to reduce tax rate | (350,000) |
| Budget summary: | |
| Revenue surplus (Exhibit 12) | \$ 570,384 |
| Unexpended balance of appropriations (Exhibit 13) | <u>383,196</u> |
| Budget surplus | 953,580 |
| Decrease in nonspendable fund balance | 72,944 |
| Decrease in restricted fund balance | <u>1,848</u> |
| Unassigned fund balance, ending | <u><u>\$ 3,314,130</u></u> |

Financial Statements (continued)



Roberts & Greene, PLLC

LETTER TO MANAGEMENT

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

Dear Members of the Board and Town Manager:

In planning and performing our audit of the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Bow as of and for the year ended June 30, 2014, in accordance with auditing standards generally accepted in the United States of America, we considered the Town's internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control. Accordingly, we do not express an opinion on the effectiveness of the Town of Bow's internal control.

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

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be significant deficiencies or material weaknesses and, therefore, there can be no assurance that all such deficiencies have been identified. However, we do wish to discuss the following matters as areas where controls could be strengthened.

Waiving Town Fees

In reviewing and reconciling revenue for building permits, we noted that there is no formal policy on when permit fees may be waived. We recommend that no Town fees be waived without the written authorization of the Town Manager or the Board of Selectmen, and we further recommend that the Board adopt such a policy and ensure that all Town employees are made aware of it.

Accepting Payments in Multiple Formats

We noted that for the convenience of taxpayers and residents, the Town Clerk/Tax Collector's office now accepts credit card payments. However, when a payment is broken down among credit card, check and/or cash, the reconciliation of the payments becomes much more cumbersome. We recommend that as much as possible, individual payments be accepted completely in cash, check or money order, rather than in any combination of the three.

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

December 8, 2014

Roberts & Greene, PLLC

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

Departments & Library



Members of the Town's public safety services community and other organizations participated in the Town's 1st Annual Public Safety Day. *Photo by Eric Anderson.*

Assessing Department Report

For the fiscal year 2014, Bow had a total of 3,408 parcels, of which 3,246 were taxable and 162 were tax exempt. There were 2,671 improved residential properties. This includes 137 residential condominiums. The vacant residential land included 99 parcels, 41 condominium sites, and 138 tracts of land solely under the Current Use program. There were 201 developed commercial and industrial properties. This includes 89 commercial and industrial condominiums. There were 72 vacant commercial/industrial parcels. The remaining 23 properties were in the public utility category.

The Assessing Department completed a full town-wide revaluation during the 2014 tax year. All property assessments were updated to reflect current market values in August and all property owners were mailed notification of their new values. We offered taxpayers the opportunity to come in to discuss their new values prior to the issuance of final fall tax bill. The average single family property value saw an increase of 3 to 4 percent.

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 | 2014 | 2013 | 2012 | 2011 | 2010 |
|---------------------|----------------|----------------|-----------------|-----------------|-----------------|
| Town of Bow | \$7.04 | \$7.05 | \$ 6.76 | \$ 5.88 | \$ 5.27 |
| Bow School District | \$17.18 | \$17.61 | \$ 16.38 | \$ 15.46 | \$ 14.21 |
| State Education | \$2.42 | \$2.57 | \$ 2.61 | \$ 2.70 | \$ 2.48 |
| County | \$2.87 | \$2.96 | \$ 3.32 | \$ 3.11 | \$ 2.70 |
| TOTAL RATE | \$29.51 | \$30.19 | \$ 29.07 | \$ 27.15 | \$ 24.66 |

Assessing Department Report (continued)

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 2014:

| | |
|--|------------------|
| Standard Veteran's Tax Credit of \$500 (341)..... | \$169,750 |
| Permanently Disabled Veteran's Credit of \$2,000 (6) | \$12,000 |
| Surviving Spouse of Service member Killed of \$2,000 (2).... | \$4,000 |
| Total Amount of Veterans Credits | \$185,750 |

The following is the official summary of inventory in Bow of all real estate which was used to calculate the 2014 tax rate:

| | |
|--|----------------------|
| Residential Land | \$245,100,104 |
| Commercial/Industrial Land | \$53,484,900 |
| Discretionary Preservation Easement Land | \$1,600 |
| Current Use Land..... | \$322,299 |
| Total of Taxable Land..... | \$298,908,903 |

| | |
|--|----------------------|
| Residential Buildings..... | \$490,810,655 |
| Commercial/Industrial | \$108,480,825 |
| Discretionary Preservation Easement Buildings..... | \$56,900 |
| Total of Taxable Buildings..... | \$599,348,380 |

| | |
|--|----------------------|
| Public Utilities | \$189,769,487 |
| Other Utilities (private water companies)..... | \$74,600 |
| Total of Utilities..... | \$189,844,087 |

Total Valuation (Before exemptions) **\$1,088,101,370**

Less Air Pollution Control Exemption to PSNH -\$25,500,000
Less Improvements to Assessing the Disabled (2) -\$84,549

Modified Assessed Valuation **\$1,062,516,821**
(This is used to calculate the total equalized value)

Assessing Department Report (continued)

Total Exemptions in Bow for 2014

| | |
|---|--------------------|
| Blind Exemption (4)..... | \$262,500 |
| Elderly Exemption (46)..... | \$6,968,000 |
| Disabled Exemption (7)..... | \$929,500 |
| Wood-Heating Exemption (8)..... | \$18,800 |
| Solar Energy Exemption (4)..... | \$19,331 |
| Total Amount of Exemptions | \$8,198,131 |

In 2013, our equalization ratio, as determined by the Department of Revenue Administration was at 98.3%. The new ratio for the Town will be given in the spring 2015. Based on our sales analysis from October 1, 2013 through September 30, 2014, and the updated made to the values from the revaluation process, we are projecting the equalization rate for 2014 to be 97.1%. The equalization rate measures the level of assessment and equity for each municipality. The ratio of 97.1% means our assessments are within 2.9% of market value (2.9% less than market).

The following averages were found for 2014:

| |
|---|
| Single Family Home sale price \$285,000 (3.6% increase from 2013) |
| Residential Condominium sale price.....\$252,000 |

The commercial and industrial real estate market remains stable. The residential market continues to increase at a rate of .25% per month.

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

Baker Free Library Trustees

The Baker Free Library Trustees enjoyed a busy year in 2014 as they continued to support the operations and services of the library, while also working on issues related to the planned renovations of the lower level.

In October this year, the Baker Free Library was pleased to mark its 100 year anniversary with a town-wide anniversary celebration. Also in October, the Trustees said goodbye to Ingrid White, who had nearly completed her five-year term as Library Trustee. The Board appreciates her many years of service to the library. Ann Hoey became the President of the Board, Thomas Ives and Mark Leven became Co-Treasurers, and Paris Awalt became Secretary. In November, Mark Leven was elected to another five-year term, and David Withers was unanimously approved by the town Board of Selectmen to serve the remainder of Ingrid's term as board member.

Throughout 2014, the Trustees continued to actively work to facilitate the renovation of the lower level. The renovation will help the library meet the community's needs for meeting space, offer a secure and climate-controlled room for the Bow Heritage Commission, and a home for the Friends' book sale. At the town meeting in March, the voters



2014 Library Trustees and Library Director. Seated: Ann Hoey, Chairman (left); Lori Fisher, Library Director (right). Standing, left to right: Paris Awalt, Secretary; David Withers; Mark Leven, co-Treasurer; Tom Ives, co-Treasurer. *Photo by Eric Anderson*

Baker Free Library Trustees (continued)

approved \$150, 000 toward the lower level renovation project. In August, the Baker Free Library Foundation was approved for 501(c)(3) status, which has made possible tax deductible donations to the Lower Level Renovation project. The Lower Level Renovation Joint Fundraising Committee has been very successful in its fundraising efforts this year, having already secured over fifty percent of its total fundraising goal in private donations and pledges.

In addition to working on the lower level renovation efforts, the Trustees attended to issues related to the current operations of the library. The oil to gas heat conversion was completed in November and the Board is pleased with the significant fuel savings, as well as the savings offered by the decision to lease office equipment and to replace the four Library public Internet computers with Chromebase units.

The Trustees are proud of the contributions of the Director, Lori Fisher, and of the staff as they work with passion and diligence to provide exceptional library service to the community of Bow. Their high standards of expertise and professionalism, both within the library and within the broader community, have served the Baker Free Library well. The Board appreciates their dedication and the noteworthy quality of service they continuously provide.

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,
Ann Hoey, President
Thomas Ives, Co-Treasurer
Mark Leven, Co-Treasurer
Paris Awalt, Secretary
David Withers

Baker Free Library Director's 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.

New Staff

In 2014 we said goodbye to Leah Forrest (attending Cornell University), Deb Barlow (former AM Circulation Assistant) and Victoria Waite (accepted a full-time Assistant Children's Librarian position at Wilmington Memorial Library in Massachusetts). We welcomed new staff starting in February 2014 with Trevor Naughton, PM Circulation Assistant. Trevor is a graduate of BHS and is pursuing his college studies locally. Kathleen (Haggerty) Kenyon joined us in August as our new Library Assistant – Audio/Visual and Children's Services. Kate is also a graduate of BHS and is pursuing her Master's in Library Science beginning in 2015. Lastly, we welcomed Jennifer Griffin as our new AM Circulation Desk Assistant in September. Jennifer has lived in Bow for nine years and has two children in the Bow school system. Please welcome our new staff during your next visit!



Trevor Naughton



Kathleen Kenyon



Jennifer Griffin

100th Anniversary Event

Photos by Eric Anderson.

The Library celebrated its 100 year anniversary with special activities and a community dinner on Saturday October 18, 2014. We served dinner to approximately 140 people, and many others came to extend their best wishes and socialize with friends and neighbors. Special thanks to the Bow Mills United Methodist Church for allowing us to

Baker Free Library Director's Report (continued)

use their facilities for the dinner and to Library employees Betsy Mahoney and Beth Titus for preparing and presenting all of the delicious food. The funds to present this event were raised through the sale of commemorative sun catchers produced specifically for the 100th anniversary by Old Hancock Glassworks in Antrim. The initial supply of sun catchers was purchased using donated funds, and enough money was raised to cover all of the costs of the anniversary event – no town monies were used. Funds raised through sun catcher sales through the end of 2014 have been designated for the Lower Level Renovation.



Bow residents and library card holders enjoy a free pasta dinner in honor of the Library's 100th Anniversary.

Building and Service Improvements

Town residents approved the conversion of the Library's heating system from oil to gas at the 2014 Town Meeting. The conversion took place in October 2014, and is expected to save the taxpayers thousands of dollars each year within 3 to 5 years. Other building improvements in 2014 included roof drain cleaning by the Library Director and two Library Trustees, and the installation of a stone base for the bike rack by the parking lot.

The Library replaced all public and staff computer stations in 2010. The four public Internet stations, in particular, have seen a lot of wear and tear over the past five years, and needed replacement. Instead of purchasing expensive towers and monitors, we purchased four

Baker Free Library Director's Report (continued)

Chromebase units. These units cost one-quarter of a tower/monitor installation, and allow easy access to the Internet without the anti-virus and malware protections that Library staff had to constantly update. For those patrons who prefer using a standard computer configuration for word processing, we still have two laptops available for use in the Library. While the change to using the Chromebase units was challenging for both the public and staff, we've weathered the change and it is saving both staff time and taxpayer money.

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 know how much money they saved by borrowing materials instead of purchasing them. **From January through December 2014, our users borrowed almost \$1.6 million 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. The number may surprise you!

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

Respectfully submitted,
Lori Fisher, Director

Registered Patrons

| Type of Card Holder 2014 | Number of Patrons |
|--|-------------------|
| Adults | 2,922 |
| Children | 1,181 |
| School Staff | 58 |
| Out of Town | 66 |
| ILL libraries | 249 |
| Courtesy Cards-Employees of Bow businesses | 90 |
| Total Registered Patrons | 4,567 |

Baker Free Library Director's Report (continued)

Items Circulated

| | | | | | |
|-------------------|----------------|-------------------|----------------|-------------------|----------------|
| Adult 2012 | 66,725 | Adult 2013 | 70,336 | Adult 2014 | 68,265 |
| Juvenile 2012 | 39,316 | Juvenile 2013 | 38,659 | Juvenile 2014 | 37,090 |
| Total 2012 | 106,041 | Total 2013 | 108,995 | Total 2014 | 105,355 |

| |
|---|
| Total Number of Titles in the Collection: 47,166 |
| Total materials added: 4,486 (books, magazines, audio books, music, |
| Adult program attendance: 1,519 |
| Teen program attendance: 430 |
| Children program attendance: 2,579 |
| Meeting Room Bookings: 197 (39 different groups) |
| Computer/Internet Use: 2,331 individual sessions |
| Volunteer Hours: 522 hours |

Building Inspector / Code Enforcement Officer's Report

From the tabulation that follows (see next page), the residential construction activity for new single family starts increased by 10 units in 2014. The commercial sector seemed to soften in comparison to last year.



Bruce Buttrick, Building Inspector / Code Enforcement Officer.

Photo by Eric Anderson.

Bow's Building Inspection

Department Gets New ISO Rating Classification

All communities in the State of NH were evaluated in 2014 with Building Code Effectiveness Grading Schedule (BCEGS). This process was a questionnaire filled out by the Building Inspector, as well as a field evaluator visit by ISO to the Building Dept. Classification is from 1 to 10 with 1 exemplary commitment to building –code enforcement. This evaluation and ultimately our community's classification depends on some key criteria, including staffing levels and qualifications of personnel, code adoption and amendments, and the community's commitment to building code enforcement. We scored **4** for 1&2 family dwellings and **4** for all other construction.

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.

Building Inspector / Code Enforcement Officer's Report (continued)



| Permits Issued | 2012 | 2013 | 2014 |
|--|-----------------|-----------------|-------------|
| New Single Family Homes..... | 11..... | 10..... | 27 |
| New Homes over 55 (consolidated above*)..... | 8..... | 7..... | 0* |
| Additions | 16..... | 20..... | 20 |
| Garages..... | 6..... | 1..... | 6 |
| Decks..... | 14..... | 8..... | 4 |
| Residential Renovations..... | 19..... | 21..... | 21 |
| Commercial | 1..... | 3..... | 2 |
| Commercial Renovations | 13..... | 14..... | 10 |
| Electrical..... | 52..... | 45..... | 67 |
| Plumbing | 12..... | 22..... | 10 |
| Pools | 10..... | 11..... | 11 |
| Sheds | 10..... | 7..... | 16 |
| Basement Remodels | 17..... | 5..... | 3 |
| Mechanical (Heating, A/C, Gas Piping etc.) | 74..... | 94..... | 79 |
| Wood Stoves..... | 1..... | 1..... | 1 |
| Pellet Stoves | 0..... | 1..... | 3 |
| Gas Inserts | 0..... | 0..... | 5 |
| Signs | 5..... | 12..... | 3 |
| Misc..... | 13..... | 13..... | 22 |
| Demolition..... | 1..... | 5..... | 1 |
| Fire rebuild | 0..... | 1..... | 0 |
| Sewer Connection..... | 1..... | 1..... | 1 |
| Water Connection..... | 10..... | 8..... | 2 |
| PSNH Pollution Control Project..... | 6..... | 0..... | 0 |
| Permit Totals..... | 300..... | 310..... | 324 |
| Inspections for permits (not including plan reviews) | 728 | | |

Building Inspector / Code Enforcement Officer's Report (continued)

| Building Permit Construction Costs (est) | | | |
|---|---------------------|---------------------|--------------------|
| | 2012 | 2013 | 2014 |
| Residential S.F. starts | \$4,121,000 | \$4,781,095 | 4,635,256 |
| Other residential activity | \$4,411,981 | \$1,851,988 | \$2,359,441 |
| Commercial starts* | \$340,000 | \$8,800,000 | \$1,209,003 |
| Other Commercial activity* | \$1,809,150 | \$1,832,767 | \$904,933 |
| PSNH pollution control project | \$308,000 | \$0 | \$0 |
| Total - building permit construction costs | \$10,300,131 | \$17,265,850 | \$9,108,633 |

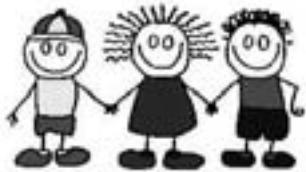
* excludes PSNH pollution control activity

| Building Permit Revenues | | | |
|---|-----------------|------------------|-----------------|
| | 2012 | 2013 | 2014 |
| Residential Single Family | \$18,459 | \$17,236 | \$14,804 |
| Other residential activity | \$21,265 | \$24,085 | \$33,702 |
| Commercial starts* | \$1,934 | \$36,706 | \$3,195 |
| Other commercial activity* | \$10,121 | \$33,188 | \$7,442 |
| PSNH pollution control project | \$14,045 | \$0 | \$0 |
| Total - building permit revenues | \$65,824 | \$111,215 | \$59,143 |

* excludes PSNH pollution control activity



Celebrating Children Preschool



The Preschool enjoyed another successful, fun-filled year! 2014 marked the seventeenth 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 27 families participating throughout this year, we not only worked to build a strong individual learning foundation, but a sense of



Celebrating Children Preschool (continued)



community. Included in our yearly activities were many field trips to Meadow Ledge Apple Farm, Bow Baker Free Library, the production of “Cinderella Caterpillar” by the Concord Junior Service League, a comfy “Pajama Day” just to name a few...plus many, many parties & feasts! Visiting the White Rock Senior Living Center for our annual “Trick or Treat” walk, Holiday Concert & an “Easter Parade” 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” held at the Bow Elementary School for all our Family & Friends!

In addition, Celebrating Children & our experienced staff also offered the very popular *Sports Day* at the FieldHouse Sports Complex for children ages 3-5 during the school year. *Kidz Kamp* was in full swing the first 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 Phone..... | 9-1-1 |
| Non-Emergency Phone..... | 228-0511 |
| Administrative Phone 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 five 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 of the time. New to the Center this year was Kathryn Cook and Laura Cattabriga.

During the year of 2014, the Communications Center handled a total of 56,677 calls for service, which is an increase of 736 calls for service from 2013. The members dispatched officers from all four towns to, but not limited to, 622 Arrests, 129 Domestic Disturbances, 966 Burglar Alarms, 486 Motor Vehicle Collisions, 619 Animal Complaints, 1423 Vacant/Vacation House Checks, 1420 Welfare Checks, 7923 Building Checks, 1172 Citizen Assists, 1064 Suspicious Vehicle/Persons and 11,014 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. 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, 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 2015.

Respectfully submitted,
Tricia L. Currier, Communications Supervisor

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 and closed out in 2014. The Town broke ground in November 2011, with the bulk of construction completed in 2012. The new municipal water system went online on July 2, 2012.

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 growth of existing businesses and the attraction of new businesses. Staff meets with existing businesses, upgrades the Town website, and is working on improved signage.

The Commission embarked on the development of a new strategic development plan. The last plan, prepared in 2000 by RKG Associates, identified Bow assets for business retention and development, analyzed the state and regional economy, and created a long term program to improve Bow's assets and position for business growth. Because state and regional economies have changed significantly, the new effort is designed to help us better understand which industries are expanding, which are suitable for expansion in Bow, and how we can position the Town to compete for expansion.

Please visit the Economic Development page of the Town website for information on BDC activities, general development information, and the Bow business directory.

http://www.bow-nh.com/pages/bownh_econdev/index

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 with 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.

Development activity continued at a steady pace in 2014. Five subdivision applications (including minor adjustments), four site plan applications, and nine conditional use permit (CUP) applications were submitted to the Planning Board. Staff reviewed and approved one

Community Development Department (continued)

administrative CUP and 37 septic system applications (up from 32 in 2013, but down from 47 in 2012). We helped draft, post, and process two Zoning amendments for the March 2014 Town Meeting. Voters approved both amendments and staff incorporated them into the Ordinance. The Planning Board is considering four amendments for the March 10, 2015 Town Meeting. With the Municipal Water System online, staff assisted the Board in adopting amendments to the Site Plan Review and Subdivision Regulations to require connection to the system where appropriate.

The Planning Board began work on an update of the 2004 Master Plan. CD staff supported Board efforts for community outreach, surveys, work plans, and budget for the process.

Please visit the Planning Board page of the Town website for information on Board activities, development regulations and ordinances, application forms, and general planning information:

http://www.bow-nh.com/Pages/BowNH_Bcomm/Plan/index

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

Staff works closely with 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 31 BDC and PB meetings
- coordinating preparation and posting of minutes for PB & ZBA 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)

Community Development Department (continued)

- coordination with outside agencies such as participating in the Comprehensive Economic Development Plan process and the Bow-Concord I-93 widening project.

Bruce Buttrick, Building Inspector / Code Enforcement Officer, and Janette Shuman, Building & Assessing Clerk, are also part of the Community Development Department. They prepare a separate report on building department activity. We also work with the Town assessors, Corcoran Consulting Associates to coordinate annual updates of tax maps, including updates to the online mapping program.

<http://www.caigisonline.com/BowNH/>

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



Third from the right is Lee Kimball, Bow Emergency Management Director, accepting the *2014 Emergency Management Director of the Year Award* from Governor Maggie Hassan.

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 six natural hazards event this past year, two winter Storms and four flooding events. Winter storm CATO, required activation of the Town Emergency Operations Center (EOC). During the activation, the emergency management team worked aggressively to identify problems and find resolutions to ensure the safety and health of the community.

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

The EM team participated in training activities that included: shelter operations, EOC operations, public health emergency planning, and WebEOC training. We conducted incident management training for the school crisis teams and Bow Police Explorers. We participated in the

Emergency Management Department (continued)

Town safety day 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

Be Prepared - Emergency Planning Starts at Home

Fire Department

During the year, the Fire Department responded to 1,190 fire and medical calls. This was a 6% increase in call volume from 2013. 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.

The Department members continues to show their commitment to training and excellence. The Bow Fire Department trains most every Wednesday evening. This is necessary to maintain critical skill proficiency and meet regulatory and licensing requirements. Examples of critical skills are medication administration, firefighter safety, self-contained breathing apparatus proficiency, child passenger safety and rescue skills to name a few. Additionally, we must meet regulatory training requirements annually such as respirator therapy, CPR, facilities training, Patient privacy, incident command, infection control and hazardous materials mitigation. Members are also required to complete a minimum of 40 hours of training to maintain their Emergency Medical Services at the Basic level. Substantially more time is required for Advanced Life Support providers. Our Paramedics have attend several programs put on by Concord Hospital Physicians in the state of the art simulation lab.

The Bow Fire Department continues to be an active member of the

Fire Department (continued)

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.**

**Please notify the Fire Station
anytime you plan to burn.**

**Burn Permits are available
24/7 at the Fire Station
228-4320**

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 has monthly business meetings and each "member" communities hosts a mutual aid drill to on a particular aspect of a fire situation, a Mass Causality Incident, Water Rescue or other training 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. The manpower and equipment are used to support all of the community's 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 the Emergency Management. With the most recent closing of the Fire Department's Training Room, the Department now has to find alternate training facilities to hold their weekly meeting and training activities. The Fire Department asks for the Towns support on the recommendations in this years' warrant articles surrounding this issues of the replacement of the existing aging facility.

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

The Department would like to give a special thanks to the members of Fire Department Ladies Auxiliary for their assistance during 2014 at calls, mutual aid drills and other activities.

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

Respectfully Submitted, H. Dana Abbott
Chief

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 early April with the first reported fire on April 7th. April, which is the traditional start to our spring fire season, began very dry with unseasonably dry conditions continuing through the entire month. This dry pattern continued through the first half of May. 80% of our reported fires this season occurred during this six week period. The largest fire was 24 acres, occurring in the town of Tamworth. From mid May through early September, above average rainfall kept our total acreage burned statewide at 72 acres. This is the smallest amount of acreage burned statewide in several years. Late August through late September though brought a dry trend to northern areas, resulting in several deep-burning remote fires. Our fire danger days correlated well with the days that there were fires actually reported.

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 capability 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 2014 season threatened structures, and a few structures were burned, a constant reminder that forest fires burn

Forest Fire Warden and State Forest Ranger

(continued)

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!

| COUNTY STATISTICS | | |
|-------------------|-------|------------|
| County | Acres | # of Fires |
| Belknap | 3.1 | 5 |
| Carroll | 24 | 4 |
| Cheshire | 6.8 | 7 |
| Coos | 5.3 | 18 |
| Grafton | 8.2 | 32 |
| Hillsborough | 6.1 | 20 |
| Merrimack | 15.5 | 11 |
| Rockingham | 1.1 | 8 |
| Strafford | 0.4 | 5 |
| Sullivan | 1.5 | 2 |

CAUSES OF FIRES REPORTED

| | |
|---|----|
| Arson..... | 2 |
| Debris..... | 52 |
| Campfire | 10 |
| Children | 2 |
| Smoking..... | 5 |
| Railroad..... | 0 |
| Equipment..... | 5 |
| Lightning | 1 |
| Misc.* | 35 |
| *Miscellaneous (power lines, fireworks, electric fences, etc.) | |

| Year | Total Fires | Total Acres |
|------|-------------|-------------|
| 2014 | 112 | 72 |
| 2013 | 182 | 144 |
| 2012 | 318 | 206 |
| 2011 | 125 | 42 |
| 2010 | 360 | 145 |

Human Services Department

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 2014, the Human Services Department had ten new applications for assistance requests. Two of the applications were for fuel assistance, and six for rental assistance and two 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, Thirty-nine 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 sixty families. The Bow Girl Scouts and other local organizations provided Thanksgiving meals for those in need.

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

Dear Residents and Friends,

2014 was another busy year for us here at The Bow Parks & Recreation Department. We have enjoyed meeting lots of new people and seeing all our friends who participate and/or visit us regularly. We offer programs to all ages, from toddlers to those in their 80s and sometimes 90s. It is a pleasure to work with all of you and I hope you have wonderful experiences with us.



Below is a listing of the various programs and events that we offered during 2014:

Mother's Day Tea

| | | |
|--------------------------|-------------------------------|-----------------------|
| 30 Minute Body Blast-A | Girls on Track- Y | Ski Trips-F |
| 50+ Fitness-A | Golf-Y, A | Soccer-Y |
| Archery-A | Healthy Cooking Camp-Y | Sports Day-Y |
| Art Classes-Y | Hershey Track/Field- | Summer Camp-Y |
| Baby Sitter Training-Y | Hiking-F | Summer Trips-Y |
| Basketball Camps-Y | Indoor Rock Climbing-F | Swim Lessons-Y |
| Basketball-Y, A | Jr. Environmental Explorers-Y | T-Ball-Y |
| Boot Camp-A | Kidz Camp-Y | Tennis Lessons-Y, A |
| Celebrating Children Pre | Krazy Kids Trip-F | Tree Lighting Ceremo- |
| Children's Dance-Y | Lacrosse-Y | Vacation Week Events- |
| Community Halloween | Lego® Camps-Y | Volleyball-A |
| Counselor In Training-Y | Let's Go Fishing-F | Winter Sleigh Rides-F |
| Crazy for Cardio-A | Mad Science-Y | Wrestling-Y |
| Dog Obedience-A | Mixed Cardio & Strength-A | Yoga for Kids-Y |
| Duplicate Bridge-A | Moonlight Hike/Snowshoe-F | Yoga-A |
| Easter Egg Hunt-F | Mother's Day Tea-F | Young at Heart Club-A |
| Field Hockey Camps-Y | Musical Theatre Dance-Y | Zumba Sentao™-A |
| Floor Hockey-Y | Pats Peak Ski/Snowboard-Y | Zumba® Gold-A |
| Gingerbread House | Pay It Forward-A | Zumba®-A |
| Girls on The Run-Y | Scrapbooking Classes/Camp--Y | |

Parks and Recreation Department (continued)

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. We do not offer online registration.

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.

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 mailing address is: 10 Grandview Rd, Bow, NH 03304. Our phone number is 228-2222.



Tree lighting event.

Parks and Recreation Department (continued)



Above, Girls on Track. Middle, Gergler Field. Bottom, Sargent Park.



The Town of Bow has five ball fields, three playgrounds, and 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. Dan Freeman came on board as the Groundskeeper for The Town of Bow. He is working hard at bringing our fields into shape and is leading the “team” as we move ahead with irrigation at Hanson Park in the spring of 2015.

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

Parks and Recreation Department (continued)

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 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 town, and our department, is very fortunate to have so many volunteers who give continuously to make this community such a great community to live in.

Did you know, 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 works with us to make sure our fields, equipment and



Top, T-ball. Middle, Girls on the Run.
Bottom, Halloween Party.

Parks and Recreation Department (continued)

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



Top, Hershey Track and Field. Bottom, Summer Camp Fun.

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 2014, the Police Department handled 25,066 calls for service. Officers made 192 arrests. There were 133 motor vehicle collisions covered. There were 2,978 citations and warnings issued and 128 alcohol related offenses investigated. There were a total of 124 pistol permits issued during 2014 and 19 restraining orders served. A case of 1 armed robbery, 20 reported burglaries, and 88 reports of theft. There were 41 related Driving While Intoxicated arrests and 31 arrests made on outstanding warrants. Officers also handled 39 cases of assault, 21 of them involving criminal intimidation, stalking, and/or harassment. There were several serious investigations that involved Aggravated Felonious Sexual Assault and Endangering the Welfare of a Child. There were 51 reports of criminal mischief and numerous reports of fraud, bad checks, and forgery. Officers' self-initiated activity also resulted in a significant number of arrests made for possession of controlled/narcotic drugs, illegal possession of alcohol, and default (breach) of bail conditions. Some of the additional noteworthy actions of the officers included:

In May, Officer Lamy was on patrol when a car with two people in it passed his cruiser. His keen observation as well as his work in keeping updated about current local police information, resulted in Officer Lamy recognizing the passenger and knowing that the person was wanted on outstanding warrants. The person saw Officer Lamy and had the driver try to elude Officer Lamy. The person then fled from the car, there was a foot pursuit, and Officer Lamy eventually caught and arrested him. The person was wanted on four outstanding warrants.

In June, Officer MacLennan investigated and arrested two men who were involved in a tire purchase scam at a local business. The men were from out of state and had driven to a Bow business and presented a fraudulent check in the approximate amount of \$19,000. The investigation showed the truck they were driving as well as the attached trailer were both stolen. Both of the men were wanted on several felony level extraditable warrants issued by numerous New England law enforcement agencies for similar crimes. Officer MacLennan worked directly with the Rhode Island State Police, Virginia State Police, and

Police Department (continued)

the Federal Bureau of Investigation. Both men were extradited to face charges in this major crime ring.

In November, Officer Coady investigated a report of suspicious activity at a local business. Through Officer Coady's investigation, he learned that a social media site was being used to advertise the crime of prostitution at this business. He was able to make an immediate arrest of two people for prostitution related crimes as well as possession of significant narcotic drugs. At this time, the investigation is continuing and may result in further arrests.

In December, Bow officers were called to a house for a report of assault. The man who committed the assault ran out of the house in order to prevent being arrested. The man who has a known history with the police was considered dangerous and possibly armed. After Officers Carpenter and Lamy attempted to stop him, the man fled into the woods so Officer Pratte and K-9 Roxy were called to assist. They completed a track and the man was eventually found, however, he did not voluntarily surrender. Several times he threatened to shoot the police officers. There was assistance from several surrounding police departments and the man was eventually taken into custody safely.

As mentioned, this past year K-9 Roxy joined the Department. The K-9 program was continued due to the generous donations of the public and local businesses. There was recognition in the incredible value of a K-9 in the ability to be critical in locating lost people, apprehending fleeing suspects, searching buildings and vehicles, drug detection, and community relations. K-9 handler, Officer Pratte, and Roxy attended and completed an intense period of training for certifications in drug



Officer Pratte and K-9 Roxy at training graduation.

Police Department (continued)

detection, search and patrol work. They have responded to several calls already after being actively partnered and look forward to serving the community of Bow with their specialized skills.

This past year the Department also assigned a Public Information Officer to enhance public notifications about Department activity. Sgt. Merrigan accepted the assignment and he has attended training and established a base of media connections. He issued various press releases, Nixle alerts, and website messages in order to inform the public about Department calls for services and arrests, emergency issues such as road closures and traffic impediments, and community related special events. Sergeant Merrigan also conducted numerous speaking engagements with various Bow clubs and organizations in order to discuss Department response and local law enforcement issues. His efforts to issue information will continue to be supported as well as expanded upon this coming year.

Sergeant Margaret Lougee continued her work as the School Resource Officer working in all three schools. Sergeant Lougee again worked diligently with the school safety team to conduct scheduled drills, lockdowns, secure campus and shelter in place drills, as well as assisting with fire alarm drills. Sergeant Lougee completed an enhanced response training and has been working with school staff in the techniques. 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 sponsored by the Department. The Post assisted with several community events this past year, including Town elections, the Memorial Day Parade, and the annual tree lighting ceremony.

The Department's assistance and promotion of the Rape Aggression Defense (RAD) program was strong and helped to assist numerous female participants in self-defense. The Police Department continued its involvement in the Concord Regional Crimeline. There was Bow representation at many of the meetings as well as another year of team support in the Crimeline fundraiser golf tournament. In the fall, Detective Blanchette initiated a resident notification program using email and received a generous donation from the Crimeline to support the endeavor. 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 fourth year that the Department participated in National Drug Take Back Day. This effort, coordinated

Police Department (continued)

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 program.



Sgt. Margaret Lougee with an attendee at Bow Public Safety Day

This past year the Police Department joined forces with the Bow Fire Department to host Public Safety Day. This day allowed for many of the same events typically held on National Night Out, however, it allowed for more of a centralized community feel. The Department looks forward to continuing its partnership with the Fire Department with this and working to build on making this event larger annually.

On Thanksgiving morning, the Bow Police Association hosted its annual Turkey Trot. This 5k road race was again organized and lead by Detective Stacey Blanchette for the sixth year. This year's weather caused quite a challenge with a significant Town power outage and heavy snow on the roads. The race had over five hundred pre-registered walkers and runners and impressively, 272 participants showed up. The sound system was operated using a generator as were the lights and facilities inside of the High School. As always, there was a strong showing of community support: A special thanks to MC Rod Forey, the Bow Public Works Department, the Bow High School, the Bow Police Explorers, Lily Woo, Beth Piroso, Bryan Westover, and all those volunteers who help every year. Thank-you to all the participants and the show of incredible spirit!

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

Police Department (continued)

commitment to this team. I would also like to thank the Town Manager, Board of Selectmen, and all other Town Officials, and Town Departments, 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



Participants at the start line of the 2014 Bow Police Association Turkey Trot.

Public Works Department

The Public Works Department provided winter maintenance for 29 storm events this year and applied approximately 4000 cubic yards of salt and sand mixture to the roads for safe travel.

This year The Public Works Department acquired the responsibility of managing the Towns Parks and Recreation properties. We are proud to mention that new hire, Dan Freeman joined our team. Dan's knowledge of turf management has proven to be of great value to the community. During his first six months of employment, Dan has helped our team revitalize the Gergler Field area at Hanson Park and he has future visions of turning all of the recreation areas into "Fields of Dreams" for all to enjoy.



The DPW spent the construction season preparing roads for paving. Many of the roads had culverts replaced and over a half a mile of underdrainage was installed to "Dry up" the road bed base gravels in hopes to deter the continued frost heave issues that affect all New England roads. Putney Road received complete reclamation between Brown Hill Road and Buckingham Drive and then the entire Putney Road received a shim and overlay pavement after many outcrops of ledge were removed to make for safer traveling for passing motorists. Also paved were, Chandler Circle, Risingwood Drive, Vaughn Road (lower Section) and Brown Hill Road (upper section).



Public Works Department (continued)



Roadside ditching and many drainage concerns were addressed throughout the fall season and the DPW installed eight new catch basins to elevate some drainage problems.



In early July, the Town encountered a Micro Burst that traveled through and across Page Road and White Rock Hill Road areas. This quick moving storm left a mess in its path that halted construction progress on Putney Road. The DPW crew was busy for over a week cleaning up the debris left behind.



This year we were all surprised by the storm before Thanksgiving Day. The abundance of wet heavy snow caused many power outages and debris cleanup throughout town continued daily into the New Year.



Our Buildings division responded to many requests for service to include everything from generator malfunctions to stairway repairs. Many hours were spent consulting with contractors regarding issues at each town building.

Our Fleet division worked persistently to keep the

Public Works Department (continued)

entire town fleet up and running throughout the entire year.

Thank you very much to each and every Citizen, Committee member, Board member and Town Staff member for their support, patience and understanding regarding the commitment to Pride and Safety in the Town of Bow.

Respectfully Submitted,
Timothy P. Sweeney, Public Works Director

Town Clerk / Tax Collector Department



Left to right, Sara Swenson, Mridula Naik and Marie Ott.

December of 2014 brought a lot of unexpected changes to the office of the Town clerk/ Tax Collector. After 11 years of dedicated service Cate De Vasto resigned from her job as Town clerk/ Tax Collector to accept a position as a Municipal Supervisor with the State Department of Revenue Administration. I had the privilege of working with Cate as her Deputy for over 3 years. Thank you Cate for your service to the Town of Bow.

With Cate's departure, I have been appointed by the Town as the interim Town Clerk / Tax Collector. My first significant responsibility in my

Town Clerk / Tax Collector Department (continued)

new job is to hire a new Deputy Town Clerk/Tax Collector. The hiring process is underway and It will be a challenge to choose a candidate from the many well qualified applicants. Most of you have seen me in the town office since I joined in July of 2011. My husband Sudhir and I have lived in Bow over 20 years. Our daughter Nisha graduated from Bow High School in 2012 and is now a sophomore at Bates College in Maine. Our son Neeraj is in eighth grade at Bow Memorial School.

Our office has hired a new part time Account Clerk Marie Ott. Marie is a retiree from the State Department of Information Technology and brings a wealth of computer knowledge with her. She completed her motor vehicle registration training at the Department of Motor Vehicle and has already proven to be a great asset to the office. Marie has lived with her husband Craig in Bow for over 15 years.

Sara Swenson who retired last year came back to help out at the office with the transition. Her experience and knowledge has been a great help to me personally and the Town office. I appreciate her support and assistance immensely.

Over the Counter Credit Card Services and online payment options have been very popular and appreciated by our Customers. In the year 2014, we processed \$190,000 in over the counter transactions and almost \$300,000 in online Transactions. Online Property tax research is also very much utilized by customers.

The top priority of this office still remains the same which is delivering high quality services in a friendly and welcoming environment. Comments or suggestions from our taxpayers are always welcome. So please let us know your thoughts and ideas on how we can improve our service. I look forward to serving you as the new Town Clerk / Tax Collector in the coming years and I thank you for providing me with the opportunity.

Respectfully submitted,
Mridula Naik

Bow Town Employee Recognition 2014

5 Years of Service:

- Kimberly Hetherman, Dispatch
- Brandon Skoglund, Fire Department
- Deb Barlow, Library
- Beth Titus, Library
- Tyler Coady, Police Department
- Philip Lamy, Police Department
- Todd Drew, Public Works Department

10 Years of Service:

- Janette Shuman, Building Inspection
- Scott Eaton, Dispatch
- James Beaudoin, Fire Department
- Chris Gow, Fire Department
- Cindy Rose, Parks & Recreation Department
- Laura Beaudette, Celebrating Children



Standing left to right: James Beaudoin, Janette Shuman, Scott Eaton.

Sitting left to right: Laura Beaudette, Cindy Rose, Deb Barlow, Beth Titus.

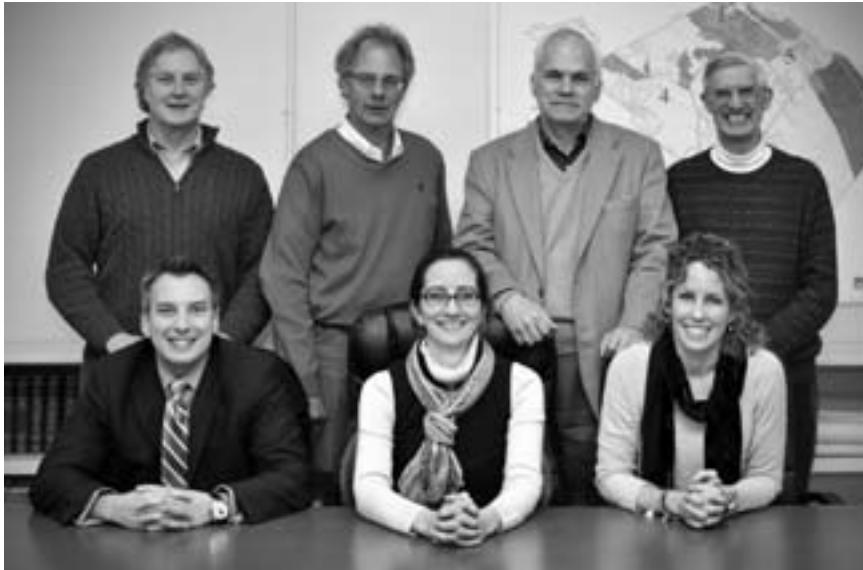
Picture by Eric Anderson.

Boards, Commissions and Committees



Barbara Abbott reviews historic documents on display at the Old Town Hall during Bow's Annual Heritage Day hosted by the Bow Heritage Commission. *Photo by Eric Anderson.*

Bow Budget Committee



Standing left to right: Bob Arnold, Jeff Knight, Jack Crisp, Garth Orsmond. Sitting left to right: John Heise, Jill Desrochers, Jennifer Strong-Rain. *Photo by Eric Anderson.*

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. This year we welcomed three new members, Bob Arnold, Jeff Knight, and Garth Orsmond. We also had three returning members, Jill Desrochers, John Heise, and Jennifer Strong-Rain. 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.

This year, the Committee's work began immediately after the 2014 Town and School District meetings. Several members participated in town and school committees that were tasked to study everything from all-day kindergarten to our capital improvement needs. The Committee also met every other month to share updates from these other committees. The review of the upcoming budget began 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.

Bow Budget Committee (continued)

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 also met with the School Board and the Superintendent and Assistant Superintendent in November to discuss the school budget process. Both budgets were submitted to the Committee for review in late December.

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. The Budget Committee's review is thorough. 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. In addition, the 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.

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.

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.

Bow Business Development Commission (continued)

In 2014 the Commission began an update of its strategic development plan. The last plan was prepared in 2000 by RKG Associates. That plan identified Bow assets for business retention and development, analyzed the state and regional economy, and created a long term program to improve Bow's assets and position for business growth. Most of the recommendations in the 2000 plan have been implemented, including construction of the municipal water system and revisions to development regulations.

Considering how much the state and regional economies have changed, the BDC embarked on an effort to better understand which industries are expanding, which are suitable for expansion in Bow, and how we can position the Town to compete for expansion. Applied Economic Research of Laconia is assisting in the effort.

The BDC continues to work to encourage business development in Bow, particularly in the new water system service area. The effort is focused on retaining and helping local businesses grow and prosper while 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 Town overhauled its website to better communicate our assets to the business world. The Commission continues to work on adding critical economic development information to support business growth and recruitment. The BDC



Standing left to right: Colleen Hunter, Select Board rep; Garrett Lewis; John Meissner; Chris Johnson; Don Berube; Larry Haynes; Dick Kraybill; and Dave Stack, Town Manager.
Sitting left to right: Bill Klubben, Community Development Director; Jim Hoffman, Vice Chair; Bill Hickey, Chair; Stan Emanuel, Secretary; and Bryan Westover, Recording Secretary & Community Development Assistant. *Photo by Eric Anderson.*

Bow Business Development Commission (continued)

continued other work to make Bow more business friendly: improving signage, encouraging communication among businesses, adding a Bow business directory, promoting development sites, and making recommendations to improve infrastructure and development regulations. Current projects include an enhanced “available development sites” function and short videos that highlight our community and business assets.

Since the new Bow Municipal Water System went online July 2, 2012, we have slowly added additional customers. By the end of 2014, the total was 20. Although no new large developments came to Town in 2014, the Commission remains confident that the Bow water system is an important asset for generating interest in sites in Town -- interest that would not exist without water service. BDC confidence is based on the 244,500 SF State Liquor Warehouse on NH 3-A and the Coastal Forest Products expansion project on Johnson Road (200,000 SF warehouse with office and outside covered storage), both approved in 2013 and both dependent on water for fire protection.

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. Two of the catered events were held in 2014. NH Bindery sponsored and held one in February, as did Coastal Forest Products in September. The BDC plans to continue these well attended events, with the next one scheduled for April 2015, at a location to be determined.

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 Exel’s State Liquor Warehouse, located on Route 3-A, and Coastal Forest Products. 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.

Other elements of the economic development plan include:

- Developing and marketing the Bow brand

Bow Business Development Commission (continued)

- Identifying our product, the land available for business development to support business expansion, and to offer potential sites to new businesses
- Improving our existing product to make it more suitable for enhanced development
- Investigating sites that may have business development potential, but are not currently available for business use
- 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
- Community outreach to obtain input to ideas for commercial and industrial development

The BDC met 12 times in 2014 to enhance and implement the economic development vision for the Town, to understand our business development weaknesses and build on our strengths, improve our overall marketing strategy, gather intel and implement strategies to grow business, fully utilize our water and wastewater infrastructure, and coordinate with other Town projects that enhance Bow as a business location. 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 discontinued its engagement with the Capital Regional Development Council (CRDC) as of July 1, 2014. The Council assisted our efforts to promote economic development in Bow for five years, and the BDC appreciated the partnership. Bow engaged CRDC to help us improve our Internet presence, identify target business sectors and business prospects, develop our inventory of suitable sites, and baseline economic development information. CRDC is the statewide economic development organization formed 50 years ago to promote economic development activities throughout the state. For additional information contact Stephen Heavener at CRDC, sheavener@crdc-nh.com.

Bow Business Development Commission (continued)

Bow citizens can help our efforts to retain and grow existing businesses and find and solicit new business development. You can help by telling us of existing businesses we need to visit now and inform us of 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.

Business Development Commission Vice Chair Jack Finan resigned in 2014, after five years on the Commission, due to declining health. Sadly, Jack passed away in November. His contribution and service to the Town, and his friendship are deeply missed.

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

Bow Capital Improvements Plan (CIP) Committee

The Capital Improvements Plan (CIP) Committee was established to provide the Town with a unified (Town, Library, School) plan for the timing and financing of the construction and rehabilitation of Town, Library, and School facilities and for the acquisition and replacement of equipment. The committee consists of the following members, Colleen Hunter, Board of Selectmen; Dee Treybig, School Board; Bill Oldenburg, Planning Board; Jeffery Knight, Budget Committee; and citizen representatives Mike Wayne, Dik Dagavarian and Bill Hickey.

The Committee met numerous times throughout the spring and summer and it adopted the Bow Capital Improvements Plan for FY2015-16 through FY2020-21. The committee concentrated on the Town's vehicle and equipment inventory to improve our understanding of

Bow (CIP) Committee (continued)



Standing left to right: David Stack, Colleen Hunter, William Oldenburg, Dee Treybig, Dik Dagavarian. Sitting left to right: Michael Wayne, William Hickley. *Photo by Eric Anderson.*

departmental lifecycle management and added improved vehicle identification as well as inflation adjustments. The plan does not include estimates for the Public Safety Building, Community Building and School District anticipated construction projects due to the uncertainty of their scope and cost, all other anticipated capital expenditures of the Town, Library and School District for the next six years are included in the plan. 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;

Bow (CIP) Committee (continued)

- 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, Budget Committee, Library Trustees, and the School Board and the ultimate funding of projects is subject to the Town and School budgeting processes and the annual Town and School District Meetings.

The full CIP document can be viewed by visiting the Town's Web Site at www.bow-nh.com

Respectfully submitted,
Mike Wayne, Chair
Bill Hickey, Vice-chair

Bow Conservation Commission

We hope that you have an opportunity to walk through the town's conservation lands and enjoy some beautiful panoramic views, wildlife, open fields, stone walls, waterfalls, ponds and wooded uplands. We are very fortunate to conserve such diverse properties and enable our future generations to enjoy wildlife in their natural settings.

The trail upkeep would not be possible without the following volunteers - Bow Open Spaces, Inc., Bow Pioneers Club and Bow Boy Scouts. We thank them for all their year long hard work, dedication and enthusiasm for all of the town residents to share.

The Bow Conservation Commission strives to enhance Bow's environment by preserving open space and water resources for forestry management, wildlife, outdoor recreation, environmental awareness and education. If you would like to join in our land conservation efforts, please do not hesitate to contact one of our members.

The commission reviews plans for potential subdivisions and

Bow Conservation Commission (continued)

commercial developments with an eye towards wetlands, drinking water and resource protection. We also work closely with NH Department of Environmental Services (DES) in reviewing applications for wetland permits, alteration of terrain permits, dredge and fill permits, restoration plans and trail permitting process. We provide financial support to the Upper Merrimack River Local Advisory Committee, NH Timberland Owners Association and NH Association of Conservation Commissions.

Our monthly meetings are held every third Monday of the month at 7:30 p.m. and are open to the public.

Thanks to Bryan Westover, Bow Planning Department for his technical advice and expert guidance.

I would personally like to thank the following individuals for their continuing service, their dedication, enthusiasm and volunteer spirit to our Board.

| | |
|----------------------------|------------------|
| John Meissner | Kitty Lane |
| Phil Downing | Wendy Waskin |
| Jim Nelson | Dave Kirkpatrick |
| Alternate, Barbara Downing | |

Hope to see you on the trails ~ Nancy Rheinhardt, Chair



Sitting (L to R) – Barbara Downie, Chair Nancy Rheinhardt, and Phil Downie.
Standing (L to R) - Wendy Waskin, Jim Nelson, John Meissner, and Community Development
Assistant Bryan Westover. *Photo by Eric Anderson.*

Bow Drinking Water Protection Committee



Standing left to right: Cindy Klevens, citizen; Dick Kraybill, Business Development Commission rep; Noel Gourley, Department of Public Works rep; & Wendy Waskin, Bow Conservation Commission rep. Sitting left to right: Kevin Leonard, Vice Chair; Sandy Crystall, Chair & Planning Board rep; & Bill Klubben, Recording Secretary & Community Development rep. *Photograph by Eric Anderson*

The Bow Board of Selectmen established the Bow Drinking Water Protection Committee on May 10, 2005 to support activities that promote clean drinking water for all of Bow's residents and employees.

Since then the committee has undertaken a variety of projects, including the development of wellhead protection plans for municipally owned and school-managed water systems, an overall drinking water protection plan for the town, and outreach on private well testing and septic system maintenance.

Current Activities

The committee has been working on the following major projects that began in 2013:

- Development of criteria to prioritize acquisition of key parcels to protect water supplies.
- Brown Hill Road Area Well Water Quality project

Development of criteria to prioritize acquisition of land to protect current or future water supplies:

Since it was identified that Bow does not have any criteria to evaluate the benefits of purchase of a specific parcel of land (or compare available parcels of land), the committee reviewed land conservation criteria of other towns, drafted criteria, and tested the approach. The instructions for its use are in the final drafting stages. The committee will make a presentation to the Select Board for their consideration and hopefully approval before it is available for use.

Brown Hill Road Area Well Water Quality project:

As a result of residents' concerns about well water quality issues, primarily salt, which were raised at a 2013 Select Board meeting, the Select Board requested the committee to assemble an action plan to address the concerns raised in the Brown Hill Road area.

The committee developed a plan that included a survey of homeowners about their wells, well water quality, well construction, treatment systems, if any, and sought permission to use field instruments to measure certain characteristics of the well water or collect water samples or use a geophysical instrument on their properties. In addition, the committee reorganized town files containing historical groundwater information so it could be easily accessed and used.

In response to homeowner concerns the focus was originally limited to salt (sodium chloride) in well water. As a result of Federal and state initiatives to test and encourage the testing of private wells especially with elevated arsenic in many areas of the state, well water sampling was conducted for all homeowners who provided permission to do so. The comprehensive analysis of the collected water samples was done by the US Environmental Protection Agency (EPA) at no cost to the town.

Most of the fieldwork was conducted in three days in July resulting in approximately 80 water samples collected and delivered to EPA for analysis. Limited retesting and additional fieldwork were conducted in October. The town sent packets with the sampling results and a fact sheet to the homeowners in December. Analysis of the data collected and preparation of a final report will follow. In addition, the committee plans to conduct an outreach session in the March-April timeframe to discuss the results of the study for homeowners and the interested public. Although the geographic extent of the survey was limited, the

Bow Drinking Water Protection Committee (continued)

results will provide a good indication of the water quality characteristics that may occur town and region wide.

Work on the Wellhead Protection Program Implementation Plan for the municipal well was completed. However, this is a ~~living~~ document and any changes to the requirements of the permit, people involved in management and response to various well and water treatment issues will result in updates to the plan.

The committee continued to provide information about drinking water protection at various locations and events in town and at town meeting sessions, and making available water test kits for purchase. The committee would like to request that residents do their part to protect drinking water and the health of their families by doing the following:

1. Test 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
2. Pump 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 not treating the waste water properly).
3. Avoid flushing any medications (prescriptions or over-the-counter) down the toilet. Check the NHDES website for information about Medicine Disposal in New Hampshire. See: www.des.nh.gov/organization/divisions/water/dwgb/dwspp/medsafety/index.htm

The committee's web page on the town web site provides links to various resources:

http://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, to committee members for their continued efforts to protect Bow's drinking water, and to Brandon Kernen for his significant contributions to the Brown Hill Road water quality study and the work of the committee in 2014.

Respectfully submitted,

Sandy Crystall, Chair and Planning Board representative

Bow Heritage Commission

Members of the Bow Heritage Commission (BHC) dedicate this Annual Report in memory of Robert Morgan, a lifelong resident of Bow, who served on the Commission from 1993 to 1999. He researched and compiled data on Bow veterans, (now available at the Baker Free Library), worked to preserve the Bow Bog Meeting House (BBMH), taught Bow history in our schools, and donated documents, artifacts, and video information to the BHC. His quiet, friendly way of imparting his extensive knowledge of Bow's history will be missed.

BHC regretfully accepted the resignation of Tom Wilson, who served on the Commission from 2010 to 2014. Bow was very fortunate to have had his expertise during the restoration of the BBMH.

Second Annual Heritage Day

Second Annual Heritage Day was held June 21 at the Old Town Hall. Residents had an opportunity to research their homes for historic designation. Bow's scrapbook collection, maps, preserved documents, clothing, quilts and artifacts were on display, videos and photos were shown on screen, and an old fashioned lunch was available from the Bow Men's Club.

The highlight of the day was a visit to the 1826 Cyrus Colby house,



Front: Mark Leven, Vice Chair; Gary Nylen, Chair; and Faye Johnson, Secretary. Back: Sue Wheeler, Darren Benoit, and Nancy Knapp. Absent: John Meissner. *Photo by Heritage Commission member Eric Anderson.*

Bow Heritage Commission (continued)



barn and blacksmith shop. These buildings have been restored by Michael and Nancy Sampo and are the recipient of the first Bow Historic Building Sign. Thanks to the Sampos for their preservation work and for sharing their buildings with us.



Baker Free Library 100th Anniversary

BHC assisted with the celebration by providing documents, photos and artifacts in the original portion of the Library on the day of celebration. Mark Leven produced a video presentation of the Library's history based in part on documents, photos and information from the BHC's files.



Bow Bog Meeting House

The Moose Plate grant for the first phase of the window restoration is complete. The LCHIP grant for the shutters and second phase of the windows

Top: Robert Morgan 2007

Middle: Harvest Service held at the Bow Bog Meeting House November 2, 2014. *Photo by Nancy Knapp.*

Bottom: Sandra and Norman Rhodes discuss Bow's history with Commission member Sue Wheeler at the Annual Bow Heritage Day held at the Old Town Hall.

Photos by Eric Anderson.

Bow Heritage Commission (continued)

is underway. Winn Mountain Restorations, LLC. will be working on the shutters this winter and the windows this summer and fall with completion December 2015. The 1880 Prescott reed organ is in the hands of restorer Edgar Broadway and we anticipate a summer completion date. Survey of the lot has been completed and bounds set. We are happy to report that the Meeting House hosted two Weddings in 2014. We extend congratulations to both couples.

Harvest Service

On November 2 BHC joined with the Bow United Methodist Church for a Harvest Service at the Meeting House, reviving a practice adopted by the Bow Bog Meeting House Society. Rev. Virginia Fryer conducted the Order of Worship, which was adapted from a May 1896 Order of the General Conference. The church choir supplied the music accompanied by pianist Nancy Heard, and Susan Wheeler sang "Bless This House", which was historically sung at the Harvest Festival. Faye Johnson read a history of the Meeting House. Approximately 50 people braved the below freezing temperatures and even colder wind chill to enjoy this lovely service. Appreciation goes to Ray Johnson and members of the Bow Men's Club for the portable heaters that made the meeting house tolerable, to Mike and Susan Wheeler for cleaning and supplying new bulbs for all the lighting fixtures, and to the Bow Men's Club for providing hot coffee and doughnuts. A special thanks to Rev. Fryer and the Bow United Methodist Church for making this service possible.

Historic Building Sign Recognition Program

Residents are reminded that historic building recognition signs are now available to Bow residents with homes over 100 years old for a cost of \$60. Applications are available at the Municipal Building or online at www.bow-nh.gov. For more information contact gary42bow@comcast.net.

2015 Heritage Event

The BHC will host a NH Humanities Program Thursday, June 18 at 7:00 PM at the Bow Bog Meeting House. Paul Wainwright, photographer and meeting house historian will present "Meetinghouses and their Impact on American Society". If the Prescott organ has been repaired we will have a concert. If not, there will be something special and fun happening. Mark your calendar and watch for further information.

Bow Heritage Commission (continued)

BHC will continue to accept charitable deduction donations to the "BBMH \$100 Club" through the end of 2015 when donors names will be placed on a plaque which will hang in the Meeting House. At this time we have raised \$6,500.

BHC is looking for people to fill two alternate positions on the Commission. Applications are available at the Municipal Building. If



The Sampo's restored the Cyrus Colby Farm, and it became the recipient of the first Bow Historic Building Sign. *Photo by 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. Department heads became a part of the Joint Loss Committee, and quarterly meetings were held. Workplace safety inspections were conducted and completed to meet safety standards.

Members of the JLMC committee for this year are: Todd Drew, Dan Freeman, Robert Blanchette, Bruce Buttrick, Lee Kimball, Betsy Mahoney, Cindy Rose, and Mitch Harrington, Gale Kenison and from Primex – Phil St. Cyr.

Central N.H. Regional Planning Commission

CENTRAL NEW HAMPSHIRE REGIONAL PLANNING COMMISSION
28 Commercial Street Suite 3 | Concord, New Hampshire 03301

Established in accordance with state law, the Central New Hampshire Regional Planning Commission (CNHRPC) is a voluntary association of 20 communities in Merrimack and Hillsborough Counties. The Town of Bow is a member in good standing of the Commission. Stephen Buckley (CNHRPC Executive Committee) is the Town's representative to the Commission.

CNHRPC's mission is to comply with State statute (RSA 36:47) by preparing and adopting regional land use and transportation plans and a regional housing needs assessment. CNHRPC also evaluates developments of regional impact (RSA 36:54-58) and provides data,

Central N.H. Regional Planning Commission (continued)

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 2014, 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, hazard mitigation guidance, and planning board process training. In Bow, CNHRPC staff provided development review assistance, undertook trail mapping, and provided assistance related to a potential Development Transfer Credit ordinance.
- Provided Hazard Mitigation Plan update development assistance to 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).
- Completed the development of the Central/Southern NH Comprehensive Economic Development Strategy (CEDS) in coordination with the CEDS Steering Committee and the Southern NH Planning Commission.
- Completed the development of the draft Central NH Regional Plan. The Regional Plan is an advisory document that communities may use as a resource when updating their own municipal Master Plans. The three-year project was part of a statewide effort by all nine New Hampshire Regional Planning Commissions.
- Assisted the Currier and Ives Byway Council with its member towns of Henniker, Hopkinton, Webster, Warner and Salisbury. In 2014, the Council continued its efforts in public outreach and promoting awareness through hosting the second annual Currier and Ives Scenic Byway open house and updating the Currier and Ives Scenic Byway page on the NHDOT website.
- Continued Fluvial Erosion Hazard (FEH) planning activities, including coordinating a public information meeting for the Turkey and Soucook Rivers FEH assessment results for five communities in June and developing Piscataquog River feature

Central N.H. Regional Planning Commission (continued)

maps and data tables for one community through funding from the NH Department of Environmental Services (NH DES).

- Completed the preparation of the draft Central NH Region Broadband Plan under the NH Broadband Mapping and Planning Program.
- Coordinated the activities of the CNHRPC Transportation Advisory Committee (TAC). Bill Klubben is the Town's TAC representative.
- 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. In Bow, CNHRPC conducted nineteen traffic counts along state and local roads.
- Assisted five communities with the preparation of Transportation Alternatives Program (TAP) grant applications for pedestrian and bicycle improvement projects.
- Continued to support an enhanced volunteer driver program (VDP) in our region that was established in November 2011 through CNHRPC's 2010 Coordinated Transportation Plan efforts. In 2014, the VDP provided over 7,000 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 is currently one resident providing rides and twelve 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.

Central N.H. Regional Planning Commission (continued)

- Provided assistance to seven 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 seven New Hampshire Park and Ride locations around the region as part of CNHRPC's transportation planning work program.
- Provided assistance to the Regional Trails Coordinating Council, a coalition of local rail trail and shared-use path groups roughly in the Salem-Manchester-Concord corridor. The group has continued to work to implement the Regional Trails Plan that was completed in 2013. Activities included developing a logo, purchasing trail marker signs, coordinating trail groups, and other activities to promote the use and development of rail trails in the region.
- Provided assistance to NH Department of Transportation's (NHDOT) Bicycle and Pedestrian Transportation Advisory Committee (BPTAC), advising NHDOT on bicycle and pedestrian related matters. BPTAC activities included various projects such as level of traffic stress analysis, lane striping policies, and the development of a statewide bicycle and pedestrian traffic counting program.
- Continued to acquire, update, and utilize Geographic Information Systems (GIS) data for planning, cartography, and analysis across all projects.

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.

Planning Board



Standing left to right: Bill Klubben, Town Planner; Harold Judd, Select Board rep; Bill Cohen; Tony Reynolds; Allen Lindquist; Chris Fortin; and, Louise Knee, Recording Secretary. Sitting left to right: Sandy Crystall, Secretary; Bill Oldenburg, Vice Chair; and, Don Berube. Not present: Art Cunningham, Chair. *Photo by Eric Anderson.*

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 19 times during 2014 to process development applications and 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 19 new applications in 2014. Applications have remained steady, with 20 received in 2013 and 18 in 2012. From 1996 to 2007, the Board received at least 32 applications each year, with a high of 48 in 2001.

The Board approved four site plans for new or expanded businesses, two lot line adjustments, three residential subdivisions, and ten conditional use permits. The largest site plans were for Burton

Planning Board (continued)

Landscaping for 10,400 square foot (SF) office, retail, and equipment storage, and Scanada for an 8,000 SF warehouse for additional storage needs. The Town issued six building permits for new single-family homes, five for elderly single family homes, and 16 multi-family housing units.

The Planning Board began work on an update of the 2004 Master Plan. In work sessions, the Board outlined approaches for community outreach, planning to use multiple online surveys to support envisioning the future Bow. The Board prepared an overall work plan and developed a two-year budget for the process. The first year budget is proposed for the Fiscal Year 2015-16 Town budget to be voted at the March 2015 Town Meeting. In addition to seeking input on the master planning process, the Board will solicit community volunteers to work on various elements of the plan.

For the March 2014 Town Meeting, the Planning Board submitted two zoning amendments for adoption, both of which voters approved. Amendments included revising the 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; and 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.

After holding public hearings in September, November, and December 2013 and on January 16, 2014, the Planning Board adopted proposed amendments to the Site Plan Review and Subdivision Regulations. The amendments to the Site Plan Review Regulations require connection to the Municipal Water System for new site plans in 5.02I Town Utilities. The amendments to the Subdivision Regulations require connection to the Municipal Water System for new subdivisions in 3.02 N Town Utilities.

The Board scheduled public hearings on four zoning amendments on December 18, 2014. The amendments would revise section 7.05 to add a requirement for standby emergency electricity generators for Elderly and Multi-Family Residential Dwellings; update section 7.10 to bring provisions for Personal Wireless Service Facility into compliance with statutory authority; adopt a new section 7.26 to add criteria for Dwelling Unit for Resident Caretaker or Security Personnel in non-residential zone districts; and revise section 10.01 E Uses Prohibited,

Planning Board (continued)

Permitted, and Requiring a Conditional Use Permit in the WC District to comply with statutory authority.

In 2014 the Town collected \$122,934 for schools under the impact fee ordinance (over \$1.7M has been collected since 2001). That compares to \$84,925 in 2013 and \$102,618 in 2012. 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 again served as the Planning Board representative on the Capital Improvement Plan (CIP) Committee. The Committee prepared the annual update (FY 2015-16) of the CIP. For each capital item, the CIP includes the projected date when the Town will need the item, an estimated cost, and the anticipated source of revenue. Through the CIP process, the 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.

Board member Bruce Marshall's term ended in 2014. I thank Bruce, and believe the citizens of Bow owe him thanks for his nine 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 Bill Klubben and Bryan Westover of the Community Development Department, and Recording Secretary Louise Knee for their support in 2014.

Respectfully submitted,
Arthur J. Cunningham, Chair

Notice to Owners of Parcels Involuntarily Merged

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 pre-merger status.

The request must be submitted to the governing body prior to December 31, 2016.

Restoration of lots to their pre-merger 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 Public Safety Building Review Committee



Front row left to right: Karen Wadsworth; Art Cunningham, Vice Chair; Eric Anderson, Chair; Colleen Hunter, Alternate; and Garth Orsmond, Alternate. Back row left to right: Richard Tanquay; Jack Driscoll; Ed Roberge; Chris Johnson, Alternate; Michael Sampo; David Cook; Ray Johnson; and Ken Demain. *Photo by Wendy Gilman.*

Following the defeat of all the 2014 Town Meeting money warrant articles pertaining to a new Public Safety Building, renovating the existing Fire and Police Stations, and even upgrading the Community Building, the Board of Selectmen has considered your suggestions going forward.

Although no funds were appropriated at the last two Town Meetings to bring any professionals (architects, engineers, etc) on board to work with the Town to examine viable options to proceed with a Public Safety Building, the Board of Selectmen held two well attended "Listening Sessions" in May. The purpose was to "listen" to those willing to set aside a couple of hours on a Saturday morning and again on a Friday evening to offer their thoughts and ideas on how the Board of Selectmen should proceed to meet the Fire Marshall's mandate to satisfy existing life safety code issues as well as meet the growing operational needs of our Public Safety Departments.

One of the recommendations from the Listening Sessions was to solicit volunteers to serve on a Public Safety Building Review Committee. The Board of Selectmen appointed 13 residents who volunteered to serve on the Committee: ten permanent members and three alternate members. Selectman Eric Anderson agreed to serve as the Committee Chair. The other members included Art Cunningham, Vice Chair, David Cook, Jack Driscoll, Kenneth Demain, Ray Johnson, Ed Roberge, Michael Sampo, Richard Tanquay, and Karen Wadsworth. The three alternates included Colleen Hunter, Christopher Johnson, and Garth Orsmond.

Bow Public Safety Building Review Committee (continued)

The Selectmen then tasked the Committee with the following: "The mission of the Public Safety Building Review Committee is to recommend to the Board of Selectmen by October 30, 2014 the best approach to meet the immediate and future facility needs of the Town's public safety community including Fire and Rescue, Police and Dispatch, and the Office of Emergency Management."

The Committee was established in June 2014. Since it was established, the full Committee met 14 times in 2014.

- During that time the Committee has conducted two tours of the Town's current public safety buildings to see the code compliance issues close up.
- Five active subcommittees were then established to focus on various areas of the problem. They include the Comparative Facility Visitation Subcommittee, the Funding Options Subcommittee, the Building Options Subcommittee, the Building Design Review Subcommittee, and the Public Relations Subcommittee.
- **Visitation Subcommittee** was tasked to prepare a questionnaire to help compare one facility with another. Visit and tour relatively new public safety facilities to obtain creditable cost figures. Photograph both the exterior and the interior to help highlight its features. Work with the Bow Fire Chief to identify those facilities recently constructed and worthwhile visiting. The Visitation Subcommittee has visited 12 other public safety buildings in New Hampshire including Canterbury, Hooksett, Weare, Epping, Brentwood (fire only), Gilmanston, New Hampton, Loudon, Moultonborough, Sunapee, etc., to collect information about that particular facility. (Ray Johnson, Chair).
- **Funding Options Subcommittee** was asked to establish trend-lines for the Town's current bonding obligations and explore creative funding options over-time to lessen the tax burden on the Bow Taxpayer. What degree of investment into a public safety building is "affordable" for the average Bow Taxpayer? Put the funding options into an easy to understand graphic with an accompanying narrative. Work with the Public Relations Subcommittee to incorporate this information into the pieces being

Bow Public Safety Building Review Committee (continued)

drafted to help keep the Bow Taxpayer informed. (David Cook, Chair)

- **Building Options Review Subcommittee** was tasked to consider the facility suggestions that residents made during their participation in the 2014 Town Meeting and during the May Listening Sessions. Assess the various options that were presented. Establish a needs and wants assessment. Determine whether the options they suggested are viable. Establish a pros and cons assessment of each. (Mike Sampo, Chair)
- **Building Design Review Subcommittee** was to review the final public safety building's recommended design to ensure that it meets the short and long-term needs of the Town's public safety community, that the recommended design is aesthetically compatible within our community, and that it is affordable for the Bow Taxpayer. (Chris Johnson, Chair)
- **Public Relations Subcommittee** was asked to develop a plan to gather information to help inform the Bow Taxpayer on the Town's public safety building needs, the costs, facility options being considered, etc. Prepare PowerPoint-type presentations, tri-fold information sheets, questions & answers, new web-page on the Town's website, etc. Establish a briefing and/or presentations team. Review the minutes from both the 2014 March Town Meeting and the two Listening Sessions to help identify specific issues that need to be addressed. (Karen Wadsworth, Chair)



The Board of Selectmen hosted two Listening Sessions at the Community Center for residents to voice their thoughts and ideas on how the life safety code issues as well as current and future needs of the public safety community can best be met in the near and long term. *Photo by Eric Anderson.*

Bow Public Safety Building Review Committee (continued)

The Public Safety Building Review Committee provided both a Final Report and a Briefing to the Board of Selectmen for its consideration on November 12th, 2014. A summary of the recommendations contained in the report and that were also included in the briefing are as follows:

- The Committee considered several options to meet the Town's public safety needs, but in the end it recommends that a "combined facility" including fire & rescue, police & dispatch, and emergency management was the best option.
- A building in the range of 20,000-25,000 square feet should be sufficient to meet the Town's needs.
- The facility should be constructed to have a life span of at least 50 years.
- **The cost of construction should not exceed \$5.0 million.**
- In examining where best to locate the building, the Committee felt that the upper portion of the 17-acre parcel at Logging Hill and Knox Roads should be explored as the preferred location.
- That the Design-Build method of construction administration be employed to better meet the space needs of the public safety functions as well as to better contain the cost of construction.
- With regard to the timing of the project going forward, the Committee recommends a two-step approach:
 - First, seek \$35,000 at the March 2015 Annual Town meeting to develop detailed "design-build specifications" and "request for proposal documents" for construction, and
 - Second, proceed to the 2016 Annual Town Meeting with a bond request for an amount not to exceed \$5.0 million to construct a public safety building to meet both the near term and long term needs of the Town's public safety community.
- That the Board of Selectmen appoint an all new Professional Staff Committee composed of Town staff professionals, residents with expertise in the design-build process, and a Selectmen

Bow Public Safety Building Review Committee (continued)

representative.

- The Town could supply the design specifications to the design-build firm with input from the fire, police, and emergency management departments.
- That issues relating to insulation, solar power, and geothermal should be addressed as the design-build process unfolds.
- The Committee's Final Report and its Briefing to the Board of Selectmen can be seen on the Committee's page of the Town's website at www.bow-nh.gov.

After the Committee submitted its final report and recommendations to the Board of Selectmen on November 12th, 2014, Mr. Ron Anstey, an investigator with the State Fire Marshal's Office, send a follow on letter to the Town Manager on December 19, 2014. It contains a listing of current life safety code issues in both the Fire Station and in the Community Building.

The full Committee met again on December 17th, 2014 to hear a proposal that the Fire Department made to the Board of Selectmen earlier.



Top to bottom: 1 Gilmanton Public Safety Complex,
2 Brentwood Fire Station, 3 Epping Safety Complex,
4 New Hampton Fire and Police Building.

Bow Public Safety Building Review Committee (continued)

Because of the concerns highlighted in the Fire Marshal's letter were beginning to have an operational impact on the Fire Department's mission, the Fire Department is recommending that the Board of Selectmen go to this year's 2015 Annual Town Meeting with a warrant article requesting a bond authorization not to exceed the \$5.0 million to proceed with the construction of a new Public Safety Building.

In addition, the Committee at its meeting on December 17, 2015 moved to "... support the position the Select Board makes on the Public Safety Building including advancing the timeline forward to the 2015 Annual Town Meeting." The motion passed Yes-5, No-2, and Absentation-1. Five members had conflicts that evening, and they were unable to attend this particular meeting.

The Committee wants to thank Town Manager Stack, Fire Chief Abbott, Police Chief Commerford, and Emergency Director Kimball for all the technical support they provided the Committee throughout its "review" of a public safety building issues.

The Committee as well as members of the Committee would be happy



to meet with any groups, organizations, and/or individuals to ensure that all taxpayers and voters have knowledge of the Committee's work leading to its decisions and recommendations to the Board of Selectmen with regard to a public safety building. In addition, the tax impact going forward could be addressed.



Top to bottom: 1 Moultonborough Public Safety Building, 2 Canterbury Public Safety Building

All of the Committee's meetings were posted as well as all of the meeting agendas, and minutes on the Town's website at www.bow-nh.gov under the Boards and Committees dropdown menu. In addition, all of the agendas,

Bow Public Safety Building Review Committee (continued)

minutes, reference documents, photographs, timelines, briefings, etc., of the previous public safety building study committees are all posted in the Town's web-site for your review as well. On its scheduled meeting dates, the Committee met at the Municipal Building, 10 Grandview Road, Bow, NH. All of its meetings were open to the public, all residents were encouraged to attend, and all ideas and thoughts were welcome.

Respectfully submitted,
Eric Anderson, Chair

Note: Any subsequent Board of Selectmen action taken on the Committee's Final Report including its recommendations will be reflected in the "Selectmen's Message" appearing elsewhere in this *2014 Annual Town Report*.

Bow Recycling and Solid Waste Committee

The Bow Recycling and Solid Waste Committee promotes recycling and reducing solid waste disposal costs. In 2014, the committee was involved in school recycling efforts and Household Hazardous Waste Day.

Waste Disposal and Recycling General Information

In contrast to changes and challenges in the beginning of the decade, Bow's solid waste and recycling program had a quiet and stable year. Bow is a member of the 20 community, Concord Regional Solid Waste / Resource Recovery Cooperative (Co-op). Our solid waste disposal pricing and contract is negotiated by the Co-op. Earlier in the decade the Co-op experienced rapid disposal price increases, loss of several members including the City of Concord and an abortive effort to develop a captive recycling facility. This year, however, the Co-op membership stabilized and its communities agreed to a long term waste disposal contract with the Wheelabrator Incinerator that guarantees stable waste disposal pricing. The Co-op and Bow survived these serious challenges and were pleased to celebrate in 2014 the 25th year of our membership in the Co-op and partnership with the Wheelabrator Incinerator in Penacook.

Bow Recycling & Solid Waste Committee (continued)

Pinard Waste Systems of Manchester, New Hampshire has collected our wastes and recyclables since 2009. Our relationship with Pinard will continue until at least June 30, 2018 when the current contract expires. The cost for waste disposal is divided into hauling costs and waste disposal costs. About half of the roughly \$700,000 solid waste budget pays for the trash hauling contract. The waste disposal cost, in contrast to Pinard's hauling contract, is not fixed and can vary depending on the amount of recycling and waste disposal. Recycling, composting, waste minimization and other activities reduce the waste disposal tonnage and hence cost. The hauling contract is adjusted each year to reflect changes in the producer price index. Falling diesel prices in 2014 should ensure that the adjustment for 2015 is modest.

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. Bow disposed of 2,081 tons of residential trash last year at the Wheelabrator Incinerator (December to December), which is 69% of our waste stream. Our trash hauler 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 \$130,000 for residential waste disposal. This is in addition to the hauling contract cost. Most of the remainder to the solid waste budget is related to commercial waste disposal costs which are reimbursed to the town by the businesses. Note: The cost savings from diverting one ton of waste from trash to recycling will be \$64.5/ton next year.

This is the first full year of using the new toters for recyclables and the simplified one toter, single stream recycling method. Conversion to single stream recycling clearly increased town recycling and reduced our solid waste disposal costs. The total residential recycling tonnage in 2014 was the highest ever at 916 tons of recyclables. Our recycling tonnage jumped from 27.2% in 2013 (21% ten years ago) to 31% of the residential waste stream. This increase in recycling can be attributed to the added convenience and simplicity of single stream recycling. Diversion of 31% of the waste stream saved taxpayers \$59,000 in waste disposal tipping fees. There is room for additional taxpayer savings, however, with over 60% of all waste recyclable according to studies conducted by EPA. Each ton of recycling represents immediate budget

Bow Recycling & Solid Waste Committee (continued)

savings; increasing recycling and reducing waste benefits everybody by reducing town taxes.

How is the committee helping Bow to manage its wastes?

Household Hazardous Waste Day October 2014: In 2014, the Household Hazardous Waste and Electronics collection event had the highest participation rate (396 households) ever. 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 \$1,875 in expenses (about 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 2014 included: mercury containing thermometers and thermostats, a truck load of car batteries, over 200 gallons of waste oil and hazardous wastes such as oil paint, pesticides, used gasoline, etc. A total of about 20,000 pounds of hazardous wastes was collected and properly disposed of. NiCd, lithium and smaller sealed lead acid batteries were also collected and about 40 pounds of heavy metals from batteries were properly recycled. The committee also recycled approximately 10 cubic yards of cardboard during the collection and an incredible 1,782 feet of fluorescent light bulbs (about five football fields in length). 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.

School Volunteer Activities: The committee was actively involved at all three schools in 2014. During Earth Day week, committee members visited the Elementary school classrooms to teach about recycling. The committee also supports the school's efforts by providing the schools with recycling containers, etc.

Future Activities

The committee will continue to work toward increasing recycling rates and reducing trash by performing outreach to residents. The committee intends to hold household hazardous waste day again the first Saturday in October. The committee also intends to continue its community

Bow Recycling & Solid Waste Committee (continued)

educational and outreach efforts on the benefits of recycling or program logistics such as maintaining separation between toters to facilitate pickup, orientation of toters with the lid hinge away from the street or DPW's ability to do some toter repairs. 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.

Bow Sign Committee



Front left to right - Charlie Griswold, Community Men's Club; Gary Nylen, Heritage Commission; Eric Anderson, Chair; Sharon Eng, Committee Clerk; and Kenneth Demain, Bow Open Spaces.

Back left to right - Brad Jobel, Public Member; Ann Hoey, Baker Free Library Trustee; Kerry Buckley, Bow Garden Club, and Rick Nylen, Department of Public Works. Absent - Jennifer Griffin, Bow Athletic Club.

The Sign Committee meets quarterly to address the issue of sign standardization within the Town's right-of-ways. For example, the existing "Welcome to Bow" signage is deteriorating and its cost of maintenance is increasing. The Committee is suggesting that the following layout and design be considered for the several locations throughout the Town where a Welcome sign is exhibited.

The Board of Selectmen currently maintains a binder of signs that have been recommended for adoption. Should you wish to place a sign in the Town's right-of-way, please consult with the Sign Committee who can provide you with guidance prior to seeking approval from the Board of Selectmen.

Respectfully submitted,
Eric Anderson, Chair

Bow Sign Committee (continued)

Exhibit A



Basic conceptual by Kerry Buckley
& Gary Nylen 7-Jan-2014

Upper Merrimack River Local Advisory Committee

The Upper Merrimack River Local Advisory Committee, affectionately known as UMRLAC (pronounced *Uhm'-re-lack*), had an interesting year including a full slate of summer and fall field work; participating in presentations, workshops, and other training sessions; extended laboratory time for Bug Nights, presentations to the public and civic groups; launching a new blog with timely and topical information; and continuing its co-hosting with St. Paul's School of the Winter Series Birckhead Science Lectures partnership.

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 Rivers Management and Protection Program.

The UMRLAC continues to lead and manage the Upper Merrimack Monitoring Program (UMMP) as it enters its twentieth year in 2015 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 river samples and the Franklin Waste Water Treatment Plant analyzes them to detect the presence or absence of *E. coli* bacteria (the Plant does not charge the UMMP and also monitors two sites in Franklin). The resulting data are used to determine if the upper Merrimack River is safe for swimming, fishing, boating, and other recreational activities. Many thanks to sample couriers Bill Dawson, Northfield; Anne Emerson, Canterbury; and Michele Tremblay, Boscawen. These Concord-to-Franklin pick-up and drop-off runs are time-consuming but are essential for timely sample chain-of-custody and processing.

St. Paul's School continues to be the gracious host for "Bug Nights," the UMMP's educational and research program, which continues its popularity in the region with dozens of individuals volunteering their sample sorting and identification services. The commitment and quality of volunteers that participate in the UMMP cannot be overstated and is the primary reason this program has been recognized nationally for generating superior citizen science results. Current water quality data, generated by UMMP volunteers, are posted at www.MerrimackRiver.org.

Upper Merrimack River Local Advisory Committee (continued)

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. Welcome to new sponsor, GZA Environmental, Inc. GZA joins other Adopt-a-River Site Sponsors Aquarian Analytical Laboratories, Inc., Aries Engineering, Inc., Elektrisola, Essex/Briar Hydro, Franklin Savings Bank, Franklin Wastewater Treatment Facility, Public Service of New Hampshire (Corporate and Merrimack Station), and Watts Regulator/Webster Valve.

The UMRLAC was proud to partner again this year with St. Paul's School (SPS) on the UMRLAC Winter Community Program and SPS Birckhead Science Lecture Series with a screening of the film, "Gimme Green," followed by a panel presentation and discussion. Panelists included Ken Jordan, Ken Jordan Realty Associates; Cathy Neal, University of New Hampshire Cooperative Extension; and Britt Phillips, Complete Land Organics. The film provided an often humorous depiction of yard maintenance, its environmental, economic, and social norms. The panelists provided their perspectives and expertise on the economic, housing value, environmental, and social implications of yard and lawn maintenance to a packed house of nearly one hundred attendees. The March 26, 2015 winter program will feature presenter, Michael J. Caduto, who will present "Bones of Stone: How New Hampshire's Geology and Glaciology formed the Granite State." Please visit www.MerrimackRiver.org to sign up for email announcements on this and other events.

The UMRLAC reviewed and provided local comment on several project plans and proposals important to our region. Reviews included the Canterbury-Boscawen Bridge removal (including a special meeting in Canterbury and a subsequent one in Boscawen to help meet municipal due dates), power line maintenance and National Pollutant Discharge Elimination System applications (Bow), Executive Health and Sports Center redevelopment, and Sewalls Falls Bridge removal and replacement (Concord), and NH Department of Transportation roadway and culvert maintenance permit applications for work in Boscawen and Franklin. The UMRLAC continued to monitor the Federal Energy and Regulatory Commission application and updates by the Public Service of New Hampshire for Merrimack Station in Bow.

Several UMRLAC representatives met with their respective municipal boards to discuss their understanding of and support for a possible nomination into the National Wild and Scenic Rivers System.

Upper Merrimack River Local Advisory Committee (continued)

The UMRLAC continued its series of inviting experts to present on a variety of issues to help representatives better understand complex issues and policies. Jacquie Colburn and Tracie Sales, Rivers Management and Protection Program, NH Department of Environmental Services (NHDES), provided an overview of current and proposed statute provisions. Wayne Ives, NHDES, presented an overview and status on the state's instream flow process. Brian Sullivan, City of Franklin, provided historical context on and proposals for the future of the Winnipesaukee River Basin Program. Alan Larter, Franklin Falls Hydroelectric Corporation, provided a tour and presentation of his firm's operations on the Winnipesaukee River. Chris Skoglund, NHDES, presented on climate change including current studies and adaptation strategies relating to water resources. Renee Bourdeau, currently employed with Geosyntech Consultants, and formerly a graduate student at the University of New Hampshire presented her study and findings on the Upper Merrimack Monitoring Program. Renee conducted the study while a graduate student.

The UMRLAC formed a group of advisors to assist Colby Sawyer College students with their practicum on the stormwater component of the City of Franklin downtown revitalization. The UMRLAC loaned its stereo microscopes to the New Hampshire Association of Natural Resource Scientists for their riparian grasses identification workshop. Rick Chormann, UMRLAC representative, participated in the training workshop.

Steve Landry and Michele Tremblay prepared and presented a program, "Bow's Got Bugs" for a Bow Rotary Club meeting in December. Steve and Michele participated in the plan review and comment mini-workshop in November convened by the NH Department of Environmental Services and the New Hampshire Rivers Council, hosted at their headquarters.

The UMRLAC welcomed Alan Larter as the newest representative from the City of Franklin. At its annual meeting in November, the UMRLAC elected officers Michele Tremblay, Chair; Steve Landry, Vice-Chair, Krista Crowell, Treasurer; and Gary Lynn, Secretary.

Please visit the UMRLAC's new blog at www.MerrimackRiver.org/forum as well as its website, www.MerrimackRiver.org for further information on the river, committee membership, activities, summaries from prior meetings, upcoming meeting agendas, maps, water quality

Zoning Board of Adjustment



Seated left to right: Don Burns, Regular Member, Harry Hadaway, Chairman, and Tony Reynolds, Alternate Member. Standing left to right: Bruce Buttrick, Code Enforcement Officer/Building Inspector, LeaAnne Haney, Regular Member, Tom Fagan, Alternate Member, and Louise Knee, Recording Secretary. Missing from photo: Vice Chair Bob Ives and Secretary Jeff Klaiber. *Photo by Eric Anderson.*

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

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

The 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 2014, the ZBA suggested a change for signs and was the catalyst for establishing criteria for Security Personnel / Caretaker dwelling unit.

Zoning Board of Adjustment (continued)

The ZBA is a 10 member Board consisting of 5 regular members and 5 are alternate members appointed by the Board of Selectmen to a 3-year term. In October 2014, Dr. Garth Orsmond resigned from the ZBA after five years of service to complete the term of a vacated position on the Budget Committee. Dr. Orsmond's service is greatly appreciated and missed by the Board. Also in 2014, the Selectmen reappointed regular members Bob Ives and Don Burns to another 3-year term and appointed alternate LeaAnne Haney to a regular member to complete the term of Dr. Orsmond, expiring in 2015. There are currently 3 vacant positions. If you are interested in becoming a Member, please complete a Volunteer Application form which can be obtained at the Municipal Office or found through the Town's web site (<http://www.bow-nh.com>) under Forms & Applications or at http://www.bow-nh.com/Pages/BowNH_WebDocs/Forms under the Town Manager tab. Thank you.

The ZBA meets on the third 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 and will be given the opportunity to address as cases are heard. In 2014 the Board held 10 meetings, having to cancel the February and January scheduled meetings due to lack of applications.

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 2014, the Board continued its review of an Appeal of Administrator's decision that was carried forward from 2013. The appeal was denied, as was a Motion for Rehearing filed by the appellant. The case is now pending in New Hampshire Superior Court. The Board received and took action on 6 new applications in 2014: 2 variances which were both approved with conditions; 3 special exceptions of which 2 were approved with conditions and 1 conditionally withdrawn; and 1 equitable waiver of dimension requirements for garage and shed which was partially approved with conditions.

The ZBA meeting schedule as well as agendas, minutes, rules of procedure, application forms and the Zoning Ordinance can be found

Zoning Board of Adjustment (continued)

on the Town's web site at <http://www.bow-nh.com> under the 'Boards & Committees' tab.

The 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

Town Organizations



Each year the Bow Rotary Club hosts a free Summer Concert Series featuring a variety of musical groups at the Gazebo for both residents and visitors to enjoy. *Photo by Eric Anderson.*

Bow Community Men's Club

Each year members of our men's club try to engage in projects and activities which will benefit all of the people of Bow, the unique community it is. The year 2014 was no different in that regard. Though we are relatively few in numbers, (less than one percent of the population) we are a fairly diverse group who bring lots of different talents to the table. This allows us to meet challenges posed to us as they arise.

A great example of this can-do spirit occurred on the first day of 2014. Due to ongoing political impasse, we were not allowed to use the kitchen at the Community Building. Our resourceful crew, headed by Treasurer Mike Wayne and aided by Mark Dartnell, owner of Taylor Rental, erected shelters and placed portable grills and camp stoves as needed. Saint Paul's School allowed us the use of a warming oven to keep the cooked food from cooling too much prior to being placed on the serving line. The temperature in the parking lot when we started at 6:00 a.m. was seven degrees below zero but our bundled up cooking crew was able to cook and serve a great breakfast to 160 people and still have enough food left over to make a sizeable donation to McKenna House, and as always, greatly appreciated.

Using the same format for our next event, the Rotary Club Winter Fest, we set up early to allow the Rotary to cook a pancake breakfast, then we took over to do hot dogs, hamburgers, soup and everyone's favorite – sausage/peppers and onions, which again this year sold out. This cooking arrangement is being refined as we go along since we do not know if we will ever be able to use the Community Building kitchen again.

On Valentine's Day we took over the Old Town Hall to honor the Ladies with food, flowers, and drinks and music. Lani Kangas and Roger Bergeron entertained us with love songs. Mike Wayne was the impresario for the event, ably assisted by his wife Debra and Beverly Griswold. We counted 22 couples enjoying this annual event.

Spring saw President Rob Hollinger and Warren Perry involved in meeting with other Town Organizations to detail activates of each of the groups, some Town functions, such as Rotary, Garden Club and Mens Club. Warren presented his notes at the April meeting. One of the observations presented as a result of these discussions was the need for a Town-Wide calendar, printed as well as on-line.

Bow Community Men's Club (continued)

Also in the spring, the club presented the Citizen of the Year Award to seventh generation Bow resident Faye Johnson for her dedication to preserving the history of Bow and the restoration of the Bow Bog Meeting House. She diligently sought donations and grant funds to make this happen. She was greeted with a standing ovation by the overflow crowd at the Town Meeting as she accepted this coveted award.

In April, at the request of the Board of Selectmen, we cooked lunch for town employees in appreciation of their hard work, particularly during the seemingly endless winter. Mike Wayne, Dave Stack, Jill Hadaway, Colleen Hunter and Charles Griswold took over a bay of the Public Works building to cook hot dogs, hamburgers and all the fixings. Todd Drew, Rick Nylen and crew provided valuable assistance.

April is the month when the Club starts planning for Memorial Day and the activities involved in that observance. From its humble beginnings as a Bow High School senior project, it has grown to involve a cast of several hundred participants. This requires lots of planning so this year we added two new members, Lee Kimball and Warren Perry to the committee. They joined Chairman Bryan Westover, Dave Stack, Mike Wayne, Dick Welch, Rick Rain and Bow Police Sergeant Art Merrigan. As in the past, Kirk Hemphill chaired the Chicken Barbecue which precedes the parade and memorial service.

All the planning paid off on Memorial Day itself and the weather was great. The barbecue sold-out, the earlier start time seemed to work. The parade included; United States Marine Corps Color Guard, Bow Police and Fire Department, Merrimack County Sheriff's Department, New Hampshire Patriot Guard Riders, Professional Fire Fighters of New Hampshire Pipes and Drums, Antique Military Vehicles, Boy Scouts, Girl Scouts and Police Explorers, North Country Golf Carts made it possible for older veterans, like myself, to be part of the parade. For the first time the Bow Memorial School Band provided music for spectators' awaiting the arrival of the parade units. Peter Burdett once again conducted the Memorial Service at the Town Pond for our fallen Navy, Coast Guard and Merchant Marine. For the Memorial service we were fortunate to have Warrant Officer Anthony Foote, New Hampshire National Guard, as our keynote speaker. Colonel Dave West read the names of the fallen as Commander Peter Burdett tolled the memorial bell. The tribute concluded with the Pipes and Drums performing their renowned fade away ceremony and Chaplain Richard

Bow Community Men's Club (continued)

Greenleaf, Saint Paul's School giving the benediction.

Although we do not meet during the summer months, our activity calendar is a busy as ever. Awards night at Bow High School saw Nate Corriveau awarded the Mens Club Scholarship. We went right from that to cooking for the Lacrosse Club Picnic, followed by the Heritage Day at the Old Town Hall and the Old Schoolhouse. This was followed by Volunteer Appreciation Day at the Old Town Hall. Our culinary skills were on display at each of these events.

In July we teamed up with the Rotary to provide refreshments for their Concerts on the Green. The pulled pork barbecue was a big hit, prepared by Warren Perry who also just retired from the United States Army as a Colonel. Many of his fellow Mens Club brothers were fortunate enough to attend his retirement ceremony and party. Parenthetical digression aside, our refreshment ideas have added a new dimension to the Rotary Concert Series. As with all of our activities, all the modest profits (if any) are returned to the community for the benefit of every one.

In July and August, Mike Wayne and Charlie Griswold helped form a committee to replace "National Night Out" as we were forced to compete with Concord and surrounding towns who had this observance on the same night. We joined Scott Eaton, Mitch Harrington and members Ted Bardwell and Mark Matice to set up a date and venue for Bow Public Safety Day. We set Saturday September 13th at Bow Memorial School for an all day event. We were greatly encouraged by early donations from the business community to give us seed money to get us started.

The day of the Bow Safety Day started out great. This entirely new format, which included kid musters, mock fire drills, static displays of fire and police equipment various games was well received. Our new K9, Roxie, demonstrated her prowess, led by Officer Matt Pratte, our new K9 Officer. Rain later in the day forced the cancellation of the first annual "Red/Blue" soft ball game and its attendant Ice Cream Social. Even so, several hundred folks came by and day was pronounced a success. The uniforms were put in storage and the Arnie's Ice Cream was consumed at a subsequent event.

Our Lobster Fest fundraiser in October served about 120 meals (a few were barbecued chicken- about 10% of the total) and we did run out of

Bow Community Men's Club (continued)

food. Sadly we had to turn a few folks away. Our master chief, Kirk Hemphill, did a great job of preparing this traditional feast. Of course the entire meal had to be cooked in the parking lot, which many think added to the flavor. Also in October, we teamed up with the Fire Department to host a meal at the High School for a Concord Hospital Emergency Management and First Responders seminar. Participants from all over New Hampshire got a taste of our cooking, served within the allowable window of 45 minutes. A few days later this teaming up with the High School and Parks and Recreation Department we handed out over 300 cotton candy servings at the annual Town Halloween Party. Cheryl and Dave Stack and Mike Persons from Taylor Rental helped your scribe avoid a repeat of last year's purple hair incident!

November saw us again team up with the Heritage Commission to host a coffee hour for the annual harvest Service at the Bow Bog Meeting House. The coffee urn broke down, but Dunkin Donuts came to the rescue – we were warmed despite the inside the Meeting House temperatures near freezing. Thankfully Bill Kuch supplied us with a generator to keep from overloading the building wiring due to portable heaters brought by Ray Johnson to warm the building best we could.

On November 30th we worked with the Parks and Recreation Department to put on the Annual Tree Lighting service at the Town Gazebo. Dick and Marg Welch once again donated the beautiful Blue Spruce tree erected by the club members and Public Works Department. The lights were installed by Jim Swenson. We heard many favorable comments about the display this year.

As in the past, we hosted the annual Fire Department Christmas Banquet. This year Kirk cooked steak tips for our Firefighters and their wives.

This past year the club gained several new members. Some of whom immediately became involved in our projects. Sadly we also had to say goodbye to longtime members Bill Johnson, Roland Robinson, Dick Finer and Jack Finan. They are all sorely missed. In addition, health problems had caused long time member and Bow resident, Paul Hammond, to relocate to Concord. The club and the Ives family gave him a 82nd birthday party on October 11th, something he had never experienced.

In addition to all of the previously mentioned activities we continue to

Bow Community Men's Club (continued)

support Boy Scout Troop 75, Cub Pack 75 and Venture Crew 75, (charter holder and camp scholarships as needed), Bow Mills Methodist Church, (Strawberry Festival and Fall Harvest Service), Bow Babe Ruth Baseball, (charter and scholarships) world endeavors, (partial scholarships), the Bow Food Pantry, (money and food donations) and McKenna House, (money and food donations) we try to support and work with all the other clubs to help our town thrive.

A big thank you to everyone who makes a difference and assists us in advancing these goals!

Respectfully Submitted
Charlie Griswold, Secretary
Bow Community Mens Club

Bow Youth Football

Go Bulldogs!

The Bow Youth Football (BYF) is a private non-profit organization and was founded in 2005 dedicated to providing the youth of our community the opportunity to participate in the game of football. The success of the current program can be credited to the founding fathers of the program and the subsequent boards of directors, coaches, parents, and corporate sponsors.

In addition to affording players the opportunity to develop football skills the program fosters, teamwork, physical and mental fitness, self-confidence, friendships, and pride. The program also serves as a feeder program for the high school, which has witnessed a great deal of success the last few years.

The kick-off season of 2005 consisted of only two teams (7th and 8th grade) with a total of thirty players and seven coaches. The program is currently comprised of four teams representing (3rd, 4th, 5th, 6th, 7th, and 8th grades) with a total of 85 players and 25 coaches. Although the success of the program is not measured in wins or losses, the 7th grade JV team and 8th grade varsity teams had very successful season winning the championships for their respective divisions of the Granite State Football League.

Bow Youth Football (continued)

The BYF Board of Directors are indebted to the numerous corporate sponsors, the Bow High School for the use of the game field and concession stand, PSNH for use of their fields for practice and assistance with lighting, coaches, volunteers, and parents. Visit our website at bowyouthfootball.org or check us out on our Facebook page.

2014 Bow Youth Football Board of Directors

Mike Robbins, President
Brian Gott, Treasurer
Kevin Kimball,
Ken Bliss
Steve Krause

Steve Boisvert, Vice President
Sebastain Grasso, Secretary
Abe Shoubash
Lee Kimball
Don Berube



2014 GSFL JV Champions



2014 GSFL Varsity Champions

Bow Garden Club

The Bow Garden Club had a productive year as we planted and maintained town gardens, had successful fundraisers, welcomed many new members, and celebrated our 50th Anniversary!

Our monthly membership meetings begin in April and include programs that covered a variety of topics related to gardening. In April, we learned all about Mason Bees and how to have our own backyard pollinators. We also had our annual spring clean-up at Rotary Park, which is the large garden area across the street from the Bow Gazebo. Our friends from Bow Rotary were very helpful in assisting us with the clean-up.

In May, we had learned about heirloom tomatoes from Ken Cook, of Rusty's Heirloom Tomatoes, in Dunbarton. We had our annual plant sale on Memorial Day Weekend. We sold flowers from Ledge View Nursery in Loudon and organic vegetables, herbs and perennials from Osborne's Agway in Concord. Catherine Wittliff made two beautiful wreaths for Memorial Day, to be used at the town's Memorial Day Parade. Sue Johnson planted the window boxes at the Bow Gazebo and kept them planted and decorated throughout the year.

In June, we had a Master Gardener teach us all about perennials. June is also the official start of "garden duty" for garden club members. Members are asked to pick a week in the summer to spend whatever time they can to help with weeding and dead heading flowers in the gardens. New members are taught by experienced gardeners how to help with garden maintenance. Several of our members volunteer to keep certain areas in town planted for the seasons. Joyce Kimball plants and cares for the window boxes at the Baker Free Library. Janet Shaw plants the whiskey barrel at Alexander Cemetery. Lorraine Dacko plants the whiskey barrels at the Old Town Hall. Sue Johnson maintains the Gazebo plantings and the whiskey barrel at Evans Cemetery.

In July, we held our annual Progressive Dinner/Garden Tour at the homes of members, Cathy Ahrens, Sue Johnson and Catherine Wittliff. Everyone contributed food and drink and it was an enjoyable evening for members and their families.

In September, members enjoyed the program "Cooking with Herbs." We tasted delicious samples, many made with herbs from our member's gardens. Garden Club volunteers helped plant pink mums at the "Garden of Hope" at Memorial Field in Concord, along with

Bow Garden Club (continued)

volunteers from Making Strides Against Breast Cancer. Selectwomen Colleen Hunter and Jill Hadaway presented the club with a proclamation from the town, recognizing the 50th Anniversary of the club and appreciation for the work done over the years for the Town of Bow. The Bow Garden Club held their own 50th Anniversary celebration in September, at the function room at White Rock Senior Community Center. Past Presidents, current officers, and past and current members celebrated and reminisced together.

In October, we learned how to press flowers, ferns and other plants for use in various artistic projects. We had our annual Fall Clean-up at Rotary Park, again with significant help from Bow Rotary members. Towards the end of October, we planted a variety of bulbs at the various gardens in town that we maintain. The bulbs were bought using funds donated to us by the Bow Men's Club, in honor of our 50th Anniversary.

In November, we made autumn floral arrangements from natural greens, branches and berries. We also decorated a table for the town's annual Halloween Party for the children of Bow. A few days before Thanksgiving, members wrapped the Gazebo in a wide red ribbon and hung wreaths to decorate the gazebo for the holidays.



Bow Garden Club (continued)

December was a busy month, as we delivered poinsettias that we sold during our annual Poinsettia Sale. Catherine Wittliff organized our “Greens Workshop” where we made wreaths and swags for many town buildings. We had our annual meeting, which included a large pot-luck brunch, a Yankee Swap and the installation of officers for 2015.

The Bow Garden Club enjoys welcoming new members. Please stop by at one of our meetings, or contact us at our website: www.bowgardenclub.org for more information about our meetings and events.

Respectfully submitted,
Kerry Buckley,
Bow Garden Club, President 2013, 2014

Bow Open Spaces



Bottom row from left to right: Hillary Warner, Harry Hadaway, Frank Boucher.
Top row from left to right: Eric Thum, Ken Demaine, Martin Murray, Bob Lux, Bob Dawkins.
Photo by Eric Anderson.

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 (continued)



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. Through volunteer work we continue to maintain and create new hiking trails for public use and enjoyment.

In 2014, 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. Hilary Warner filed a DRED application for a grant to fund enhancements to Knox Road Forest including improved trail heads with kiosks, new signage and updated maps.

Hilary & Jeff Warner hosted a Trail Work day on October 25th. The volunteers completed building a new bridge on the Robinson Crest Trail. Marcel Duhaime 9th grade math teacher along with his 22 students are national finalist for a Samsung grant. They are in the process of completing a computer application that enables anyone to mark the location of any trash found in the BOS town forest conservation easement lots. The app. Enables people to mark the location of the trash found, the amount of trash, comments, report it with date and time and whether it has been cleaned up.

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

Bow Open Spaces (continued)

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,
Harry Hadaway, President
Frank Boucher, Treasurer
Mike Morris, Secretary
Bob Lux, Past President
Ken Demain, Stewardship
Martin Murray, Public Relations
Hilary Warner, Trails

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 2014 was cold with average snowfall mixed in with some rain and warm weather. We made the best of it, and were able to enjoy the trails into early March. We had some great club rides, including a ride to Dimitri's pizza in Contoocook, where we had almost 30 sleds. We had another ride to dinner at Alan's of Boscawen, with over 15 sleds. Great times! 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.

Bow Pioneers Snowmobile Club (continued)



In the Fall, we had our annual fundraisers. The mum sale at the gazebo in Bow was a great success, and our snowmobile flea market hosted by HK Powersports in Hooksett was successful as well. A portion of the proceeds from each event went to the NH Easter Seals Camp SnoMo. We also did a lot of work on the trails this fall, including working with the Boy Scouts to open up a trail on the west side of town.



The winter of 2014-2015 started with a bang when we got substantial snow on the night before Thanksgiving, but that caused more harm than good, as many trees came down on our trails. This past December we had our annual Christmas Party at the Old Town Hall with almost 40 people in attendance, another great turnout. We are hoping for some decent snow so we can get out and enjoy the fruits of our labor.

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 NSHA. 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

Secretary: Robert Pickard

Trail Administrator: Craig Ott

Vice President: Mike Perry

Treasurer: Sue Eaton

Trail Master: Dan Weed

Bow Rotary Club

The Bow Rotary Club had another wonderful year supporting our beautiful community and larger communities including, but not limited to: the state, the district and the world. Rotary is an International Service Club. We are made up of engaged and motivated community members who wish to work together, in an atmosphere of fellowship, to make our communities a better place for everyone and to have fun doing it! We exceed this goal regularly and welcome you to come check us out to see if you would like to join our ranks. We are always looking for more friends to help.

Here's some of the fun we had this year:

In January we held our annual WinterFest day of winter fun and games at the town center. It was on a Sunday this year hoping to be able to attract more families to participate. It was our hope that Bow's rampant support of sporting activities would not compete with a Sunday event. It was a great success! We had help from the Baker Free Library, the Bow Pioneers and many more community groups. We would love to see you and your family there in years to come. I personally, grew up looking forward to this annual event. Yes, we've been doing it for over 30 some odd years!

In February 2015 we hosted a membership event at the Hampton Inn. But if you weren't able to make it and may be interested in joining our



Bow Rotarians join in with the Garden Club to help beautify Rotary Park. *Photo by Eric Anderson.*

Bow Rotary Club (continued)

club, please contact me and we will be happy to have you at one of our regular Friday morning meetings at the Old Town Hall at 7:30am.

In April or May we team up with the Garden Club to beautify Rotary Park – located across from the Gazebo in the town center. The Garden Club does a magnificent job keeping the park pristine. We show up and lend some labor, at their direction, to their efforts. It's a nice partnership and we appreciate their care and support of many town spaces. If you see beautiful landscaping around town, it's likely due to them.

In May we held our annual Car Show – see the great picture above by Eric Anderson. This is a newer event for us and a fundraiser that



An array of classy vehicles on exhibit at the Bow Rotary's Annual Car Show. *Photo by Eric Anderson.*

enables us to help the community financially with community service projects and donations to Bow Welfare and other community groups. It is the giving policy of our club to support Bow and Bow area families with the monies we raise. Yes, we do International projects too. We have been very active in Honduras for the past decade, but the predominance of funds raised in our local events stay right here in our community. This year's car show will be on May 16, 2015 in the same location on South Street by Allied Insurance and Merrimack County Savings Bank. We look forward to seeing you and your family there.

Bow Rotary Club (continued)

For six weeks in July and August we host our annual concert series at the Gazebo in the town center. The bands vary from week to week. The concerts are free to all. As with our other events, we partner with other local community groups like the Bow Men's Club (best hot dogs, popcorn and lemonade ever!), the Garden Club, the Heritage Commission and more.

Then, in November, we hold our most famous event, our annual Scholarship Auction. For the past decade we have been able to clear an average of \$25,000 annually from this event. About \$20,000 of which go to scholarships and \$5,000 goes to camperships. What are camperships? Well, those are monies that help the underprivileged in our community be able to attend summer day camps, programs through the Bow Parks and Recreation Department, do winter ski programs, therapeutic riding programs, Camp Spaulding, and much, much more. We work closely with the school social worker to make sure we are able to help as many kids as possible.

So, I've covered our main events here, but I haven't even touched on all of the work we do with the school system in providing dictionaries to 3rd graders, giving personalized books to 1st graders, hosting school-to-career days, read-ins, the 4-way Test Speech Contest and more.

We are a very active club. We are driven, motivated and good at what we do. We are friendly people who want to make a difference and we welcome you to help us and the other great organizations in this fine town. Our meetings are at the Old Town Hall, 91 Bow Center Road, Friday mornings at 7:30am. Join us!

Respectfully submitted by
Donna Deos, "Townie"
(yes, a true local – born and raised here)
and President of Bow Rotary Club

Boy Scout Troop 75

With 48 active boys, scouting is alive and well in Bow, NH! Troop 75 had another banner year in 2014. The Troop is led by Art Aznive as Senior Patrol Leader, Andy Saffian and Jack Olson as the Assistant Senior Patrol Leaders, Andrew Nicholls as Quartermaster, Mark Langille as Scribe, and Parker Richardson, Alex Saffian, Sawyer Duhaime and Duke Biehl as Patrol Leaders. We have grown so much in size the last seven years, we had to add another patrol in 2014.

The scouts earned many merit badges and rank advancements from Tenderfoot to Life. We are pleased to report that Evan Judd, Mark Langille and Luke Anderson received the rank of Eagle. Several other scouts are planning Eagle projects and are close to their final Board of Review. The Troop has many other Scouts currently with the maturity and prerequisites to start their Eagle projects.

Boy Scouting produces great young men and great citizens. We are very proud of two of our recent Eagles, one graduated from Georgetown and is now interning for the US Department of State and another was just hired as a full-time professional firefighter. We have former scouts at MIT, UNH, St Anselm, in the US military, and doing many other great things. This is what Scouting can do for you!

This year's "Scouting for Food" campaign was another huge success. For the first time ever the Troop covered Dunbarton as well, adding a ton of work for us but bringing in more food to help both towns. With considerable support from both the Bow and Dunbarton Selectmen, the Troop once again camped out all weekend right in the center of the town. We hung a big "Scouting for Food" banner and collected food throughout the entire weekend. We had many vehicles stop to drop off additional food due to our high visibility. We collected just under 9,000 items of food that went directly to the Bow Food Pantry, the Dunbarton Food Pantry and to the Concord Armory where it was then distributed right back to the surrounding area. The citizens of Bow and Dunbarton 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. We wanted to do something special this year, so we organized an impromptu parade from the town center to the Concord Armory. Thanks to Craig Ott and Scott Morrow for bringing down two awesome army trucks, to Bow Police and Fire for providing an escort to the town line, and Bow Schools for providing a bus! Next year our goal is 10,000 items!

Boy Scout Troop 75 (continued)



In May 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 weeks 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! Thanks to Brandi Richardson for leading such a huge service project for the town.

This year we took everyone to FunSpot for a pizza party and hours, and hours, and hours of video games. The scouts had a lot of fun with that one! 30 scouts went four hours north in Maine to go whitewater rafting with a few other troops from our area. We winter camped at the Dartmouth Outing Club cabin on the side of a ski mountain in Lyme. On another winter camping trip, the scouts slept out in tents and it reached -8 degrees.

Boy Scout Troop 75 (continued)

The Scouts participated all year in several community service activities such as placing flags at veteran graves on Memorial Day, helping the Recreation Department during the Christmas Tree Lighting, helping at the Bow Winterfest, assisting Bow Open Spaces in cleaning up dumpsites in the woods and the Bow Men's Club during their annual Roadside Pickup.

The scouts attended summer camp at Hidden Valley in Gilmanton Iron Works, NH. 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 take a week off from work to make summer camp possible, and I'd like to publically thank all of them.

The Troop finished a major project that's been underway the last few years, "The Eagle Trail." It is a brand new trail that goes from Dunbarton Center Road at the Hammond Nature Preserve all the way through the entire property and then all the way through the Walker Town Forest ending at Branch Londonderry Turnpike. The trail has three bridges built by and used by the Bow Pioneers and it was great working with them on that project.

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. I'd like to thank all of our critical adult volunteers in the Troop, we are lucky to have so many great role models in Bow.

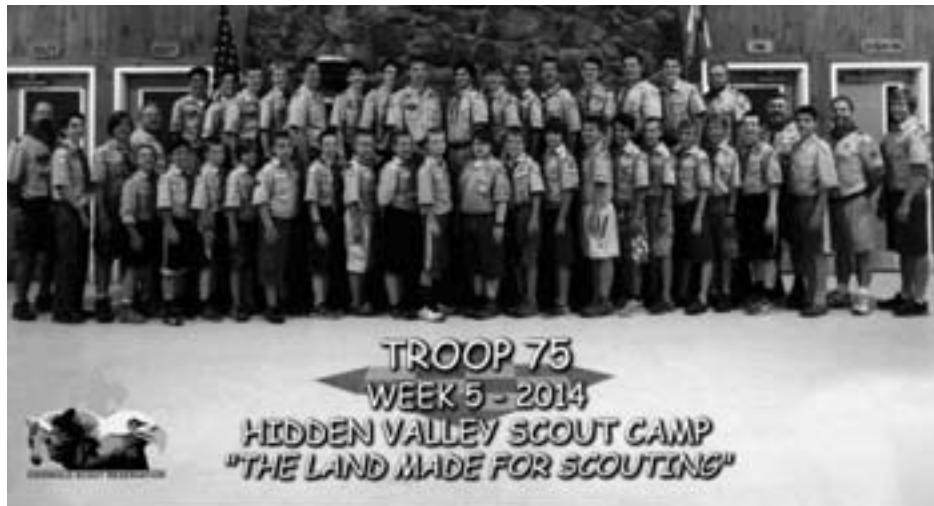
If any boys from the age of 11 to 17 are interested in joining the challenging and exciting world of Scouting or any adults are interested in assisting, we meet at the Bow Community Center every Tuesday



Boy Scout Troop 75 (continued)

night from 7:00 to 8:45 PM. For more information about the Troop contact Scoutmaster Andrew Richardson at 603-738-0372 or adr richardson@gmail.com. You can also visit the Troop's new website at www.bowscouts.org. While there, check out our new Youtube Channel for some awesome videos of Troop 75 in action!

Respectfully Submitted,
Andrew Richardson, Scoutmaster
adr richardson@gmail.com or (603)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 2014 season we had approximately 90 players. For the Fall 2014 season we had approximately 178 players playing on 15 different teams ages U8-U14. Our teams play in the New Hampshire Soccer League.

Bow Soccer Club (continued)

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

Go to www.bowsoccerclub.com
for more information.

Our current board members are:

Chris Leonard, Jay Voght, Patty Wachsmuth,
Mike Berrigan, Rob Dolder, Joe Evans,



Bow Young at Heart Club



Bob and Connie's afternoon snack at Johnson's in Northwood.

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. Eighteen

Bow Young at Heart Club (continued)

meetings were held during 2014 with an average attendance of 50 members present.

The end of 2014 finds the Club with a membership of 79 and 2 honorary members. We received 12 new members into the club and sadly, 1 member, Helga Schaefer, passed away.

Programs for the year were as follows:

- March - Peg Fargo, “OLLI”
- April - David Stack, “Bow Town Manager”
- May - Susan Tomlinson- Dykens, “Tom Girls, Home Maintenance”
- June - James Boffetti, “Ass’t. Attorney General”
- Eliza Evans & Dwight Valdez, “Alliance Audiology”
- July - Carolyn Rich, “Friends Program”
- August - Art Merrigan, “Bow Police Department”
- August - Mike Jobin, “Prescription Center”
- Sept - Bryce Larrabee, “Bow Community Center Needs Chairperson”
- Branden Casey, “Aggregate Wealth Strategies Ins. Advisors”

Trips during the year were as follows:

- May - JFK Museum, Lunch at Maggiano’s Little Italy
- July - New London Barn Playhouse, “Damn Yankees”, Lunch at Jesse’s, Hanover
- Sept - Portsmouth Harbor Tour, Lunch at Warren’s Lobster House, Kittery, Maine
- Nov - Indian Head Resort, “White Mountain Christmas”, 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 “Makris Lobster Pool” on December 10.

Officers for 2015 are:

| | |
|-----------------|----------------|
| President: | Mariya Markova |
| V-President: | Nancy Maschi |
| Secretary: | Kendra Ricard |
| Treasurer: | Cynthia Boyce |
| Member-at-Large | Irene Muir |

Bow Young at Heart Club (continued)

Committees:

Hospitality - Nancy Johns
Publicity - Faye Johnson
Trips - Sandy Ball/Bob Lougee
Speakers - Bill Aitchison
Speakers - Bill Aitchison
Scrapbook - Kendra Ricard
Sunshine - Sandy Ball
50/50 - Carol Shea

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

Ken Ball, President
Isabel Sinclair, V-President
Kendra Ricard, Secretary
Cynthia Boyce, Treasurer



Vital Statistics



Santa attends the 2014 Christmas Tree Lighting Ceremony at the Town's Gazebo.
Photo by Eric Anderson.

Vital Statistics - BIRTHS

Resident Birth Report 01/01/2014 - 12/31/2014

| Child's Name | Mother's Name | Father's/Partner's Name |
|------------------------------|-------------------|-------------------------|
| Birth Date | Birth Place | |
| ANCOL, NASSON | ELHAGGAR, SUZANA | AZHIL, BASSEM |
| LEGIERE, CHARLOTTE JOSEPHINE | LEGIERE, VICTORIA | NAULT, DAVID |
| LEDOUX, JETT NICHOLAS | LEDOUX, MARCEL | LEDOUX, BRITT |
| VALENCE, SEBASTIAN MICHAEL | VALENCE, NATHAN | VALENCE, MELISSA |
| BLAND, JASE NORMAN | CONCORD, NH | BLAND, JAYME |
| BAILEY, STELLA MARION | MANCHESTER, NH | BAILEY, NICOLE |
| ROSE, AVERY CAMPBELL | CONCORD, NH | CAMPBELL, JUSTINE |
| GOULET, CAMDEN HENRY | MANCHESTER, NH | DURUS, VANESSA |
| BUOTE, OLIVIA MAE | CONCORD, NH | BUOTE, ANNE |
| PAQUETTE, MADELYN JAYE | CONCORD, NH | PAQUETTE, HANNAH |
| SIMON, HARPER BELLE | CONCORD, NH | SIMON, MICHELLE |
| JONES, ALTHEA LYRA | CONCORD, NH | JONES, VALERIE |
| MALONSON, JOSHUA JOSEPH | CONCORD, NH | MALONSON, THERESA |
| SANDFORD, LIAM MATTHEW | CONCORD, NH | SANDFORD, KRISTEN |
| CARR, FRANKE ELIZA PEDROHO | CONCORD, NH | CHONG, CAITLIN |
| YONE, ELISABETH EMILY | CONCORD, NH | YONE, KEVIN |
| KAWABATSU, ISABELLE MARYONO | LEBANON, NH | KAWABATSU, RYOSUKE |
| JENSEN, MILENA JACQUELINE | MANCHESTER, NH | REED, KATHY |
| SAGE, GABRIELLA MARIE | CONCORD, NH | JENSEN, AMY |
| PELLETIER, DELANE | CONCORD, NH | SALA, ANNE MARIE |
| RIGHETER, LULAH GRACE | CONCORD, NH | HODAN, JEANNE |
| PRIE, LIAM JAMES | CONCORD, NH | RIGHETER, ALYSSA |
| DURAND, JUNE PAPER | CONCORD, NH | DOOSWORTH, PAIGE |
| PETERS, AMELIA CATRONA | CONCORD, NH | DURAND, MURSEY |
| BOWMAN, CASEY MAY | CONCORD, NH | PETERS, KATHERINE |
| GRAVEL, TREVOR JEFFREY | MANCHESTER, NH | BOHMAN, ERIN |
| ARCHER, GABRIEL ISAK | CONCORD, NH | GRAVEL, HOLLY |
| PEAKS, MATTHEW THOMAS | CONCORD, NH | ARCHER, JENNIFER |
| SAUCON, MAXWELL HUNTER | CONCORD, NH | PEAKS, BRIDGET |
| | | BAUCH, SAMANTHA |

Vital Statistics - MARRIAGES

Resident Marriage Report 01/01/2014 - 12/31/2014

| Person A's Name and Residence | Person B's Name and Residence | Town of Residence | Place of Marriage | Date of Marriage |
|---------------------------------------|-------------------------------------|-------------------|-------------------|------------------|
| GUIMOND, SHARON L BOW, NH | TRECARTIN, THOMAS E BOW, NH | BOW | CONCORD | 01/03/2014 |
| FICHEBA, JOHN J DEERRY, NH | ELJONS, SARAH E BOW, NH | DEERRY | MANCHESTER | 02/22/2014 |
| SPONENBERG, SUSAN O BOW, NH | MILLER, MARIA A GLOVERSVILLE, NY | BOW | BOW | 03/15/2014 |
| MALONSON JR, MICHAEL P CONCORD, NH | FERULLO, THERESA M BOW, NH | CONCORD | BOW | 05/24/2014 |
| FARRELL, MARY M BOW, NH | KOTILA, PAUL M FITZWILLIAM, NH | BOW | CONCORD | 06/07/2014 |
| BAILLARGEON, DANIEL F BOW, NH | MCGRATH, NANCY L BOW, NH | BOW | BELMONT | 06/07/2014 |
| ZINCK, BRUCE W BOW, NH | LACHANCE, CAROL A BOW, NH | BOW | BOW | 06/21/2014 |
| IVES, CHRISTINA S BOW, NH | PRESCOTT, JOHN M CONCORD, NH | BOW | HAMPTON | 06/21/2014 |
| CLARK, MICHAEL S BOW, NH | CHIMENTO, DONNA M BOW, NH | BOW | BARNSTEAD | 07/01/2014 |
| LINDQUIST, MICHAEL D BOW, NH | DOW, TONIA L BOW, NH | BOW | BOW | 07/15/2014 |
| HRINCHUK, ALISON A BOW, NH | DUBE, DANIEL W BEDFORD, NH | | BEDFORD | 08/03/2014 |

Vital Statistics - MARRIAGES (continued)

Resident Marriage Report 01/01/2014 - 12/31/2014

| Person A's Name and Residence | Person B's Name and Residence | Town of Issuance | Place of Marriage | Date of Marriage |
|--------------------------------|---------------------------------------|------------------|-------------------|------------------|
| REED, MATTHEW R BOW, NH | CORREA, MASSIEL BOW, NH | BOW | CONCORD | 08/09/2014 |
| MURDOCH, ROBERT M BOW, NH | KLUIG, LEA M BOW, NH | LOUDON | LOUDON | 08/13/2014 |
| WATERS, FRANK J BOW, NH | SHELDON, JESSICA F BOW, NH | BOW | CONCORD | 09/14/2014 |
| CHAPLAIN, KRISTEN S BOW, NH | BAKOS, REBECCA BOW, NH | BOW | MEREDITH | 10/04/2014 |
| SANFORD, BLAIR C BOW, NH | TOMBARI, JAMES F BOW, NH | BOW | DERBY | 10/19/2014 |
| BIRON, DESHREE C BOW, NH | BOSS, ASHLEY C BOW, NH | BOW | BOW | 10/31/2014 |
| | CASIAN, ROBERT B HAMPTON FALLS, NH | | HICKSETT | 11/01/2014 |

Vital Statistics - DEATHS

Resident Death Report 01/01/2014 - 12/31/2014

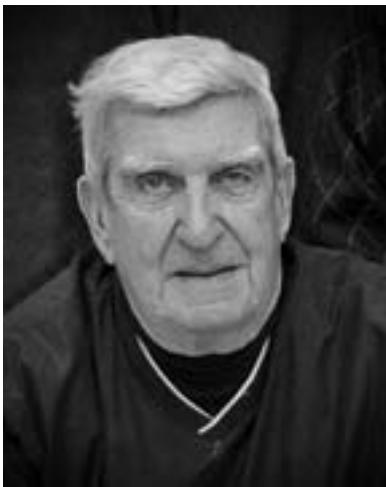
| Decedent's Name | Death Date | Death Place | Father's/Mother's Name | Mother's/Married Name Prior to First Marriage/Civil Union | Military |
|----------------------|------------|-------------|------------------------|---|----------|
| BOHANNON JR, JAMES | 01/01/2014 | BOW | BOHANNON SR, JAMES | GREER, MARY | N |
| HALL, WILLIAM | 01/18/2014 | BOW | HALL, WILLIAM | ONEFF, ISABELLA | Y |
| LACASSE, REJEAN | 02/02/2014 | CONCORD | LACASSE, ALCEDE | HOY, JEANNETTE | N |
| BARNES, ANNA | 02/15/2014 | CONCORD | VESLEKOVICH, MICHAEL | HARIBKO, ANNA | N |
| JONES, MARJORIE | 02/20/2014 | CONCORD | BARTLETT, PERLEY | TRALEY, ETHEL | N |
| SHEVELEY, THOMAS | 02/25/2014 | TILTON | SHVELEY, THOMAS | PIELAUMER, MARY | Y |
| AUDET, MARTHA | 03/21/2014 | BOSCawEN | BARTON, EVERETT | EAGLES, SUEAN | N |
| ALLEGRICHT, MARJORIE | 04/01/2014 | BOW | JOHNSON, DONALD | WELLS, MARJORIE | N |
| SCOTT, OL YEA | 04/17/2014 | CONCORD | BROWN, CLADWIN | MERRILL, GRACE | N |
| PAUL, RUTH | 04/18/2014 | BOW | GRAHAM, WARREN | SEAVIER, MARY | Y |
| DEBMANUS, CONRAD | 04/20/2014 | BEDFORD | DEBMANUS, GEORGE | PARENT, LORETTA | Y |
| HEBSON, ROSEMARIE | 05/04/2014 | CONCORD | DAHDON, GEORGE | THOMPSON, ANNE | N |
| DUVTIN, ELLINOR | 05/11/2014 | WASHER | SHANNON, ROBERT | HOPPEL, NELLIE | N |
| HECHLER, RITA | 05/11/2014 | EXETER | LEVEQUE, ALFRED | CHENGAS, EVA | N |
| NELSO, JAMES | 05/18/2014 | CONCORD | NELSO, JAMES | DREW, BARBARA | N |
| COLE, RICHARD | 06/02/2014 | CONCORD | COLE, HARRY | MOTT, MABEL | Y |
| HERICK, ARNOLD | 06/15/2014 | BOW | HERICK, WALTER | FISH, LULA | N |
| LOWRIE, DONALD | 07/09/2014 | CONCORD | LOWRIE, BERT | GRACIE, MARION | Y |

Vital Statistics - DEATHS (continued)

Resident Death Report 01/01/2014 - 12/31/2014

| Deceased's Name | Death Date | Death Place | Father/Parent's Name | Mother/Parent's Name Prior to First Marriage/Civil Union | Relationship |
|---------------------|------------|-------------|----------------------|--|--------------|
| BERTHIAUME, EILEEN | 03/17/2014 | CONCORD | WHITE, ERNEST | ORCHARD, KATE | N |
| CLARKE, JPL RAYMOND | 07/24/2014 | WILMOT | CLASSE, SR, RAYMOND | WHITE, EDITH | N |
| MOODOO, MARY | 07/24/2014 | CONCORD | WALSH, WILLIAM | LEVESQUE, DORILLA | N |
| SEGAL, GEORGE | 07/29/2014 | CONCORD | SEGAL, DAVID | SANEL, BELLA | Y |
| GRUNSFELD, ANNE | 08/02/2014 | CONCORD | PHILIPS, JULIUS | DOMAINE, FREDA | N |
| LADJ, SANDRA | 08/08/2014 | BOW | THIBAIS, ARTHUR | RICHARDSON, ENO | N |
| HELL, ROSE | 08/15/2014 | CONCORD | FINARD, ARTHUR | EBION, MARY | N |
| BLACK, MARY JANE | 09/27/2014 | CONCORD | LITTLE, ROBERT | THISTLE, ETHEL | N |
| MILLER, BETTY | 09/04/2014 | BOW | REHMANN, PETER | KALTMAN, LEMORE | N |
| SCHAFFER, HELGA | 09/09/2014 | MANCHESTER | HEITZLT, MANN | BLACHMANN, ANNA | N |
| DUPONT, MICHELLE | 09/24/2014 | BOW | GERARD, LUCIEN | BERGERON, ELSA | N |
| HUTCHINSON, PAMELA | 09/27/2014 | BOW | LARSEN, RAY | BERLISLD, VEREE | N |
| ROTMAN, CHARLES | 10/25/2014 | CONCORD | ROTMAN, NELSON | SEINDLER, IRIS | N |
| FINAN, JOHN | 11/09/2014 | BOW | FINAN, JAMES | MANSFIELD, JULIA | N |
| DEOSS, LAVERNE | 11/26/2014 | CONCORD | GUSTAFSON, LESTER | ANNIS, HAZEL | N |
| CHARONIS, DOLORES | 12/06/2014 | CONCORD | SABARATNARAS, PETER | GLEASON, LILA | N |
| VAHEY, MARY | 12/21/2014 | BOW | CLANCY, PATRICK | HURLEY, MARY | N |

In Memoriam

**Jack F. Finan****1933-2014**

Jack Finan graduated from Concord, Massachusetts High School, and he graduated from Norwich University where he played football. For the last 16 years he worked as a substitute teacher at Bow High School. He was part of two community theatres, a member of Bow Community Men's Club, the Bow Planning Board, and the Business Development Commission. He was an avid race walker, and he participated in the Senior Olympics, representing New Hampshire. He was

a published author, gardener and reader. He was married to Betty on Oct. 23, 1998, at the Malcesine Castle on Lake Garda in Italy. They have enjoyed the last 16 years traveling together and enjoying their families.

**Robert W. Morgan****1926-2014**

Robert Morgan was born in Bow, NH. He grew up in Bow, and he attended Concord High School, and then he joined the Navy. For his life's work, he decided to become an educator. He retired from the Bow school system after teaching for 20 years. He was a long term member of the Bow Heritage Commission serving as its chairman in the late 1990s. He spent considerable time researching Bow's veterans and produced a binder of information highlighting Bow's veterans going

back to the Revolutionary War. One copy is maintained at the Baker Free Library and the other is at the Municipal Building. He initiated the effort to recognize Bow's Veterans with an inscribed granite monument located at the Old Town Hall. He also was one of the first senior residents to be interviewed for the Heritage Commission's audio-video history series, which was also featured in a *Union Leader* article.

In Memoriam (continued)



Roland and Helen Robinson 1926-2014

Helen and Roland Robinson could be seen serving popcorn from a popcorn popper cart that Roland built. They set up shop at the Gazebo during the summer when the Bow Rotary Club hosted a summer concert series for residents and visitors to enjoy.

Helen Robinson was a librarian for the town of Bow from 1977 through 1986. She was also the secretary for Wesley Methodist Church and an active church member as well as a choir member.

Roland Robinson was born and raised in the Concord area, graduated from Concord High School in 1943, and immediately entered the Navy to serve in World War II. Upon his return to Concord, he married his high school sweetheart, Helen, moving to Bow, building a home and starting a family.

Roland's sideline was Boy Scouts, running several troops, helping hundreds of boys through the ranks of scouting and even achieving some of the highest awards leaders of scouts could achieve. Roland was also a member of the Bow Fire Department, and he served on the Bow Parks and Recreation Commission. Many of the carved wooden signs that can be seen around town were the handiwork of Roland.

NOTES

NOTES

Town Meeting



Selectman Jill Hadaway and School Moderator Jim Hatem review the vote tabulation following the first Town elections held at the Bow Memorial School. *Photo by Eric Anderson.*

Bow Town Meeting | Bow School District Meeting

Moderator's Rules of Procedures

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.

Bow Town Meeting | Bow School District Meeting

Moderator's Rules of Procedures (continued)

- a. No one may have the floor unless recognized by the Moderator.
- b. Except for Points of Order, the Moderator will not recognize speakers unless they are standing at or holding one of the microphones.
- c. Each speaker must provide has/her name and address.
- d. Even if a voter does not have the floor, a voter may speak to raise a Point of Order, to challenge a Moderator's ruling, or to overrule the Moderator.

7. The Moderator will allow only one motion on the floor at a time. There are two exceptions to this rule:

- a. A voter may raise a Point of Order at any time, and
- b. If a voter has the floor, the voter may make
 - i. A motion to amend the pending motion, or
 - ii. A motion to Call the Question.

8. The Moderator will not accept negative motions, which are motions that require a "no" vote to vote in the affirmative such as "I move that we not adopt the budget."

9. Motions to Call the Question limit debate and require a 2/3 vote. If passed, these motions stop debate on a motion. However, all those voters who are standing at a microphone or holding a microphone, and anyone seated at the head table who has previously told the Moderator that he/she wishes to speak on the Motion will be allowed to speak. In addition, the Moderator shall have the right to refuse to recognize a Motion to Call the Question, if, in the Moderator's opinion, the voters have not yet had an adequate opportunity to discuss an issue.

10. Non-voters may not speak at the Meeting without the permission of the voters except, the Moderator will allow non-resident Town officials and consultants or experts who are at the Meeting to provide information about an Article to speak.

Bow Town Meeting | Bow School District Meeting

Moderator's Rules of Procedures (continued)

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

Bow Town Meeting | Bow School District Meeting

Moderator's Rules of Procedures (continued)

after the original vote. With respect to bond votes, the restriction on reconsideration automatically applies without the need for the Meeting to vote for it.

- b. Optional Restriction: Voters may postpone reconsideration of any Article at this Meeting by voting to restrict reconsideration of the Article in accordance with RSA 40:10. If the Meeting passes such a motion, then the Article cannot be reconsidered until a reconvened meeting held at least seven (7) days after the date of the original vote.
- c. Reminder: Since any rule of the Moderator or decision of the Meeting can be reversed or changed at any time prior to the end of the meeting by a majority vote of the Meeting, there is no rule that can be adopted that can absolutely prevent the reconsideration of an Article.

19. The Moderator may vote on all Articles. However, the Moderator plans to vote only in two (2) instances:

- a. To break a tie
- b. To make a vote a tie vote if a motion the Moderator opposes would otherwise carry by one (1) vote.

20. If the Meeting is not finished at 11:00, the Moderator will recess the Meeting to a future date.

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.

Bow Town Meeting | Bow School District Meeting
Voters' Rights and Responsibilities (continued)

12. Help the Meeting to promptly complete the business on the warrant.

Every Voter has a right to:

13. Speak on every Article by approaching a microphone or by requesting a hand-held microphone, unless debate has been limited by a successful Motion to Call the Question.
14. Request the Meeting to overrule the Moderator or to change the Rules of Procedure, as follows:
 - a. Seek to be recognized by saying “Mr./Ms. Moderator, I have a Point of Order”, and
 - b. Once recognized by the Moderator, proceed to state your request or make your Motion.
15. Request that any Article or question be acted upon by secret ballot, as follows:
 - a. A minimum of five voters who are present and identified at the Meeting must make the request in writing; and
 - b. The written request must be presented to the Moderator prior to the end of the debate on the Article or question.
16. Request the Meeting to postpone the reconsideration of an Article at the Meeting until a future Meeting, as follows:
 - a. At any time after the Article has been voted upon, seek to be recognized at a microphone by the Moderator.
 - b. Once recognized by the Moderator, say “Mr./Ms. Moderator, I move that the Meeting restrict consideration of Article ___, in accordance with NH RSA 40:10.”
 - c. NOTE: Voters need not vote to restrict reconsideration of any ballot vote on a bond issue over \$100,000 because State law provides that the reconsideration vote may not be held until an adjourned Meeting that is at least seven (7) days after the date of the Meeting.

Peter F. Imse, Bow Town Moderator

James V. Hatem, Bow School District Moderator

2015 Town Warrant



2015 TOWN MEETING WARRANT TOWN OF BOW, NEW HAMPSHIRE

To the Inhabitants of the Town of Bow in the County of Merrimack, in said State, qualified to vote in Town affairs.

You are hereby notified to meet at the Bow Memorial School in said Bow on Tuesday, the 10th day of March, 2015, 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 Auditorium in said Bow on Wednesday, the 11th day of March, 2015, 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:

| <i>Office</i> | <i>Term</i> |
|--------------------------|-------------|
| Selectman | 3 year term |
| Selectman | 3 year term |
| Town Clerk/Tax Collector | 3 year term |
| Town Treasurer | 3 year term |
| Budget Committee | 3 year term |
| Budget Committee | 3 year term |
| Trustee of Trust Funds | 3 year term |
| Library Trustee | 5 year term |

2015 Town Warrant (continued)

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 22, 2015 to revise 7.05 to add a requirement for standby emergency electricity generators for Elderly and Multi-Family Residential Dwellings to provide sufficient power during outages to operate lighting, water supply, elevators and chair lifts, heating systems, and life and health sustaining appliances, and revise 3.02 to add a definition for Multi-Family Dwelling? The amendment has been on file at the Municipal Building since Tuesday, February 3, 2015.

(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 December 18, 2014 to update 7.10 Personal Wireless Service Facility (PWSF) to exempt certain antenna installations from local zoning restrictions, to limit local time period of review, and to generally bring provisions for PWSF into compliance with the statutory authority of RSA 12:K? The amendment has been on file at the Municipal Building since Tuesday, February 3, 2015.

(Recommended by the Planning Board by a vote of 5-0)

C. Are you in favor of the adoption of ZONING AMENDMENT C as proposed by the Planning Board vote of December 18, 2014 to adopt a new Supplementary Regulations and Standards 7.26 with a reference in 5.11 Table of Uses to add criteria for Dwelling Unit for Resident Caretaker or Security Personnel in non-residential zone districts to limit such dwelling units to occupancy by owners and employees, to limit them to 800 Sq Ft and one bedroom, and to require adequate sewage disposal? The amendment has been on file at the Municipal Building since Tuesday, February 3, 2015.

(Recommended by the Planning Board by a vote of 5-0)

2015 Town Warrant (continued)

D. Are you in favor of the adoption of ZONING AMENDMENT D as proposed by the Planning Board vote of December 18, 2014 to revise 10.01 E Uses Prohibited, Permitted, and Requiring a Conditional Use Permit in the Wetlands Conservation District to exempt logging operations in Prime Wetlands and buffers from Planning Board review in compliance with state law RSA 674:1? The amendment has been on file at the Municipal Building since Tuesday, February 3, 2015.

(Recommended by the Planning Board by a vote of 5-0)

3. To see if the Town will vote to raise and appropriate the sum of \$5,030,000 (gross budget) for the design, construction and equipping of a public safety building, for expenses relating to relocation of the Fire Department, Emergency Management and Police Department to this facility, and for expenses relating to the issuance of municipal bonds or notes, and to authorize the issuance of not more than \$5,000,000 of bonds or notes in accordance with the provisions of the Municipal Finance Act (RSA 33); to authorize the Board of Selectmen to apply for, obtain and accept federal, state or other aid, if any, which may be available for said project and to comply with all laws applicable to said project; to authorize the Board of Selectmen to issue and negotiate such bonds or notes and to determine the rate of interest thereon; and to authorize the Board of Selectmen to take any other action or pass any other vote relative thereto; with the balance of \$30,000 to be raised by taxation. The first payment for this bond or note will not be due until after the bond for the Bow High School project, issued in 1996 by the NH Municipal Bond Bank, matures on 8/15/16. (2/3 ballot vote required)

(Recommended by Selectmen 4-1)

(Recommended by Budget Committee 6-1)

4. To see if the Town will vote to raise and appropriate the sum of \$35,000 to develop detailed Design-Build specifications and Request for Proposal documents for the construction, based upon the supplied design specifications and with input from the police, fire and emergency management departments, of a combined Public Safety Building ranging in size from 20,000 FSF to 25,000 SF, at a cost not to exceed \$5,000,000.

(Recommended by Selectmen 4-0)

(Recommended by Budget Committee 6-1)

2015 Town Warrant (continued)

5. To see if the Town will vote to raise and appropriate the sum of \$25,000 for the purpose of hiring architectural, engineering and/or consulting firms to develop the cost of options to renovate the existing Fire Station/Community Building for continued use or to construct a new community building. (Majority Vote Required)

(Recommended by Selectmen 2-1)
(Recommended by Budget Committee 7-0)

6. To see if the Town will vote to raise and appropriate the Budget Committee's recommended sum of \$10,026,016 for general municipal operations. The Selectmen recommend \$10,051,985. This article does not include appropriations contained in special or individual articles addressed separately. (Majority Vote Required)

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

7. To see if the Town will vote to raise and appropriate the sum of \$1,200,000 for improvements to the intersection of Dunklee Road and Route 3-A; to authorize the receipt of federal and state grants in the amount of \$800,000 and the withdrawal of \$400,000 from the Road Construction I-2 Zone and Business Development District Capital Reserve Fund for this purpose. This will be a non-lapsing appropriation per RSA 32:7,VI which will not lapse until the earlier of project completion or June 30, 2020. (Majority Vote Required)

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

8. To see if the Town will vote to raise and appropriate the sum of \$730,000 for the reconstruction of the Dunklee Road Bridge; to authorize the receipt of federal and state grants in the amount of \$584,000 and the balance of \$146,000 to come from legal settlement proceeds. This will be a non-lapsing appropriation per RSA 32:7,VI which will not lapse until the earlier of project completion or June 30, 2020. (Majority Vote Required)

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

2015 Town Warrant (continued)

9. To see if the Town will vote to raise and appropriate the sum of \$350,000 for the paving of Hampshire Hills 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, 2017, whichever is sooner. (Majority Vote Required)

(Recommended by Selectmen 4-0)

(Recommended by Budget Committee 7-0)

10. To see if the Town will vote to raise and appropriate the sum of \$120,000 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)

11. 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)

12. To see if the Town will vote to raise and appropriate the sum of \$98,000 for the purchase of dispatcher radio and equipment for the Police Department and to authorize the withdrawal of up to \$98,000 from the Police Equipment Capital Reserve Fund for this purpose. (Majority Vote Required)

(Recommended by Selectmen 4-1)

(Recommended by Budget Committee 7-0)

13. To see if the Town will vote to raise and appropriate the sum of \$75,000 to re-roof the Municipal Building and for the installation of insulation and venting in the attic and to authorize the withdrawal of up to \$75,000 from the Municipal Buildings and Grounds Capital Reserve Fund for this purpose. (Majority Vote Required)

(Recommended by Selectmen 5-0)

(Recommended by Budget Committee 7-0)

2015 Town Warrant (continued)

14. To see if the Town will vote to 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)
(Recommended by Budget Committee 7-0)

15. To see if the Town will vote to raise and appropriate the sum of \$50,000 to be added to the Police Department 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 \$40,000 for the surveying, engineering and design of a new salt storage shed to replace the salt storage shed at the Department of Public Works and to authorize the withdrawal of up to \$40,000 from the Municipal Buildings and Grounds Capital Reserve Fund for this purpose.
(Majority Vote Required)

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

17. To see if the Town will vote to raise and appropriate the sum of \$50,000 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)

18. To see if the Town will vote to raise and appropriate the sum of \$45,000 to be added to the Fire Truck Capital Reserve Fund previously established. (Majority Vote Required)

(Recommended by Selectmen 4-1)
(Recommended by Budget Committee 7-0)

2015 Town Warrant (continued)

19. To see if the Town will vote to raise and appropriate the sum of \$45,000 for the purchase of repeater station equipment for the Police Department and to authorize the withdrawal of up to \$45,000 from the Police Equipment Capital Reserve Fund for this purpose. (Majority Vote Required)

(Recommended by Selectmen 5-0)

(Recommended by Budget Committee 7-0)

20. To see if the Town will vote to raise and appropriate the sum of \$40,000 for the purchase of a mower for the Parks and Recreation Department and to authorize the withdrawal of up to \$40,000 from the Parks and Recreation Equipment Capital Reserve Fund for this purpose. (Majority Vote Required)

(Recommended by Selectmen 5-0)

(Recommended by Budget Committee 7-0)

21. To see if the Town will vote to change the purpose of the existing Parks and Recreation Parking and Roads Capital Reserve Fund to the Parks and Recreation Improvements Capital Reserve Fund (2/3 vote required)

(Recommended by Selectmen 5-0)

(Recommended by Budget Committee 7-0)

22. To see if the Town will vote to raise and appropriate the sum of \$35,700 for the purchase and installation of field irrigation equipment at Goodwin, Gordon and Gosling Fields and to authorize the withdrawal of \$22,200 from the Parks and Recreation Improvements Capital Reserve with the balance of \$11,500 to come from Subdivision Regulation donations and \$2,000 funded by donations. (Majority Vote Required)

(Recommended by Selectmen 5-0)

(Recommended by Budget Committee 7-0)

23. To see if the Town will vote to raise and appropriate the sum of \$35,000 for the replacement of the emergency generator at the Municipal Building and to authorize the withdrawal of up to \$35,000 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)

2015 Town Warrant (continued)

24. To see if the Town will vote to raise and appropriate the sum of \$32,000 for the replacement of a police utility vehicle for the Police Department and to authorize the withdrawal of up to \$32,000 from the Police Department Equipment Capital Reserve Fund for this purpose. (Majority Vote Required)

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

25. To see if the Town will vote to raise and appropriate the sum of \$30,000 for the repair of the sill and floor joists at the Old Town Hall and to authorize the withdrawal of up to \$30,000 from the Municipal Buildings and Grounds Capital Reserve Fund for this purpose. (Majority Vote Required)

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

26. To see if the Town will vote to raise and appropriate the sum of \$27,000 for the replacement of a police cruiser for the Police Department and to authorize the withdrawal of up to \$27,000 from the Police Department Equipment Capital Reserve Fund for this purpose. (Majority Vote Required)

(Recommended by Selectmen 4-1)
(Recommended by Budget Committee 7-0)

27. To see if the Town will vote to establish a Capital Reserve Fund under the provisions of RSA 35:1 to be known as the Municipal Facilities Emergency Repair Capital Reserve Fund, for the purpose of providing funds to address unforeseen emergency or urgent repairs to municipal facilities and to raise and appropriate the sum of \$25,000 towards this purpose, and to further appoint the Board of Selectmen as agents to expend from the fund. (Majority Vote Required)

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

2015 Town Warrant (continued)

28. To see if the Town will vote to raise and appropriate the sum of \$25,000 to be added to the Recreation Improvements Capital Reserve Fund previously established. (Majority Vote Required)

(Recommended by Selectmen 3-1)
(Recommended by Budget Committee 7-0)

29. To see if the Town will vote to convey a permanent conservation easement on the following tract of land acquired by the Town in 1976 under Article 3 of the 1976 Town Warrant, and established as a Town Forest by the Town in 1977 under Article 4 of the 1977 Town Warrant, to Bow Open Spaces, Inc. comprised of Directors who are registered voters of the Town of Bow: Block 4, Parcel 56, consisting of 55 acres. (Majority Vote Required).

30. (By Petition) To see if the town will vote to raise and appropriate the sum of \$550,000 to implement recommendations provided to the town to bring the fire and community building into conformity with correction of electrical deficiencies, asbestos removal and other fire safety corrections as set forth in the reports by Enviro Vantage, Cummings Associates, and Yeaton Associates, Inc. notwithstanding the decision of the building inspector on February 25, 2014, to require earthquake and other catastrophic standards to be imposed to an existing building. Source of funds shall be 1) the withdrawal of \$350,000 from otherwise unappropriated funds, 2) the withdrawal of \$100,000 from the Municipal Buildings and Grounds Capital Reserve Funds and the remainder raised by taxes. (Majority vote required)

(Not Recommended by Budget Committee 6-1)

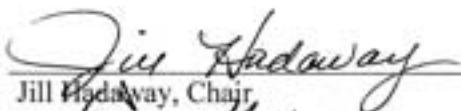
31. To hear reports of standing committees and take any action relating thereto.

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

2015 Town Warrant (continued)

Given our hands and seal this 17th day of February, 2015

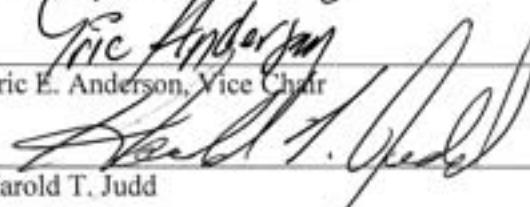
Original Signed



Jill Hadaway, Chair

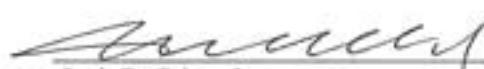


Eric E. Anderson, Vice Chair



Harold T. Judd

Colleen S. Hunter



Jack P. Crisp, Jr.

BOARD OF SELECTMEN
TOWN OF BOW, NH



New Hampshire
Department of
Revenue Administration

2015 MS-737

2015-16 Town Budget

Budget of the Town of Bow

Form Due Date: 20 Days after the Town Meeting

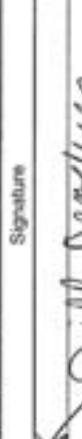
THIS BUDGET SHALL BE POSTED WITH THE WARRANT ON
12/20/15
This form was posted with the warrant on:

For Assistance Please Contact the NH DRA Municipal and Property Division
P: (603) 230-5990 F: (603) 230-5947 <http://www.revenue.nh.gov/mun-prop/>

BUDGET COMMITTEE CERTIFICATION

Under part containing

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 Members | |
|--------------------------|---|
| Printed Name | Signature |
| Jill DeStochay |  |
| Jack L. Gissel |  |
| Jennifer Striving Bain |  |
| Patricia Alvarez |  |

A, hand-copy of this signature page must be signed and submitted to the NHICBA, at the following address:

NH DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL AND PROPERTY DIVISION
PO BOX 487, CONCORD, NH 03302-0487

2015-16 Town Budget (continued)

| Appropriations | | | | | | |
|--------------------------------|---|----------------------|---|--------------------------------------|---|--|
| Account Code: | Purpose of Appropriation | Warrant Article # | Appropriations Prior Year as Approved by DRA | Actual Expenditures Prior Year | Selectman's Appropriations Ensuring PV (Recommended) | Commissioner's Appropriations Ensuring PV (Not Recommended) |
| General Government | | | | | | |
| 0000-0000 | Collective Bargaining | | \$0 | \$0 | \$0 | \$0 |
| 4110-4139 | Executive | 06 | \$273,836 | \$0 | \$276,314 | \$0 |
| 4140-4149 | Elections, Registration, and Voter Statistics | 06 | \$211,728 | \$0 | \$281,672 | \$0 |
| 4150-4151 | Financial Administration | 06 | \$433,901 | \$0 | \$531,683 | \$0 |
| 4152 | Realization of Property | 06 | \$0 | \$0 | \$0 | \$0 |
| 4153 | Legal Expense | 06 | \$39,400 | \$0 | \$131,600 | \$0 |
| 4155-4159 | Personnel Administration | 06 | \$10,600 | \$0 | \$9,800 | \$0 |
| 4181-4193 | Planning and Zoning | 06 | \$243,681 | \$0 | \$270,825 | \$0 |
| 4194 | General Government Buildings | 06 | \$39,564 | \$0 | \$63,668 | \$0 |
| 4195 | Committees | 06 | \$23,200 | \$0 | \$22,200 | \$0 |
| 4196 | Insurance | 06 | \$40,212 | \$0 | \$63,758 | \$0 |
| 4197 | Advertising and Promotional Association | 06 | \$0 | \$0 | \$0 | \$0 |
| 4199 | Other General Government | 06 | \$0 | \$0 | \$0 | \$0 |
| Public Safety | | | | | | |
| 4210-4214 | Police | 06 | \$2,130,736 | \$0 | \$2,126,509 | \$0 |
| 4215-4219 | Ambulance | 06 | \$0 | \$0 | \$0 | \$0 |
| 4220-4229 | Fire | 06 | \$1,295,827 | \$0 | \$1,188,579 | \$0 |
| 4240-4249 | Building Inspection | 06 | \$122,453 | \$0 | \$121,527 | \$0 |
| 4290-4298 | Emergency Management | 06 | \$20,229 | \$0 | \$17,848 | \$0 |
| 4299 | Other (including Communications) | 06 | \$0 | \$0 | \$0 | \$0 |
| Airport/Aviation Center | | | | | | |
| 4301-4309 | Airport Operations | | \$0 | \$0 | \$0 | \$0 |
| Highways and Streets | | | | | | |
| 4311 | Administration | 06 | \$1,865,363 | \$0 | \$1,298,927 | \$0 |
| 4312 | Highways and Streets | 06 | \$0 | \$0 | \$585,530 | \$0 |
| 4313 | Bridges | 06 | \$30,145 | \$0 | \$0 | \$0 |
| 4316 | Street Lighting | 06 | \$0 | \$0 | \$16,800 | \$0 |
| 4319 | Other | 06 | \$0 | \$0 | \$0 | \$0 |

2015-16 Town Budget (continued)

| Account Code | Purpose of Appropriation | Warrant Article # | Appropriations Prior Year as Approved by DAA | Actual Expenditures Prior Year | Budget Committee's Appropriations Ensuring FY (Not Recommended) | | | Budget Committee's Appropriations Ensuring FY (Not Recommended) (Recommended) | Budget Committee's Appropriations Ensuring FY (Not Recommended) (Recommended) |
|---|--|-------------------|--|--------------------------------|---|---|-------------------------------|---|---|
| | | | | | Selected's Appropriations Ensuring FY (Recommended) | Commissioner's Appropriations Ensuring FY (Not Recommended) | Ensuring FY (Not Recommended) | | |
| Sanitation | | | | | | | | | |
| 4321 | Administration | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4323 | Solid Waste Collection | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4324 | Solid Waste Disposal | 06 | \$772,929 | \$0 | \$771,109 | \$0 | \$771,109 | \$0 | \$0 |
| 4325 | Solid Waste Cleanup | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4326-4329 | Sewage Collection, Disposal and Other | 06 | \$0 | \$0 | \$141,952 | \$0 | \$141,952 | \$0 | \$0 |
| Water Distribution and Treatment | | | | | | | | | |
| 4331 | Administration | 06 | \$0 | \$0 | \$486,209 | \$0 | \$486,209 | \$0 | \$0 |
| 4332 | Water Services | | \$113,609 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4335-4339 | Water Treatment, Conservation and Other Electric | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4351-4352 | Administration and Generation | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4353 | Purchase Costs | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4354 | Electric Equipment Maintenance | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4359 | Other Electric Costs | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Health | | | | | | | | | |
| 4411 | Administration | 06 | \$2,345 | \$0 | \$2,345 | \$0 | \$2,345 | \$0 | \$0 |
| 4414 | First Contact | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4415-4419 | Health Agencies, Hospitals, and Other | 06 | \$4,450 | \$0 | \$4,450 | \$0 | \$4,450 | \$0 | \$0 |
| 4440 | Administration and Direct Assistance | 06 | \$8,179 | \$0 | \$12,617 | \$0 | \$12,617 | \$0 | \$0 |
| 4444 | Intergovernmental Welfare Payments | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4445-4449 | Vendor Payments and Other | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Culture and Recreation | | | | | | | | | |
| 4520-4529 | Parks and Recreation | 06 | \$332,172 | \$0 | \$335,660 | \$0 | \$335,660 | \$0 | \$0 |
| 4520-4529 | Library | 06 | \$154,308 | \$0 | \$150,541 | \$0 | \$152,541 | \$0 | \$0 |
| 4523 | Patronic Purposes | 06 | \$500 | \$0 | \$500 | \$0 | \$500 | \$0 | \$0 |
| 4529 | Other Culture and Recreation | 06 | \$1,750 | \$0 | \$1,750 | \$0 | \$1,750 | \$0 | \$0 |
| Conservation and Development | | | | | | | | | |
| 4611-4612 | Administration and Purchasing of Natural Resources | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4619 | Other Conservation | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |

2015-16 Town Budget (continued)

| Account Code | Purpose of Appropriation | Warrant Article # | Appropriations Prior Year as Approved by DRA | Actual Expenditures Prior Year | Commissioner's Appropriations Ensuring FY (Not Recommended) | Commissioner's Appropriations Ensuring FY (Not Recommended) | Budget Committee's Appropriations Ensuring FY (Not Recommended) | Budget Committee's Appropriations Ensuring FY (Not Recommended) |
|--------------------------------------|---------------------------------------|----------------------|---|--------------------------------------|--|--|---|---|
| | | | | | | | (\$) | (\$) |
| 4611-4632 | ReDevelopment and Housing | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4651-4659 | Economic Development | | \$15,915 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Debt Service | | | | | | | | |
| 4711 | Long Term Bonds and Notes - Principal | 06 | \$870,300 | \$0 | \$870,000 | \$0 | \$870,000 | \$0 |
| 4721 | Long Term Bonds and Notes - Interest | 06 | \$289,122 | \$0 | \$288,699 | \$0 | \$288,699 | \$0 |
| 4723 | Tax Anticipation Notes - Interest | 06 | \$1 | \$0 | \$1 | \$0 | \$1 | \$0 |
| 4790-4799 | Other Debt Service | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Capital Outlay | | | | | | | | |
| 4901 | Land | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4902 | Machinery, Vehicles, and Equipment | | \$200,000 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4903 | BUILDINGS | | \$39,958 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4909 | Improvements Other than Buildings | | \$250,000 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Operating Transfers Out | | | | | | | | |
| 4912 | To Special Revenue Fund | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4913 | To Capital Projects Fund | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4914A | To Proprietary Fund - Airport | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4914E | To Proprietary Fund - Electric | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4914S | To Proprietary Fund - Sewer | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4914W | To Proprietary Fund - Water | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4918 | To Non-Expendable Trust Funds | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4919 | To Agency Funds | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total Proposed Appropriations | | | \$10,324,621 | \$0 | \$10,051,985 | \$0 | \$10,026,016 | \$10,026,016 |

2015-16 Town Budget (continued)

Special Warrant Articles

2015-16 Town Budget (continued)

| | | | | | | | |
|-------------------------------------|-----------------------------------|--|-----|-----|-------------|-----|------------------|
| 4903 | Buildings | 29 | \$0 | \$0 | \$550,000 | \$0 | \$550,000 |
| 4909 | Improvements Other than Buildings | Purpose: Fire & Community Building into Conformity | \$0 | \$0 | \$1,200,000 | \$0 | \$1,200,000 |
| 4909 | Improvements Other than Buildings | Purpose: Durkee Rd JA Intersection | \$0 | \$0 | \$70,000 | \$0 | \$70,000 |
| 4909 | Improvements Other than Buildings | Purpose: Durkee Bridge Rehabilitation | \$0 | \$0 | \$350,000 | \$0 | \$350,000 |
| 4909 | Improvements Other than Buildings | Purpose: Road paving and reclamation | \$0 | \$0 | \$40,000 | \$0 | \$40,000 |
| 4909 | Improvements Other than Buildings | Purpose: Salt Storage Shed | \$0 | \$0 | \$120,000 | \$0 | \$120,000 |
| 4915 | To Capital Reserve Fund | Purpose: Public Works Department Equipment | \$0 | \$0 | \$115,000 | \$0 | \$115,000 |
| 4915 | To Capital Reserve Fund | Purpose: Municipal Buildings and Grounds | \$0 | \$0 | \$50,000 | \$0 | \$50,000 |
| 4915 | To Capital Reserve Fund | Purpose: Fire Department Equipment Capital Reserve | \$0 | \$0 | \$25,000 | \$0 | \$25,000 |
| 4915 | To Capital Reserve Fund | Purpose: Municipal Building Emergency Repair | \$0 | \$0 | \$25,000 | \$0 | \$25,000 |
| 4915 | To Capital Reserve Fund | Purpose: Recreation Improvements | \$0 | \$0 | \$8,247,700 | \$0 | \$8,247,700 |
| Special Articles Recommended | | | | | | | \$550,000 |

Individual Warrant Articles

| Account Code | Purpose of Appropriation | Warrant Article # | Appropriations Prior Year as Approved by DRA | Actual Expenditures Prior Year | Commissioner's Appropriations Ensuring FY (Not Recommended) | Budget Committee's Appropriations Ensuring FY (Not Recommended) | Budget Committee's Appropriations Ensuring FY (Not Recommended) |
|--------------|-----------------------------------|---|--|--------------------------------|---|---|---|
| 4909 | Improvements Other than Buildings | 04 | \$0 | \$35,000 | \$0 | \$35,000 | \$0 |
| 4909 | Improvements Other than Buildings | Purpose: Public Safety Design and Build RFP | \$0 | \$25,000 | \$0 | \$25,000 | \$0 |
| | Individual Articles Recommended | | \$0 | \$60,000 | \$0 | \$60,000 | \$0 |

2015-16 Town Budget (continued)

| Account Code | Purpose of Appropriation | Warrant Article # | Actual Revenues Prior Year | Selectman's Estimated Revenues | | Budget Committee's Estimated Revenues | |
|------------------------------------|---|-------------------|----------------------------|--------------------------------|-------------|---------------------------------------|-----|
| Taxes | | | | \$0 | \$0 | \$0 | \$0 |
| 3120 | Land Use Change Tax - General Fund | | | \$0 | \$0 | \$0 | \$0 |
| 3180 | Resident Tax | 06 | | \$0 | \$12,750 | \$12,750 | \$0 |
| 3185 | Yield Tax | | | \$0 | \$0 | \$0 | \$0 |
| 3186 | Payment in Lieu of Taxes | | | \$0 | \$2,500 | \$2,500 | \$0 |
| 3187 | Excavation Tax | 06 | | \$0 | \$0 | \$0 | \$0 |
| 3189 | Other Taxes | 06 | | \$0 | \$30 | \$30 | \$0 |
| 3190 | Interest and Penalties on Delinquent Taxes | 06 | | \$0 | \$132,000 | \$132,000 | \$0 |
| 9991 | Inventory Profits | | | \$0 | \$0 | \$0 | \$0 |
| Licenses, Permits, and Fees | | | | | | | |
| 3210 | Business Licenses and Permits | | | \$0 | \$0 | \$0 | \$0 |
| 3220 | Motor Vehicle Permit Fees | 06 | | \$0 | \$1,800,000 | \$1,800,000 | \$0 |
| 3230 | Building Permits | 06 | | \$0 | \$75,000 | \$75,000 | \$0 |
| 3290 | Other Licenses, Permits, and Fees | 06 | | \$0 | \$8,615 | \$8,615 | \$0 |
| 3311-3319 | From Federal Government | | | \$0 | \$0 | \$0 | \$0 |
| State Sources | | | | | | | |
| 3351 | Shared Revenues | | | \$0 | \$0 | \$0 | \$0 |
| 3352 | Meals and Rooms Tax Distribution | 06 | | \$0 | \$357,817 | \$357,817 | \$0 |
| 3353 | Highway Block Grant | 06 | | \$0 | \$198,115 | \$198,115 | \$0 |
| 3354 | Water Pollution Grant | 06 | | \$0 | \$8,492 | \$8,492 | \$0 |
| 3355 | Housing and Community Development | | | \$0 | \$0 | \$0 | \$0 |
| 3356 | State and Federal Forest Land Reimbursement | 06 | | \$0 | \$95 | \$95 | \$0 |
| 3357 | Flood Control Reimbursement | | | \$0 | \$0 | \$0 | \$0 |
| 3359 | Other (including Railroad Tax) | 06 | | \$0 | \$2,354 | \$2,354 | \$0 |
| 3379 | From Other Governments | 06, 07 | | \$0 | \$1,384,000 | \$1,384,000 | \$0 |
| Charges for Services | | | | | | | |
| 3401-3406 | Income from Departments | 06 | | \$0 | \$799,277 | \$799,277 | \$0 |
| 3409 | Other Charges | | | \$0 | \$0 | \$0 | \$0 |
| Miscellaneous Revenues | | | | | | | |
| 3501 | Sale of Municipal Property | 06 | | \$0 | \$25,000 | \$25,000 | \$0 |
| 3502 | Interest on Investments | 06 | | \$0 | \$10,000 | \$10,000 | \$0 |
| 3503-3509 | Other | 06, 22 | | \$0 | \$158,500 | \$158,500 | \$0 |

2015-16 Town Budget (continued)

Revenues (continued)

| Account Code | Purpose of Appropriation | Warrant Article # | Actual Revenues Prior Year | Selectmen's Estimated Revenues | Budget Committee's Estimated Revenues |
|---|--|--|----------------------------|--------------------------------|---------------------------------------|
| Interfund Operating Transfers In | | | | | |
| 3912 | From Special Revenue Funds | 06 | \$0 | \$0 | \$166,952 |
| 3913 | From Capital Projects Funds | | \$0 | \$0 | \$0 |
| 3914A | From Enterprise Funds: Airport (Offset) | | \$0 | \$0 | \$0 |
| 3914E | From Enterprise Funds: Electric (Offset) | | \$0 | \$0 | \$0 |
| 3914S | From Enterprise Funds: Sewer (Offset) | | \$0 | \$0 | \$0 |
| 3914W | From Enterprise Funds: Water (Offset) | | \$0 | \$0 | \$0 |
| 3915 | From Capital Reserve Funds | 22, 20, 16, 19, 26, 07, 23, 24, 25, 12, 13 | \$0 | \$844,200 | \$844,200 |
| 3916 | From Trust and Fiduciary Funds | 06 | \$0 | \$2,000 | \$2,000 |
| 3917 | From Conservation Funds | 06 | \$0 | \$20,000 | \$20,000 |
| Other Financing Sources | | | | | |
| 3934 | Proceeds from Long Term Bonds and Notes | 03 | \$0 | \$5,000,000 | \$5,000,000 |
| 9998 | Amount Voted from Fund Balance | | \$0 | \$0 | \$0 |
| 9999 | Fund Balance to Reduce Taxes | 06 | \$0 | \$350,000 | \$350,000 |
| Total Estimated Revenues and Credits | | | \$0 | \$11,348,892 | \$11,348,892 |

2015-16 Town Budget (continued)

Budget Summary

| Item | Prior Year Adopted Budget | Selectmen's Recommended Budget | Budget Committee's Recommended Budget |
|--|---------------------------|--------------------------------|---------------------------------------|
| Operating Budget Appropriations Recommended | \$17,854,963 | \$10,051,985 | \$10,026,016 |
| Special Warrant Articles Recommended | \$534,000 | \$8,247,700 | \$8,247,700 |
| Individual Warrant Articles Recommended | \$50,000 | \$60,000 | \$60,000 |
| TOTAL Appropriations Recommended | \$18,438,963 | \$18,359,685 | \$18,333,716 |
| Less: Amount of Estimated Revenues & Credits | \$11,256,996 | \$11,348,892 | \$11,448,892 |
| Estimated Amount of Taxes to be Raised | \$7,181,967 | \$7,010,793 | \$6,984,824 |

2015-16 Town Budget (continued)



New Hampshire
Department of
Revenue Administration

2015
MS-737S

MS-737 SUPPLEMENTAL SCHEDULE

ENTITY'S INFORMATION

Entity Type: Municipality Village

Municipality: **NEW**

County: **MERRIMACK**

BUDGET COMMITTEE SUPPLEMENTAL SCHEDULE

1. Total recommended by Budget Committee (from MS-737): **\$18,333,716**

Less Exclusions:

2. Principal: Long-Term Bonds & Notes: **\$870,000**

3. Interest: Long-Term Bonds & Notes: **\$358,691**

4. Capital outlays funded from Long-Term Bonds & Notes: **\$5,000,000**

5. Mandatory Assessments:

6. Total Exclusions (Line 2 + Line 3 + Line 4 + Line 5): **\$6,228,691**

7. Amount Recommended, Less Exclusions (Line 1 - Line 6): **\$12,105,025**

8. 10% of Amount Recommended Less Exclusions (Line 7 x 10%): **\$1,210,503**

Collective Bargaining Cost Items

9. Recommended Cost Items (Prior to Meeting):

10. Voted Cost Items (Voted at Meeting):

11. Amount voted over recommended amount (Difference of Lines 9 and 10):

Mandatory Water & Waste Treatment Facilities (RSA 32:21)

12. Amount Recommended (Prior to Meeting):

13. Amount Voted (Voted at Meeting):

14. Amount voted over recommended amount (Difference of Lines 12 and 13):

15. Bond Override (RSA 32:18-a), Amount Voted

Maximum Allowable Appropriations Voted At Meeting
(Line 1 + Line 8 + Line 11 + Line 14 + Line 15): **\$19,544,219**

For Assistance Please Contact:

NH DRA Municipal and Property Division

Phone: (603) 230-5090

Fax: (603) 230-5947

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

2015-16 Town Budget (continued)

| 2015-16 BUDGET | | | | |
|--|----------------|----------------|----------------|----------------|
| EXECUTIVE | | | | |
| | Actual | Budget | Selectmen | Budget Comm. |
| | <u>2013-14</u> | <u>2014-15</u> | <u>2015-16</u> | <u>2015-16</u> |
| 41301 BOARD OF SELECTMEN | | | | |
| 41301-0130 Elected Officials | 6,534 | 6,518 | 5,000 | 5,000 |
| 41301-0120 Part Time Salaries | - | - | - | - |
| 41301-0220 Social Security | 405 | 404 | 310 | 310 |
| 41301-0225 Medicare | 95 | 95 | 73 | 73 |
| 41301-0260 Workers Compensation | 9 | 10 | 8 | 8 |
| 41301-0561 Meeting Expense | 966 | 265 | 185 | 185 |
| 41301-0620 Supplies | 145 | 360 | 360 | 360 |
| 41301-0681 Boston Post Crane Recognition | 148 | 160 | 415 | 415 |
| 41301-0690 Other Miscellaneous | <u>114</u> | <u>225</u> | <u>225</u> | <u>225</u> |
| 41301 Board of Selectmen Total | 8,415 | 8,037 | 6,576 | 6,576 |
| 41302 TOWN MANAGER | | | | |
| 41302-0110 Full Time Salaries | 135,729 | 140,295 | 145,467 | 145,467 |
| 41302-0120 Part Time Salaries | - | - | - | - |
| 41302-0140 Overtime | 296 | - | - | - |
| 41302-0210 Group Insurance - Medical | 53,855 | 63,678 | 57,551 | 57,551 |
| 41302-0211 Group Insurance - Dental | 1,059 | 1,088 | 1,088 | 1,088 |
| 41302-0215 Group Insurance - Life & Disability | 1,558 | 1,484 | 1,484 | 1,484 |
| 41302-0220 Social Security | 8,020 | 8,699 | 9,019 | 9,019 |
| 41302-0225 Medicare | 1,876 | 2,034 | 2,109 | 2,109 |
| 41302-0230 Retirement | 14,571 | 17,016 | 16,248 | 16,248 |
| 41302-0260 Workers Compensation | 190 | 225 | 232 | 232 |
| 41302-0270 Unemployment Compensation | - | - | - | - |
| 41302-0341 Telephone | 4,290 | 2,900 | 2,900 | 2,900 |
| 41302-0390 Contract Services | 6,322 | 7,570 | 7,955 | 7,955 |
| 41302-0550 Printing | 5,774 | 4,500 | 4,500 | 4,500 |
| 41302-0560 Dues & Subscriptions | 8,812 | 7,400 | 8,025 | 8,025 |
| 41302-0561 Meeting Expense | 1,918 | 2,920 | 2,920 | 2,920 |
| 41302-0620 Supplies | 4,453 | 2,500 | 4,500 | 4,500 |
| 41302-0625 Postage | 405 | 450 | 2,700 | 2,700 |
| 41302-0670 Manuals & Directories | 92 | 150 | 150 | 150 |
| 41302-0681 Employee Recognition | 863 | 1,890 | 1,890 | 1,890 |
| 41302-0740 Equipment | 1,685 | - | - | - |
| 41302-0810 Advertising | 1,136 | 1,000 | 1,000 | 1,000 |
| 41302-0830 Employee Training | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| 41302 Town Manager Total | 252,904 | 265,799 | 269,738 | 269,738 |
| GRAND TOTAL | 261,319 | 273,836 | 276,314 | 276,314 |

2015-16 Town Budget (continued)

| 2015-16 BUDGET | | | | |
|---|----------------|----------------|------------------|---------------------|
| TOWN CLERK/TAX COLLECTOR & ELECTION ADMINISTRATION | | | | |
| | Actual | Budget | Selectmen | Budget Comm. |
| | 2013-14 | 2014-15 | 2015-16 | 2015-16 |
| 41401 TOWN CLERK/TAX COLLECTOR | | | | |
| 41401-0110 Full Time Salaries | 39,163 | 41,151 | 41,926 | 41,926 |
| 41401-0125 Seasonal/Temporary Salaries | 14,585 | 18,062 | 36,144 | 18,072 |
| 41401-0130 Elected Officials | 57,395 | 59,435 | 60,576 | 60,576 |
| 41401-0140 Overtime | 102 | 586 | 594 | 594 |
| 41401-0210 Group Insurance - Medical | 19,972 | 19,972 | 32,841 | 32,841 |
| 41401-0211 Group Insurance - Dental | 760 | 1,088 | 1,008 | 1,008 |
| 41401-0215 Group Insurance - Life & Disability | 1,356 | 1,484 | 1,484 | 1,484 |
| 41401-0220 Social Security | 8,116 | 8,648 | 9,186 | 8,420 |
| 41401-0225 Medicare | 1,898 | 2,022 | 2,149 | 1,892 |
| 41401-0230 Retirement | 10,326 | 10,897 | 11,517 | 11,517 |
| 41401-0260 Workers Compensation | 184 | 224 | 237 | 214 |
| 41401-0341 Telephone | 932 | 750 | 750 | 750 |
| 41401-0390 Contract Services | 10,343 | 7,030 | 7,410 | 7,410 |
| 41401-0560 Dues & Subscriptions | 636 | 955 | 770 | 770 |
| 41401-0561 Meeting Expense | 756 | 410 | 535 | 535 |
| 41401-0620 Supplies | 3,370 | 2,895 | 2,795 | 2,795 |
| 41401-0625 Postage | 8,405 | 8,945 | 8,845 | 8,845 |
| 41401-0740 Office Equipment | 4,208 | 25 | 41 | 41 |
| 41401-0830 Training | 330 | 575 | 675 | 675 |
| 41401 Town Clerk/Tax Collector Total | 182,837 | 185,154 | 219,483 | 200,364 |
| 41402 ELECTION ADMINISTRATION | | | | |
| 41402-0125 Seasonal/Temporary Salaries | 936 | 4,004 | 3,729 | 3,729 |
| 41402-0130 Elected Officials | 2,195 | 8,613 | 7,824 | 7,824 |
| 41402-0140 Overtime | | | 1,500 | 1,500 |
| 41402-0220 Social Security | 194 | 782 | 763 | 763 |
| 41402-0225 Medicare | 45 | 183 | 178 | 178 |
| 41402-0260 Workers Compensation | 4 | 20 | 20 | 20 |
| 41402-0390 Contract Services | 1,842 | 9,150 | 5,300 | 5,300 |
| 41402-0560 Dues & Subscriptions | | 22 | 25 | 25 |
| 41402-0611 Ballots | 1,075 | 1,400 | 1,600 | 1,600 |
| 41402-0620 Supplies | 238 | 200 | 300 | 300 |
| 41402-0625 Postage | - | 75 | 350 | 350 |
| 41402-0740 Equipment | - | 1,125 | - | - |
| 41402-0810 Advertising | 143 | 1,000 | 600 | 600 |
| 41402 Election Administration Total | 6,673 | 26,574 | 22,189 | 22,189 |
| GRAND TOTAL | 189,510 | 211,728 | 241,672 | 222,553 |

2015-16 Town Budget (continued)

| 2015-16 BUDGET FINANCIAL ADMINISTRATION | | | | |
|--|----------------|----------------|------------------|---------------------|
| | Actual | Budget | Selectmen | Budget Comm. |
| | 2013-14 | 2014-15 | 2015-16 | 2015-16 |
| 41501 ACCOUNTING & FINANCIAL REPORTING | | | | |
| 41501-0110 Full Time Salaries | 118,440 | 121,169 | 122,784 | 122,784 |
| 41501-0120 Part Time Salaries | | | 1,518 | 1,518 |
| 41501-0140 Overtime | | | | |
| 41501-0210 Group Insurance - Medical | 30,319 | 34,890 | 32,598 | 32,598 |
| 41501-0211 Group Insurance - Dental | 1,013 | 1,088 | 1,088 | 1,088 |
| 41501-0215 Group Insurance - Life & Disability | 1,509 | 1,484 | 1,484 | 1,484 |
| 41501-0220 Social Security | 7,249 | 7,513 | 7,707 | 7,707 |
| 41501-0225 Medicare | 1,695 | 1,757 | 1,803 | 1,803 |
| 41501-0230 Retirement | 12,756 | 13,049 | 13,715 | 13,715 |
| 41501-0260 Workers Compensation | 166 | 194 | 199 | 199 |
| 41501-0341 Telephone | 342 | 705 | 400 | 400 |
| 41501-0390 Contract Services | - | 2,800 | - | - |
| 41501-0550 Printing | 666 | 500 | 500 | 500 |
| 41501-0620 Supplies | 3,137 | 1,500 | 2,000 | 2,000 |
| 41501-0625 Postage | 1,675 | 1,500 | 1,600 | 1,600 |
| 41501-0830 Training | 1,094 | 425 | 500 | 500 |
| 41501 Accounting & Financial Reporting Total | 180,060 | 188,574 | 187,896 | 187,896 |
| 41502 AUDIT/ING | | | | |
| 41502-0301 Audit | 13,000 | 13,250 | 13,250 | 13,250 |
| 41502 Auditing Total | 13,000 | 13,250 | 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 | 5 | 6 | 6 | 6 |
| 41505-0620 Supplies | 207 | 50 | 50 | 50 |
| 41505-0680 Miscellaneous | 87 | 50 | 50 | 50 |
| 41505 Treasurer Total | 4,196 | 4,003 | 4,003 | 4,003 |
| 41506 INFORMATION SYSTEMS | | | | |
| 41506-0390 Contract Services | 56,282 | 40,024 | 45,425 | 45,425 |
| 41506-0740 Equipment | 25,639 | 3,200 | 3,200 | 3,200 |
| 41506 Information Systems Total | 81,921 | 43,224 | 48,625 | 48,625 |

2015-16 Town Budget (continued)

| 2015-16 BUDGET FINANCIAL ADMINISTRATION | | | | |
|--|----------------|----------------|------------------|---------------------|
| | Actual | Budget | Selectmen | Budget Comm. |
| | 2013-14 | 2014-15 | 2015-16 | 2015-16 |
| 41507 CIP COMMITTEE | | | | |
| 41507-0120 Part Time Salaries | | | 744 | 744 |
| 41507-0220 Social Security | | | 44 | 44 |
| 41507-0225 Medicare | | | 10 | 10 |
| 41507-0260 Workers Compensation | - | - | 2 | 2 |
| 41507 CIP Committee Total | - | - | 800 | 800 |
| 41509 BUDGET COMMITTEE | | | | |
| 41509-0120 Part Time Salaries | 1,173 | 2,535 | 2,234 | 2,234 |
| 41509-0140 Overtime | - | | | |
| 41509-0220 Social Security | 73 | 157 | 139 | 139 |
| 41509-0225 Medicare | 17 | 37 | 33 | 33 |
| 41509-0230 Retirement | - | | | |
| 41509-0260 Workers Compensation | 1 | 5 | 5 | 5 |
| 41509-0390 Training | | 195 | 195 | 195 |
| 41509-0620 Supplies | 296 | 250 | 100 | 100 |
| 41509-0810 Advertising | 392 | 145 | 145 | 145 |
| 41509 Budget Committee Total | 1,951 | 3,324 | 2,851 | 2,851 |
| GRAND TOTAL | 281,129 | 252,375 | 257,425 | 257,425 |

2015-16 Town Budget (continued)

| 2015-16 BUDGET ASSESSING/REVALUATION ADMINISTRATION | | | | |
|--|-------------------|-------------------|----------------------|-------------------------|
| | Actual 2013-14 | Budget 2014-15 | Selectmen 2015-16 | Budget Comm. 2015-16 |
| 41503 ASSESSING | | | | |
| 41503-0110 Full Time Salaries | 38,843 | 41,158 | 42,972 | 42,972 |
| 41503-0140 Overtime | | 198 | | - |
| 41503-0210 Group Insurance - Medical | 7,499 | 7,499 | 7,499 | 7,499 |
| 41503-0211 Group Insurance - Dental | 506 | 544 | 544 | 544 |
| 41503-0215 Group Insurance - Life & Disability | 578 | 742 | 742 | 742 |
| 41503-0220 Social Security | 2,880 | 2,564 | 3,151 | 3,151 |
| 41503-0225 Medicare | 673 | 600 | 737 | 737 |
| 41503-0230 Retirement | 4,196 | 4,454 | 4,823 | 4,823 |
| 41503-0260 Workers Compensation | 65 | 67 | 80 | 80 |
| 41503-0341 Telephone | 342 | 350 | 350 | 350 |
| 41503-0390 Contract Services | 138,331 | 119,500 | 209,500 | 209,500 |
| 41503-0430 Equipment Repair | - | | | |
| 41503-0550 Printing | - | 1,500 | 1,500 | 1,500 |
| 41503-0560 Dues & Subscriptions | 220 | 195 | 195 | 195 |
| 41503-0620 Supplies | 1,013 | 800 | 800 | 800 |
| 41503-0625 Postage | 568 | 900 | 900 | 900 |
| 41503-0740 Equipment | - | - | - | - |
| 41503-0820 Recording Fees | 179 | 50 | 50 | 50 |
| 41503-0830 Training | - | 415 | 415 | 415 |
| 41503 Assessing Total | 195,894 | 181,536 | 274,258 | 274,258 |
| GRAND TOTAL | 195,894 | 181,536 | 274,258 | 274,258 |

| 2015-16 BUDGET PERSONNEL | | | | |
|--------------------------------------|-------------------|-------------------|----------------------|-------------------------|
| | Actual 2013-14 | Budget 2014-15 | Selectmen 2015-16 | Budget Comm. 2015-16 |
| 41550 PERSONNEL | | | | |
| 41550-0270 Unemployment Compensation | 3,335 | 1,700 | 1,700 | 1,700 |
| 41550-0390 Contract Services | 4,994 | 6,100 | 6,100 | 6,100 |
| 41550-0810 Advertising | 1,524 | 800 | | |
| 41550-0830 Employee Training | 430 | 2,000 | 2,000 | 2,000 |
| 41550 Personnel Total | 10,282 | 10,600 | 9,800 | 9,800 |
| GRAND TOTAL | 10,282 | 10,600 | 9,800 | 9,800 |

2015-16 Town Budget (continued)

| 2015-16 BUDGET | | | | |
|-----------------------|-------------------|-------------------|----------------------|-------------------------|
| LEGAL | | | | |
| | Actual 2013-14 | Budget 2014-15 | Selectmen 2015-16 | Budget Comm. 2015-16 |
| 41530 LEGAL | | | | |
| 41530-0320 Legal Fees | 68,313 | 39,400 | 131,800 | 131,800 |
| | — | — | — | — |
| GRAND TOTAL | 68,313 | 39,400 | 131,800 | 131,800 |

2015-16 Town Budget (continued)

| 2015-16 BUDGET | | | | |
|--|----------------|----------------|------------------|---------------------|
| PLANNING & ZONING | | | | |
| | Actual | Budget | Selectmen | Budget Comm. |
| | <u>2013-14</u> | <u>2014-15</u> | <u>2015-16</u> | <u>2015-16</u> |
| 41911 PLANNING | | | | |
| 41911-0110 Full Time Salaries | 117,154 | 118,828 | 120,432 | 120,432 |
| 41911-0120 Part Time Salaries | 10,588 | 12,371 | 12,432 | 12,432 |
| 41911-0140 Overtime | 760 | 1,174 | 1,180 | 1,180 |
| 41911-0210 Group Insurance - Medical | 19,972 | 41,825 | 38,762 | 38,762 |
| 41911-0211 Group Insurance - Dental | 1,058 | 1,088 | 1,088 | 1,088 |
| 41911-0215 Group Insurance - Life & Disability | 1,498 | 1,484 | 1,484 | 1,484 |
| 41911-0220 Social Security | 9,051 | 8,835 | 8,942 | 8,942 |
| 41911-0225 Medicare | 2,117 | 2,067 | 2,092 | 2,092 |
| 41911-0230 Retirement | 12,670 | 12,924 | 13,583 | 13,583 |
| 41911-0260 Workers Compensation | 205 | 228 | 231 | 231 |
| 41911-0341 Telephone | 752 | 500 | 750 | 750 |
| 41911-0370 Maps | 2,700 | 6,700 | 6,000 | 6,000 |
| 41911-0390 Contract Services | - | - | 15,000 | 15,000 |
| 41911-0430 Equipment Repair | 55 | 200 | 200 | 200 |
| 41911-0550 Printing | 328 | 600 | 500 | 500 |
| 41911-0560 Dues & Subscriptions | 8,659 | 8,300 | 8,700 | 8,700 |
| 41911-0620 Office Supplies | 815 | 800 | 800 | 800 |
| 41911-0625 Postage | 2,279 | 2,500 | 2,500 | 2,500 |
| 41911-0740 Equipment | - | 900 | 900 | 900 |
| 41911-0810 Advertising | 2,679 | 3,500 | 3,000 | 3,000 |
| 41911-0820 Recording Fees | 12 | 150 | 100 | 100 |
| 41911-0830 Training | <u>283</u> | <u>2,050</u> | <u>2,050</u> | <u>2,050</u> |
| 41911 Planning Total | 193,637 | 227,024 | 240,726 | 240,726 |
| 41913 ZONING | | | | |
| 41913-0120 Part Time Salaries | 12,243 | 12,675 | 12,738 | 12,738 |
| 41913-0220 Social Security | 1,181 | 777 | 790 | 790 |
| 41913-0225 Medicare | 194 | 184 | 185 | 185 |
| 41913-0260 Workers Compensation | 18 | 21 | 21 | 21 |
| 41913-0320 Legal | 20 | - | | |
| 41913-0620 Office Supplies | 483 | 350 | 500 | 500 |
| 41913-0625 Postage | 163 | 350 | 350 | 350 |
| 41913-0740 Equipment | - | | | |
| 41913-0810 Advertising | 199 | 1,000 | 600 | 600 |
| 41913-0820 Recording Fees | | 100 | 100 | 100 |
| 41913-0830 Training | <u>60</u> | <u>200</u> | <u>200</u> | <u>200</u> |
| 41913 Zoning Total | 14,562 | 15,657 | 15,484 | 15,484 |
| GRAND TOTAL | 208,199 | 242,681 | 256,210 | 256,210 |

2015-16 Town Budget (continued)

| 2015-16 BUDGET | | | | | |
|--|----------------|---------------|---------------|---------------|---------------|
| GENERAL GOVERNMENT BUILDINGS | | | | | |
| | Actual | Actual | Budget | Selectmen | Budget Comm |
| | 2012-13 | 2013-14 | 2014-15 | 2015-16 | 2015-16 |
| 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 | 4,881 | 7,879 | 7,879 | 7,879 |
| 41941-0410 Electricity | 8,571 | 8,184 | 9,355 | 10,759 | 10,759 |
| 41941-0411 Natural Gas | 5,505 | 7,852 | 5,600 | 8,000 | 8,000 |
| 41941-0413 Sewer | 2,625 | 1,776 | 2,700 | 2,700 | 2,700 |
| 41941-0430 Building Repairs | 23,017 | 16,156 | - | 5,000 | 5,000 |
| 41941-0570 Travel | - | | - | - | - |
| 41941-0612 Supplies | 3,639 | 3,394 | 2,700 | 2,700 | 2,700 |
| 41941-0740 Equipment | - | 103 | 750 | - | - |
| 41941 Municipal Office Building Total | 111,720 | 42,347 | 28,984 | 37,038 | 37,038 |
| 41944 BOW CENTER SCHOOL | | | | | |
| 41944-0390 Contract Services | - | - | 435 | 1,435 | 1,435 |
| 41944-0410 Electricity | 330 | 336 | 350 | 405 | 405 |
| 41944-0430 Building Repair | 35 | 615 | - | - | - |
| 41944 Bow Center School Total | 365 | 951 | 785 | 1,840 | 1,840 |
| 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 | 62 | 375 | 100 | 100 |
| 41945-0390 Contract Services | 859 | 1,855 | 600 | 1,000 | 1,000 |
| 41945-0410 Electricity | 1,229 | 1,394 | 1,600 | 1,840 | 1,840 |
| 41945-0411 Propane Gas | 3,916 | 5,066 | 3,500 | 5,000 | 5,000 |
| 41945-0430 Building Repairs | 1,444 | 2,133 | | 5,000 | 5,000 |
| 41945-0570 Travel | - | | - | - | - |
| 41945 Old Town Hall Total | 24,303 | 10,510 | 6,075 | 12,940 | 12,940 |
| 41948 BOW BOG MEETING HOUSE | | | | | |
| 41948-0390 Contract Services | 35 | 598 | 3,420 | 1,450 | 1,450 |
| 41948-0410 Electricity | 284 | 285 | 300 | 400 | 400 |
| 41948-0430 Building Repairs | 2,907 | 124 | - | 10,000 | 10,000 |
| 41948 Bow Bog Meeting House Total | 3,226 | 1,007 | 3,720 | 11,850 | 11,850 |
| GRAND TOTAL | 139,614 | 54,814 | 39,564 | 63,668 | 63,668 |

2015-16 Town Budget (continued)

| 2015-16 BUDGET | | | | |
|---|-------------------|-------------------|----------------------|-------------------------|
| INSURANCE | | | | |
| | Actual 2013-14 | Budget 2014-15 | Selectmen 2015-16 | Budget Comm. 2015-16 |
| 41962 INSURANCE | | | | |
| 41962-0520 Property/Liability Insurance | <u>60,187</u> | <u>60,232</u> | <u>63,758</u> | <u>63,758</u> |
| 41962 Insurance Total | <u>60,187</u> | <u>60,232</u> | <u>63,758</u> | <u>63,758</u> |
| GRAND TOTAL | 60,187 | 60,232 | 63,758 | 63,758 |

2015-16 Town Budget (continued)

| 2015-16 BUDGET | | | | |
|--|------------------|------------------|------------------|---------------------|
| POLICE & DISPATCH | | | | |
| | Actual | Budget | Selectmen | Budget Comm. |
| | <u>2013-14</u> | <u>2014-15</u> | <u>2015-16</u> | <u>2015-16</u> |
| 42101 POLICE | | | | |
| 42101-0110 Full Time Salaries/Group II | 688,037 | 739,408 | 747,211 | 747,211 |
| 42101-0111 Full Time Salaries/Group I | 41,389 | 44,089 | 45,124 | 45,124 |
| 42101-0120 Part Time Salaries | 42,367 | 65,211 | 60,689 | 60,689 |
| 42101-0140 Overtime | 38,445 | 49,637 | 50,622 | 50,622 |
| 42101-0210 Group Insurance - Medical | 195,232 | 255,272 | 232,477 | 232,477 |
| 42101-0211 Group Insurance - Dental | 7,085 | 7,616 | 7,507 | 7,507 |
| 42101-0215 Group Insurance - Life & Disability | 9,520 | 9,646 | 9,646 | 9,646 |
| 42101-0220 Social Security | 4,942 | 6,776 | 8,927 | 8,927 |
| 42101-0225 Medicare | 12,006 | 13,466 | 13,657 | 13,657 |
| 42101-0230 Retirement | 190,339 | 204,385 | 215,508 | 215,508 |
| 42101-0260 Workers Compensation | 16,123 | 18,738 | 18,992 | 18,992 |
| 42101-0341 Telephone | 14,020 | 20,331 | 20,331 | 20,331 |
| 42101-0350 Medical Expense | 318 | 1,000 | 1,000 | 1,000 |
| 42101-0351 Animal Control | - | 700 | 700 | 700 |
| 42101-0355 Photo Supplies | 795 | 500 | 500 | 500 |
| 42101-0390 Contract Services | 41,841 | 41,770 | 43,148 | 43,148 |
| 42101-0430 Repairs | 19 | 300 | 300 | 300 |
| 42101-0432 Radio/Radar Repairs | 492 | 500 | 500 | 500 |
| 42101-0450 Uniforms | 11,098 | 7,989 | 7,989 | 7,989 |
| 42101-0550 Printing/Advertising | 49 | 250 | 250 | 250 |
| 42101-0560 Dues & Subscriptions | 2,621 | 1,200 | 1,200 | 1,200 |
| 42101-0570 Travel | 293 | 833 | 833 | 833 |
| 42101-0620 Office Supplies | 4,896 | 5,000 | 5,000 | 5,000 |
| 42101-0625 Postage | 529 | 400 | 400 | 400 |
| 42101-0635 Vehicle Fuel | 33,264 | 37,400 | 36,300 | 36,300 |
| 42101-0660 Vehicle Repairs | 11,317 | 7,000 | 7,000 | 7,000 |
| 42101-0662 Tires | 3,471 | 3,500 | 3,500 | 3,500 |
| 42101-0663 Batteries | 39 | 500 | 500 | 500 |
| 42101-0670 Manuals & Books | 865 | 1,000 | 1,000 | 1,000 |
| 42101-0680 Special Police Supplies | 5,784 | 4,850 | 4,850 | 4,850 |
| 42101-0688 Special Police Supplies | 2,282 | 2,300 | 2,300 | 2,300 |
| 42101-0690 Miscellaneous | | - | - | - |
| 42101-0740 Equipment | 1,750 | - | 15,500 | 15,500 |
| 42101-0765 Vehicles | 27,481 | 26,000 | 26,000 | 26,000 |
| 42101-0812 Prisoner Meals | - | 25 | 25 | 25 |
| 42101-0830 Training | 4,809 | 8,000 | 8,000 | 8,000 |
| 42101 Police Total | 1,413,518 | 1,585,592 | 1,597,486 | 1,597,486 |

2015-16 Town Budget (continued)

| 2015-16 BUDGET POLICE & DISPATCH | | | | |
|---|---------------------------------|---------------------------------|------------------------------------|---------------------------------------|
| | Actual 2013-14 | Budget 2014-15 | Selectmen 2015-16 | Budget Comm. 2015-16 |
| 42105 DISPATCH | | | | |
| 42105-0110 Full Time Salaries | 164,695 | 222,477 | 237,756 | 237,756 |
| 42105-0120 Part Time Salaries | 74,318 | 58,071 | 55,894 | 55,894 |
| 42105-0140 Overtime | 18,257 | 24,403 | 24,866 | 24,866 |
| 42105-0210 Group Insurance - Medical | 54,253 | 117,014 | 81,923 | 81,923 |
| 42105-0211 Group Insurance - Dental | 1,964 | 3,155 | 3,155 | 3,155 |
| 42105-0215 Group Insurance - Life & Disability | 2,345 | 3,710 | 3,710 | 3,710 |
| 42105-0220 Social Security | 16,215 | 18,907 | 19,748 | 19,748 |
| 42105-0225 Medicare | 3,809 | 4,421 | 4,618 | 4,618 |
| 42105-0230 Retirement | 18,848 | 26,589 | 29,335 | 29,335 |
| 42105-0260 Workers Compensation | 367 | 489 | 510 | 510 |
| 42105-0341 Telephone | 2,197 | 3,300 | 3,300 | 2,300 |
| 42105-0390 Contract Services | 24,132 | 20,730 | 20,730 | 20,730 |
| 42105-0430 Repairs | 80 | 4,500 | 4,500 | 4,500 |
| 42105-0550 Printing | | - | | |
| 42105-0560 Dues & Subscriptions | 50 | 250 | 250 | 250 |
| 42105-0570 Travel | | 278 | 278 | 278 |
| 42105-0615 Uniforms | 365 | 1,000 | 1,000 | 1,000 |
| 42105-0620 Office Supplies | 3,080 | 3,000 | 3,000 | 3,000 |
| 42105-0680 Special Dispatch Supplies | 594 | 500 | 500 | 500 |
| 42105-0740 Equipment | 3,188 | 1,000 | 1,000 | 1,000 |
| 42105-0830 Training | 448 | 2,000 | 2,000 | 2,000 |
| 42105 Dispatch Total | 389,205 | 515,794 | 498,073 | 497,073 |
| 42108 POLICE STATION | | | | |
| 42108-0390 Contract Services | 3,057 | 4,600 | 4,600 | 4,600 |
| 42108-0410 Electricity | 10,704 | 10,400 | 12,000 | 12,000 |
| 42108-0411 Propane Fuel | 10,679 | 9,100 | 9,100 | 9,100 |
| 42108-0430 Facility Maintenance | 1,826 | 3,000 | 3,000 | 3,000 |
| 42108-0620 Supplies | 592 | 500 | 500 | 500 |
| 42108-0630 Custodial Supplies | 3,403 | 1,000 | 1,000 | 1,000 |
| 42108-0725 Building Repairs | 375 | 750 | 750 | 750 |
| 42108 Police Station Total | 30,636 | 29,350 | 30,950 | 30,950 |
| GRAND TOTAL | 1,833,359 | 2,130,736 | 2,126,509 | 2,125,509 |

2015-16 Town Budget (continued)

| 2015-16 BUDGET | | | | |
|--|------------------|------------------|------------------|------------------|
| FIRE | | | | |
| | Actual | Budget | Selectmen | Budget Comm. |
| | 2013-14 | 2014-15 | 2015-16 | 2015-16 |
| 42202 FIRE & RESCUE | | | | |
| 42202-0110 Full Time Salaries/Group II | 379,716 | 427,909 | 409,888 | 409,888 |
| 42202-0120 Part Time Salaries | 175,325 | 157,970 | 163,199 | 163,199 |
| 42202-0140 Overtime | 36,921 | 49,484 | 40,000 | 40,000 |
| 42202-0210 Group Insurance - Medical | 109,129 | 130,320 | 101,028 | 101,028 |
| 42202-0211 Group Insurance - Dental | 2,733 | 3,400 | 3,264 | 3,264 |
| 42202-0215 Group Insurance - Life & Disability | 4,852 | 4,638 | 4,452 | 4,452 |
| 42202-0220 Social Security | 11,100 | 13,043 | 10,119 | 10,119 |
| 42202-0225 Medicare | 8,908 | 9,594 | 9,252 | 9,252 |
| 42202-0230 Retirement | 115,650 | 132,428 | 131,167 | 131,167 |
| 42202-0260 Workers Compensation | 25,815 | 31,822 | 30,845 | 30,845 |
| 42202-0341 Telephone | 1,990 | 9,500 | 6,500 | 6,500 |
| 42202-0350 Medical Fees | 1,322 | 4,500 | 4,000 | 4,000 |
| 42202-0390 Contract Services | 122,693 | 123,956 | 125,850 | 125,850 |
| 42202-0430 Office Equipment Repairs | 112 | 150 | 150 | 150 |
| 42202-0431 Outside Repairs | 45 | 12,000 | 12,000 | 12,000 |
| 42202-0432 Radio Repairs | 5,946 | 3,000 | 3,500 | 3,500 |
| 42202-0560 Dues & Subscriptions | 2,424 | 2,050 | 2,900 | 2,900 |
| 42202-0570 Travel | - | 700 | 700 | 700 |
| 42202-0620 Office/Photo Supplies | 3,235 | 3,500 | 3,500 | 3,500 |
| 42202-0625 Postage | 66 | 200 | 200 | 200 |
| 42202-0635 Gasoline | 785 | 4,250 | 4,125 | 4,125 |
| 42202-0636 Diesel Fuel | 12,063 | 14,063 | 13,688 | 13,688 |
| 42202-0660 Vehicle Parts | 21,582 | 10,000 | 12,000 | 12,000 |
| 42202-0662 Tires | 4,640 | - | - | - |
| 42202-0663 Vehicle Batteries | 39 | 250 | - | - |
| 42202-0680 Miscellaneous Supplies | 20,912 | 28,900 | 31,250 | 28,900 |
| 42202-0740 Equipment | 7,449 | 23,000 | 18,400 | 18,400 |
| 42202-0830 Training | 13,185 | 14,500 | 14,500 | 14,500 |
| 42202 Fire & Rescue Total | 1,088,638 | 1,215,127 | 1,156,477 | 1,154,127 |
| 42208 FIRE STATION | | | | |
| 42208-0390 Contract Services | 2,854 | 2,350 | 2,750 | 2,750 |
| 42208-0410 Electricity | 7,438 | 6,500 | 8,502 | 8,502 |
| 42208-0411 Natural Gas | 11,447 | 9,100 | 9,100 | 9,100 |
| 42208-0413 Sewer | 592 | 3,000 | 3,000 | 3,000 |
| 42208-0430 Building Repairs | 2,888 | 2,500 | 2,500 | 2,500 |
| 42208-0612 Paint | - | 100 | 100 | 100 |
| 42208-0630 Custodial Supplies | 1,592 | 1,500 | 1,500 | 1,500 |
| 42208-0684 Light Replacement | - | 200 | - | - |
| 42208 Fire Station Total | 26,811 | 25,250 | 27,452 | 27,452 |
| 42209 RESCUE BUILDING | | | | |
| 42209-0390 Contract Services | 743 | 1,300 | 1,300 | 1,300 |
| 42209-0411 Natural Gas | 1,257 | 2,300 | 2,300 | 2,300 |
| 42209-0430 Building Repairs | 57,987 | 750 | 750 | 750 |
| 42209-0620 Supplies | 553 | 300 | 300 | 300 |
| 42209 Rescue Building Total | 60,540 | 4,650 | 4,650 | 4,650 |
| GRAND TOTAL | 1,175,988 | 1,245,027 | 1,188,579 | 1,186,229 |

2015-16 Town Budget (continued)

| 2015-16 BUDGET BUILDING INSPECTION/CODE ENFORCEMENT | | | | |
|--|----------------|----------------|----------------|----------------|
| | Actual | Budget | Selectmen | Budget Comm. |
| | <u>2013-14</u> | <u>2014-15</u> | <u>2015-16</u> | <u>2015-16</u> |
| 42401 BUILDING INSPECTION | | | | |
| 42401-0110 Full Time Salaries | 58,246 | 59,435 | 60,575 | 60,575 |
| 42401-0120 Part Time Salaries | 2,026 | 1,623 | 1,630 | 1,630 |
| 42401-0140 Overtime | 153 | 244 | 245 | 245 |
| 42401-0210 Group Insurance - Medical | 27,227 | 31,839 | 28,776 | 28,776 |
| 42401-0211 Group Insurance - Dental | 529 | 507 | 544 | 544 |
| 42401-0215 Group Insurance - Life & Disability | 783 | 742 | 742 | 742 |
| 42401-0220 Social Security | 3,539 | 3,800 | 3,874 | 3,874 |
| 42401-0225 Medicare | 828 | 888 | 906 | 906 |
| 42401-0230 Retirement | 6,259 | 6,402 | 6,766 | 6,766 |
| 42401-0260 Workers Compensation | 2,400 | 2,702 | 2,754 | 2,754 |
| 42401-0341 Telephone | 342 | 400 | 400 | 400 |
| 42401-0390 Contract Services | 3,276 | 3,360 | 3,860 | 3,860 |
| 42401-0430 Equipment Repairs | 110 | 300 | 300 | 300 |
| 42401-0550 Printing | 465 | 550 | 550 | 550 |
| 42401-0560 Dues & Subscriptions | 1,054 | 1,192 | 1,192 | 1,192 |
| 42401-0570 Travel | - | 250 | 250 | 250 |
| 42401-0620 Supplies | 1,085 | 1,040 | 1,040 | 1,040 |
| 42401-0625 Postage | 368 | 400 | 400 | 400 |
| 42401-0635 Vehicle Fuel | 914 | 1,879 | 1,823 | 1,823 |
| 42401-0660 Vehicle Repair Parts | 800 | 750 | 750 | 750 |
| 42401-0670 Manuals & Directories | 713 | 800 | 800 | 800 |
| 42401-0740 Equipment | - | 400 | 400 | 400 |
| 42401-0830 Training | 2,621 | 2,950 | 2,950 | 2,950 |
| 42401-0899 Hazardous Structure Demolition | - | - | - | - |
| GRAND TOTAL | 113,736 | 122,453 | 121,527 | 121,527 |

| 2015-16 BUDGET EMERGENCY MANAGEMENT | | | | |
|--|----------------|----------------|----------------|----------------|
| | Actual | Budget | Selectmen | Budget Comm. |
| | <u>2013-14</u> | <u>2014-15</u> | <u>2015-16</u> | <u>2015-16</u> |
| 42901 EMERGENCY MANAGEMENT | | | | |
| 42901-0120 Part Time Salaries | 9,202 | 9,737 | 9,785 | 9,785 |
| 42901-0220 Social Security | 570 | 603 | 606 | 606 |
| 42901-0225 Medicare | 134 | 141 | 142 | 142 |
| 42901-0260 Workers Compensation | 367 | 388 | 390 | 390 |
| 42901-0341 Telephone | | 360 | 360 | 360 |
| 42901-0390 Contract Services | 5,788 | 2,196 | 1,000 | 1,000 |
| 42901-0560 Dues & Subscriptions | 390 | 1,000 | 1,000 | 1,000 |
| 42901-0570 Mileage | | - | 807 | 807 |
| 42901-0620 Supplies | 828 | 600 | 808 | 808 |
| 42901-0625 Postage | | 204 | 200 | 200 |
| 42901-0740 Equipment | 718 | 5,000 | 2,000 | 2,000 |
| 42901-0830 Employee Training | - | - | 750 | 750 |
| 42901 Emergency Management Total | 17,996 | 20,229 | 17,848 | 17,848 |
| GRAND TOTAL | 17,996 | 20,229 | 17,848 | 17,848 |

2015-16 Town Budget (continued)

| 2015-16 BUDGET | | | | |
|--|------------------|------------------|------------------|------------------|
| PUBLIC WORKS | | | | |
| | Actual | Budget | Selectmen | Budget Comm. |
| | 2013-14 | 2014-15 | 2015-16 | 2015-16 |
| 43111 PUBLIC WORKS ADMINISTRATION | | | | |
| 43111-0110 Full Time Salaries | 559,442 | 649,128 | 652,189 | 652,189 |
| 43111-0120 Part Time Salaries | 26,189 | 27,722 | 44,181 | 44,181 |
| 43111-0125 Seasonal/Temporary Salaries | 14,337 | 10,647 | 21,916 | 21,916 |
| 43111-0140 Overtime | 82,347 | 81,589 | 84,682 | 84,682 |
| 43111-0210 Group Insurance - Medical | 256,664 | 345,546 | 293,158 | 293,158 |
| 43111-0211 Group Insurance - Dental | 6,997 | 7,888 | 7,888 | 7,888 |
| 43111-0215 Group Insurance - Life & Disability | 7,945 | 10,388 | 10,388 | 10,388 |
| 43111-0220 Social Security | 41,756 | 48,191 | 50,604 | 50,604 |
| 43111-0225 Medicare | 9,579 | 11,289 | 11,836 | 11,836 |
| 43111-0230 Retirement | 69,273 | 79,539 | 83,693 | 83,693 |
| 43111-0260 Workers Compensation | 17,579 | 22,258 | 23,359 | 23,359 |
| 43111-0341 Telephone | 4,174 | 3,880 | 3,880 | 3,880 |
| 43111-0390 Contract Services | 7,576 | 10,060 | 10,103 | 10,103 |
| 43111-0620 Office Supplies | 1,419 | 800 | 1,000 | 1,000 |
| 43111-0625 Postage | 76 | 50 | 50 | 50 |
| 43111-0740 Equipment | 1,095 | | | |
| 43111-0810 Advertising | - | - | - | - |
| 43111 Public Works Administration Total | 1,106,449 | 1,308,975 | 1,298,927 | 1,298,927 |
| 43121 PAVING & RECONSTRUCTION | | | | |
| 43121-0394 Traffic Markings & Tree Removal | 23,194 | 27,134 | 28,345 | 28,345 |
| 43121-0440 Equipment Rental | 1,525 | 2,000 | 7,400 | 7,400 |
| 43121-0613 Traffic Control & Tools | 1,664 | 1,500 | 1,500 | 1,500 |
| 43121-0630 Building Materials | 2,059 | 1,000 | 1,000 | 1,000 |
| 43121-0650 Landscape Materials | 1,228 | 1,500 | 1,500 | 1,500 |
| 43121-0680 Asphalt | 18,561 | 31,800 | 31,800 | 31,800 |
| 43121 Paving & Reconstruction Total | 48,231 | 64,934 | 71,545 | 71,545 |
| 43122 STREET CLEANING & MAINTENANCE | | | | |
| 43122-0390 Contract Services | 28,330 | 29,800 | 30,800 | 30,800 |
| 43122-0396 Torch Gases | 1,740 | 1,500 | 1,500 | 1,500 |
| 43122-0398 Equipment Repairs | 5,167 | 5,000 | 5,000 | 5,000 |
| 43122-0432 Radio Repairs | 994 | 1,000 | 1,000 | 1,000 |
| 43122-0612 Paint | 5,400 | 7,500 | 7,500 | 5,500 |
| 43122-0613 Traffic Control Supplies | 5,164 | 4,000 | 5,000 | 5,000 |
| 43122-0615 Uniforms | 10,612 | 12,000 | 12,000 | 12,000 |
| 43122-0616 First Aid Supplies | 458 | 700 | 700 | 700 |
| 43122-0619 Steel and Iron | 116 | 1,500 | 1,500 | 1,500 |
| 43122-0635 Gasoline | 24,265 | 15,300 | 14,850 | 14,850 |
| 43122-0636 Diesel Fuel | 92,004 | 93,750 | 91,250 | 91,250 |
| 43122-0640 Guardrail | 3,800 | 5,000 | 10,000 | 10,000 |
| 43122-0660 Vehicle Maintenance Supplies | 75,070 | 52,000 | 65,000 | 65,000 |
| 43122-0661 Oil & Grease | 433 | 2,000 | 2,000 | 2,000 |
| 43122-0662 Tires | 6,273 | 8,000 | 9,000 | 9,000 |
| 43122-0740 Equipment | 10,613 | 8,000 | 3,000 | 3,000 |
| 43122-0830 Training | 2,768 | 1,500 | 1,500 | 1,500 |
| 43122 Street Cleaning & Maintenance Total | 273,206 | 248,550 | 261,600 | 259,600 |

2015-16 Town Budget (continued)

| 2015-16 BUDGET | | | | |
|--|-------------------|-------------------|----------------------|-------------------------|
| PUBLIC WORKS | | | | |
| | Actual 2013-14 | Budget 2014-15 | Selectmen 2015-16 | Budget Comm. 2015-16 |
| 43123 STORM DRAINS | | | | |
| 43123-0390 Contract Services | - | - | - | - |
| 43123-0614 Drainage Materials | <u>16,256</u> | <u>10,000</u> | <u>15,000</u> | <u>15,000</u> |
| 43123 Storm Drains Total | <u>16,256</u> | <u>10,000</u> | <u>15,000</u> | <u>15,000</u> |
| 43125 SNOW & ICE CONTROL | | | | |
| 43125-0390 Contract Services | 16,843 | 18,700 | 21,000 | 21,000 |
| 43125-0680 Plow Blades | <u>11,057</u> | <u>10,000</u> | <u>10,000</u> | <u>10,000</u> |
| 43125-0682 Salt | <u>104,683</u> | <u>120,000</u> | <u>120,000</u> | <u>120,000</u> |
| 43125-0686 Calcium Chloride | <u>2,742</u> | <u>2,500</u> | <u>2,750</u> | <u>2,750</u> |
| 43125-0691 Tire Chains | <u>4,125</u> | <u>-</u> | <u>3,500</u> | <u>3,500</u> |
| 43125 Snow & Ice Control Total | <u>139,449</u> | <u>151,200</u> | <u>157,250</u> | <u>157,250</u> |
| 43128 PUBLIC WORKS FACILITY | | | | |
| 43128-0390 Contract Services | 4,054 | 14,500 | 14,500 | 14,500 |
| 43128-0410 Electricity | <u>24,977</u> | <u>24,102</u> | <u>28,750</u> | <u>28,750</u> |
| 43128-0411 Propane Fuel | <u>25,425</u> | <u>24,000</u> | <u>31,185</u> | <u>31,185</u> |
| 43128-0430 Facility Maintenance | <u>3,154</u> | <u>7,000</u> | <u>7,000</u> | <u>5,500</u> |
| 43128-0612 Fire Extinguishers | <u>560</u> | <u>500</u> | <u>600</u> | <u>600</u> |
| 43128-0620 Supplies | <u>840</u> | <u>1,100</u> | <u>1,100</u> | <u>1,100</u> |
| 43128-0725 Building Repairs | <u>1,249</u> | <u>7,000</u> | <u>3,500</u> | <u>3,500</u> |
| 43128-0740 Equipment | <u>10,875</u> | <u>3,500</u> | <u>-</u> | <u>-</u> |
| 43128 Public Works Facility Total | <u>71,134</u> | <u>81,702</u> | <u>86,635</u> | <u>85,135</u> |
| 43163 STREET LIGHTING | | | | |
| 43163-0410 Electricity | <u>32,018</u> | <u>30,145</u> | <u>36,800</u> | <u>36,800</u> |
| 43163 Street Lighting Total | <u>32,018</u> | <u>30,145</u> | <u>36,800</u> | <u>36,800</u> |
| 43190 CEMETERY OPERATIONS | | | | |
| 43190-0125 Seasonal/Temporary Salaries | 3,815 | - | - | - |
| 43190-0140 Overtime | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| 43190-0220 Social Security | <u>232</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| 43190-0225 Medicare | <u>54</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| 43190-0260 Workers Compensation | <u>85</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| 43190-0390 Contract Services | <u>16,521</u> | <u>18,300</u> | <u>18,300</u> | <u>18,300</u> |
| 43190-0430 Repairs | <u>238</u> | <u>700</u> | <u>700</u> | <u>700</u> |
| 43190-0620 Supplies | <u>1,705</u> | <u>2,200</u> | <u>2,200</u> | <u>2,200</u> |
| 43190-0690 Equipment Repair Parts | <u>1,560</u> | <u>2,000</u> | <u>1,000</u> | <u>1,000</u> |
| 43190-0740 Equipment | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| 43190 Cemetery Operations Total | <u>24,211</u> | <u>23,200</u> | <u>22,200</u> | <u>22,200</u> |
| GRAND TOTAL | 1,710,953 | 1,918,706 | 1,949,957 | 1,946,457 |

2015-16 Town Budget (continued)

| 2015-16 BUDGET SOLID WASTE DISPOSAL | | | | |
|--|-------------------|-------------------|----------------------|-------------------------|
| | Actual 2013-14 | Budget 2014-15 | Selectmen 2015-16 | Budget Comm. 2015-16 |
| 43241 SOLID WASTE DISPOSAL | | | | |
| 43241-0390 Contract Services | 219,420 | 281,999 | 281,999 | 281,999 |
| 43241-0391 Curbside Collection | 372,074 | 385,560 | 385,560 | 385,560 |
| 43241-0393 Disposal of Appliances | 1,562 | 500 | 500 | 500 |
| 43241-0394 Recycling Committee | 14,704 | 20,400 | 18,000 | 18,000 |
| 43241-0397 Well Testing | 13,795 | 13,400 | 8,000 | 8,000 |
| 43241-0402 Hazardous Waste Disposal | | 500 | 500 | 500 |
| 43241-0560 Memberships & Subscriptions | 376 | 550 | 550 | 550 |
| 43241-0620 Supplies | - | - | - | - |
| 43241-0740 Equipment | - | 20,000 | 26,000 | 26,000 |
| GRAND TOTAL | 621,932 | 722,909 | 721,109 | 721,109 |

| 2015-16 BUDGET HEALTH | | | | |
|------------------------------------|-------------------|-------------------|----------------------|-------------------------|
| | Actual 2013-14 | Budget 2014-15 | Selectmen 2015-16 | Budget Comm. 2015-16 |
| 44100 HEALTH ADMINISTRATION | | | | |
| 44100-0120 Part Time Salaries | 2,148 | 2,148 | 2,148 | 2,148 |
| 44100-0220 Social Security | 133 | 133 | 133 | 133 |
| 44100-0225 Medicare | 31 | 31 | 31 | 31 |
| 44100-0260 Workers Compensation | 3 | 3 | 3 | 3 |
| 44100-0561 Meeting Expense | 85 | 30 | 30 | 30 |
| 44100 Health Administration Total | 2,400 | 2,345 | 2,345 | 2,345 |
| GRAND TOTAL | 2,400 | 2,345 | 2,345 | 2,345 |

| 2015-16 BUDGET OUTSIDE AGENCIES | | | | |
|-------------------------------------|-------------------|-------------------|----------------------|-------------------------|
| | Actual 2013-14 | Budget 2014-15 | Selectmen 2015-16 | Budget Comm. 2015-16 |
| 44152 OUTSIDE AGENCIES | | | | |
| 44152-0391 Boy Scouts | - | | | |
| 44152-0392 Red Cross | - | 500 | 500 | 500 |
| 44152-0393 CASA | 500 | 500 | 500 | 500 |
| 44152-0394 Concord Area Transit | 950 | 1,050 | 1,050 | 1,050 |
| 44152-0395 Community Action Program | 2,400 | 2,400 | 2,400 | 2,400 |
| GRAND TOTAL | 3,850 | 4,450 | 4,450 | 4,450 |

2015-16 Town Budget (continued)

| 2015-16 BUDGET | | | | |
|---|----------------|----------------|----------------|----------------|
| WELFARE | | | | |
| | Actual | Budget | Selectmen | Budget Comm. |
| | <u>2013-14</u> | <u>2014-15</u> | <u>2015-16</u> | <u>2015-16</u> |
| 44111 WELFARE ADMINISTRATION | | | | |
| 44111-0120 Part Time Salaries | 2,882 | 5,636 | 5,742 | 5,742 |
| 44111-0220 Social Security | 179 | 350 | 356 | 356 |
| 44111-0225 Medicare | 42 | 83 | 84 | 84 |
| 44111-0260 Workers Compensation | 4 | 10 | 10 | 10 |
| 44111-0560 Meeting Expense | - | 50 | 50 | 50 |
| 44111-0620 Office Supplies | | 25 | 50 | 50 |
| 44111-0625 Postage | 19 | 25 | 25 | 25 |
| 44111 Welfare Administration Total | 3,126 | 6,179 | 6,317 | 6,317 |
| DIRECT ASSISTANCE | | | | |
| 44421-0891 Direct Assistance | 5,998 | 2,000 | 6,500 | 6,500 |
| 44421 Direct Assistance Total | 5,998 | 2,000 | 6,500 | 6,500 |
| GRAND TOTAL | 9,124 | 8,179 | 12,817 | 12,817 |

2015-16 Town Budget (continued)

| 2015-16 BUDGET | | | | |
|--|----------------|----------------|----------------|----------------|
| PARKS & RECREATION | | | | |
| | Actual | Budget | Selectmen | Budget Comm. |
| | <u>2013-14</u> | <u>2014-15</u> | <u>2015-16</u> | <u>2015-16</u> |
| PARKS & RECREATION | | | | |
| 45201-0110 Full Time Salaries | 73,295 | 56,587 | 57,672 | 57,672 |
| 45201-0120 Part Time Salaries | 43,667 | 47,857 | 49,127 | 49,127 |
| 45201-0125 Seasonal/Temporary Salaries | 82,455 | 86,915 | 87,344 | 87,344 |
| 45201-0140 Overtime | 53 | - | - | - |
| 45201-0210 Group Insurance - Medical | 14,165 | 7,499 | 7,499 | 7,499 |
| 45201-0211 Group Insurance - Dental | 790 | 544 | 544 | 544 |
| 45201-0215 Group Insurance - Life & Disability | 992 | 742 | 742 | 742 |
| 45201-0220 Social Security | 12,650 | 11,864 | 12,036 | 12,036 |
| 45201-0225 Medicare | 2,959 | 2,774 | 2,881 | 2,881 |
| 45201-0230 Retirement | 7,683 | 6,094 | 6,442 | 6,442 |
| 45201-0260 Workers Compensation | 3,387 | 3,579 | 3,630 | 3,630 |
| 45201-0341 Telephone | 1,795 | 2,235 | 2,355 | 2,355 |
| 45201-0390 Contract Services | 14,955 | 26,200 | 11,962 | 11,962 |
| 45201-0410 Electricity | 1,409 | 1,555 | 2,604 | 2,604 |
| 45201-0430 Equipment Repairs | 778 | 3,000 | 3,000 | 3,000 |
| 45201-0440 Equipment Rental | 3,219 | 4,291 | 4,291 | 4,291 |
| 45201-0550 Printing | - | 250 | 250 | 250 |
| 45201-0560 Dues & Subscriptions | 1,320 | 1,395 | 1,895 | 1,895 |
| 45201-0570 Travel | 103 | 293 | 280 | 280 |
| 45201-0615 Uniforms | 3,855 | 3,580 | 4,155 | 4,155 |
| 45201-0620 Office Supplies | 1,059 | 1,000 | 1,000 | 1,000 |
| 45201-0625 Postage | 189 | 300 | 300 | 300 |
| 45201-0630 Building Materials | 10,064 | 1,000 | 2,000 | 2,000 |
| 45201-0635 Gasoline & Diesel Fuel | 2,235 | 4,193 | 4,098 | 4,098 |
| 45201-0650 Grounds Maintenance Supplies | 24,301 | 11,258 | 14,339 | 14,339 |
| 45201-0660 Vehicle Repair Parts | 999 | 2,500 | 3,000 | 3,000 |
| 45201-0680 Special Recreation Supplies | 1,449 | 1,400 | 1,500 | 1,500 |
| 45201-0740 Equipment | 1,815 | 1,830 | 1,172 | 1,172 |
| 45201-0810 Advertising | - | 200 | 200 | 200 |
| 45201-0875 Program Activities | <u>36,315</u> | <u>19,700</u> | <u>19,700</u> | <u>19,700</u> |
| 45201 Parks & Recreation Total | 347,956 | 310,635 | 306,018 | 306,018 |
| 45202 CELEBRATING CHILDREN | | | | |
| 45202-0120 Seasonal/Temporary Salaries | 46,147 | | | |
| 45202-0220 Social Security | 2,212 | | | |
| 45202-0225 Medicare | 517 | | | |
| 45202-0260 Workers Compensation | 196 | | | |
| 45202-0620 Office Supplies | 610 | | | |
| 45202-0830 Training | 248 | | | |
| 45202-0875 Program Expenses | 4,928 | | | |
| 45202-0999 Scholarships | - | - | - | - |
| 45202 Celebrating Children Total | 54,858 | - | - | - |
| 45208 COMMUNITY CENTER | | | | |
| 45208-0390 Contract Services | 2,695 | 2,350 | 2,350 | 2,350 |
| 45208-0410 Electricity | 7,438 | 7,865 | 8,502 | 8,502 |
| 45208-0411 Natural Gas | 9,540 | 6,500 | 9,550 | 9,550 |
| 45208-0413 Sewer | 656 | 2,960 | 2,960 | 2,960 |
| 45208-0430 Building Repairs | 850 | 562 | 5,000 | 5,000 |
| 45208-0612 Paint | 100 | 100 | 100 | 100 |
| 45208-0630 Custodial Supplies | 1,000 | 1,000 | 1,000 | 1,000 |
| 45208-0684 Light Replacement | 85 | 200 | 200 | 200 |
| 45208-0740 Equipment | - | - | - | - |
| 45208 Community Center Total | 21,265 | 21,537 | 29,662 | 29,662 |
| GRAND TOTAL | 424,079 | 332,172 | 335,680 | 335,680 |

2015-16 Town Budget (continued)

| 2015-16 BUDGET | | | | |
|---------------------------------------|-------------------|-------------------|----------------------|-------------------------|
| PATRIOTIC PURPOSES | | | | |
| | Actual 2013-14 | Budget 2014-15 | Selectmen 2015-16 | Budget Comm. 2015-16 |
| 45830 PATRIOTIC PURPOSES | | | | |
| 45830-0810 Town Celebrations | <u>500</u> | <u>500</u> | <u>500</u> | <u>500</u> |
| 45830 Patriotic Purposes Total | <u>500</u> | <u>500</u> | <u>500</u> | <u>500</u> |
| GRAND TOTAL | 500 | 500 | 500 | 500 |

| 2015-16 BUDGET | | | | |
|---|-------------------|-------------------|----------------------|-------------------------|
| HERITAGE COMMISSION | | | | |
| | Actual 2013-14 | Budget 2014-15 | Selectmen 2015-16 | Budget Comm. 2015-16 |
| 45890 HERITAGE COMMISSION | | | | |
| 45890 - 0390 Rental | | | | |
| 45890 - 0620 Supplies | 63 | 500 | 500 | 500 |
| 45890 - 0680 Preservation & Restoration | 1,420 | 1,000 | 1,000 | 1,000 |
| 45890 - 0690 Miscellaneous Signage | 391 | 250 | 250 | 250 |
| 45890 - 0740 Equipment | - | - | - | - |
| GRAND TOTAL | 1,874 | 1,750 | 1,750 | 1,750 |

| 2015-16 BUDGET | | | | |
|---|-------------------|-------------------|----------------------|-------------------------|
| ECONOMIC DEVELOPMENT | | | | |
| | Actual 2013-14 | Budget 2014-15 | Selectmen 2015-16 | Budget Comm. 2015-16 |
| 46510 ECONOMIC DEVELOPMENT | | | | |
| 46510-0371 Marketing | 563 | 3,700 | 2,400 | 2,400 |
| 46510-0390 Contract Services | 18,450 | 11,500 | 11,500 | 11,500 |
| 46510-0550 Printing | - | - | - | - |
| 46510-0560 Dues & Subscriptions | 175 | 215 | 215 | 215 |
| 46510-0620 Office Supplies | 84 | 200 | 200 | 200 |
| 46510-0625 Postage | 196 | 300 | 300 | 300 |
| 46510 Business Development Total | 19,468 | 15,915 | 14,615 | 14,615 |
| GRAND TOTAL | 19,468 | 15,915 | 14,615 | 14,615 |

2015-16 Town Budget (continued)

| 2015-16 BUDGET | | | | |
|---|------------------|------------------|------------------|------------------|
| DEBT SERVICE | | | | |
| | Actual | Budget | Selectmen | Budget Comm. |
| | <u>2013-14</u> | <u>2014-15</u> | <u>2015-16</u> | <u>2015-16</u> |
| 47312 DEBT SERVICE | | | | |
| 062-47312-0982 Interest-TAN | - | 1 | 1 | 1 |
| 062-47212-0981 Interest - Long-Term Debt | 870,000 | 389,422 | 358,691 | 358,691 |
| 061-47112-0980 Principal - Long-Term Debt | <u>423,175</u> | <u>870,000</u> | <u>870,000</u> | <u>870,000</u> |
| GRAND TOTAL | 1,293,175 | 1,259,423 | 1,228,692 | 1,228,692 |

| 2015-16 BUDGET | | | | |
|--|----------------|----------------|----------------|----------------|
| SEWER | | | | |
| | Actual | Budget | Selectmen | Budget Comm. |
| | <u>2013-14</u> | <u>2014-15</u> | <u>2015-16</u> | <u>2015-16</u> |
| 43260 SEWER FUND | | | | |
| 43260-0390 Contract Services | 78,397 | 89,952 | 84,952 | 84,952 |
| 43260-0410 Electricity | 7,514 | 7,600 | 8,750 | 8,750 |
| 43260-0411 Natural Gas | 530 | 750 | 750 | 750 |
| 43260-0491 System Monitoring | 2,593 | 1,650 | 2,500 | 2,500 |
| 43260-0625 Postage | 67 | - | - | - |
| 43260-0740 Equipment | | - | - | - |
| 43260-0745 Operating & Maintenance Costs | 22,418 | 35,750 | 45,000 | 45,000 |
| 43260-0980 Principal - Long-Term Debt | | - | - | - |
| 43260-0981 Interest - Long-Term Debt | - | - | - | - |
| 49130-1050 Capital Reserve Fund | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| GRAND TOTAL | 111,518 | 135,702 | 141,952 | 141,952 |

2015-16 Town Budget (continued)

| 2015-16 BUDGET BAKER FREE LIBRARY | | | | |
|---|-------------------|-------------------|---------------------|-------------------------|
| | Actual 2013-14 | Budget 2014-15 | Trustees 2015-16 | Budget Comm. 2015-16 |
| Full-Time Salaries | 149,158 | 151,245 | 155,636 | 155,636 |
| Part-Time Salaries | 100,222 | 102,114 | 102,293 | 102,293 |
| Vacation Coverage | 1,192 | 1,209 | 1,232 | 1,232 |
| Medical Insurance | 87,078 | 108,899 | 107,782 | 107,782 |
| Dental Insurance | 4,564 | 5,248 | 4,863 | 4,863 |
| Life & Disability Insurance | 2,226 | 2,226 | 2,226 | 2,226 |
| Social Security | 15,537 | 15,783 | 16,067 | 16,067 |
| Medicare | 3,634 | 3,692 | 3,758 | 3,758 |
| Retirement | 16,064 | 16,289 | 17,385 | 17,385 |
| Unemployment Compensation | - | - | - | - |
| Workers Compensation | 401 | 407 | 415 | 415 |
| Total Salaries & Employee Benefits | 380,076 | 407,112 | 411,657 | 411,657 |
| Telephone | 1,840 | 1,840 | 1,840 | 1,840 |
| Sewer | 350 | 350 | 350 | 350 |
| Natural Gas | 12,000 | 12,000 | 3,500 | 3,500 |
| Electricity | 12,360 | 11,000 | 12,650 | 12,650 |
| Building Maintenance | 13,105 | 11,876 | 10,889 | 10,889 |
| Grounds Maintenance | 5,150 | 3,550 | 3,550 | 3,550 |
| Contract Services | 350 | 350 | 350 | 350 |
| Equipment Repairs | 6,775 | 8,900 | 9,150 | 9,150 |
| Collection Development | 53,330 | 53,330 | 53,330 | 53,330 |
| Supplies | 7,000 | 7,100 | 6,375 | 6,375 |
| Postage | 800 | 800 | 800 | 800 |
| Special Programs | 4,000 | 4,000 | 4,000 | 4,000 |
| Professional Development | 1,750 | 1,800 | 1,800 | 1,800 |
| Preservation | 350 | 300 | 300 | 300 |
| Equipment | - | - | - | - |
| Total | 499,236 | 524,308 | 520,541 | 520,541 |

2015-16 Town Budget (continued)

2015-2016 MUNICIPAL OPERATING BUDGET SUMMARY

| Department | Actual | | Budget | | Department | | Manager | | Selectmen | | Budget Comm. | |
|---|------------------|------------------|------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|---------------------|
| | 2013-14 | 2014-15 | 2014-15 | 2014-15 | 2015-16 | 2015-16 | 2015-16 | 2015-16 | 2015-16 | 2015-16 | 2014-15 | Increase (Decrease) |
| Executive | | | | | | | | | | | | |
| Town Clerk/Tax Collector & Election Admin | 261,319 | 273,836 | 114,557 | 296,722 | 296,722 | 260,075 | 260,075 | 260,075 | 276,314 | 276,314 | 241,672 | 241,672 |
| Financial Administration | 189,510 | 211,728 | 80,021 | 262,582 | 262,582 | 262,582 | 262,582 | 262,582 | 222,553 | 222,553 | 10,825 | 10,825 |
| Assessing | 281,129 | 252,375 | 122,515 | 257,425 | 257,425 | 257,425 | 257,425 | 257,425 | 257,425 | 257,425 | 5,050 | 5,050 |
| Legal | 195,884 | 181,536 | 83,662 | 319,474 | 319,474 | 319,474 | 319,474 | 319,474 | 274,258 | 274,258 | 92,722 | 92,722 |
| Personnel Administration | 68,313 | 39,400 | 23,659 | 71,800 | 71,800 | 71,800 | 71,800 | 71,800 | 131,800 | 131,800 | 92,400 | 92,400 |
| Planning & Zoning | 208,199 | 242,681 | 87,077 | 262,299 | 262,299 | 262,299 | 262,299 | 262,299 | 256,210 | 256,210 | 13,529 | 13,529 |
| General Government Buildings | 54,814 | 39,564 | 16,100 | 62,813 | 62,813 | 62,813 | 62,813 | 62,813 | 63,668 | 63,668 | 24,104 | 24,104 |
| Insurance | 60,187 | 60,232 | 63,758 | 63,758 | 63,758 | 63,758 | 63,758 | 63,758 | 63,758 | 63,758 | 3,526 | 3,526 |
| Police & Dispatch | 1,833,359 | 2,130,736 | 761,159 | 2,160,226 | 2,160,226 | 2,160,226 | 2,160,226 | 2,160,226 | 2,125,509 | 2,125,509 | (5,227) | (5,227) |
| Fire | 1,175,988 | 1,245,027 | 409,144 | 1,235,655 | 1,235,655 | 1,235,655 | 1,235,655 | 1,235,655 | 1,188,579 | 1,188,579 | (58,798) | (58,798) |
| Emergency Management | 17,986 | 20,229 | 4,666 | 17,848 | 17,848 | 17,848 | 17,848 | 17,848 | 17,848 | 17,848 | (2,381) | (2,381) |
| Building Inspection/Code Enforcement | 113,736 | 122,453 | 46,080 | 127,655 | 127,655 | 127,655 | 127,655 | 127,655 | 121,527 | 121,527 | (926) | (926) |
| Public Works | 1,710,953 | 1,918,706 | 597,211 | 2,019,770 | 2,019,770 | 2,019,770 | 2,019,770 | 2,019,770 | 1,948,957 | 1,948,957 | 27,751 | 27,751 |
| Solid Waste Disposal | 621,932 | 722,909 | 245,261 | 723,509 | 723,509 | 723,509 | 723,509 | 723,509 | 721,109 | 721,109 | (1,800) | (1,800) |
| Health Administration | 2,400 | 2,344 | 578 | 2,345 | 2,345 | 2,345 | 2,345 | 2,345 | 2,345 | 2,345 | - | - |
| Welfare | 9,124 | 8,179 | 2,701 | 14,317 | 14,317 | 14,317 | 14,317 | 14,317 | 12,817 | 12,817 | 4,638 | 4,638 |
| Parks & Recreation | 424,079 | 332,172 | 133,642 | 350,417 | 350,417 | 347,840 | 347,840 | 347,840 | 335,680 | 335,680 | 3,508 | 3,508 |
| Patriotic Purposes | 500 | 500 | - | 500 | 500 | 500 | 500 | 500 | 500 | 500 | - | - |
| Heritage Commission | 1,874 | 1,750 | 50 | 2,550 | 2,550 | 2,550 | 2,550 | 2,550 | 1,750 | 1,750 | - | - |
| Economic Development | 19,468 | 15,916 | 86 | 14,615 | 14,615 | 14,615 | 14,615 | 14,615 | 14,615 | 14,615 | (1,300) | (1,300) |
| Outside Agencies | 3,850 | 4,450 | 4,450 | 7,337 | 7,337 | 4,450 | 4,450 | 4,450 | 4,450 | 4,450 | - | - |
| Debt Service | 1,293,175 | 1,259,423 | 1,259,423 | 1,228,692 | 1,228,692 | 1,228,692 | 1,228,692 | 1,228,692 | 1,228,692 | 1,228,692 | (30,731) | (30,731) |
| Sewer | 111,518 | 135,702 | 44,827 | 141,952 | 141,952 | 141,952 | 141,952 | 141,952 | 141,952 | 141,952 | 6,250 | 6,250 |
| Water | 79,129 | 113,609 | 28,090 | 88,209 | 88,209 | 88,209 | 88,209 | 88,209 | 88,209 | 88,209 | (25,400) | (25,400) |
| Library | 499,236 | 524,308 | 174,769 | 534,608 | 534,608 | 534,608 | 534,608 | 534,608 | 520,544 | 520,544 | (3,767) | (3,767) |
| Total Municipal Operating Budget | 9,247,964 | 9,870,365 | 4,306,043 | 10,279,528 | 10,279,528 | 10,279,528 | 10,279,528 | 10,279,528 | 10,051,985 | 10,051,985 | 10,026,016 | 10,026,016 |

2015-16 Town Budget (continued)

ANNUAL DEBT SERVICE ON OUTSTANDING TOWN AND SCHOOL BONDS

as of June 30, 2014

| Fiscal Year | 1995 | 2007 | 2008 | 2011 | 1996 | 2006 | Total |
|-------------|--------------------|---------------------|-----------------------|------------------------|-----------------------|-----------------------|------------------------|
| | Sewer | Hammond | Water/ Sewer | Water/ Sewer | High School | Elementary School | |
| 2015-16 | \$48,796.88 | \$84,112.50 | \$184,112.50 | \$942,400.00 | \$874,431.25 | \$301,500.00 | \$2,435,353.13 |
| 2016-17 | \$46,265.63 | \$81,337.50 | \$178,337.50 | \$922,750.00 | \$828,143.75 | \$292,900.00 | \$2,349,734.38 |
| 2017-18 | | \$78,337.50 | \$172,562.50 | \$903,100.00 | | \$284,300.00 | \$1,438,300.00 |
| 2018-19 | | \$75,337.50 | \$166,787.50 | \$880,175.00 | | \$275,700.00 | \$1,398,000.00 |
| 2019-20 | | \$72,337.50 | \$161,012.50 | \$857,250.00 | | \$267,000.00 | \$1,357,600.00 |
| 2020-21 | | \$69,337.50 | \$155,375.00 | \$824,325.00 | | \$258,200.00 | \$1,317,237.50 |
| 2021-22 | | \$61,331.25 | \$150,356.25 | \$814,675.00 | | \$249,400.00 | \$1,275,962.50 |
| 2022-23 | | \$58,918.75 | \$145,818.75 | \$795,025.00 | | \$240,500.00 | \$1,240,262.50 |
| 2023-24 | | \$56,306.25 | \$141,212.50 | \$772,100.00 | | \$231,500.00 | \$1,201,118.75 |
| 2024-25 | | \$136,537.50 | \$741,000.00 | | | \$222,500.00 | \$1,100,037.50 |
| 2025-26 | | \$131,862.50 | \$715,000.00 | | | \$213,500.00 | \$1,060,362.50 |
| 2026-27 | | \$127,118.75 | \$689,000.00 | | | \$204,500.00 | \$1,020,618.75 |
| 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 |
| 2030-31 | | | | | | | \$0.00 |
| 2031-32 | | | | | | | \$0.00 |
| 2032-33 | | | | | | | \$0.00 |
| 2033-34 | | | | | | | \$0.00 |
| 2034-35 | | | | | | | \$0.00 |
| 2035-36 | | | | | | | \$0.00 |
| 2036-37 | | | | | | | \$0.00 |
| 2037-38 | | | | | | | |
| | \$95,062.51 | \$637,556.25 | \$2,203,300.00 | \$10,529,800.00 | \$1,702,575.00 | \$3,041,500.00 | \$18,209,793.76 |

NOTES

NOTES

Bow School District



Inset: Bow School Board. Left to right: Ginger Fraser, Robert Louf, Dee Treybig, Deb Alfano, June Branscom. Large picture: Bow Memorial School after the Thanksgiving 2014 snow storm.

Photo by Eric Anderson.

**BOW SCHOOL DISTRICT
2014
ANNUAL REPORT**

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BOW SCHOOL DISTRICT OFFICERS 2014

| | <u>Term Expires</u> |
|--------------------------------|---------------------|
| Mr. James Hatem, Moderator | 2017 |
| Atty. John E. Rich, Jr., Clerk | 2015 |
| Mr. Mark Lavalle, Treasurer | 2017 |

BOW SCHOOL BOARD

| | <u>Term Expires</u> |
|------------------------------|---------------------|
| Mr. Robert Louf, Jr., Chair | 2016 |
| Ms. Debra Alfano, Vice Chair | 2017 |
| Ms. Dee Treybig, Member | 2015 |
| Ms. June Branscom, Member | 2017 |
| Ms. Ginger Fraser, Member | 2016 |

AUDITOR

Plodzik & Sanderson, P.A. Concord

ADMINISTRATION

| | |
|--------------------------|---|
| Dr. Dean S. T. Cascadden | Superintendent of Schools |
| Mr. Duane Ford | Assistant Superintendent for Business Administrator |
| Dr. Deborah Winings | 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 14, 2014**

A duly called meeting of the voters of the Bow School District was held in the Bow High School auditorium on Friday, March 14, 2014. School Moderator, Jim Hatem, called the meeting to order at 7:06 PM. The Pledge of Allegiance was led by: Abby Nappen, Angie Smith, Casey Cafasso, Maddie Ess, Amy Desrochers and Emily Desrochers from the Girl Scouts of the Green and White Mountains.

The National Anthem was sung by Amanda Thompson of Bow High School.

Moderator Jim Hatem introduced the members of the School Board, and some administrative members of the School District.

School Board Members: Chair Robert Louf, Vice Chair Debra Allano, Ginger Fraser, Dee Treybig, and June Branscom.

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 2014 Annual Town Report, he would only briefly mention some of the procedures.
- 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 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.

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 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 2014 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 at a rate of 23% compared to a 12% decline rate throughout New Hampshire. The decline in enrollment is not uniform among the three schools as shown on a slide which showed enrollment by school. Dr. Cascadden next compared Bow and Dunbarton 2013 enrollment and discussed the impact of Dunbarton on projected grade 9 enrollment also taking into account Hooksett additions. He stated that the targeted size is 160 students. He then discussed the projected size of Bow High School with the expected additional students from Dunbarton and Hooksett.

Dr. Cascadden then reviewed some of the District initiatives including Dunbarton transition issues, the transition to the Smarter Balanced Assessment based on common core state standards, the special education study review and response, the kindergarten study, Memorial School program changes and negotiations with the BEA.

He then discussed the study that had been undertaken to assess the condition of the elementary school and determine what repairs/renovations were needed for the building. There were no restrictions given to the architects. The architects were asked to report on what they thought were the needs of the building. The full cost of all suggestions was \$5.2 million. The figure includes all proposals including some new construction. The major items include a fire suppression system (sprinklers), roof replacement, HVAC and a backup generator. He acknowledged that the School Board is not going to adopt all suggestions. The scope of the project will need to be defined by the School Board. There will available a combination of funding sources - bond, CRF and taxation. He noted that some repairs have already been completed including siding repairs, natural gas conversion and some lighting upgrades.

Dr. Cascadden then discussed the fall 2013 NECAP test results and commented that Bow was comfortably ahead of the New Hampshire averages with Bow being 10% to 15% above the state averages at each grade level. He stated that the data shows that as students go through the Bow schools they improve against state averages. He closed his presentation with reviewing other quality indicators. He stated that the 93% of the Class of 2013 is attending college with 76% enrolling in 4 year schools. In 2013, 93 students took 159 AP tests with 68% scoring 3+ which is "passing." Dr. Cascadden reviewed the 2013 SAT Averages which were above New Hampshire and national averages. Lastly, he stated that a survey of the Bow Class of 2008 was taken and 73% of respondents stated they transitioned well into college.

Mr. Hatem then indicated that the meeting would consider Article 2.

BOW SCHOOL DISTRICT 2014 WARRANT ARTICLES

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)

The Article was displayed on the overhead projector and read by Mr. Hatem. Motion to present the Article for consideration was made by Ms. Branscom and seconded by Ms. Alfano.

Mr. Hatem indicated that Ms. Branscom would describe the Article.

Ms. Branscom stated that the total proposed budget was \$26,958,222 this figure did include the cost of the food service budget which was \$697,704. As a result, the 2014-15 Proposed Operating Budget is \$26,260,518. This budget compares to the 2013-14 Approved Operating Budget of \$25,151,667 which means that the 2014-2015 operating budget represents an increase of \$1,108,851 or a percentage change of 4.41%.

Ms. Branscom next reviewed the revenue components of the budget. She stated that the 2014-15 estimated revenue was \$5,747,049 which represented increased tuition revenue of \$1,130,089, increased other revenue of \$232,944 but with decrease State of NH revenue of \$175,939. This year's budget represented an increase in estimated revenue of \$1,123,844 compared to the 2013-14 estimated revenue of \$4,623,205, or an increase in revenue of 24.31%.

She next reviewed the operating budget aggregate numbers and the tax impact, indicating that the goal of the School Board was to propose a tax neutral operating budget which it did as evidenced by the estimated change in tax rate of -\$0.02 or an estimated change in the tax rate of - \$0.10%.

Ms. Branscom then reviewed the proposed budget expenditures by function and object, noting that salaries represent 49% of the budget and 26% of the budget was attributed to benefits. She next reviewed the estimated revenue sources and noted that state aid revenue had declined from over \$5 million in 2009-10 to a projected figure of under \$3.8 million in 2013-14.

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

Dr. Steve Elgert of 47 Putney Road thanked the School Board for proposing a reasonable budget. He stated that given the decrease in young people in town, it made sense to move quicker to implement a full-day kindergarten which would attract families to move into Bow. He proposed a \$100,000 increase in the budget that would be utilized only for full-day kindergarten. As a

BOW SCHOOL DISTRICT 2014 WARRANT ARTICLES

Mr. Louf indicated that the Board envisioned that the Kindergarten Study Committee would take some time to make a recommendation for the full day kindergarten. The schedule for the Kindergarten Study Committee included the summer so that teachers could participate. Mr. Louf indicated that it was unclear how much kindergarten would cost.

Mr. Hatem called for a vote on the amendment to Article 2. The majority hand count was in the negative. **Motion failed.**

Frances Ulrich of 2 Timmons Road asked for information on the per student cost and how it had changed the past several years. Mr. Ford discussed the cost per pupil for Bow versus the state average and explained the economies of scale and that Bow looked at comparable districts for cost per pupil comparisons.

Jim Hoffman of 3 Nathaniel Drive complimented the School Board and the administration on the budget and the Dunbarton memorandum of understanding. Mr. Hoffman asked for an explanation as to why there was not a comparable reduction in cost per-pupil as the volume of students increased. Mr. Louf indicated that the volume and cost reduction do not correlate on a one to one basis. He stated that the three largest cost drivers were health insurance, contributions to the NHIRS and special education costs. He indicated that staff had been reduced and programs cut due to the declining enrollment. However when a special education student moves into the district that can have a significant increase on the cost per pupil.

Dr. Cascadden indicated that even when staff was cut in the past, other parts of the budget continued to rise such as healthcare. He also noted that the downshifting of cost from the state to local cities and towns did not help and that special education continues to be a large expense area. He indicated that he was personally disappointed that the budget did not result in a lower tax rate this year. Mr. Louf added that the School Board cut \$400,000 from the budget that was first proposed as part of the budget process.

Bob Eldredge of 13 Meadow Lane complimented the School Board for the savings associated with utility services. Mr. Ford explained the reasons for the savings including participating in a purchasing consortium, buying competitively and making small changes such as smart light switches and efficient light bulbs.

John Caron of 24 Putney Drive asked for an explanation of the special education budget and how it could constitute 50% of the regular education budget according to his calculations. Mr. Louf stated that the School Board had commissioned a report to compare Bow versus other districts to determine whether Bow goes beyond other district's expenditures with respect to special education or whether Bow is not spending enough. He stated that the report was almost finished and would be made public.

Mr. Caron stated that PSNH had filed for another tax abatement and the Dunbarton MOU could attract more families to Dunbarton since the tax rate was \$20 per thousand while it was up to 31.9 per thousand in Bow. Mr. Louf acknowledged that the lower tax rate in Dunbarton was a fact but the advantages of going forward with the MOU far outweighed the minuses.

BOW SCHOOL DISTRICT 2014 WARRANT ARTICLES

Pam Cafasso of 13 Abby Road asked for further explanation for the high special education budget. Dr. Cascadden stated that among other factors, Bow does not restrict student access to supplemental services that are funded through the special education budget. He stated that any students that ask for additional help are given help so that the special education budget is impacted by students other than special education students.

Jim Barker of 17 Birchdale Road commented that it is important to compare Bow to only comparable towns when comparing tax rates. For example, Bedford is three times larger than Bow so it is a disservice to the work done by the School Board to compare the tax rates in the two towns given the economies of scale available to a larger town.

Lisa Cohen of 99 Brown Hill Road spoke in support in the budget.

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 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 representing the additional costs attributable to the increase in salaries and benefits required by the new agreement over those that would be paid at current staffing levels.

Recommended by the School Board (5-0)
Recommended by the Budget Committee (7-0)

The Article was displayed on the overhead projector and read by Mr. Hatem. Motion to present the Article for consideration was made by Ms. Treybig and seconded by Mr. Loof.

Mr. Hatem indicated that Ms. Treybig would describe the Article.

Ms. Treybig stated that the new collective bargaining agreement covered 95 employees for positions including special education assistants, nurse assistants, library assistant, Speech assistants, and clerical positions. The agreement Calls for a 2% wage scale increase in both years of the agreement. The hourly wages range from \$9.61 per hour to \$23.49 per hour in year one of the agreement depending on the position. She stated that the average yearly wage in year one of the agreement is \$19,948. She then reviewed the changes that had been made for health insurance and noted that the district will now have the ability to offer a high deductible plan in addition to the current point-of-service plan. Because of the changes, there will be savings of \$37,300 in year one. She indicated that both sides of the negotiation made compromises and

BOW SCHOOL DISTRICT 2014 WARRANT ARTICLES

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

Tom Branscom of 2 Eastview Drive asked for clarification on why there was no appropriation in the warrant for the second contract year. Mr. Ford indicated that only an estimate of the increases could be made for the first year, but not the second.

Robin Martin of Tonga Drive commented that due to the rising cost of insurance, the compromise on healthcare was a positive step. Mr. Louf stated that the high deductible health plan enabled the district to lower costs.

Maureen Liakos of 3 Clearview Drive asked for information on the amount paid by employees towards the cost of health care. Mr. Ford stated that for single coverage, the district paid 90% and the employees paid 10%. For family coverage, the district pays the same amount as for single coverage which means that the employee pays approximately 70%. In the case of two-person coverage, the employee pays 50%.

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.**

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)

Mr. Hatem explained that it was not necessary for Article 4 to be considered due to the passage of Article 3.

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

The Article was displayed on the overhead projector and read by Mr. Hatem. Motion to present the Article for consideration was made by Mr. Louf and seconded by Ms. Branscom.

Mr. Hatem indicated that Mr. Louf would describe the Article.

BOW SCHOOL DISTRICT 2014 WARRANT ARTICLES

Mr. Louf stated that this article was to establish a new capital reserve account for the capital improvement fee paid by Dunbarton to Bow as further defined in AREA Agreement. He stated that the fee is \$250 per student, per year. The fee adjusts each year by the change in the Consumer Price Index. The AREA Agreement requires that the fee be deposited in a non-lapsing capital reserve fund. For this reason if a capital reserve account is not established, the fees cannot be collected from Dunbarton and must be returned. The capital improvement fee must be used for certain capital improvements as defined in the AREA Agreement to either Bow Memorial School or Bow High School. He indicated that there would be a yearly request to deposit funds into the capital reserve account starting at the 2015 Annual Meeting. He strongly urged passage of the article.

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

John Caron of 24 Putney Drive asked whether the capital reserve account will be part of the Town's other capital reserve accounts. Mr. Louf confirmed that this would be the case.

Susan Belair of 8 Edgewood Drive asked if Hooksett paid the \$250 fee. Mr. Louf confirmed that Hooksett also paid this fee under the MOU with Hooksett.

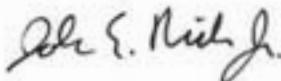
John Urdi of 51 Putney Road asked whether votes by Dunbarton and Bow were required to spend money in the capital reserve account. Mr. Louf stated that as long as Bow used the money for projects permitted under the AREA Agreement, Bow could make the decision unilaterally. He explained that the purpose of the fund was to address small to medium projects.

Being no one else at the microphones, Mr. Hatem called for a vote on Article 5. The majority hand vote was in the affirmative. **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 14, 2014 School District meeting ended at 8:40 PM.

Respectfully submitted,



John E. Rich, Jr.
School District Clerk

On behalf of the School Board:

Robert Louf, Jr., Chair
Debra Alfano, Vice Chair
Ginger Fraser, Member
June Branscom, Member
Dee Treybig, Member

BOW SCHOOL DISTRICT WARRANT
ELECTION OF OFFICERS
2015
THE STATE OF NEW HAMPSHIRE

To the Inhabitants of the School District in the Town of Bow qualified to vote in District affairs:

YOU ARE HEREBY NOTIFIED TO MEET AT THE BOW MEMORIAL SCHOOL CAFETERIA IN BOW, NEW HAMPSHIRE IN SAID DISTRICT ON TUESDAY, THE 10TH DAY OF MARCH 2015, AT SEVEN O'CLOCK IN THE MORNING (7:00 AM) TO CAST BALLOTS FROM THAT HOUR OF SAID DAY UNTIL AT LEAST SEVEN O'CLOCK IN THE EVENING (7:00 PM), UNLESS OTHERWISE DIRECTED BY THE MODERATOR, FOR THE FOLLOWING MATTERS:

1. To choose One member of the School Board for the ensuing three years.
2. To choose One School District Clerk for the ensuing three years

GIVEN UNDER OUR HANDS AT SAID BOW THIS 11TH DAY OF FEBRUARY 2015.

Robert Louf, Jr.

Debra Affano

Dee Freybig

June Branscom

Ginger Fraser

SCHOOL BOARD

A TRUE COPY OF WARRANT – ATTEST:

Robert Louf, Jr.

Debra Affano

Dee Freybig

June Branscom

Ginger Fraser

SCHOOL BOARD

BOW SCHOOL DISTRICT 2015 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 13TH OF MARCH, 2015, 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 seven million fifty-two thousand three hundred forty-four dollars (\$27,052,344) 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 seven million seventy-nine thousand nine hundred thirty-four dollars (\$27,079,934).

Recommended by the School Board (5-0-0)
Recommended by the Budget Committee (5-1-0)

Article 3

TO SEE if the School District will vote to raise and appropriate the sum of twenty four thousand five hundred ten dollars (\$24,510) to be added to the AREA School Capital Improvements – Dunbarton Fees previously established. This sum will be part of the 2015 fund balance available for transfer on July 1 and will not be raised from taxation. It will come from the portion of tuition payments received in the 2014-15 fiscal year that must be deposited in the capital reserve fund in accordance with the 2014 AREA agreement.

Recommended by the School Board (5-0-0)
Recommended by the Budget Committee (6-0-0)

BOW SCHOOL DISTRICT 2015 WARRANT ARTICLES

Article 4

TO SEE if the School District will vote to raise and appropriate the sum of two hundred fifty thousand dollars (\$250,000) to be added to the Bow School District Capital Reserve Fund previously established March 1992. This sum to come from the Bow School District's share of the Health Trust refund of health and dental insurance premiums to be paid to the District in August 2015.

Recommended by the School Board (5-0-0)

Recommended by the Budget Committee (4-2-0)

Article 5 (By Citizen Petition)

TO SEE if the School District will vote to raise and appropriate the sum of three hundred fifty-nine thousand thirty-six dollars (\$359,036) for the purpose of implementing all-day Kindergarten in the Bow School District. Sum to come from general taxation.

Not Recommended by the School Board (1-4-0)

Not Recommended by the Budget Committee (2-4-0)

TO TRANSACT ANY other business that may legally come before the meeting.

**BOW SCHOOL DISTRICT
2015 WARRANT ARTICLES**

**GIVEN UNDER OUR HANDS AT SAID BOW THIS 11TH DAY OF
FEBRUARY, 2015:**

Robert Louf, Chair

Debra Alfano, Vice-Chair

Ginger Fraser, Member

June Branscom, Member

Dee Treybig, Member

A TRUE COPY OF THE WARRANT ATTEST:

Robert Louf, Chair

Debra Alfano, Vice-Chair

Ginger Fraser, Member

June Branscom, Member

Dee Treybig, Member



New Hampshire
Department of
Revenue Administration

2015
MS-27

School Budget Form: Bow Local School

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, 2015 to June 30, 2016**
Form Due Date: **20 days after the meeting**

THIS BUDGET SHALL BE POSTED WITH THE SCHOOL WARRANT

This form was nested with the warrant on:

For Assistance Please Contact the NH DRA Municipal and Property Division
P: (603) 230-5090 F: (603) 230-5947 <http://www.revenue.nh.gov/mun-prop/>

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.

A hard-copy of this signature page must be signed and submitted to the NHDRA at the following address:

INH DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL AND PROPERTY DIVISION
PO BOX 487 CONCORD NH 03302-0487

BOW SCHOOL DISTRICT
MS-27 FISCAL YEAR 2015-2016

| Account Code | Purpose of Appropriation | Warrant Article # | Actual Expenditures Prior Year | Appropriations Current Year as Approved by DRA | School Board's Appropriations Ensuring FY (Not Recommended) | School Board's Appropriations Ensuring FY (Not Recommended) | Budget Committee's Appropriations Ensuring FY (Not Recommended) | Budget Committee's Appropriations Ensuring FY (Not Recommended) |
|--|---|-------------------|--------------------------------|--|---|---|---|---|
| | | | | | | | (Recommended) | (Recommended) |
| Instruction | | | | | | | | |
| 1100-1199 | Regular Programs | 2 | \$10,151,857 | \$10,762,039 | \$10,941,846 | \$0 | \$10,938,881 | \$0 |
| 1200-1299 | Special Programs | 2 | \$5,145,903 | \$5,041,100 | \$5,098,826 | \$0 | \$5,098,779 | \$0 |
| 1300-1399 | Vocational Programs | 2 | \$61,851 | \$77,930 | \$76,796 | \$0 | \$76,796 | \$0 |
| 1400-1499 | Other Programs | 2 | \$562,547 | \$594,706 | \$610,237 | \$0 | \$605,212 | \$0 |
| 1500-1599 | Non-Public Programs | 2 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1600-1699 | Adult/Continuing Education Programs | 2 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1700-1799 | Community/Junior College Education Programs | 2 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1800-1899 | Community Service Programs | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Support Services | | | | | | | | |
| 2000-2199 | Student Support Services | 2 | \$2,029,791 | \$2,219,044 | \$2,195,460 | \$0 | \$2,186,645 | \$0 |
| 2200-2299 | Instructional Staff Services | 2 | \$1,003,836 | \$1,120,118 | \$1,137,038 | \$0 | \$1,128,699 | \$0 |
| General Administration | | | | | | | | |
| 0000-0000 | Collective Bargaining | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 2310 (840) | School Board Contingency | 2 | \$70,742 | \$25,000 | \$25,000 | \$0 | \$25,000 | \$0 |
| 2310-2319 | Other School Board | 2 | \$94,401 | \$111,367 | \$96,581 | \$0 | \$96,581 | \$0 |
| Executive Administration | | | | | | | | |
| 2320 (310) | SAU Management Services | 2 | \$0 | \$722,136 | \$708,372 | \$0 | \$708,372 | \$0 |
| 2320-2399 | All Other Administration | | \$271,656 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 2400-2499 | School Administration Service | 2 | \$1,198,167 | \$1,242,639 | \$1,262,439 | \$0 | \$1,262,439 | \$0 |
| 2500-2599 | Business | | \$215,725 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 2600-2699 | Plant Operations and Maintenance | 2 | \$1,966,386 | \$2,117,192 | \$2,064,963 | \$0 | \$2,062,563 | \$0 |
| 2700-2799 | Student Transportation | 2 | \$1,020,493 | \$1,056,342 | \$1,099,996 | \$0 | \$1,099,996 | \$0 |
| 2800-2999 | Support Service, Central and Other | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Non-Instructional Services | | | | | | | | |
| 3100 | Food Service Operations | 2 | \$541,727 | \$697,704 | \$556,985 | \$0 | \$556,986 | \$0 |
| 3200 | Enterprise Operations | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Facilities Acquisition and Construction | | | | | | | | |
| 4100 | Site Acquisition | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4200 | Site Improvement | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |

BOW SCHOOL DISTRICT

MS-27 FISCAL YEAR 2015-2016

| Account Code | Purpose of Appropriation | Warrant Article # | Actual Expenditures Prior Year | Appropriations Current Year as Approved by DRA | School Board's Appropriations Ensuing FY (Not Recommended) | School Board's Appropriations Ensuing FY (Not Recommended) | Committee's Appropriations Ensuing FY (Not Recommended) |
|--------------------------------------|---|-------------------|--------------------------------|--|--|--|---|
| 4300 | Architectural/Engineering | | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4400 | Educational Specification Development | | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4500 | Building Acquisition/Construction | | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4600 | Building Improvement Services | | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4900 | Other Facilities Acquisition and Construction | | \$0 | \$0 | \$0 | \$0 | \$0 |
| Other Outlays | | | | | | | |
| 5110 | Debt Service - Principal | 2 | \$1,005,000 | \$1,005,000 | \$1,005,000 | \$0 | \$1,005,000 |
| 5120 | Debt Service - Interest | 2 | \$280,706 | \$225,819 | \$170,931 | \$0 | \$170,931 |
| Fund Transfers | | | | | | | |
| 5220-5221 | To Food Service | | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5222-5229 | To Other Special Revenue | | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5230-5239 | To Capital Projects | | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5251 | To Capital Reserve Fund | 2 | \$0 | \$24,510 | \$29,464 | \$0 | \$29,464 |
| 5254 | To Agency Funds | | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5300-5399 | Intergovernmental Agency Allocation | | \$0 | \$0 | \$0 | \$0 | \$0 |
| 9990 | Supplemental Appropriation | | \$0 | \$0 | \$0 | \$0 | \$0 |
| 9992 | Deficit Appropriation | | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total Proposed Appropriations | | | \$25,628,788 | \$27,042,646 | \$27,079,334 | \$0 | \$27,052,344 |

BOW SCHOOL DISTRICT

MS-27 FISCAL YEAR 2015-2016

Special Warrant Articles

| Account Code | Purpose of Appropriation | Warrant Article # | Actual Expenditures Prior Year | Appropriations Current Year as Approved by DRA | School Board's Appropriations Ensuing FY (Not Recommended) | Budget Committee's Appropriations Ensuing FY (Not Recommended) |
|-------------------------------------|---|-------------------|--------------------------------|--|--|--|
| 5252 | To Expendable Trust Fund | | | \$0 | \$0 | \$0 |
| 5253 | To Non-Expendable Trust Fund | | | \$0 | \$0 | \$0 |
| 1100-1199 | Regular Programs | | | \$0 | \$0 | \$0 |
| | Purpose: Implementing All Day Kindergarten | | | | \$359,036 | \$359,036 |
| 5251 | To Capital Reserve Fund | 3 | \$60,000 | \$0 | \$24,510 | \$0 |
| | Purpose: CRF Deposit AREA Fees | | | | | |
| 5251 | To Capital Reserve Fund | 4 | | \$0 | \$250,000 | \$0 |
| | Purpose: Add to CRF - Non-Fund Balance | | | | | |
| Special Articles Recommended | | | \$60,000 | \$0 | \$274,510 | \$274,510 |
| | | | | | | |

Individual Warrant Articles

| Account Code | Purpose of Appropriation | Warrant Article # | Actual Expenditures Prior Year | Appropriations Current Year as Approved by DRA | School Board's Appropriations Ensuing FY (Not Recommended) | Budget Committee's Appropriations Ensuing FY (Not Recommended) |
|--|--------------------------|-------------------|--------------------------------|--|--|--|
| Individual Articles Recommended | | | | | | |

BOW SCHOOL DISTRICT
MS-27 FISCAL YEAR 2015-2016

| Revenues | | | | | |
|--------------------------------|---|--------------------------|-------------------------|------------------------------|--|
| Account Code | Purpose of Appropriation | Warrant Article # | Revised Revenues | Current Year Revenues | School Board's Estimated Revenues |
| Local Sources | | | | | Budget Committee's Estimated Revenues |
| 1300-1349 | Tuition | 2 | \$1,128,172 | \$1,562,022 | \$1,559,677 |
| 1400-1449 | Transportation Fees | | \$0 | \$0 | \$0 |
| 1500-1599 | Earnings on Investments | 2 | \$480 | \$480 | \$480 |
| 1600-1699 | Food Service Sales | 2 | \$641,704 | \$478,986 | \$478,986 |
| 1700-1799 | Student Activities | 2 | \$37,750 | \$37,750 | \$37,750 |
| 1800-1899 | Community Service Activities | | \$0 | \$0 | \$0 |
| 1900-1999 | Other Local Sources | 2, 4 | \$662,169 | \$762,381 | \$762,381 |
| State Sources | | | | | |
| 3210 | School Building Aid | 2 | \$313,324 | \$313,324 | \$313,324 |
| 3215 | Kindergarten Building Aid | | \$0 | \$0 | \$0 |
| 3220 | Kindergarten Aid | | \$0 | \$0 | \$0 |
| 3230 | Catastrophic Aid | 2 | \$88,332 | \$88,332 | \$88,332 |
| 3240-3249 | Vocational Aid | | \$0 | \$0 | \$0 |
| 3250 | Adult Education | | \$0 | \$0 | \$0 |
| 3260 | Child Nutrition | 2 | \$26,000 | \$26,000 | \$26,000 |
| 3270 | Driver Education | | \$0 | \$0 | \$0 |
| 3290-3299 | Other State Sources | | \$0 | \$0 | \$0 |
| Federal Sources | | | | | |
| 4100-4539 | Federal Program Grants | | \$0 | \$0 | \$0 |
| 4540 | Vocational Education | | \$0 | \$0 | \$0 |
| 4550 | Adult Education | | \$0 | \$0 | \$0 |
| 4560 | Child Nutrition | 2 | \$52,000 | \$52,000 | \$52,000 |
| 4570 | Disabilities Programs | | \$0 | \$0 | \$0 |
| 4580 | Medicaid Distribution | 2 | \$65,000 | \$65,000 | \$65,000 |
| 4590-4999 | Other Federal Sources (non-4810) | | \$0 | \$0 | \$0 |
| 4810 | Federal Forest Reserve | | \$0 | \$0 | \$0 |
| Other Financing Sources | | | | | |
| 5110-5139 | Sale of Bonds or Notes | | \$0 | \$0 | \$0 |
| 5140 | Reimbursement Anticipation Notes | | \$0 | \$0 | \$0 |
| 5221 | Transfer from Food Service Special Reserve Fund | | \$0 | \$0 | \$0 |
| 5222 | Transfer from Other Special Revenue Funds | | \$0 | \$0 | \$0 |

BOW SCHOOL DISTRICT
MS-27 FISCAL YEAR 2015-2016

| Account Code | Purpose of Appropriation | Warrant Article # | Revised Revenues Current Year | School Board's Estimated Revenues | Budget Committee's Estimated Revenues |
|---|--|--------------------------|--------------------------------------|--|--|
| 5230 | Transfer from Capital Project Funds | | \$0 | \$0 | \$0 |
| 5251 | Transfer from Capital Reserve Funds | 2 | \$0 | \$0 | \$0 |
| 5252 | Transfer from Expendable Trust Funds | | \$0 | \$0 | \$0 |
| 5253 | Transfer from Non-Expendable Trust Funds | | \$0 | \$0 | \$0 |
| 5300-5699 | Other Financing Sources | | \$0 | \$0 | \$0 |
| 9997 | Supplemental Appropriation (Contra) | | \$0 | \$0 | \$0 |
| 9998 | Amount Voted from Fund Balance | 3 | \$0 | \$24,510 | \$24,510 |
| 9999 | Fund Balance to Reduce Taxes | 2 | \$463,376 | \$463,376 | \$463,376 |
| Total Estimated Revenues and Credits | | \$3,478,307 | | \$3,871,816 | |

BOW SCHOOL DISTRICT
MS-27 FISCAL YEAR 2015-2016

| Budget Summary | | | |
|---|---------------------|----------------------------------|--------------------------------------|
| Item | Current Year | School Board Ensuing Year | Budget Committee Ensuing Year |
| Operating Budget Appropriations Recommended | \$26,958,220 | \$27,079,934 | \$27,052,344 |
| Special Warrant Articles Recommended | \$84,424 | \$274,510 | \$274,510 |
| Individual Warrant Articles Recommended | \$0 | \$0 | \$0 |
| TOTAL Appropriations Recommended | \$27,042,644 | \$27,354,444 | \$27,326,854 |
| Less: Amount of Estimated Revenues & Credits | \$3,478,307 | \$3,874,161 | \$3,871,816 |
| Estimated Amount of State Education Tax/Grant | | \$5,445,667 | \$5,445,667 |
| Estimated Amount of Taxes to be Raised for Education | | \$18,034,616 | \$18,009,371 |

BOW SCHOOL DISTRICT
PROPOSED OPERATING BUDGET FOR FISCAL YEAR 2015-2016

| Program Code | Program Title | Object Code | School Account Code | FY2012-13 | | FY2013-14 | | FY2014-15 | | FY2015-16 | |
|----------------------------|---|-------------|---|-----------|--------|-----------|--------|-----------|--------|-----------|----------|
| | | | | Approved | | Actual | | Approved | | Proposed | |
| | | | | Code | Name | Code | Name | Code | Name | Code | Name |
| GENERAL FUND BUDGET | | | | | | | | | | | |
| 610 | 100 REGULAR EDUCATION | | | | | | | | | | |
| 610 | 1 Art Supplies - BMS | 1 | Art Supplies - BMS | 3,103 | 3,271 | 3,301 | 3,249 | 3,308 | 3,400 | 92 | 2,7896 |
| 610 | 2 Art Supplies - BMIS | 2 | Art Supplies - BMIS | 14,000 | 2,694 | 3,103 | 3,022 | 3,672 | 4,039 | 367 | 0,0005% |
| 610 | 3 Art Supplies - BHIS | 3 | Art Supplies - BHIS | 14,000 | 12,171 | 14,000 | 13,819 | 14,000 | 14,000 | 0 | 0,000% |
| 641 | 1 TOTAL ART EDUCATION | 1 | | 20,411 | 18,681 | 20,510 | 20,010 | 21,150 | 21,609 | 459 | 2,1792 |
| 641 | 2 Computer/Teacher Supplies - BMS | 2 | Computer/Teacher Supplies - BMS | 407 | 397 | 407 | 406 | 410 | 412 | 172 | 35,1050 |
| 641 | 3 Computer/Teacher Supplies - BMIS | 3 | Computer/Teacher Supplies - BMIS | 2,060 | 1,883 | 2,060 | 1,874 | 2,060 | 2,065 | 206 | 10,0000 |
| 641 | 4 Computer/Teacher Supplies - BHIS | 4 | Computer/Teacher Supplies - BHIS | 2,060 | 1,883 | 2,060 | 1,874 | 2,060 | 2,065 | 206 | 10,0000 |
| 641 | 5 Language Arts Textbooks - BMS | 5 | Language Arts Textbooks - BMS | 2,060 | 1,883 | 2,060 | 1,874 | 2,060 | 2,065 | 206 | 10,0000 |
| 641 | 6 Language Arts Textbooks - BMIS | 6 | Language Arts Textbooks - BMIS | 2,060 | 1,883 | 2,060 | 1,874 | 2,060 | 2,065 | 206 | 10,0000 |
| 641 | 7 Language Arts Textbooks - BHIS | 7 | Language Arts Textbooks - BHIS | 2,060 | 1,883 | 2,060 | 1,874 | 2,060 | 2,065 | 206 | 10,0000 |
| 641 | 8 TOTAL LANGUAGE ARTS | 8 | | 3,433 | 3,133 | 3,433 | 3,191 | 3,433 | 3,777 | 34 | 9,9170 |
| 610 | 1 World Language Supplies - BMS | 1 | World Language Supplies - BMS | 490 | 490 | 490 | 490 | 490 | 490 | 0 | 0,000% |
| 610 | 2 World Language Textbooks - BMS | 2 | World Language Textbooks - BMS | 490 | 490 | 490 | 490 | 490 | 490 | 0 | 0,000% |
| 610 | 3 World Language Textbooks - BMIS | 3 | World Language Textbooks - BMIS | 490 | 490 | 490 | 490 | 490 | 490 | 0 | 0,000% |
| 610 | 4 World Language Textbooks - BHIS | 4 | World Language Textbooks - BHIS | 490 | 490 | 490 | 490 | 490 | 490 | 0 | 0,000% |
| 610 | 5 TOTAL WORLD LANGUAGES | 5 | | 637 | 637 | 637 | 637 | 637 | 637 | 0 | 0,000% |
| 610 | 1 Physical Education Supplies - BMS | 1 | Physical Education Supplies - BMS | 929 | 927 | 929 | 927 | 929 | 929 | 118 | 0,9998 |
| 610 | 2 Physical Education Supplies - BMIS | 2 | Physical Education Supplies - BMIS | 929 | 927 | 929 | 927 | 929 | 929 | 118 | 0,9998 |
| 610 | 3 Physical Education Supplies - BHIS | 3 | Physical Education Supplies - BHIS | 929 | 927 | 929 | 927 | 929 | 929 | 118 | 0,9998 |
| 641 | 1 TOTAL PHYSICAL EDUCATION | 1 | | 5,474 | 5,798 | 6,047 | 6,047 | 6,047 | 6,349 | 6,467 | 1,8696 |
| 641 | 2 Family/Consumer Science Supplies - BMS | 2 | Family/Consumer Science Supplies - BMS | 5,107 | 5,107 | 5,107 | 5,107 | 5,107 | 5,107 | 404 | 0,9998 |
| 610 | 3 Family/Consumer Science Supplies - BMIS | 3 | Family/Consumer Science Supplies - BMIS | 5,107 | 5,107 | 5,107 | 5,107 | 5,107 | 5,107 | 404 | 0,9998 |
| 610 | 4 Family/Consumer Science Supplies - BHIS | 4 | Family/Consumer Science Supplies - BHIS | 5,107 | 5,107 | 5,107 | 5,107 | 5,107 | 5,107 | 404 | 0,9998 |
| 641 | 5 TOTAL FAMILY CONSUMER SCIENCE | 5 | | 9,709 | 9,709 | 9,667 | 9,667 | 9,667 | 9,551 | 4,046 | 4,2279 |
| 641 | 6 Family/Consumer Science Supplies - BMS | 6 | Family/Consumer Science Supplies - BMS | 9,709 | 9,709 | 9,667 | 9,667 | 9,667 | 9,551 | 4,046 | 4,2279 |
| 641 | 7 Family/Consumer Science Supplies - BMIS | 7 | Family/Consumer Science Supplies - BMIS | 9,709 | 9,709 | 9,667 | 9,667 | 9,667 | 9,551 | 4,046 | 4,2279 |
| 641 | 8 Family/Consumer Science Supplies - BHIS | 8 | Family/Consumer Science Supplies - BHIS | 9,709 | 9,709 | 9,667 | 9,667 | 9,667 | 9,551 | 4,046 | 4,2279 |
| 610 | 1 Technology Education Textbooks - BMS | 1 | Technology Education Textbooks - BMS | 1,151 | 1,151 | 1,151 | 1,151 | 1,151 | 1,151 | 31 | 0,9998 |
| 610 | 2 Technology Education Textbooks - BMIS | 2 | Technology Education Textbooks - BMIS | 1,151 | 1,151 | 1,151 | 1,151 | 1,151 | 1,151 | 31 | 0,9998 |
| 610 | 3 Technology Education Textbooks - BHIS | 3 | Technology Education Textbooks - BHIS | 1,151 | 1,151 | 1,151 | 1,151 | 1,151 | 1,151 | 31 | 0,9998 |
| 642 | 1 TOTAL TECHNOLOGY EDUCATION | 1 | | 14,603 | 14,603 | 15,099 | 15,099 | 15,099 | 15,906 | 10,926 | 48,7093 |
| 642 | 2 Music/Band Supplies - BMS | 2 | Music/Band Supplies - BMS | 2,055 | 2,079 | 2,055 | 2,055 | 2,055 | 2,055 | 0 | 0,000% |
| 610 | 3 Music/Band Supplies - BMIS | 3 | Music/Band Supplies - BMIS | 2,055 | 2,079 | 2,055 | 2,055 | 2,055 | 2,055 | 0 | 0,000% |
| 610 | 4 Music/Band Supplies - BHIS | 4 | Music/Band Supplies - BHIS | 2,055 | 2,079 | 2,055 | 2,055 | 2,055 | 2,055 | 0 | 0,000% |
| 641 | 5 TOTAL MUSIC/BAND | 5 | | 1,784 | 1,776 | 1,776 | 1,776 | 1,776 | 1,774 | 1,897 | 0,000% |
| 641 | 6 Music/Band Supplies - BMS | 6 | Music/Band Supplies - BMS | 1,784 | 1,776 | 1,776 | 1,776 | 1,776 | 1,774 | 1,897 | 0,000% |
| 641 | 7 Music/Band Supplies - BMIS | 7 | Music/Band Supplies - BMIS | 1,784 | 1,776 | 1,776 | 1,776 | 1,776 | 1,774 | 1,897 | 0,000% |
| 641 | 8 Music/Band Supplies - BHIS | 8 | Music/Band Supplies - BHIS | 1,784 | 1,776 | 1,776 | 1,776 | 1,776 | 1,774 | 1,897 | 0,000% |
| 642 | 1 TOTAL ELECTRONIC INFO - BMS | 1 | | 1,150 | 1,150 | 1,150 | 1,150 | 1,150 | 1,150 | 0 | 0,000% |
| 642 | 2 Music/Electronic Info - BMIS | 2 | Music/Electronic Info - BMIS | 1,150 | 1,150 | 1,150 | 1,150 | 1,150 | 1,150 | 0 | 0,000% |
| 642 | 3 Music/Electronic Info - BHIS | 3 | Music/Electronic Info - BHIS | 1,150 | 1,150 | 1,150 | 1,150 | 1,150 | 1,150 | 0 | 0,000% |
| 641 | 4 TOTAL MATHEMATICS | 4 | | 16,101 | 16,005 | 17,452 | 17,452 | 17,452 | 18,584 | 20,10 | 10,3696 |
| 641 | 5 Mathematics Textbooks - BMS | 5 | Mathematics Textbooks - BMS | 4,077 | 2,311 | 2,311 | 2,311 | 2,311 | 2,307 | 407 | 0,000% |
| 610 | 6 Mathematics Textbooks - BMIS | 6 | Mathematics Textbooks - BMIS | 4,077 | 2,311 | 2,311 | 2,311 | 2,311 | 2,307 | 407 | 0,000% |
| 610 | 7 Mathematics Textbooks - BHIS | 7 | Mathematics Textbooks - BHIS | 4,077 | 2,311 | 2,311 | 2,311 | 2,311 | 2,307 | 407 | 0,000% |
| 641 | 8 TOTAL SCIENCE | 8 | | 1,114 | 1,114 | 1,200 | 1,200 | 1,200 | 1,257 | 1,300 | 1,671496 |
| 641 | 9 Science Supplies - BMS | 9 | Science Supplies - BMS | 1,114 | 1,114 | 1,200 | 1,200 | 1,200 | 1,257 | 1,300 | 1,671496 |
| 641 | 10 Science Supplies - BMIS | 10 | Science Supplies - BMIS | 1,114 | 1,114 | 1,200 | 1,200 | 1,200 | 1,257 | 1,300 | 1,671496 |
| 641 | 11 Science Supplies - BHIS | 11 | Science Supplies - BHIS | 1,114 | 1,114 | 1,200 | 1,200 | 1,200 | 1,257 | 1,300 | 1,671496 |
| 641 | 12 New Musical Instruments - BMS | 12 | New Musical Instruments - BMS | 1,150 | 1,150 | 1,200 | 1,200 | 1,200 | 1,257 | 1,300 | 1,671496 |
| 641 | 13 New Musical Instruments - BMIS | 13 | New Musical Instruments - BMIS | 1,150 | 1,150 | 1,200 | 1,200 | 1,200 | 1,257 | 1,300 | 1,671496 |
| 641 | 14 New Musical Instruments - BHIS | 14 | New Musical Instruments - BHIS | 1,150 | 1,150 | 1,200 | 1,200 | 1,200 | 1,257 | 1,300 | 1,671496 |
| 641 | 15 TOTAL MUSIC/BAND | 15 | | 15,523 | 21,743 | 14,383 | 14,383 | 14,383 | 19,077 | 18,128 | 4,9786 |
| 610 | 16 Science Supplies - BMS | 16 | Science Supplies - BMS | 1,932 | 1,932 | 1,932 | 1,932 | 1,932 | 1,932 | 0 | 0,000% |
| 610 | 17 Science Supplies - BMIS | 17 | Science Supplies - BMIS | 1,932 | 1,932 | 1,932 | 1,932 | 1,932 | 1,932 | 0 | 0,000% |
| 610 | 18 Science Supplies - BHIS | 18 | Science Supplies - BHIS | 1,932 | 1,932 | 1,932 | 1,932 | 1,932 | 1,932 | 0 | 0,000% |
| 641 | 19 Science Textbooks - BMS | 19 | Science Textbooks - BMS | 1,932 | 1,932 | 1,932 | 1,932 | 1,932 | 1,932 | 0 | 0,000% |
| 641 | 20 Science Textbooks - BMIS | 20 | Science Textbooks - BMIS | 1,932 | 1,932 | 1,932 | 1,932 | 1,932 | 1,932 | 0 | 0,000% |
| 641 | 21 Science Textbooks - BHIS | 21 | Science Textbooks - BHIS | 1,932 | 1,932 | 1,932 | 1,932 | 1,932 | 1,932 | 0 | 0,000% |
| 641 | 22 Social Studies Textbooks - BMS | 22 | Social Studies Textbooks - BMS | 1,932 | 1,932 | 1,932 | 1,932 | 1,932 | 1,932 | 0 | 0,000% |
| 641 | 23 Social Studies Textbooks - BMIS | 23 | Social Studies Textbooks - BMIS | 1,932 | 1,932 | 1,932 | 1,932 | 1,932 | 1,932 | 0 | 0,000% |
| 641 | 24 Social Studies Textbooks - BHIS | 24 | Social Studies Textbooks - BHIS | 1,932 | 1,932 | 1,932 | 1,932 | 1,932 | 1,932 | 0 | 0,000% |
| 641 | 25 Substitute Teachers - DWY | 25 | Substitute Teachers - DWY | 1,932 | 1,932 | 1,932 | 1,932 | 1,932 | 1,932 | 0 | 0,000% |
| 641 | 26 Substitute Teachers - DWY | 26 | Substitute Teachers - DWY | 1,932 | 1,932 | 1,932 | 1,932 | 1,932 | 1,932 | 0 | 0,000% |
| 641 | 27 Substitute Teachers - DWY | 27 | Substitute Teachers - DWY | 1,932 | 1,932 | 1,932 | 1,932 | 1,932 | 1,932 | 0 | 0,000% |
| 641 | 28 Substitute Teachers - DWY | 28 | Substitute Teachers - DWY | 1,932 | 1,932 | 1,932 | 1,932 | 1,932 | 1,932 | 0 | 0,000% |
| 641 | 29 Substitute Teachers - DWY | 29 | Substitute Teachers - DWY | 1,932 | 1,932 | 1,932 | 1,932 | 1,932 | 1,932 | 0 | 0,000% |
| 641 | 30 Substitute Teachers - DWY | 30 | Substitute Teachers - DWY | 1,932 | 1,932 | 1,932 | 1,932 | 1,932 | 1,932 | 0 | 0,000% |
| 641 | 31 Substitute Teachers - DWY | 31 | Substitute Teachers - DWY | 1,932 | 1,932 | 1,932 | 1,932 | 1,932 | 1,932 | 0 | 0,000% |
| 641 | 32 Substitute Teachers - DWY | 32 | Substitute Teachers - DWY | 1,932 | 1,932 | 1,932 | 1,932 | 1,932 | 1,932 | 0 | 0,000% |
| 641 | 33 Substitute Teachers - DWY | 33 | Substitute Teachers - DWY | 1,932 | 1,932 | 1,932 | 1,932 | 1,932 | 1,932 | 0 | 0,000% |
| 641 | 34 Substitute Teachers - DWY | 34 | Substitute Teachers - DWY | 1,932 | 1,932 | 1,932 | 1,932 | 1,932 | 1,932 | 0 | 0,000% |
| 641 | 35 Substitute Teachers - DWY | 35 | Substitute Teachers - DWY | 1,932 | 1,932 | 1,932 | 1,932 | 1,932 | 1,932 | 0 | 0,000% |
| 641 | 36 Substitute Teachers - DWY | 36 | Substitute Teachers - DWY | 1,932 | 1,932 | 1,932 | 1,932 | 1,932 | 1,932 | 0 | 0,000% |
| 641 | 37 Substitute Teachers - DWY | 37 | Substitute Teachers - DWY | 1,932 | 1,932 | 1,932 | 1,932 | 1,932 | 1,932 | 0 | 0,000% |
| 641 | 38 Substitute Teachers - DWY | 38 | Substitute Teachers - DWY | 1,932 | 1,932 | 1,932 | 1,932 | 1,932 | 1,932 | 0 | 0,000% |
| 641 | 39 Substitute Teachers - DWY | 39 | Substitute Teachers - DWY | 1,932 | 1,932 | 1,932 | 1,932 | 1,932 | 1,932 | 0 | 0,000% |
| 641 | 40 Substitute Teachers - DWY | 40 | Substitute Teachers - DWY | 1,932 | 1,932 | 1,932 | 1,932 | 1,932 | 1,932 | 0 | 0,000% |
| 641 | 41 Substitute Teachers - DWY | 41 | Substitute Teachers - DWY | 1,932 | 1,932 | 1,932 | 1,932 | 1,932 | 1,932 | 0 | 0,000% |
| 641 | 42 Substitute Teachers - DWY | 42 | Substitute Teachers - DWY | 1,932 | 1,932 | 1,932 | 1,932 | 1,932 | 1,932 | 0 | 0,000% |
| 641 | 43 Substitute Teachers - DWY | 43 | Substitute Teachers - DWY | 1,932 | 1,932 | 1,932 | 1,932 | 1,932 | 1,932 | 0 | 0,000% |
| 641 | 44 Substitute Teachers - DWY | 44 | Substitute Teachers - DWY | 1,932 | 1,932 | 1,932 | 1,932 | 1,932 | 1,932 | 0 | 0,000% |
| 641 | 45 Substitute Teachers - DWY | 45 | Substitute Teachers - DWY | 1,932 | 1,932 | 1,932 | 1,932 | 1,932 | 1,932 | 0 | 0,000% |
| 641 | 46 Substitute Teachers - DWY | 46 | Substitute Teachers - DWY | 1,932 | 1,932 | 1,932 | 1,932 | 1,932 | 1,932 | 0 | 0,000% |
| 641 | 47 Substitute Teachers - DWY | 47 | Substitute Teachers - DWY | 1,932 | 1,932 | 1,932 | 1,932 | 1,932 | 1,932 | 0 | 0,000% |
| 641 | 48 Substitute Teachers - DWY | 48 | Substitute Teachers - DWY | 1,932 | 1,932 | 1,932 | 1,932 | 1,932 | 1,932 | 0 | 0,000% |
| 641 | 49 Substitute Teachers - DWY | 49 | Substitute Teachers - DWY | 1,932 | 1,932 | 1,932 | 1,932 | 1,932 | 1,932 | 0 | 0,000% |
| 641 | 50 Substitute Teachers - DWY | 50 | Substitute Teachers - DWY | 1,932 | 1,932 | 1,932 | 1,932 | 1,932 | 1,932 | 0 | 0,000% |
| 641 | 51 Substitute Teachers - DWY | 51 | Substitute Teachers - DWY | 1,932 | 1,932 | 1,932 | 1,932 | 1,932 | 1,932 | 0 | 0,000% |
| 641 | 52 Substitute Teachers - DWY | 52 | Substitute Teachers - DWY | 1,932 | 1,932 | 1,932 | 1,932 | 1,932 | 1,932 | 0 | 0,000% |
| 641 | 53 Substitute Teachers - DWY | 53 | Substitute Teachers - DWY | 1,932 | 1,932 | 1,932 | 1,932 | 1,932 | 1,932 | 0 | 0,000% |
| 641 | 54 Substitute Teachers - DWY | 54 | Substitute Teachers - DWY | 1,932 | 1,932 | 1,932 | 1,932 | 1,932 | 1,932 | 0 | 0,000% |
| 641 | 55 Substitute Teachers - DWY | 55 | Substitute Teachers - DWY | 1,932 | 1,932 | 1,932 | 1,932 | 1,932 | 1,932 | 0 | 0,000% |
| 641 | 56 Substitute Teachers - DWY | 56 | Substitute Teachers - DWY | 1,932 | 1,932 | 1,932 | 1,932 | 1,932 | 1,932 | 0 | 0,000% |
| 641 | 57 Substitute Teachers - DWY | 57 | Substitute Teachers - DWY | 1,932 | 1,932 | 1,932 | 1,932 | 1,932 | 1,932 | 0 | 0,000% |
| 641 | 58 Substitute Teachers - DWY | 58 | Substitute Teachers - DWY | 1,932 | 1,932 | 1,932 | 1,932 | 1,932 | 1,932 | 0 | |

BOW SCHOOL DISTRICT
PROPOSED OPERATING BUDGET FOR FISCAL YEAR 2015-2016

BOW SCHOOL DISTRICT
PROPOSED OPERATING BUDGET FOR FISCAL YEAR 2015-2016

BOW SCHOOL DISTRICT
PROPOSED OPERATING BUDGET FOR FISCAL YEAR 2015-2016

BOW SCHOOL DISTRICT
PROPOSED OPERATING BUDGET FOR FISCAL YEAR 2015-2016

| Function | Program | Object | School | Account | 2015-2016 PROPOSED OPERATING BUDGET | | | 2012-13 PROPOSED OPERATING BUDGET | | | 2013-14 PROPOSED OPERATING BUDGET | | | FY2014-15 PROPOSED OPERATING BUDGET | | | | |
|----------|---------|--------|--------|---|-------------------------------------|---------|---------|-----------------------------------|------|---------|-----------------------------------|---------|----------|-------------------------------------|----------|----------|----------|----------|
| | | | | | Code | Code | Name | Code | Code | Name | Approved | Actual | Approved | Actual | Approved | Actual | | |
| | | | | TOTAL EMPLOYEE BENEFITS | | 1,607 | | 10,009 | | 10,247 | 10,235 | 10,247 | 10,274 | 10,274 | 127 | 1,24% | | |
| 211.3 | 18 | 110 | 0 | 211.3 SOCIAL WORK SERVICES | | 0 | | 0 | | 0 | (1) | 0 | 0 | 0 | 0 | 0.00% | | |
| | | | | Certified Staff - Social Work Services | | 0 | | 0 | | 0 | (1) | 0 | 0 | 0 | 0 | 0.00% | | |
| 211.3 | 85 | 212 | 0 | Health Insurance - DW | | 1,606 | 1,7147 | 17,147 | | 16,930 | 17,064 | 18,13 | 18,356 | 18,356 | (2,313) | -15,56% | | |
| 211.3 | 85 | 213 | 0 | Life Insurance - DW | | 1,050 | 1,050 | 940 | | 940 | 1,030 | 1,063 | 1,063 | 1,063 | 1,063 | 33 | 29,25% | |
| 211.3 | 85 | 214 | 0 | Health Insurance - DW | | 158 | 116 | 610 | | 735 | 732 | 115 | 115 | 115 | (1) | -46,00% | | |
| 211.3 | 95 | 220 | 0 | Health Insurance - DW | | 27 | 145 | 140 | | 140 | 140 | 140 | 140 | 140 | 0 | 0.00% | | |
| 211.3 | 95 | 230 | 0 | NH Retirement - DW | | 5,793 | 5,793 | 7,161 | | 7,161 | 8,043 | 6,180 | 6,180 | 6,180 | 6,180 | 337 | 5,77% | |
| 211.3 | 95 | 250 | 0 | Unemployment Insurance - DW | | 85 | 118 | 126 | | 126 | 98 | 94 | 94 | 94 | 94 | (4) | -0.00% | |
| 211.3 | 85 | 260 | 0 | Workers Comp Insurance - DW | | 24,135 | 24,718 | 25,847 | | 25,231 | 25,550 | 22,982 | 22,982 | 22,982 | (2,561) | -2,04% | | |
| | | | | TOTAL EMPLOYEE BENEFITS | | 24,135 | 24,719 | 25,231 | | 25,231 | 25,550 | 22,982 | 22,982 | 22,982 | (2,561) | -10.05% | | |
| | | | | TOTAL 211.3 SOCIAL WORK SERVICES | | 25,000 | 25,000 | 25,000 | | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 0 | 0.00% | | |
| 211.9 | 21 | 300 | 0 | 211.9 SCHOOL RESOURCE OFFICER SERVICES | | 560 | 560 | 560 | | 560 | 560 | 560 | 560 | 560 | 0 | 0.00% | | |
| | | | | TOTAL 211.9 SCHOOL RESOURCE OFFICER SERVICES | | 25,000 | 25,000 | 25,000 | | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 0 | 100.00% | | |
| | | | | 212.0 GUIDANCE SERVICES | | 59,239 | 59,239 | 62,836 | | 62,836 | 66,642 | 66,642 | 66,642 | 66,642 | 66,642 | 0 | 0.00% | |
| 212.0 | 35 | 110 | 1 | Certified Staff - Wages - BMS | | 101,501 | 102,278 | 106,049 | | 107,890 | 110,721 | 138,440 | 138,440 | 138,440 | 227,719 | 227,719 | 25,03% | |
| 212.0 | 35 | 110 | 2 | Certified Staff - Wages - JHHS | | 23,519 | 23,519 | 25,670 | | 25,670 | 26,510 | 22,226 | 22,226 | 22,226 | 41,000 | 41,000 | -5,98% | |
| 212.0 | 35 | 110 | 3 | Certified Staff - Wages - BHHS | | 3,635 | 3,635 | 3,705 | | 3,705 | 3,815 | 4,031 | 4,031 | 4,031 | 4,247 | 4,247 | -5,13% | |
| 212.0 | 35 | 375 | 3 | Temporary - BHHS | | 3,705 | 3,705 | 4,000 | | 4,000 | 4,000 | 3,900 | 3,900 | 3,900 | 3,700 | 3,700 | -5,13% | |
| 212.0 | 35 | 580 | 3 | Travel - BHHS | | 2,800 | 2,800 | 2,800 | | 2,800 | 2,800 | 2,800 | 2,800 | 2,800 | 1,600 | 1,600 | -55,71% | |
| 212.0 | 35 | 580 | 3 | Travel - School to Career Travel - BHHS | | 1,200 | 915 | 1,000 | | 1,000 | 641 | 1,000 | 1,000 | 1,000 | 1,000 | (1,000) | -100.00% | |
| 212.0 | 35 | 610 | 1 | Supplies - BHHS | | 538 | 538 | 538 | | 538 | 96 | 450 | 450 | 450 | 450 | 450 | (1,000) | -181,18% |
| 212.0 | 35 | 610 | 2 | Supplies - BHHS | | 316 | 229 | 316 | | 316 | 316 | 316 | 316 | 316 | 316 | 316 | 0.00% | |
| 212.0 | 35 | 610 | 3 | Supplies - BHHS | | 4,710 | 4,888 | 4,810 | | 4,810 | 4,816 | 5,010 | 5,010 | 5,010 | 5,010 | 5,010 | 0 | 0.00% |
| 212.0 | 35 | 610 | 4 | School to Career Supplies - JHHS | | 400 | 168 | 400 | | 400 | 270 | 70 | 70 | 70 | 70 | (400) | -100.00% | |
| 212.0 | 35 | 610 | 5 | School to Career Supplies - BHHS | | 661 | 655 | 861 | | 861 | 1,441 | 560 | 560 | 560 | 560 | 560 | 0.00% | |
| 212.0 | 35 | 611 | 3 | Equipment - BHHS | | 577 | 577 | 583 | | 583 | 500 | 315 | 315 | 315 | 315 | 315 | 0.00% | |
| 212.0 | 35 | 641 | 3 | School to Career Supplies - BHHS | | 4,980 | 4,980 | 3,300 | | 3,300 | 2,442 | 4,100 | 4,100 | 4,100 | 3,150 | 3,150 | -23,17% | |
| 212.0 | 35 | 642 | 3 | Software - BHHS | | 0 | 0 | 0 | | 0 | 0 | 0 | 0 | 0 | 560 | 560 | 0.00% | |
| 212.0 | 35 | 733 | 2 | New Furniture - BHHS | | 0 | 0 | 0 | | 0 | 0 | 0 | 0 | 0 | (1,550) | -100.00% | | |
| 212.0 | 35 | 734 | 3 | New Equipment - BHHS | | 0 | 0 | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% | | |
| 212.0 | 35 | 737 | 2 | Replacement Furniture - BHHS | | 200 | 0 | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% | | |
| 212.0 | 35 | 810 | 3 | Disposal - BHHS | | 0 | 0 | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% | | |
| | | | | TOTAL 212.0 GUIDANCE SERVICES | | 46,156 | 46,623 | 48,203 | | 48,203 | 46,2012 | 50,918 | 487,187 | 487,187 | 487,187 | 116,793 | 116,793 | -33,53% |
| 212.0 | 85 | 211 | 0 | Health Insurance - DW | | 86,282 | 114,167 | 118,240 | | 118,240 | 130,172 | 84,594 | 84,594 | 84,594 | (45,793) | (45,793) | -35,01% | |
| 212.0 | 85 | 212 | 0 | Dental Insurance - DW | | 8,413 | 8,493 | 7,601 | | 8,055 | 9,098 | 9,115 | 9,115 | 9,115 | 17 | 17 | 0.00% | |
| 212.0 | 85 | 213 | 0 | Life Insurance - DW | | 1,060 | 788 | 1,114 | | 907 | 1,158 | 1,158 | 1,158 | 1,158 | (379) | -32,33% | | |
| 212.0 | 85 | 214 | 0 | Disability Insurance - DW | | 1,810 | 1,930 | 1,903 | | 1,903 | 1,978 | 1,978 | 1,978 | 1,978 | (1,978) | -50.81% | | |
| 212.0 | 85 | 220 | 0 | PICA - DW | | 33,790 | 34,341 | 35,514 | | 34,050 | 36,902 | 35,973 | 35,973 | 35,973 | (5,929) | -22.22% | | |
| 212.0 | 85 | 230 | 0 | NH Retirement - DW | | 40,222 | 37,718 | 52,778 | | 40,773 | 54,540 | 71,779 | 71,779 | 71,779 | 17,239 | 17,239 | -31,61% | |
| 212.0 | 85 | 230 | 0 | Unemployment Insurance - DW | | 6,013 | 6,155 | 6,153 | | 6,153 | 6,152 | 6,152 | 6,152 | 6,152 | (1,35) | -23.50% | | |
| 212.0 | 85 | 260 | 0 | Workers Comp Insurance - DW | | 0 | 0 | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% | | |
| | | | | TOTAL EMPLOYEE BENEFITS | | 173,046 | 194,812 | 218,559 | | 218,559 | 199,756 | 235,368 | 204,588 | 204,588 | 204,588 | 30,880 | -13,088 | -4.44% |
| | | | | TOTAL 212.0 GUIDANCE SERVICES | | 634,907 | 661,435 | 70,062 | | 662,568 | 739,371 | 691,775 | 691,775 | 691,775 | (47,596) | -6,44% | -6,44% | |
| 213.2 | 42 | 110 | 1 | 213.2 HEALTH SERVICES | | 52,340 | 72,453 | 59,037 | | 59,037 | 41,224 | 41,224 | 41,224 | 41,224 | 41,224 | 0 | 0.00% | |
| 213.2 | 42 | 110 | 2 | Certified Staff - Wages - BMS | | 52,340 | 57,960 | 59,037 | | 59,037 | 60,110 | 60,110 | 60,110 | 60,110 | 60,110 | 0 | 0.00% | |
| 213.2 | 42 | 110 | 3 | Certified Staff - Wages - JHHS | | 59,037 | 59,293 | 60,110 | | 60,110 | 60,571 | 60,571 | 60,571 | 60,571 | 60,571 | 33 | 0.00% | |
| 213.2 | 42 | 111 | 2 | Health Assistant Wages - BMS | | 1,055 | 1,177 | 1,159 | | 1,159 | 1,159 | 1,159 | 1,159 | 1,159 | 4,471 | 4,471 | -30.00% | |
| 213.2 | 42 | 111 | 3 | Health Assistant Wages - JHHS | | 6,811 | 7,211 | 7,292 | | 7,292 | 7,439 | 9,363 | 9,363 | 9,363 | 9,363 | 9,363 | 29,499 | 29,499 |
| 213.2 | 42 | 430 | 1 | Contracted Health Services - DW | | 100 | 0 | 0 | | 0 | 100 | 100 | 100 | 100 | 100 | 0 | 0.00% | |
| 213.2 | 42 | 430 | 2 | Equipment Repair - BMS | | 60 | 44 | 60 | | 60 | 44 | 44 | 44 | 44 | 60 | 60 | 0.00% | |
| 213.2 | 42 | 550 | 3 | Printing - BHS | | 340 | 0 | 0 | | 0 | 340 | 0 | 0 | 0 | 0 | 0 | 0.00% | |
| 213.2 | 42 | 610 | 1 | Supplies - BHS | | 1,230 | 1,162 | 1,400 | | 1,400 | 1,399 | 1,500 | 1,500 | 1,500 | 1,550 | 1,550 | 3,33% | |

BOW SCHOOL DISTRICT
PROPOSED OPERATING BUDGET FOR FISCAL YEAR 2015-2016

| Function | Program | Object | School Account | 2015-2016 PROPOSED OPERATING BUDGET | | | | | | |
|--|---------|--------|----------------------|-------------------------------------|----------------|----------------|----------------|----------------|----------------|---------|
| | | | | Code | Code | Name | Approved | Actual | Approved | |
| 21122 | 42 | 610 | Supplies - BMS | 964 | 950 | 961 | 964 | 961 | 1,464 | |
| 21122 | 42 | 610 | Books - BMS | 1,831 | 1,073 | 1,835 | 1,835 | 1,835 | 2,350 | |
| 21122 | 42 | 641 | Books - BHS | 110 | 0 | 110 | 110 | 110 | 110 | |
| 21122 | 42 | 734 | New Equipment - BHS | 0 | 0 | 0 | 0 | 0 | 0 | |
| 21122 | 42 | 735 | Used Equipment - BHS | 0 | 0 | 0 | 0 | 0 | 0 | |
| 21122 | 42 | 910 | 2.0 Equipment - BHS | 144 | 138 | 144 | 136 | 136 | 165 | |
| 21122 | 42 | 910 | 3.0 Equipment - BHS | 188,666 | 214,519 | 205,337 | 184,798 | 190,140 | 206,623 | |
| TOTAL HEALTH SERVICES | | | | | | | | | 16,569 | |
| 21122 | 85 | 211 | 0 | Health Insurance - DW | 59,308 | 55,024 | 59,442 | 36,610 | 44,651 | 41,042 |
| 21122 | 85 | 212 | 0 | Dental Insurance - DW | 3,151 | 3,151 | 2,820 | 3,028 | 3,916 | 4,002 |
| 21122 | 85 | 213 | 0 | Life Insurance - DW | 441 | 329 | 446 | 363 | 409 | 286 |
| 21122 | 85 | 214 | 0 | Disability Insurance - DW | 753 | 669 | 761 | 752 | 699 | 757 |
| 21122 | 85 | 220 | 0 | FICA - DW | 14,052 | 15,211 | 14,777 | 13,651 | 14,171 | 14,626 |
| 21122 | 85 | 230 | 0 | NI Retirement - DW | 19,722 | 21,659 | 25,574 | 23,955 | 25,737 | 24,667 |
| 21122 | 85 | 240 | 0 | NI Retirement - DW | 3,722 | 3,722 | 3,722 | 3,722 | 3,722 | 3,722 |
| 21122 | 85 | 260 | 0 | Workers' Comp Insurance - DW | 331 | 361 | 340 | 373 | 332 | 344 |
| TOTAL EMPLOYEE BENEFITS | | | | 98,809 | 103,950 | 78,301 | 87,610 | 86,243 | (9,671) | |
| TOTAL 2.10 HEALTH SERVICES | | | | 286,678 | 311,325 | 309,187 | 263,099 | 277,664 | 293,266 | |
| 2.14.0 PSYCHOLOGICAL SERVICES | | | | | | | | | 5,622% | |
| 21120 | 18 | 110 | 0 | Certified Staff Wages - DW | 83,677 | 83,966 | 84,649 | 84,606 | 85,504 | 83,234 |
| 21120 | 18 | 315 | 0 | Salaries - DW | 3,590 | 3,590 | 3,575 | 3,502 | 3,515 | 2,016 |
| 21120 | 18 | 641 | 0 | Textbooks - DW | 180 | 180 | 0 | 182 | 0 | 180 |
| TOTAL 2.10 PSYCHOLOGICAL SERVICES | | | | 87,245 | 87,744 | 88,608 | 87,656 | 89,861 | 90,286 | |
| 21120 | 85 | 211 | 0 | Health Insurance - DW | 31,682 | 29,021 | 31,249 | 26,576 | 34,403 | 31,759 |
| 21120 | 85 | 212 | 0 | Dental Insurance - DW | 2,459 | 2,379 | 2,249 | 2,239 | 2,412 | 2,408 |
| 21120 | 85 | 213 | 0 | Life Insurance - DW | 336 | 246 | 316 | 279 | 317 | 244 |
| 21120 | 85 | 214 | 0 | Disability Insurance - DW | 6,717 | 6,705 | 6,705 | 6,572 | 6,705 | 6,705 |
| 21120 | 85 | 220 | 0 | FICA - DW | 6,422 | 5,090 | 6,409 | 5,658 | 6,616 | 6,616 |
| 21120 | 85 | 230 | 0 | NI Retirement - DW | 15,343 | 15,943 | 20,515 | 20,051 | 20,452 | 23,106 |
| 21120 | 85 | 240 | 0 | Workers' Comp Insurance - DW | 2,252 | 2,669 | 256 | 256 | 265 | 5 |
| 21120 | 85 | 260 | 0 | Workers' Comp Insurance - DW | 57,721 | 54,238 | 61,209 | 55,417 | 65,004 | 64,917 |
| TOTAL 2.14.0 PSYCHOLOGICAL SERVICES | | | | 145,316 | 141,982 | 150,017 | 143,073 | 154,945 | 155,603 | |
| 2.15.0 SPEECH/LANGUAGE SERVICES | | | | | | | | | 0.42% | |
| 21120 | 18 | 110 | 0 | Speech/Language Services - DW | 223,376 | 222,550 | 240,065 | 243,311 | 267,770 | 267,770 |
| 21120 | 18 | 111 | 0 | Contracted Services - DW | 110,377 | 113,163 | 115,077 | 152,720 | 120,471 | 111,697 |
| 21120 | 18 | 320 | 0 | Supplies - DW | 6,510 | 6,395 | 9,681 | 21,910 | 21,910 | 0 |
| 21120 | 18 | 325 | 0 | Testing - DW | 877 | 661 | 3,154 | 1,082 | 1,659 | 1,055 |
| 21120 | 18 | 610 | 0 | Software - DW | 1,910 | 1,909 | 2,369 | 3,051 | 3,000 | 2,669 |
| 21120 | 18 | 641 | 0 | Books - DW | 449 | 0 | 0 | 0 | 662 | 662 |
| 21120 | 18 | 650 | 0 | Software - DW | 300 | 400 | 0 | 1,302 | 2,200 | 1,102 |
| 21120 | 18 | 734 | 0 | Equipment - DW | 1,330 | 1,057 | 1,444 | 2,200 | 2,200 | 1,057 |
| TOTAL 2.15.0 SPEECH/LANGUAGE SERVICES | | | | 314,312 | 314,978 | 368,323 | 416,638 | 427,314 | 409,068 | |
| 21120 | 95 | 211 | 0 | Health Insurance - DW | 55,622 | 73,439 | 73,092 | 66,093 | 70,791 | 69,741 |
| 21120 | 95 | 212 | 0 | Dental Insurance - DW | 7,747 | 8,118 | 7,610 | 7,644 | 7,226 | 9,587 |
| 21120 | 95 | 213 | 0 | Life Insurance - DW | 800 | 597 | 852 | 694 | 695 | 675 |
| 21120 | 95 | 214 | 0 | Disability Insurance - DW | 1,366 | 2,123 | 1,456 | 1,649 | 1,619 | 1,619 |
| 21120 | 95 | 220 | 0 | FICA - DW | 25,494 | 27,226 | 26,209 | 30,711 | 30,310 | 29,027 |
| 21120 | 95 | 230 | 0 | NI Retirement - DW | 34,916 | 30,678 | 40,495 | 43,015 | 52,401 | 57,580 |
| 21120 | 95 | 250 | 0 | Unemployment Insurance - DW | 653 | 654 | 1,057 | 972 | 810 | 1,610 |
| 21120 | 95 | 260 | 0 | Workers' Comp Insurance - DW | 127,055 | 142,003 | 152,270 | 152,171 | 170,442 | 174,426 |
| TOTAL 2.15.0 SPEECH/LANGUAGE SERVICES | | | | 471,646 | 496,981 | 528,601 | 568,945 | 597,756 | 602,336 | |
| 2.16.0 PT/OT/SERVICES | | | | | | | | | 0.47% | |
| 21120 | 18 | 110 | 0 | Certified Staff Wages - DW | 156,625 | 158,007 | 170,610 | 170,610 | 180,626 | 173,333 |
| 21120 | 18 | 320 | 0 | Contracted Services - DW | 95,893 | 88,925 | 98,772 | 82,338 | 102,795 | 4,895 |
| 21120 | 18 | 325 | 0 | Testing - DW | 756 | 1,213 | 1,213 | 1,243 | 1,211 | 1,211 |
| 21120 | 18 | 610 | 0 | Supplies - DW | 210 | 710 | 210 | 1,236 | 2,032 | 4,546 |
| 21120 | 18 | 620 | 0 | Books - DW | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| 21120 | 18 | 641 | 0 | Software - DW | 3,600 | 3,600 | 1,570 | 4,798 | 4,798 | 10,000 |
| 21120 | 18 | 734 | 1 | Equipment - DW | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| TOTAL PT/OT/SERVICES | | | | 258,076 | 253,914 | 277,372 | 254,439 | 290,746 | 300,000 | |
| 21120 | 85 | 211 | 0 | Health Insurance - DW | 38,163 | 34,197 | 37,117 | 51,339 | 61,284 | 53,593 |
| 21120 | 85 | 212 | 0 | Dental Insurance - DW | 2,493 | 2,015 | 2,232 | 3,913 | 4,209 | 4,262 |

BOW SCHOOL DISTRICT
PROPOSED OPERATING BUDGET FOR FISCAL YEAR 2015-2016

| Function | Program Code | Object Code | School Account Code | Account Name | FY2012-13 | | | FY2013-14 | | | FY2014-15 | | | FY2015-16 | | | |
|----------|--------------|-------------|---------------------|---|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|--------|
| | | | | | Approved | Actual | |
| 2110 | 85 | 213 | 0 | Life Insurance - DW | 3776 | 4095 | 3333 | 4118 | 3115 | 3115 | 3333 | 3333 | 3115 | 3115 | 3115 | 3115 | |
| 2110 | 85 | 214 | 0 | Disability Insurance - DW | 11,642 | 12,144 | 9,696 | 10,755 | 14,017 | 14,422 | 14,017 | 14,017 | 14,017 | 14,017 | 14,017 | 14,017 | |
| 2110 | 85 | 220 | 0 | FLICA - DW | 11,092 | 12,000 | 13,052 | 12,017 | 20,166 | 20,227 | 20,166 | 20,166 | 20,166 | 20,166 | 20,166 | 20,166 | |
| 2110 | 85 | 230 | 0 | FLIC Retirement - DW | 7,115 | 7,115 | 1,730 | 1,730 | 2,050 | 2,050 | 2,050 | 2,050 | 2,050 | 2,050 | 2,050 | 2,050 | |
| 2110 | 85 | 250 | 0 | Workers' Compensation - DW | 7,355 | 7,311 | 298 | 301 | 307 | 307 | 316 | 316 | 316 | 316 | 316 | 316 | |
| 2110 | 85 | 260 | 0 | Workers' Comp Insurance - DW | 2,601 | 2,601 | 316 | 316 | 316 | 316 | 343 | 343 | 343 | 343 | 343 | 343 | |
| | | | | TOTAL EMPLOYEE BENEFITS | 61,339 | 57,004 | 71,988 | 86,819 | 108,012 | 103,542 | |
| | | | | TOTAL 2110 PT/OF SERVICES | 319,415 | 310,918 | 345,360 | 341,259 | 398,758 | 403,998 | 5,140 | 12,996 | | | | | |
| | | | | | | | | | | | | | | | | | |
| | | | | 2212.2 PROFESSIONAL SERVICES/TESTING | | | | | | | | | | | | | |
| 222.2 | 37 | 110 | 1 | Salaries - DW | 9,010 | 9,010 | 9,000 | 9,000 | 7,500 | 7,500 | 7,500 | 7,500 | 7,500 | 7,500 | 7,500 | 7,500 | |
| 222.2 | 37 | 335 | 2 | Team Support - BMS | 2,613 | 1,690 | 2,737 | 1,752 | 2,630 | 2,630 | 2,630 | 2,630 | 2,630 | 2,630 | 2,630 | 2,630 | |
| 222.2 | 37 | 641 | 1 | Books - BMS | 691 | 236 | 725 | 715 | 930 | 930 | 930 | 930 | 930 | 930 | 930 | 930 | |
| 222.2 | 37 | 641 | 2 | Books - BMS | 330 | 424 | 217 | 217 | 11,643 | 11,643 | 11,643 | 11,643 | 11,643 | 11,643 | 11,643 | 11,643 | |
| | | | | TOTAL 2212.2 PROFESSIONAL SERVICES/TESTING | 12,314 | 11,509 | 12,730 | 2,343 | 14,143 | |
| | | | | | | | | | | | | | | | | | |
| 222.2 | 85 | 220 | 0 | FLICA - DW | 6169 | 6169 | 96 | 96 | 574 | 574 | 574 | 574 | 574 | 574 | 574 | 574 | |
| 222.2 | 85 | 230 | 0 | NI Retirement - DW | 1,017 | 1,017 | 1,273 | 1,273 | 1,175 | 1,175 | 1,175 | 1,175 | 1,175 | 1,175 | 1,175 | 1,175 | |
| 222.2 | 85 | 260 | 0 | NI Retirement - BMS | 1,727 | 1,727 | 1,976 | 1,976 | 1,763 | 1,763 | 1,763 | 1,763 | 1,763 | 1,763 | 1,763 | 1,763 | |
| | | | | TOTAL 2212.2 PROFESSIONAL SERVICES/TESTING | 14,556 | 13,233 | 14,759 | 2,619 | 16,122 | 13,606 | |
| | | | | | | | | | | | | | | | | | |
| | | | | 2213.3 IMPROVEMENT OF INSTRUCTION | | | | | | | | | | | | | |
| 222.3 | 34 | 320 | 1 | Staff Development - BMS | 6,000 | 6,398 | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 | |
| 222.3 | 34 | 320 | 2 | Staff Development - BMS | 10,000 | 12,288 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | |
| 222.3 | 34 | 320 | 3 | Staff Development - BMS | 15,000 | 15,000 | 20,012 | 20,012 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | |
| 222.3 | 34 | 321 | 1 | Service Training - BMS | 9,000 | 9,000 | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 | |
| 222.3 | 34 | 321 | 2 | Service Training - BMS | 6,000 | 5,355 | 10,000 | 10,000 | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 | |
| 222.3 | 34 | 321 | 3 | Service Training - BMS | 7,355 | 7,480 | 7,300 | 7,300 | 7,318 | 7,318 | 7,318 | 7,318 | 7,318 | 7,318 | 7,318 | 7,318 | |
| 222.3 | 34 | 322 | 1 | Conferences/Conventions - BMS | 7,150 | 7,363 | 7,150 | 7,150 | 7,160 | 7,160 | 7,160 | 7,160 | 7,160 | 7,160 | 7,160 | 7,160 | |
| 222.3 | 34 | 322 | 2 | Conferences/Conventions - BMS | 13,000 | 11,667 | 13,000 | 12,193 | 13,000 | 13,000 | 13,000 | 13,000 | 13,000 | 13,000 | 13,000 | 13,000 | |
| 222.3 | 34 | 322 | 3 | Conferences/Conventions - BMS | 13,000 | 11,667 | 13,000 | 12,193 | 13,000 | 13,000 | 13,000 | 13,000 | 13,000 | 13,000 | 13,000 | 13,000 | |
| | | | | TOTAL 2213.3 IMPROVEMENT OF INSTRUCTION | 84,250 | 66,689 | 84,656 | 57,603 | 85,650 | 86,650 | 1,000 | 1,1796 | | | | | |
| | | | | | | | | | | | | | | | | | |
| | | | | 2222.1 LIBRARY/MEDIA SERVICES | | | | | | | | | | | | | |
| 222.2 | 38 | 110 | 1 | Certified Staff - BMS | 69,665 | 70,257 | 71,189 | 71,189 | 72,508 | 72,508 | 72,508 | 72,508 | 72,508 | 72,508 | 72,508 | 72,508 | |
| 222.2 | 38 | 110 | 2 | Certified Staff - BMS | 60,378 | 60,903 | 60,609 | 60,609 | 66,980 | 67,420 | 67,420 | 67,420 | 67,420 | 67,420 | 67,420 | 67,420 | 67,420 |
| 222.2 | 38 | 110 | 3 | Certified Staff - BMS | 66,966 | 67,417 | 67,310 | 68,310 | 68,310 | 68,310 | 68,310 | 68,310 | 68,310 | 68,310 | 68,310 | 68,310 | |
| 222.2 | 38 | 111 | 1 | Adles - BMS | 11,074 | 11,738 | 0 | 0 | 12,077 | 13,018 | 13,018 | 13,018 | 13,018 | 13,018 | 13,018 | 13,018 | 13,018 |
| 222.2 | 38 | 111 | 2 | Adles - BMS | 8,327 | 8,535 | 0 | 0 | 8,327 | 8,350 | 8,350 | 8,350 | 8,350 | 8,350 | 8,350 | 8,350 | 8,350 |
| 222.2 | 38 | 111 | 3 | Adles - BMS | 22,481 | 23,033 | 11,466 | 12,077 | 16,765 | 17,655 | 17,655 | 17,655 | 17,655 | 17,655 | 17,655 | 17,655 | 17,655 |
| 222.2 | 38 | 112 | 1 | Equipment Repairs/Maintenance - BMS | 675 | 675 | 745 | 745 | 935 | 935 | 935 | 935 | 935 | 935 | 935 | 935 | 935 |
| 222.2 | 38 | 113 | 2 | Equipment Repairs/Maintenance - BMS | 610 | 610 | 1,044 | 1,044 | 1,076 | 1,076 | 1,076 | 1,076 | 1,076 | 1,076 | 1,076 | 1,076 | |
| 222.2 | 38 | 113 | 3 | Equipment Repairs/Maintenance - BMS | 60 | 60 | 410 | 410 | 410 | 410 | 410 | 410 | 410 | 410 | 410 | 410 | |
| 222.2 | 38 | 610 | 1 | Supplies - BMS | 915 | 675 | 610 | 610 | 233 | 610 | 610 | 610 | 610 | 610 | 610 | 610 | 610 |
| 222.2 | 38 | 610 | 2 | Supplies - BMS | 1,324 | 2,002 | 1,934 | 3,914 | 3,914 | 3,914 | 3,914 | 3,914 | 3,914 | 3,914 | 3,914 | 3,914 | 3,914 |
| 222.2 | 38 | 610 | 3 | Supplies - BMS | 9,225 | 9,654 | 9,225 | 9,225 | 9,733 | 9,733 | 9,733 | 9,733 | 9,733 | 9,733 | 9,733 | 9,733 | 9,733 |
| 222.2 | 38 | 641 | 1 | Books/Printed Media - BMS | 5,100 | 4,945 | 6,374 | 6,374 | 6,160 | 6,754 | 6,754 | 6,754 | 6,754 | 6,754 | 6,754 | 6,754 | 6,754 |
| 222.2 | 38 | 641 | 2 | Books/Printed Media - BMS | 13,888 | 14,895 | 12,116 | 11,188 | 11,188 | 7,888 | 7,888 | 7,888 | 7,888 | 7,888 | 7,888 | 7,888 | 7,888 |
| 222.2 | 38 | 641 | 3 | Books/Printed Media - BMS | 3,409 | 3,409 | 3,356 | 3,356 | 1,712 | 5,310 | 5,310 | 5,310 | 5,310 | 5,310 | 5,310 | 5,310 | 5,310 |
| 222.2 | 38 | 642 | 1 | Electronics Information - BMS | 3,410 | 3,410 | 3,355 | 3,355 | 2,410 | 2,410 | 2,410 | 2,410 | 2,410 | 2,410 | 2,410 | 2,410 | 2,410 |
| 222.2 | 38 | 642 | 2 | Electronics Information - BMS | 3,112 | 28,546 | 3,112 | 3,112 | 22,652 | 31,337 | 31,337 | 31,337 | 31,337 | 31,337 | 31,337 | 31,337 | 31,337 |
| 222.2 | 38 | 642 | 3 | Electronics Information - BMS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 222.2 | 38 | 733 | 1 | New Furniture/Fixtures - BMS | 400 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 222.2 | 38 | 733 | 2 | New Furniture/Fixtures - BMS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 222.2 | 38 | 733 | 3 | New Furniture/Fixtures - BMS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 222.2 | 38 | 734 | 1 | New Equipment - BMS | 533 | 489 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 222.2 | 38 | 734 | 2 | New Equipment - BMS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 222.2 | 38 | 734 | 3 | New Equipment - BMS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 222.2 | 38 | 735 | 1 | Replacement Equipment - BMS | 934 | 950 | 950 | 950 | 931 | 968 | 968 | 968 | 968 | 968 | 968 | 968 | 968 |
| 222.2 | 38 | 735 | 2 | Replacement Equipment - BMS | 280 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 222.2 | 38 | 735 | 3 | Replacement Equipment - BMS | 360 | 301 | 360 | 360 | 300 | 360 | 360 | 360 | 360 | 360 | 360 | 360 | |
| 222.2 | 38 | 810 | 3 | Total Library/Media Services | 315,332 | 321,285 | 290,528 | 290,528 | 301 | 363 | 363 | 363 | 363 | 363 | 363 | 363 | 363 |
| | | | | | 69,188 | 59,192 | 60,977 | 60,977 | 56,455 | 67,131 | 67,131 | 67,131 | 67,131 | 67,131 | 67,131 | 67,131 | 67,131 |
| | | | | | | | | | | | | | | | | | |

BOW SCHOOL DISTRICT
PROPOSED OPERATING BUDGET FOR FISCAL YEAR 2015-2016

**BOW SCHOOL DISTRICT
PROPOSED OPERATING BUDGET FOR FISCAL YEAR 2015-2016**

BOW SCHOOL DISTRICT
PROPOSED OPERATING BUDGET FOR FISCAL YEAR 2015-2016

BOW SCHOOL DISTRICT

PROPOSED OPERATING BUDGET FOR FISCAL YEAR 2015-2016

| Function | Program Code | Object Code | School Account Code | Account Name | FY2012-13 | | FY2013-14 | | FY2014-15 | | FY2015-16 | |
|---|--------------|-------------|---------------------|--------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|----------------|
| | | | | | Approved | Actual | Approved | Actual | Approved | Actual | Approved | Actual |
| 2620 | 70 | 436 | 1 | Building Interitor - BMS | 13,000.00 | 30,978 | 13,000.00 | 12,340 | 15,000.00 | 15,000.00 | 15,000.00 | 0.00 |
| 2620 | 70 | 436 | 2 | Building Interitor - BMS | 13,000.00 | 19,864 | 13,000.00 | 13,208 | 17,000.00 | 24,300 | 7,380 | 42,949 |
| 2620 | 70 | 510 | 3 | Building Interitor - BMS | 50,000.00 | 55,928 | 30,000.00 | 55,229 | 30,000.00 | 62,635 | 62,635 | 50,000 |
| 2620 | 70 | 521 | 4 | Facilities Department - BMS | 50,000.00 | 55,925 | 6,000.00 | 67,700 | 6,000.00 | 62,000 | 62,000 | 50,000 |
| 2620 | 70 | 610 | 1 | Facilities Department - BMS | 2,000.00 | 2,000.00 | 2,000.00 | 2,000 | 13,000.00 | 13,000.00 | 13,000.00 | 13,000 |
| 2620 | 70 | 610 | 2 | Facilities Department - BMS | 13,000.00 | 12,383 | 13,000.00 | 13,155 | 13,000.00 | 13,000.00 | 13,000.00 | 0.00 |
| 2620 | 70 | 610 | 3 | Facilities Department - BMS | 14,000.00 | 13,024 | 14,000.00 | 13,310 | 14,000.00 | 14,000.00 | 14,000.00 | 0.00 |
| 2620 | 70 | 610 | 4 | Facilities Department - BMS | 26,000.00 | 24,610 | 26,000.00 | 25,643 | 26,000.00 | 26,000 | 26,000 | 0.00 |
| 2620 | 70 | 621 | 1 | Heating Gas - BMS | 23,212.1 | 14,665 | 21,170 | 21,054 | 31,915 | 35,051 | 3,346 | 9,832 |
| 2620 | 70 | 621 | 2 | Heating Gas - BMS | 49,262.3 | 30,490 | 45,027 | 28,687 | 41,681 | 41,994 | 313 | 0.00 |
| 2620 | 70 | 621 | 3 | Heating Gas - BMS | 13,000.00 | 12,1819 | 13,000.00 | 11,953 | 13,000.00 | 11,953 | 11,953 | 0.00 |
| 2620 | 70 | 622 | 1 | Heating Oil - BMS | 43,000.00 | 34,000.00 | 40,000.00 | 30,812 | 39,616 | 39,616 | 39,616 | 0.00 |
| 2620 | 70 | 622 | 2 | Heating Oil - BMS | 31,000.00 | 31,000 | 30,000.00 | 30,125 | 30,000 | 30,000 | 30,000 | 0.00 |
| 2620 | 70 | 623 | 1 | Diesel Fuel - BMS | 1,500.00 | 1,500 | 1,500.00 | 1,500 | 1,500 | 1,500 | 1,500 | 0.00 |
| 2620 | 70 | 623 | 2 | Diesel Fuel - BMS | 1,500.00 | 345 | 1,500.00 | 1,281 | 1,500 | 1,500 | 1,500 | 0.00 |
| 2620 | 70 | 733 | 1 | New Furniture/Fixtures - BMS | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| 2620 | 70 | 734 | 2 | New Equipment - BMS | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| 2620 | 70 | 734 | 3 | New Equipment - BMS | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0 | 0.00 |
| 2620 | 70 | 737 | 1 | Replacement Furniture/Fixtures - BMS | 3,500.00 | 2,603 | 3,500.00 | 2,534 | 3,500.00 | 3,500 | 3,500 | 0.00 |
| 2620 | 70 | 737 | 2 | Replacement Furniture/Fixtures - BMS | 3,500.00 | 756 | 3,500.00 | 766 | 3,500.00 | 3,500 | 3,500 | 0.00 |
| 2620 | 70 | 738 | 1 | Replacement Equipment - BMS | 1,000.00 | 1,000.00 | 1,000.00 | 1,000 | 1,000.00 | 1,000 | 1,000 | 0.00 |
| 2620 | 70 | 738 | 2 | Replacement Equipment - BMS | 1,000.00 | 944 | 1,000.00 | 943 | 1,000.00 | 1,000 | 1,000 | 0.00 |
| 2620 | 70 | 810 | 1 | Replacement Equipment - BMS | 1,000.00 | 0 | 1,000.00 | 0 | 1,000.00 | 0 | 1,000.00 | 0.00 |
| 2620 | 70 | 810 | 2 | Replacement Equipment - BMS | 1,000.00 | 0 | 1,000.00 | 0 | 1,000.00 | 0 | 1,000.00 | 0.00 |
| 2620 | 70 | 810 | 3 | Replacement Equipment - BMS | 1,000.00 | 0 | 1,000.00 | 0 | 1,000.00 | 0 | 1,000.00 | 0.00 |
| TOTAL OPERATING BUILDING SERVICES | | | | | 1,448,667 | 1,316,669 | 1,677,935 | 1,274,664 | 1,360,661 | 1,365,667 | 1,365,667 | -0,332 |
| 2620 | 95 | 211 | 0 | Health Insurance - DW | 156,500.00 | 160,082 | 168,751 | 194,450 | 210,276 | 176,320 | 176,320 | -16,152 |
| 2620 | 95 | 212 | 0 | Dental Insurance - DW | 10,959.00 | 12,881 | 11,008 | 12,004 | 13,077 | 14,593 | 14,593 | -3,395 |
| 2620 | 95 | 213 | 0 | Life Insurance - DW | 1,035.00 | 7,666 | 1,009 | 817 | 1,016 | 704 | 704 | -317 |
| 2620 | 95 | 214 | 0 | Disability Insurance - DW | 1,766.00 | 1,556 | 1,716 | 1,706 | 1,735 | 880 | 880 | -19,281 |
| 2620 | 95 | 220 | 1 | PFLA - DW | 32,960 | 31,717 | 32,010 | 30,514 | 32,273 | 32,500 | 32,500 | 0.00 |
| 2620 | 95 | 230 | 0 | NI Retirement - DW | 31,990 | 29,276 | 34,160 | 34,554 | 31,816 | 40,423 | 40,423 | 0.00 |
| 2620 | 95 | 250 | 0 | Unemployment Insurance - DW | 1,938.00 | 1,909 | 1,715 | 1,725 | 1,495 | 1,348 | 1,348 | -9,535 |
| 2620 | 95 | 260 | 0 | Workers' Comp Insurance - DW | 5,630.00 | 5,644 | 5,630 | 5,620 | 5,500 | 5,500 | 5,500 | -1,022 |
| TOTAL LONG TERM INSURANCE | | | | | 242,221 | 24,665 | 260,604 | 277,760 | 305,119 | 272,936 | 272,936 | -16,626 |
| TOTAL 2620 OPERATING BUILDING SERVICES | | | | | 1,691,237 | 1,563,504 | 1,634,539 | 1,553,301 | 1,665,906 | 1,628,227 | 1,628,227 | -2,247 |
| TOTAL CARE/UPKEEP OF GROUNDS SERVICES | | | | | 220,053 | 0 | 208,149 | 0 | 226,910 | 226,040 | 54,30 | 2,244 |
| 2630 | 70 | 110 | 0 | Building Maintenance - DW | 69,800.3 | 71,917 | 77,422 | 78,341 | 78,970 | 80,549 | 80,549 | 2,007 |
| 2630 | 70 | 110 | 1 | Building Maintenance - DW | 72,350 | 65,984 | 72,668 | 67,659 | 72,226 | 75,702 | 75,702 | 1,992 |
| 2630 | 70 | 130 | 0 | Grounds Maintenance - DW | 5,010.00 | 5,010 | 2,200 | 1,065 | 2,500 | 2,500 | 2,500 | 0.00 |
| 2630 | 70 | 133 | 0 | Grounds Maintenance - DW | 6,000.00 | 8,000 | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 | 0.00 |
| 2630 | 70 | 422 | 2 | Maintenance of Grounds - BMS | 9,000.00 | 9,603 | 9,000 | 10,723 | 9,700 | 10,650 | 10,650 | 3,000 |
| 2630 | 70 | 424 | 3 | Maintenance of Grounds - BMS | 33,000.00 | 29,206 | 33,000 | 32,000 | 33,000 | 33,000 | 33,000 | 1,000 |
| 2630 | 70 | 430 | 0 | Equipment Maintenance - DW | 6,500.00 | 6,398 | 6,500 | 6,500 | 6,500 | 6,500 | 6,500 | 0.00 |
| 2630 | 70 | 610 | 0 | Supplies - DW | 10,500.00 | 9,060 | 10,500 | 11,926 | 10,500 | 12,000 | 12,000 | 1,429 |
| 2630 | 70 | 622 | 0 | Gas - DW | 5,900.00 | 8,705 | 8,000 | 7,887 | 8,850 | 8,425 | 8,425 | -4,800 |
| TOTAL CARE/UPKEEP OF GROUNDS SERVICES | | | | | 220,053 | 0 | 208,149 | 0 | 226,910 | 226,040 | 54,30 | 2,244 |
| 2630 | 95 | 211 | 0 | Health Insurance - DW | 79,714 | 79,716 | 79,705 | 66,540 | 67,095 | 69,660 | 69,660 | -19,745 |
| 2630 | 95 | 212 | 0 | Dental Insurance - DW | 4,394 | 4,031 | 3,602 | 4,007 | 3,310 | 4,447 | 4,447 | 1,327 |
| 2630 | 95 | 213 | 0 | Life Insurance - DW | 355 | 351 | 356 | 299 | 374 | 363 | 363 | -3,186 |
| 2630 | 95 | 214 | 0 | Disability Insurance - DW | 599 | 522 | 626 | 623 | 638 | 329 | 329 | -48,433 |
| 2630 | 95 | 220 | 0 | PFLA - DW | 11,181 | 10,673 | 11,081 | 11,667 | 11,911 | 12,144 | 12,144 | 233 |
| 2630 | 95 | 230 | 0 | NI Retirement - DW | 1,408.00 | 1,504 | 4,445 | 4,448 | 3,888 | 17,034 | 17,034 | 92,6 |
| 2630 | 95 | 250 | 0 | Unemployment Insurance - DW | 1,900.00 | 2,163 | 1,905 | 2,550 | 2,024 | 3,350 | 3,350 | -9,793 |
| 2630 | 95 | 260 | 0 | Workers' Comp Insurance - DW | 1,113,310 | 1,112,667 | 1,113,502 | 1,000,66 | 1,22,808 | 10,619 | 10,619 | -13,267 |
| TOTAL 2630 CARE/UPKEEP OF GROUNDS SERVICES | | | | | 333,263 | 319,436 | 344,772 | 327,668 | 354,854 | 343,975 | 10,879 | -3,677 |
| 2640 | 70 | 430 | 1 | Maintenance Contracts - BMS | 1,309.7 | 1,2444 | 1,3083 | 1,3597 | 1,2397 | 1,3,073 | 1,3,073 | 5,455 |
| 2640 | 70 | 430 | 2 | Maintenance Contracts - BMS | 19,635 | 21,449 | 22,446 | 23,664 | 23,358 | 24,192 | 24,192 | 3,577 |
| 2640 | 70 | 430 | 3 | Maintenance Contracts - BMS | 40,420 | 39,692 | 40,059 | 41,275 | 42,063 | 41,155 | 41,155 | -2,162 |
| 2640 | 70 | 437 | 1 | Repair/Institutional Equipment - BMS | 0.00 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00 |

BOW SCHOOL DISTRICT

PROPOSED OPERATING BUDGET FOR FISCAL YEAR 2015-2016

| Function | Program | Object | School | 2015-2016 PROPOSED OPERATING BUDGET | | | | FY2015-16 | Difference |
|----------|---------|--------|--------|---|----------------|----------------|-----------------|-----------------|--------------------------|
| | | | | Account | Code | Name | Approved | Actual | Difference |
| 2610 | 70 | 437 | 0 | Repair/Replace Instructional Equipment - BMS | 3,955 | 2,170 | 2,200 | 1,031 | \$ 3,500 |
| 2610 | 70 | 437 | 3 | Repair/Replace Instructional Equipment - BES | 10,190 | 7,070 | 7,390 | 4,742 | (6,310) |
| 2610 | 70 | 438 | 1 | Repair/Replace Non-Instructional Equipment - BES | 70 | 673 | 1,100 | 1,100 | 0 |
| 2610 | 70 | 438 | 2 | Repair/Replace Non-Instructional Equipment - BHS | 1,000 | 1,756 | 1,000 | 1,23 | 0 |
| 2610 | 70 | 438 | 3 | Repair/Replace Non-Instructional Equipment - BHS | 2,000 | 2,226 | 2,000 | 2,000 | 0 |
| | | | | TOTAL 2640 CARE/UPKEEP OF EQUIPMENT SERVICES | 90,825 | 84,116 | 90,178 | 86,117 | \$ 92,411 (3,971) |
| | | | | | | | | | -4,124% |
| | | | | | | | | | |
| 2721 | 80 | 110 | 0 | Wages, Regular Transportation - DW | 267,299 | 270,179 | 257,612 | 245,516 | 262,770 |
| 2721 | 80 | 321 | 0 | In-Service Training - DW | 30 | 90 | 600 | 300 | 300 |
| 2721 | 80 | 531 | 0 | Telephone - DW | 825 | 915 | 850 | 1,009 | 975 |
| 2721 | 80 | 610 | 0 | Training Supplies - DW | 75 | 75 | 50 | 725 | 500 |
| 2721 | 80 | 611 | 0 | Supplies/Equipment Material - DW | 70 | 80 | 70 | 80 | 100 |
| 2721 | 80 | 612 | 0 | Supplies/Equipment Material - DW | 2,055 | 2,055 | 2,155 | 2,155 | 2,055 |
| 2721 | 80 | 632 | 0 | Bus Lease - New Vehicles - DW | 2,050 | 2,050 | 2,050 | 2,050 | 0 |
| 2721 | 80 | 633 | 0 | Other Transportation Expense - DW | 5,700 | 6,089 | 6,500 | 4,496 | 6,250 |
| 2721 | 80 | 890 | 0 | TOTAL STUDENT TRANSPORTATION | 278,196 | 280,927 | 269,612 | 254,620 | 278,345 |
| | | | | | | | | | -4,484 (7,870) |
| | | | | | | | | | -15,411% |
| 2721 | 85 | 211 | 0 | Health Insurance - DW | 49,823 | 44,685 | 49,348 | 39,128 | 30,016 |
| 2721 | 85 | 212 | 0 | Dental Insurance - DW | 3,126 | 3,608 | 2,208 | 3,727 | 4,092 |
| 2721 | 85 | 213 | 0 | Life Insurance - DW | 6,634 | 6,453 | 6,618 | 6,000 | 4,443 |
| 2721 | 85 | 214 | 0 | Health Insurance - DW | 20,448 | 17,940 | 19,107 | 18,165 | 20,462 |
| 2721 | 85 | 215 | 0 | Health Insurance - DW | 2,310 | 2,000 | 2,310 | 2,000 | 2,310 |
| 2721 | 85 | 216 | 0 | Health Insurance - DW | 6,110 | 6,110 | 6,110 | 6,110 | 6,110 |
| 2721 | 85 | 217 | 0 | Health Insurance - DW | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| 2721 | 85 | 218 | 0 | Health Insurance - DW | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| 2721 | 85 | 219 | 0 | Health Insurance - DW | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| 2721 | 85 | 220 | 0 | Health Insurance - DW | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| 2721 | 85 | 250 | 0 | Unemployment Insurance - DW | 1,452 | 1,796 | 1,642 | 1,652 | 1,344 |
| 2721 | 85 | 48605 | 0 | Workers Comp Insurance - DW | 4,860 | 3,879 | 4,689 | 4,093 | 4,732 |
| 2721 | 85 | 6260 | 0 | TOTAL EMPLOYEE BENEFITS | 80,556 | 72,360 | 61,891 | 71,212 | 70,938 |
| | | | | | | | | | -9,206% |
| | | | | | | | | | |
| | | | | TOTAL 2721 STUDENT TRANSPORTATION | 358,552 | 353,287 | 347,7824 | 348,7824 | 349,667 (2,671) |
| | | | | | | | | | -0.76% |
| | | | | | | | | | |
| 2722 | 90 | 110 | 0 | Wages, Special Education Transportation - DW | 56,065 | 91,939 | 85,960 | 50,293 | 59,450 |
| 2722 | 90 | 519 | 0 | Contracted Transportation - DW | 154,500 | 148,385 | 213,000 | 171,005 | 172,000 |
| 2722 | 90 | 734 | 0 | Handicapped Transportation - DW | 0 | 0 | 0 | 0 | 0 |
| 2722 | 90 | 738 | 0 | TOTAL SPECIAL EDUCATION TRANSPORTATION | 210,565 | 210,523 | 278,323 | 235,323 | 278,250 |
| | | | | | | | | | 42,967 (18,266) |
| | | | | | | | | | |
| 2722 | 85 | 211 | 0 | Health Insurance - DW | 0 | 0 | 0 | 0 | 0 |
| 2722 | 85 | 212 | 0 | Dental Insurance - DW | 0 | 0 | 0 | 0 | 0 |
| 2722 | 85 | 213 | 0 | Life Insurance - DW | 0 | 0 | 0 | 0 | 0 |
| 2722 | 85 | 214 | 0 | Health Insurance - DW | 13,555 | 97 | 1,377 | 1,120 | 1,000 |
| 2722 | 85 | 215 | 0 | Health Insurance - DW | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| 2722 | 85 | 216 | 0 | Health Insurance - DW | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| 2722 | 85 | 217 | 0 | Health Insurance - DW | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| 2722 | 85 | 218 | 0 | Health Insurance - DW | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| 2722 | 85 | 219 | 0 | Health Insurance - DW | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| 2722 | 85 | 220 | 0 | Health Insurance - DW | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| 2722 | 85 | 230 | 0 | Health Insurance - DW | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| 2722 | 85 | 250 | 0 | Unemployment Insurance - DW | 298 | 369 | 338 | 340 | 295 |
| 2722 | 85 | 6260 | 0 | Workers Comp Insurance - DW | 1,020 | 658 | 1,040 | 250 | 1,061 |
| | | | | TOTAL EMPLOYEE BENEFITS | 5,742 | 7,589 | 5,8816 | 10,669 | 5,995 (39) |
| | | | | | | | | | -0.55% |
| | | | | | | | | | |
| | | | | TOTAL 2722 SPECIAL EDUCATION TRANSPORTATION | 216,307 | 237,912 | 276,926 | 266,134 | 241,238 |
| | | | | | | | | | -43,006 (17,839) |
| | | | | | | | | | |
| | | | | 2724 CO-CURRICULAR TRANSPORTATION | 19,433 | 14,865 | 19,806 | 12,792 | 20,886 |
| | | | | | | | | | 390 (1,988%) |
| | | | | | | | | | |
| 2724 | 80 | 110 | 0 | Wages, Co-Curricular Transportation - DW | 17,295 | 13,589 | 17,638 | 10,926 | 17,993 |
| 2724 | 80 | 519 | 0 | Contracted Transportation - DW | 500 | 0 | 500 | 1,040 | 0 |
| 2724 | 80 | 17795 | 0 | TOTAL CO-CURRICULAR TRANSPORTATION | 17,795 | 13,589 | 18,138 | 11,966 | 17,993 |
| | | | | | | | | | 355 (1,977%) |
| | | | | | | | | | |
| 2724 | 85 | 220 | 0 | TOTAL ATHLETIC TRANSPORTATION | 1,323 | 1,013 | 1,349 | 1,376 | 1,404 |
| 2724 | 85 | 260 | 0 | FICA - DW | 1,515 | 1,243 | 1,521 | 1,327 | 1,334 |
| 2724 | 85 | 260 | 0 | Workers Comp Insurance - DW | 1,638 | 1,276 | 1,670 | 1,7103 | 1,736 |
| | | | | TOTAL EMPLOYEE BENEFITS | 2,457 | 2,164 | 2,506 | 1,973 | 2,556 |
| | | | | | | | | | 50 (1,965%) |
| | | | | | | | | | |
| | | | | TOTAL 2725 ATHLETIC TRANSPORTATION | 33,150 | 24,294 | 32,463 | 26,669 | 32,545 |
| | | | | | | | | | 424 (1,799%) |
| | | | | | | | | | |
| | | | | 2740 VEHICLE REPAIRS | | | | | |

BOW SCHOOL DISTRICT

PROPOSED OPERATING BUDGET FOR FISCAL YEAR 2015-2016

| Function | Program | Object | School Account | 2015-2016 PROPOSED OPERATING BUDGET | | | | FY2012-13 | | | | FY2013-14 | | | | FY2014-15 | | | | FY2015-16 | | | |
|------------------------------------|---------|--------|----------------|--|-----------|-------------------|------------------|-------------------|----------------|-------------------|----------------|-------------------|----------------|------------------|----------------|------------------|--------------|-----------------|--------------|----------------|--------------|--------|--|
| | | | | Code | Code | Name | Approved | Actual | Approved | Actual | Approved | Actual | Approved | Actual | Approved | Actual | Approved | Actual | Approved | Actual | Approved | Actual | |
| 277.10 | 80 | 110 | 0 | Wages - Vehicle Repair - DW | 49,197 | | 49,197 | 50,177 | 52,662 | | 51,178 | | 50,177 | | 52,200 | | 52,200 | | 1,022 | | 1,022 | | |
| 277.10 | 80 | 130 | 0 | Wages - Vehicle Repair - Overtime - DW | 5,301 | | 5,301 | 5,407 | 5,407 | | 5,515 | | 5,407 | | 5,625 | | 5,625 | | 1,110 | | 1,110 | | |
| 277.10 | 80 | 139 | 0 | Contracted Services - DW | 63,591 | 12 | 63,053 | 64,310 | 67,724 | | 65,000 | | 65,000 | | 65,000 | | 65,000 | | 6,622 | | 6,622 | | |
| 277.10 | 80 | 150 | 0 | Travel - DW | 6,100 | | 6,100 | 6,300 | 6,300 | | 6,600 | | 6,300 | | 6,600 | | 6,600 | | 6,600 | | 6,600 | | |
| 277.10 | 80 | 580 | 0 | Travel - DW | 140 | | 140 | 300 | 300 | | 300 | | 300 | | 300 | | 300 | | 0 | | 0 | | |
| 277.10 | 80 | 610 | 0 | Supplies - DW | 33,500 | | 40,903 | 35,500 | 33,330 | | 37,808 | | 36,500 | | 37,808 | | 37,808 | | 3,692 | | 3,692 | | |
| 277.10 | 80 | 626 | 0 | Diesel Fuel - DW | 10,985 | 82 | 11,296 | 11,296 | 11,434 | | 11,619 | | 11,619 | | 10,000 | | 10,000 | | 1,374 | | 1,374 | | |
| 277.10 | 80 | 736 | 0 | Replacement Vehicles - DW | 12,095 | 82 | 10,526 | 10,620 | 9,848 | | 9,217 | | 9,217 | | 11,111 | | 11,111 | | 20,777 | | 20,777 | | |
| 277.10 | 80 | 738 | 0 | Replacement Equipment - DW | 3,010 | 20 | 3,010 | 3,010 | 3,010 | | 3,010 | | 3,010 | | 3,010 | | 3,010 | | 16,677 | | 16,677 | | |
| TOTAL VEHICLE REPAIR | | | | 310,524 | | | 317,956 | | 367,246 | | 377,668 | | 371,253 | | 377,668 | | 6,415 | | 1,733 | | 1,733 | | |
| 277.10 | 95 | 211 | 0 | Death Insurance - DW | 25,260 | | 23,897 | 24,112 | 23,980 | | 27,006 | | 27,006 | | 22,712 | | 22,712 | | 1,102 | | 1,102 | | |
| 277.10 | 95 | 212 | 0 | Life Insurance - DW | 13,100 | | 13,100 | 13,100 | 13,100 | | 4,100 | | 4,100 | | 4,664 | | 4,664 | | 15 | | 15 | | |
| 277.10 | 95 | 213 | 0 | Disability Insurance - DW | 223 | | 223 | 228 | 228 | | 227 | | 227 | | 120 | | 120 | | 11,2 | | 11,2 | | |
| 277.10 | 95 | 214 | 0 | FICA - DW | 4,169 | | 6,279 | 4,252 | 4,534 | | 4,337 | | 4,337 | | 4,124 | | 4,124 | | 2,012 | | 2,012 | | |
| 277.10 | 85 | 220 | 0 | NIH Retirement - DW | 7,159 | | 7,159 | 5,986 | 7,003 | | 6,106 | | 6,106 | | 6,459 | | 6,459 | | 5,783 | | 5,783 | | |
| 277.10 | 85 | 230 | 0 | Unemployment Insurance - DW | 85 | | 105 | 97 | 98 | | 94 | | 94 | | 76 | | 76 | | 10 | | 10 | | |
| 277.10 | 85 | 250 | 0 | Workers' Comp Insurance - DW | 692 | | 640 | 1,012 | 252 | | 1,012 | | 1,012 | | 1,052 | | 1,052 | | 1,944 | | 1,944 | | |
| TOTAL EMPLOYEE BENEFITS | | | | 36,114 | | 38,168 | 36,120 | 37,101 | | 39,472 | | 35,403 | | 41,673 | | 41,307 | | 2,346 | | 1,031 | | | |
| TOTAL 2740 VEHICLE REPAIR | | | | 424,134 | | 418,892 | 415,686 | 404,397 | | 410,725 | | 413,071 | | 413,071 | | 2,346 | | 0,577 | | 0,577 | | | |
| 4000-5000 OTHER | | | | | | | | | | | | | | | | | | | | | | | |
| 511.10 | 40 | 910 | 0 | Debt Service Principal | 1,005,000 | | 1,005,000 | 1,005,000 | 1,005,000 | | 1,005,000 | | 1,005,000 | | 1,005,000 | | 1,005,000 | | 0 | | 0,000 | | |
| 511.10 | 40 | 830 | 0 | Debt Service Interest | 335,593 | | 335,594 | 335,594 | 335,594 | | 335,594 | | 335,594 | | 335,594 | | 335,594 | | 0 | | 0 | | |
| 522.51 | 00 | 930 | 0 | Transfer to Capital Projects Fund | 0 | | 0 | 0 | 0 | | 60,000 | | 60,000 | | 60,000 | | 60,000 | | 0 | | 0 | | |
| 522.52 | 00 | 930 | 0 | Transfer to Capital Reserve Fund | 0 | | 0 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | | 0 | | 0 | | |
| 522.52 | 00 | 930 | 0 | Transfer to Endowment Fund | 0 | | 0 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | | 0 | | 0 | | |
| TOTAL 4000-5000 OTHER | | | | 1,340,593 | | 1,340,594 | 1,340,594 | 1,345,706 | | 1,345,706 | | 1,255,329 | | 1,205,395 | | 1,205,395 | | (49,934) | | (3,986) | | | |
| TOTAL PROPOSED GENERAL FUND | | | | 24,993,570 | | 24,633,683 | 25,15,667 | 24,847,059 | | 26,344,942 | | 26,522,948 | | 178,066 | | 178,066 | | 0,638 | | 0,638 | | | |
| FOOD SERVICE FUND BUDGET | | | | | | | | | | | | | | | | | | | | | | | |
| 311.10 | 10 | 210 | 0 | Wages - Substitution | 21,227 | 40 | 21,134 | 21,134 | 21,522 | | 20,932 | | 19,406 | | 19,406 | | 19,521 | | 19,521 | | 12,175 | | |
| 311.10 | 10 | 170 | 0 | Wages - Substitution | 2,000 | | 963 | 963 | 2,000 | | 1,048 | | 2,000 | | 2,000 | | 2,000 | | 0 | | 0 | | |
| 311.10 | 00 | 320 | 0 | Staff Development | 1,200 | | 1,175 | 1,200 | 1,175 | | 1,012 | | 1,012 | | 1,012 | | 1,012 | | 0 | | 0 | | |
| 311.10 | 00 | 429 | 0 | Contracted Services | 7,500 | | 7,500 | 7,500 | 7,500 | | 7,663 | | 7,500 | | 7,500 | | 7,500 | | 0 | | 0 | | |
| 311.10 | 00 | 430 | 0 | Equipment Repair | 500 | | 443 | 500 | 443 | | 366 | | 366 | | 366 | | 366 | | 0 | | 0 | | |
| 311.10 | 00 | 580 | 0 | Travel | 19,500 | | 14,765 | 22,500 | 14,765 | | 27,000 | | 9,111 | | 14,727 | | 25,000 | | 12,000 | | 12,000 | | |
| 311.10 | 00 | 610 | 0 | Non-Food Supplies | 225,000 | | 222,666 | 222,666 | 222,666 | | 20,016 | | 20,016 | | 20,016 | | 20,016 | | 25,000 | | 25,000 | | |
| 311.10 | 00 | 631 | 0 | Food | 27,500 | | 27,500 | 30,000 | 27,500 | | 30,000 | | 30,000 | | 30,000 | | 30,000 | | 0 | | 0 | | |
| 311.10 | 00 | 632 | 0 | Office Supplies | 2,500 | | 2,500 | 2,500 | 2,500 | | 0 | | 0 | | 0 | | 0 | | 0 | | 0 | | |
| 311.10 | 00 | 739 | 0 | Equipment | 7,500 | | 5,704 | 7,500 | 5,704 | | 0 | | 0 | | 0 | | 0 | | 0 | | 0 | | |
| 311.10 | 00 | 890 | 0 | Miscellaneous | 500 | | 119 | 500 | 105 | | 0 | | 0 | | 0 | | 0 | | 250 | | 250 | | |
| TOTAL FOOD SERVICE | | | | 543,940 | | 428,186 | 594,325 | 417,976 | | 534,656 | | 427,931 | | 50,000 | | 50,000 | | 0 | | 0 | | | |
| 311.20 | 05 | 211 | 0 | Health Insurance - DW | 100,214 | | 77,385 | 98,137 | 87,715 | | 124,639 | | 95,062 | | 129,577 | | 129,577 | | -23,333 | | -23,333 | | |
| 311.20 | 05 | 212 | 0 | Health Insurance - DW | 6,100 | | 5,100 | 5,100 | 5,100 | | 6,100 | | 6,100 | | 6,100 | | 6,100 | | 0 | | 0 | | |
| 311.20 | 05 | 213 | 0 | Health Insurance - DW | 1,600 | | 1,600 | 1,600 | 1,600 | | 1,600 | | 1,600 | | 1,600 | | 1,600 | | 0 | | 0 | | |
| 311.20 | 05 | 214 | 0 | Disability Insurance - DW | 16,275 | | 15,497 | 16,945 | 14,904 | | 15,102 | | 14,174 | | 14,174 | | 14,174 | | -6,141 | | -6,141 | | |
| 311.20 | 05 | 220 | 0 | FICA - DW | 9,170 | | 9,224 | 11,446 | 11,446 | | 11,043 | | 9,850 | | 11,933 | | 11,933 | | -10,809 | | -10,809 | | |
| 311.20 | 05 | 230 | 0 | NIH Retirement - DW | 1,168 | | 1,1445 | 1,2322 | 1,2322 | | 1,310 | | 1,005 | | 911 | | 911 | | 1,152 | | 1,152 | | |
| 311.20 | 05 | 250 | 0 | Unemployment Insurance - DW | 2,766 | | 3,210 | 2,403 | 2,403 | | 6,077 | | 2,566 | | 2,409 | | 2,409 | | -6,126 | | -6,126 | | |
| 311.20 | 05 | 260 | 0 | Workers' Comp Insurance - DW | 6,100 | | 6,100 | 6,100 | 6,100 | | 6,100 | | 6,100 | | 6,100 | | 6,100 | | 0 | | 0 | | |
| TOTAL EMPLOYEE BENEFITS | | | | 137,514 | | 114,202 | 137,372 | 123,751 | | 163,048 | | 129,955 | | 133,092 | | -20,349 | | -20,349 | | -20,349 | | | |
| | | | | 681,454 | | 542,387 | 731,692 | 697,704 | | 556,986 | | 556,986 | | (141,717) | | (141,717) | | -20,349 | | -20,349 | | | |

**BOW SCHOOL DISTRICT
REPORT OF SPECIAL EDUCATION
EXPENDITURES / REVENUES**

| | Fiscal Year 2012-2013 | Fiscal Year 2013-2014 |
|--|----------------------------------|----------------------------------|
| Expenditures for Special Education (All Funds) | | |
| Instruction | \$ 4,714,829.66 | \$ 4,885,229.38 |
| Related Services | \$ 949,881.19 | \$ 1,036,568.04 |
| Administration | \$ 109,246.17 | \$ 109,246.17 |
| Transportation | \$ 240,485.85 | \$ 266,133.86 |
| Total Expenditure for Special Education (All Funds) | \$ 6,014,442.87 | \$ 6,297,177.45 |
| Revenues | | |
| IDEA Grant/IDEA Preschool Grant | \$ 300,984.19 | \$ 236,161.70 |
| Tuition | \$ 11,079.26 | \$ 4,943.50 |
| Medicaid | \$ 73,627.80 | \$ 84,493.57 |
| Catastrophic Aid | \$ 101,820.97 | \$ 130,914.27 |
| Adequacy Allocation for Special Education | \$ 353,457.00 | \$ 320,689.39 |
| Total Revenues | \$ 840,969.22 | \$ 777,202.43 |
| Expenditures Net Of Revenues | \$ 5,173,473.65 | \$ 5,519,975.02 |

BOW SCHOOL DISTRICT
ESTIMATED REVENUES FOR FISCAL YEAR 2015-2016

BOW SCHOOL DISTRICT
2015-2016 ESTIMATED REVENUES

| Function | Account | | FY2012-13 | FY2012-13 | FY2013-14 | FY2013-14 | FY2014-15 | FY2015-16 | Difference | Difference |
|---|---|--|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|------------------|----------------|
| Code | Name | | Estimate | Actual | Estimate | Actual | Estimate | Proposed | \$ | % |
| GENERAL FUND BUDGET ESTIMATED REVENUES | | | | | | | | | | |
| 1111 | State Education Tax | | 2,194,614 | 2,194,614 | 2,162,713 | 2,162,713 | 2,151,913 | 2,123,841 | (28,072) | -1.30% |
| 1121 | Local Property Taxes | | 17,271,577 | 17,271,577 | 17,869,590 | 17,869,590 | 18,111,815 | 18,393,653 | 281,838 | 1.56% |
| | TOTAL 1100 PROPERTY TAXES | | 19,466,191 | 19,466,191 | 20,032,503 | 20,032,503 | 20,263,728 | 20,517,495 | 253,767 | 1.25% |
| 1310 | Regular Tuition Parental/Other Districts | | 50,000 | 95,984 | 90,000 | 152,953 | 155,524 | 226,847 | 71,323 | 45.86% |
| | <i>Includes: Grade 12 = 2, Grade 10 = 6, Grade 9 = 10, TOTAL ESTIMATED 18</i> | | | | | | | | | |
| 1311 | Regular Tuition - Dunbarton MS | | 0 | 0 | 0 | 0 | 612,111 | 665,913 | 52,802 | 8.63% |
| 1312 | Regular Tuition - Dunbarton HS | | 0 | 0 | 0 | 0 | 346,938 | 656,662 | 309,724 | 89.27% |
| 1315 | Summer School Tuition | | 5,360 | 5,360 | 2,500 | 2,875 | 3,600 | 3,600 | 0 | 0.00% |
| 1330 | Special Education Tuition | | 7,000 | 11,079 | 7,000 | 13,564 | 10,000 | 10,000 | 0 | 0.00% |
| | TOTAL 1300 TUITION REVENUE | | 62,360 | 112,763 | 99,500 | 169,391 | 1,128,173 | 1,562,022 | 433,849 | 38.46% |
| 1500 | Interest Income | | 1,200 | 1,318 | 480 | 1,723 | 480 | 480 | 0 | 0.00% |
| | TOTAL 1500 EARNINGS ON INVESTMENTS | | 1,200 | 1,318 | 480 | 1,723 | 480 | 480 | 0 | 0.00% |
| 1740 | Student Activity Fees | | 12,000 | 11,785 | 32,000 | 29,013 | 28,750 | 28,750 | 0 | 0.00% |
| 1750 | Athletic Gate Receipts | | 9,000 | 8,332 | 9,000 | 8,906 | 9,000 | 9,000 | 0 | 0.00% |
| | TOTAL 1700 STUDENT/ADMISSION REVENUE | | 21,000 | 20,617 | 41,000 | 37,919 | 37,750 | 37,750 | 0 | 0.00% |
| 1900 | Facilities Rental | | 0 | 1,240 | 0 | 2,175 | 0 | 0 | 0 | 0.00% |
| 1990 | Miscellaneous | | 42,000 | 56,449 | 30,000 | 42,466 | 30,000 | 30,000 | 0 | 0.00% |
| 1995 | Insurance Co-Pays | | 375,000 | 405,586 | 400,000 | 446,142 | 422,000 | 422,000 | 0 | 0.00% |
| 1996 | Impact Fees | | 121,860 | 121,861 | 76,225 | 76,225 | 259,169 | 87,381 | (171,788) | -66.28% |
| | <i>Available 2013 \$87,381 2014 \$18,010 2015 \$56,958.28</i> | | | | | | | | | |
| | TOTAL 1900 OTHER REVENUE | | 538,860 | 585,436 | 479,225 | 528,008 | 684,169 | 512,381 | (171,788) | -25.11% |
| 3110 | Equitable Education Grant | | 4,082,126 | 4,093,262 | 3,460,583 | 3,471,719 | 3,300,611 | 3,321,826 | 21,215 | 0.64% |
| 3210 | School Building Aid | | 313,324 | 313,324 | 313,324 | 313,324 | 313,324 | 313,324 | 0 | 0.00% |
| 3220 | Vocational Aid | | 0 | 4574 | 0 | 9,788 | 0 | 0 | 0 | 0.00% |
| 3230 | Medicaid Reimbursement | | 75,000 | 73,128 | 65,000 | 34,494 | 65,000 | 65,000 | 0 | 0.00% |
| 3250 | Catastrophic Aid | | 76,980 | 101,821 | 104,093 | 130,914 | 88,332 | 88,332 | 0 | 0.00% |
| | TOTAL 3000 STATE AID | | 4,547,430 | 4,586,609 | 3,943,000 | 4,009,239 | 3,767,267 | 3,788,482 | 21,215 | 0.56% |
| | TOTAL ESTIMATED OPERATING BUDGET REVENUES | | 24,637,041 | 24,772,934 | 24,595,508 | 24,778,583 | 25,881,567 | 26,418,609 | 537,042 | 2.07% |
| 5250 | Transfer From Capital Reserve Fund | | 0 | 0 | 60,000 | 60,000 | 0 | 0 | 0 | 0.00% |
| | TOTAL 5000 TRANSFERS FROM OTHER SOURCES | | 0 | 0 | 60,000 | 60,000 | 0 | 0 | 0 | 0.00% |
| | TOTAL ESTIMATED GENERAL FUND REVENUES | | 24,637,041 | 24,772,934 | 24,655,508 | 24,838,583 | 25,881,567 | 26,418,609 | 537,042 | 2.07% |

**BOW SCHOOL DISTRICT
ESTIMATED REVENUES FOR FISCAL YEAR 2015-2016**

BOW SCHOOL DISTRICT 2015-2016 ESTIMATED REVENUES

BOW SCHOOL DISTRICT AUDITOR'S REPORT - 2014



PLODZIK & SANDERSON

Professional Association/Accountants & Auditors

193 North Main Street • Concord • New Hampshire • 03301-5963 • 603-225-6996 • FAX: 603-224-1180

INDEPENDENT AUDITOR'S REPORT

To the Members of the School Board
Bow School District
Bow, New Hampshire

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, major general fund, and aggregate remaining fund information of the Bow School District as of and for the year ended June 30, 2014, 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 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 adverse and unmodified audit opinions.

Basis for Adverse Opinion on Governmental Activities

As discussed in Note 14 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, decrease the net position and increase the 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 statements of the Bow School District, as of June 30, 2014, or the changes in financial position thereof 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*

Unmodified Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the major general fund and aggregate remaining fund information of the Bow School District as of June 30, 2014, 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.

Other Matters

Required Supplementary Information - Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis (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 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.

Other 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.

January 23, 2015

*Pledrik & Sanderson
Professional Association*

STATEMENT OF BONDED INDEBTEDNESS

Annual Requirements to Amortize General Obligation Debt

| Fiscal Year | Principal | Interest | Total |
|--------------------|------------------------|----------------------|------------------------|
| 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 |
| 2019-2020 | \$ 200,000.00 | \$ 67,000.00 | \$ 267,000.00 |
| Thereafter | <u>\$ 1,400,000.00</u> | <u>\$ 220,100.00</u> | <u>\$ 1,620,100.00</u> |
| | \$ 4,010,000.00 | \$ 734,075.00 | \$ 4,744,075.00 |

REPORT OF TRUST FUND BALANCES

As of June 30, 2014

| Month/Year Created | Name | Balance |
|---------------------------|---|-------------------------|
| March-92 | Bow School District | \$ 231,740.03 |
| March-96 | BSD HVAC | \$ 505,176.20 |
| March-00 | Bow High School Capital Improvements | \$ 141,038.43 |
| March-02 | Unanticipated Special Education Costs | \$ 351,199.91 |
| March-06 | BSD Paving | \$ 8,573.67 |
| March-14 | AREA School Capital Improvements - Dunbarton | \$ - \$ 1,237,728.24 |

**ANNUAL REPORT
SCHOOL BOARD CHAIR
2014 - 2015**

As I reflect on the past year and the issues that came before the School Board, a question is brought to mind that seems to surface within educational discussions; “How does one measure the success of a school district?”

Is success determined by a particular graduation rate or the colleges that graduates attend? Do more acceptances at the Ivy League level get equated differently, or is a district valued higher if its graduates pursue a particular profession over another? What about the overall costs to the taxpayer? Does spending more money necessarily equate to higher measurable achievement? And can a district’s achievements be captured in rankings published by outside organizations? As many people know, Bow High School was recently recognized in a national publication for its high performance - even though the scores were consistent with years in which the school was not recognized. In other words - if ranking scores remain consistent, does a school or district enjoy the same level of success even though there was no formal recognition?

And what of the various programs offered to students, or the number of championship banners hanging in the gymnasium? Do they determine any type of success? It may seem farfetched at first, but some people may be driven by divisional ranking or the wide availability of such things as Advanced Placement (AP) courses. Offerings such as these may actually play into a district’s reputation within the state – which in turn can be witnessed all the way to the college recruitment level.

State and federally mandated test scores have also been shown as an example of success. A school’s test scores are often used as the basis for district rankings, but as mentioned earlier - is there any correlation to continued success as opposed to just a snapshot in time? And finally, can success be measured simply by the dedication and commitment of a district’s administrators and staff? In short, the ways to measure a district’s successes can not only vary, but perhaps consideration needs to be given to the notion that all of these factors - and possibly more - are involved. It’s with this in mind that I maintain the Bow School District continues to emerge as one that is very “successful”. Whether you consider our graduation rate (again last year all of our seniors graduated), or the vast college and university opportunities offered to our graduates, or the Bow district rankings (consistently in the upper tiers) – we remain a district seen as one committed to education. Add to that our program offerings, educational opportunities outside of school walls, mandated test scores, and yes – even the banners and awards received by our teams and individuals over the past year, and you further see why Bow’s education continues to be recognized all the way to the college level. Furthermore, we couldn’t even begin

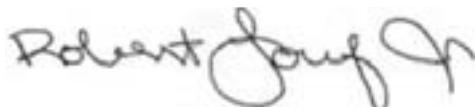
to acknowledge the achievements at the student level without acknowledging the immense commitment and dedication of our administrators and staff – as well as the many parents who provide hours of volunteer service. Bow’s successes truly do encapsulate many different factors, and in reflecting over the last year, it is evident that Bow remains highly competitive within the context of public education around the state. We’ve seen a record number of Hooksett students expressing an interest to attend Bow, and we continue forging a relationship with the Dunbarton community in the form of our AREA agreement.

So then - if it’s true that Bow enjoys many successes and can measure those successes on a multitude of factors - a secondary question becomes just as prevalent; “How do you ensure continued success?”

While the answer to this question can be just as complex as the first - it nonetheless takes a continued vision, a continued leadership, and a continued evaluation of each of the elements described above. As I contemplate the challenges to face the School Board over the coming year, I foresee the tackling of issues at the policy level, curricular level, athletic level, district level, technology level, and even fiscal level. And it’s not that these issues will necessarily pose more work than the previous year, but rather that they represent the process of vision, leadership, and evaluation. The goal – while seemingly simplistic - is to remain ahead of the educational curve as we measure our successes and ensure they continue.

On behalf of the entire School Board, we thank you for being involved and welcome your input on any and all issues. We also invite you to attend the School Board meetings, held at BHS on the first Thursday of each month. Please be sure to check the website for the latest agendas and meeting schedules.

Respectively submitted,

A handwritten signature in black ink, appearing to read "Robert J. Souff Jr." The signature is fluid and cursive, with "Robert" and "J. Souff" on the first line and "Jr." on the second line.

School Board Chair

**ANNUAL REPORT
SUPERINTENDENT OF SCHOOLS
2014 – 2015**

As I work through my eighth year of being the Superintendent of SAU 67, I find that much has changed. My first task in preparing this report was to edit the header to reflect our first year of implementing the partnership of our two districts. I believe this has been a positive change for both districts, and we continue to work through implementation issues and build toward a mutually-beneficial future. I am careful to respect Dunbarton's and Bow's history and ways of working, while at the same time moving our two districts toward the common vision of caring for each person every day, focusing on learning, and teaching to touch the future.

This year, under the guidance of Dr. Don Gage, our Curriculum Director, we worked on developing strategic plans to identify projects and goals at the school, district and SAU level. We are working on system report cards that will accurately communicate organizational progress using a number of different measures. We have been encouraged to think of students as having plastic brains that can always learn and grow instead of having fixed intelligence that does not change. We are working to align instruction in our system using Curriculum Mapping and common standards. We are working on developing competency-based education focusing on what students should know and be able to do and using rubrics to give students actionable feedback on how to improve their learning. We want to accurately tell students what they know and what they need to work on, and allow, as much as possible, for differentiation and individualization so that students can move on when they are ready.

As I travel around the state, I see that SAU 67 is seen as a leader. Bow High School is consistently ranked very high on a number of different factors and rankings. We have very supportive families and communities, we have strong leadership and administration, we have veteran and professional faculties and we have students who desire to work and to excel. Our task is to continue the quality of the system while looking for more cost efficient ways to deliver services.

The budget process for Dunbarton this year has been dominated by increases in Special Education costs, and dealing with a larger than average fund balance from the last year in School Administrative Unit 19 in Goffstown. The Dunbarton administrators have vision for improving instruction at the school and are forging ahead with increased professional development and differentiated services for students, while keeping an eye on the bottom line. The issue over continued obligations to Goffstown still remains unsettled and an appeal of the State School Board's decision has been filed with the State Supreme Court.

In Bow, the operating budget as approved by the School Board, and sent to the Budget Committee, is tax-neutral, which means that the increase in revenue from additional Hooksett and Dunbarton students offsets increases in proposed expenditures. There has been a lot of discussion surrounding Special Education and how to effectively supervise and administer those programs. With the replacement of the SAU Special Education Director due to retirement, there is a proposal to also restructure Special Education administration by adding a Preschool - Grade 8 Coordinator.

However, there are ongoing negotiations with the Bow Educational Association representing teachers and the Warrant could include cost items from a new Master Agreement. Also, a study of All Day Kindergarten was commissioned by the Board and a petitioned Warrant Article could come forward regarding adding that program. As I write this, the Budget Committee and Board are still in the process of finalizing their recommendations and both are conscious of the tax implications of proposed programs in light of the power plant assessment issues and possible Town plans for facility improvements. Looking forward, it is very possible that Bow Elementary School will need an update in the next decade. To that end there will be a Warrant Article to “pass through” a return of health insurance payments to a capital reserve fund for that future project.

We have two long-serving administrators retiring this year. Dan Ferreira will be leaving SAU 67 as Special Education Director, and Dr. Deb Winings will be leaving the Principal position at Bow Elementary School. Both of these employees have served our District well and cared for the children of Bow deeply. We have begun search processes to fill the positions, but we will never be able to replace the people.

We continue to work on innovation in all of our schools and will be working on a technology initiative to make 1:1 computing the norm in our schools. This will be a “game changer” and our approach to education will change as we consider ways that technology can help us deliver content to allow our face-to-face time to be devoted to more critical thinking and higher order collaboration, synthesis, and processing.

In closing, there are many decisions to be made this year during our Districts’ Annual Meetings. Bow and Dunbarton value education, and I’m sure our debates will be vigorous about how to best implement our present programs in light of costs and tax impacts, and there are a number of new programs proposed also. Please contact the SAU if you have specific questions about the budgets or Warrants.

Sincerely,

Dean S.T. Cascadden

Superintendent
School Administrative Unit 67

**PRINCIPAL'S REPORT
BOW ELEMENTARY SCHOOL
2014 – 2015**

Bow Elementary School continues to uphold high professional standards and strives for excellence in all areas of our practice. Our work is based on a set of core beliefs and values that guide our decision-making, both big and small. These beliefs/values include:

- Students first (e.g. What is in the best interest of students? What is the most effective way to advance student learning?)
- We are all teachers of all students (e.g. equitable access to high quality instruction and programs, shared accountability for student learning)
- Shared commitment to excellence (e.g. research-based practices, differentiated instruction, technology integration)
- Team collaboration and shared leadership (e.g. teacher leaders, collaborative decision-making and instructional design)
- Children and adults engaged in continuous learning together (a community of learners)
- Whole child approach (e.g. Integrated Arts, a focus on social/emotional, physical, cognitive/academic development)
- High quality and dedicated staff (committed to lifelong learning)
- Parent partnerships and trust building (e.g. working together to maximize learning opportunities for every student; parent and community involvement)

Our student first philosophy ensures that students and student learning is at the forefront of all areas of our work.

We are extremely thankful for the outstanding staff at Bow Elementary School. Our experienced and highly skilled staff works in collaboration to advance student learning. Teams work together to design instruction, align the curriculum with standards, and create common anchor experiences and assessments at each grade level. Professional development is ongoing week to week and focuses on meeting the unique needs of every learner. Core instruction, intervention services and enrichment opportunities work in concert to accomplish this goal.

Several new or ongoing initiatives have defined our school year. Our primary initiative centered on strengthening our writing instruction and curriculum. Lucy Calkins, from Teachers College at Columbia University and a leading expert in the field of writing instruction, states “One of the most potent ways to accelerate students’ progress as learners is by equipping them with first rate skills in writing.” Our goal throughout this work was to explicitly teach students strategies in writing that will give them these skills.

While still early in the implementation process, reports from teachers across grade levels highlight that student growth in writing to date has exceeded that seen in previous years.

This past year we have also continued our work to align the standards in our report card with the Common Core and our daily instructional practices. Report cards at BES are standards-based and completed on a trimester schedule (three times per year). Grade-level standards are consistent and rigorous for all students and student learning is measured relative to end-of-year expectations. Each trimester, consistent evidence at each grade level is used to measure student progress towards reaching end-of-year targets. Aligning our work within grade levels (horizontal alignment) and across grade levels (vertical alignment) is an ongoing and important goal.

In the spring of 2014, the Bow School Board initiated a new committee to investigate full-day kindergarten. The committee completed a thorough and extensive study of area programs and a range of research. The kindergarten committee fully recognized the complexity of the issues surrounding the implementation of a full-day kindergarten program in Bow for all students. Yet, following their research, interviews, presentations and discussions, the committee determined that full-day kindergarten is an important educational opportunity for the children of Bow. A petitioned warrant article will go before the voters at the annual district meeting. A full presentation of the committee's work is available at:

http://www.bownet.org/BES/KindergartenReview/Kindergarten_Presentation_October_2014.pdf

This year, third and fourth grade students have had the opportunity to work in a "one-to-one" environment. Each student is assigned his/her own ChromeBook computer to be used in the classroom as a tool for learning. This is one of many exciting examples of the way technology is reshaping education in our digital age.

Our Guidance Team continues its work at each grade level to address bullying prevention efforts, social problem solving, communication skills and respect and appreciation for differences. The School Safety Team continues to evaluate protocols to sustain a safe learning environment for all. Our Response Team works in ongoing ways to address student, staff and family needs in a crisis. We appreciate your help and cooperation with our efforts to provide a safe environment -physically and emotionally- for our students and staff.

Our positive partnerships with parents and the community continue to be important to the effectiveness of our work with students. Parent involvement in their child's education is a critical factor in student success. Open and ongoing communication is essential in these partnerships and our weekly school Parent Messages and frequent

classroom blogs/newsletters help inform parents of happenings at BES.

The PTO supports the work of our school in many ways as well. These include support for enrichment materials in classrooms, the Artist in Residence Program, the Reptiles on the Move presentation in third grade, second grade Country Dance performance, author visits, assemblies and various other special events. Artist in Residence Kelly Doremus Stuart, dance/movement educator, joined our physical education classes in January to share her love of and expertise in dance with students in grades one through four. The PTO also coordinates our Blue Ribbon Parent Volunteer Program and we greatly appreciate the commitment and time of our dedicated volunteers. This support is beneficial to our efforts to provide enriched learning opportunities for all.

Last year we said goodbye to long-time educational assistant, Karen Resnick. She was an integral part of the second grade team for twenty-five years. With full hearts, this year we will say goodbye to Sandy Bennert. She has committed twenty-five years of service to the children of the Bow School District. Both individuals have given their hearts and souls to our school and we wish them the best in their retirement.

In addition, BES will soon begin the process of identifying a new Principal for our school. I, Dr. Winings, have been honored to serve the Bow School District for 15 years and have deep respect for the work, staff, students, and parents of our school community. Thank you for your support over the years and the privilege to work alongside you to educate our students.

We are proud of our students, our staff, and our school. We are grateful and humbled to work in such a supportive community and appreciate your continued involvement with, and contributions to, our students.

Dr. Deborah L. Winings
Principal

Jane Merrill-Winter
Assistant Principal

ANNUAL REPORT
BOW MEMORIAL SCHOOL PRINCIPAL
2014 - 2015

Bow Memorial School has had a wonderful first half of the 2014 / 2015 school year. We have welcomed many new students from Dunbarton. I believe that the process of merging of two towns into one school is a very exciting and an enriching experience that has benefits for everyone. Our students have participated in extra-curricular activities, attended classes, and socialized together as they have become one student community from the two towns. If school dances can serve as a barometer for the culture and climate of a school, BMS is doing very well. We have had the greatest number of students attending our dances in the three years I have been principal at BMS, as well as the highest percentage of our students in seventh and eighth grade participating (so it isn't just about larger class sizes.) I am very happy and proud to report that our school is just that, our school, whether students' buses departed from Dunbarton or Bow and that is our goal. We truly want our community members, whether they are students, parents, or taxpayers without children in the school system, to feel connected and welcome in our building.

Dunbarton students joining BMS was the single most significant event which occurred within our community this year, however, it was by no means the only one. BMS has had a wonderful year featuring many profound changes. We changed our schedule for our 5th and 6th grades this year quite significantly. Historically, we have run 45-minute classes in five core content areas (Math, Science, Reading, Language Arts, and Social Studies). We elected to integrate our humanities into two subjects this year. The integration of Reading, Social Studies and Language Arts has allowed us to offer four 60-minute long classes which better facilitate the teaching and learning of curriculum at a greater "depth of knowledge" level. Additionally, this new schedule leveled the amount of time spent teaching Math and Science with that of the humanities, allowing for 40 additional hours of instruction in both math and science instruction per year. We are very proud of this structural change to our schedule and think that it will make a very positive difference for our students.

Another change we wish to highlight this year has to do with an intervention program which we implemented at 5th and 6th grade as well. Response to Intervention (RtI) is a data-driven best practice for which we use diagnostic testing information, as well as teacher feedback and insight, to provide students who need remediation with the programming that best meets their needs. At the same time, we are able to provide enrichment and academic extension activities to students who are at or above grade level in reading and math. We were able to accomplish this by rethinking the use of time which we had historically used as a study hall. Presently, rather than students having a study hall three days a week, we provide them with small group skill-building instruction or enrichment. It is our belief that this will provide

a greater benefit to all students.

Changes have not just been limited to our fifth and sixth grades; our seventh and eighth grades have been busy places as well. In addition to welcoming approximately sixty new students from Dunbarton, we have also expanded our World Language program into seventh grade. We are very excited to be able to provide students with increased time and exposure to World Language instruction. In addition to the expansion of World Language, all of our science teachers (grade 5 through 8) elected to adopt the Next Generation Science Standards fully. We truly appreciate the work and leadership of our district's new Curriculum Coordinator Don Gage as he lead us through a very busy summer and autumn developing and aligning these important new standards.

BMS is a community that is working diligently towards incorporating a variety of best practices in teaching. We are excited to be a part of this supportive and progressive school district. We have had meaningful dialogue as a faculty involving our grading and assessment practices. We were very pleased as a school community to be able to have had Rick Wormeli come to SAU 67 and provide such high quality professional development to our faculty. This approach to professional development truly helps to build a consistent educational approach and philosophy between all of our schools. As a final general curriculum note, at BMS we have worked to develop course overviews for all of our classes and we will continue these efforts into the coming year as we look to move into a competency-based direction.

We have embraced many new things this year, but the future doesn't look to be slowing down any time soon. As I look at the next twelve months here at BMS, I see several other exciting new efforts to develop and work towards implementing. As I alluded to earlier, competencies are coming to BMS. We will work during the coming year to identify course level competencies to accompany our course overviews in every class. This effort is part of a very purposeful progression that will over time include common assessments, competencies, and transparent learning expectations for our students. We will continue to look at and refine our approach to teaching writing so that we are fully aligned to the Common Core State Standards. By design, the direction in which we are moving is compatible with these new expectations. Our goal is always to prepare our students so that they are educated in a manner which gives them the greatest opportunity for future success. Additionally, we are incredibly excited about the technology plan which calls for the implementation of one-to-one computing in grade 5. This exciting proposal allows for a nearly cost neutral introduction of Chromebooks into every fifth grade students' hands. The implications for teachers and their instruction is so profound that we are referring to it as "transformative." Ultimately, as the grades progress through BMS, all of our students will be assigned a Chromebook. The increasingly affordable option of Chromebooks will truly open an astounding number of options

for instruction, and we will focus our professional development in the coming years on supporting teachers in making the highest and best use of this opportunity.

It is a very exciting time to be a student, teacher, or a community member here at BMS. We are truly growing both in number but also in our professional practice. We are examining current best practices and making efforts to incorporate them into teaching. Again this year, I will close this report by inviting you as our community to always feel comfortable calling or emailing me with feedback. We at BMS want to be your community school and we welcome a chance to have a conversation with you.

Sincerely,

Adam Osburn

Adam Osburn, Principal

**ANNUAL REPORT
BOW HIGH SCHOOL PRINCIPAL
2014 - 2015**

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 2014 and wrapping up with fall semester 2014.

I would like to begin this report by acknowledging Dunbarton students' first year at Bow High School, as 9th grade Dunbarton students arrived for the first time this past fall. Their presence here has been seamless and positive, and they have fit right in very comfortably with our students in academic, athletic, and visual and performing arts programs. Combined with our Hooksett students, who have been attending Bow High School in smaller numbers for a number of years now, our population has once again begun to grow after a period of several years of declining student population. This will benefit all students, as the economy of scale will allow for greater scheduling and programming options for all students. We look forward to growing together in the years ahead.

Now in our 18th 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 2014, which includes several noteworthy statistics. With a graduating class of 140 students, 87 % of students will be attending either a two-year college (17%) or a four-year college or university (70%). Our other graduating students will be starting work right away and are committed to part time studies at local community colleges, and four of our graduates committed to enter the armed services, in service to our country. These students are:

Hannah Berman, United States Army ROTC @ Arizona State University
James Challender, United States Army ROTC @ Rochester Institute of Technology
David Poulin, New Hampshire Air National Guard
Josh Wayne, United States Air Force

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, especially with regard to community service activities and Senior Seminar Projects. By the time last year's Class of 2014 had graduated, they had volunteered in excess of 8,000 collective hours over their four years for the greater good of the

Bow community and surrounding areas, and had accumulated over 4,000 career exploration hours. Sixteen seniors participated in 25 internships in local businesses and non-profit organization, and 59 seniors were enrolled in dual enrollment courses, both of which are dramatic increases from last year. 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 2014 had departed, they were one of the most productive groups of student athletes in Bow High School's extraordinary 18 year history. During their four years at Bow High School, the graduating class of 2014 had produced 11 individual state champions and earned 22 state championships. Last winter the Girls Nordic Ski team became State Champions for an unprecedented 5th year in a row, and Naomi Kramer won as individual State Champion in both Classical and Freestyle Nordic events. Peter LaRiviere won his 3rd Wrestling State Championship in the 145 lb. class, and Anthony Roberts won the Wrestling State Championship in the 195 lb. class. In Track & Field, Jordan Birtz won the 100 meter dash and was crowned State Champion. Our Girls Varsity Soccer team won their 2nd straight division III State Championship, extended their winning streak to 40 straight games, and is nationally ranked for the second consecutive year. To round out this impressive list of athletic accomplishments, the Boys Golf Team won their 3rd consecutive Division III State Championship title.

During the 2014 school year, two new sports were added to our athletic program. Both bass fishing and our Unified Sports basketball program had great participation by our students, staff, and community. The inaugural Unified Sports Basketball team, coached by our Athletic Director Jim Kaufman and Special Education Director Dan Ferreira - also nominated as a New Hampshire Champion for Children - had tremendous community support, and was featured in several news broadcasts and print media. These basketball games provided many magical moments, and will be remembered by many as the highlight of the school year.

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 6th 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 2014, the dramatic production about children in concentration camps The Yel-

low Boat was performed, and in the fall of 2014 an enormous cast of performers and technical staff performed the musical All Shook Up, which received resounding ovations! Our student musicians were once again very successful on the state level, and Julia Ladd was chosen for All State Honors in Classical Music for the third straight year. 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. Our senior musicians and singers have not only distinguished themselves as outstanding musicians, but they have also demonstrated their outstanding leadership and community involvement.

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.

Submitted by:

John House-Myers

Principal

**ANNUAL REPORT
BOW POPS
2014 - 2015**

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.

March is Music in Our Schools Month and the District Band and Chorus Concert, featuring the groups from BMS and BHS, will take place on Wednesday March 18th at 7pm in the BHS auditorium. Please come out to support this night of wonderful music!

Also in March, the high school will be host to the New Hampshire Educational Theatre Guild (NHETG) One Act Festival. This is an all day event where schools from across the state will be presenting one-act productions. The BHS Drama Department will be one of the presenters! The BHS band and chorus will be heading to Plymouth Regional HS to perform in the New Hampshire Music Educator's Association (NHMEA) Large Group Music Festival on Saturday March 21st.

Various fundraisers have and will continue to take place throughout the school year. As in the past, all monies will be distributed back to the performing arts programs district-wide. In order to continue to provide the financial, as well as the physical support needed with respective field trips, outings and special events, the Bow POPS organization needs your help. We are always looking for new ideas, new members, and help with fundraising. If you are interested in learning more about us and becoming an active supporter of this group, please email us at bowpopsmusic@gmail.com. We welcome all parents from all schools.

Respectfully submitted,

Sandra Ozibik

The Bow POPS

ANNUAL REPORT
BOW PARENT-TEACHER ORGANIZATION (PTO)
2014 – 2015

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 \$50,000.00 to cover this year's expenses. We raise money, in part, by organizing various fundraisers throughout the year. Last year's fall fundraiser was a success, but we decided to embark on a new one this year. This year's fall fundraiser was the KidStuff coupon books. It earned more than 30% from last year's Calendar Raffle and generated over \$9,500 in profit! We sincerely thank all families, community members and school staff who assisted with this fundraiser and who purchased coupon books. Additionally, we continued to offer a magazine subscription drive as an online endeavor only. Some other fundraisers include the 35th Annual PTO Craft Fair, BMS Spring Carnival, Bingo Night, Summer Camp Expo, 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, BES Talent Show, and the Spring Egg Dye/Craft Event.

The Scholastic Book Fairs are also seeing successes from the work of Amy Walton who took up the helm of the book fairs this year. The Summer Camp Expo event returned for another successful year organized by Angela Hubbard and Bianca Contreras and hosted 18 local camps. Kimberlie Berrigan and Valerie Ferland are continuing with their work as Talent Show coordinators bringing us a very popular, well attended event. Alissa Smith and Amy Altman graciously took on the Ski and Skate sale this year as co-coordinators and it was a success! We added the Halloween Costume tag sale to the ski and skate event which worked nicely. Other new coordinators include Dawn Payeur who coordinated a much-appreciated BES Teacher Appreciation luncheon, and Beth Sloat, Tammy Ciminesi and Kelly LaFlamme coordinated a very successful Bingo Night to include prizes, raffles, pizza and a

fun-filled Friday night of B-I-N-G-O!

The PTO wants to give special thanks to Robin Martin for all her hard work and dedication to the PTO over the years as a member and on the board, most recently as co-President. Her service and volunteer work for the PTO has been invaluable. In addition, we thank Alicia David and Blythe Reed for their role as Scholastic Book Fair coordinators and Alicia also coordinated the Spring Egg Dye/Craft community service event held after the Bow Recreation's egg hunt. Blythe has moved away and we will miss her creativity and dedication.

The website, through Digital PTO, at www.bownet.org/pto continues to be updated by Nicole Mercier-Rousseau. Email blasts are scheduled from our posts and allow us to keep the community up-to-date of PTO events. We also utilize a FaceBook page which is a great way for parents to contact us with questions, and we post information about upcoming events. Nicole is also our new vice president this year, Beth Sloat came on as secretary, Bianca Contreras was elected as president for a second year, and Amy Weber returned as bookkeeper extraordinaire.

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! With a click of an email, parents volunteer their time and provide food and supplies needed for events, which allows the PTO not to draw from the budget to cover the costs for the events. It is always impressive and meaningful to see so many parents, teachers, administrators, and friends make their commitment to this community in so many different ways. Thank you to each and every one of you.

We enthusiastically encourage every parent of a child in the Bow schools to become involved with the PTO in some way; come to a meeting, volunteer to help out in our schools, 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

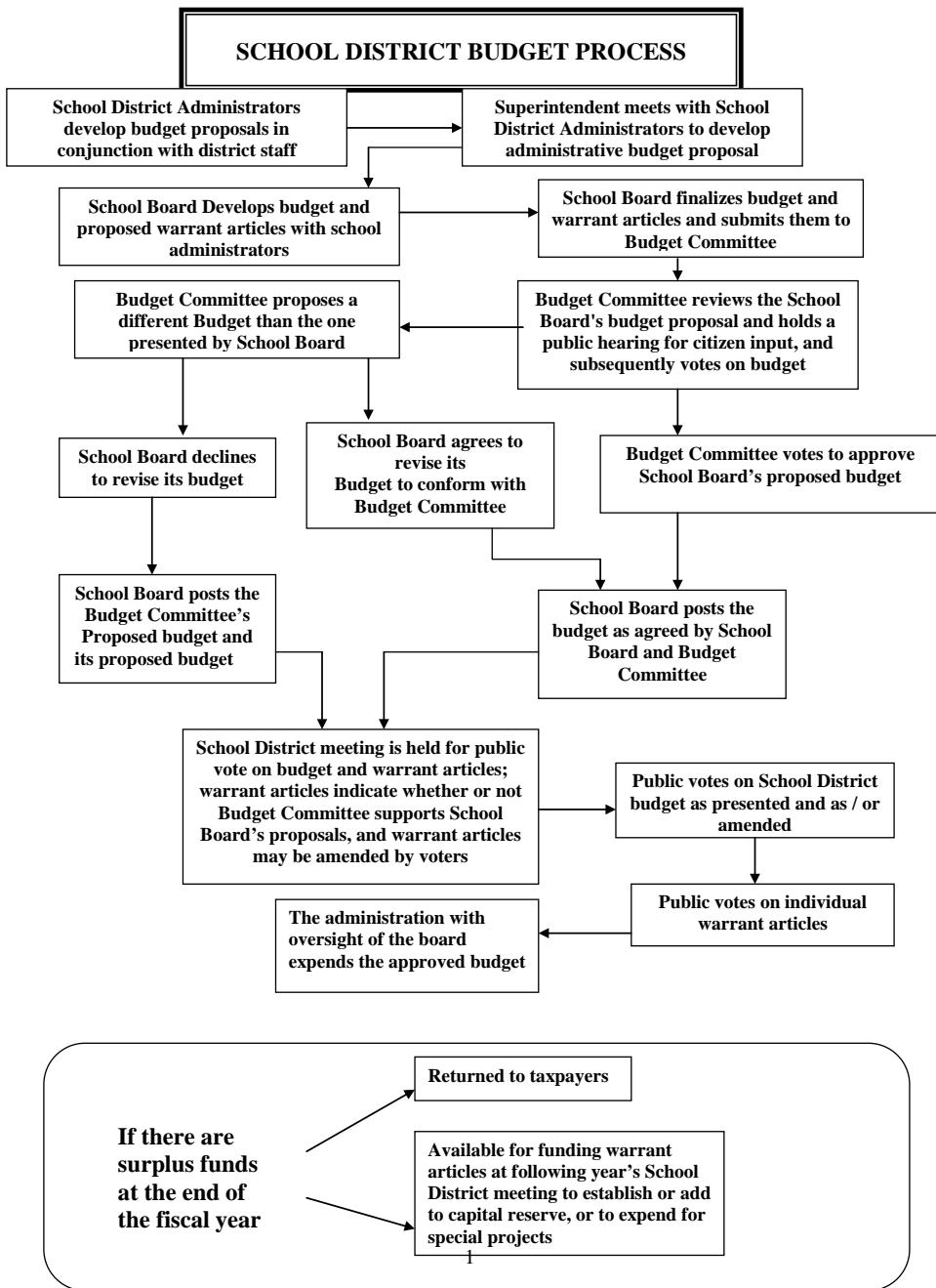
President

bowptopres@gmail.com

www.bownet.org/pto

ANNUAL REPORT
BOW SCHOOL DISTRICT ENROLLMENT HISTORY
AS OF OCTOBER 1, 2014

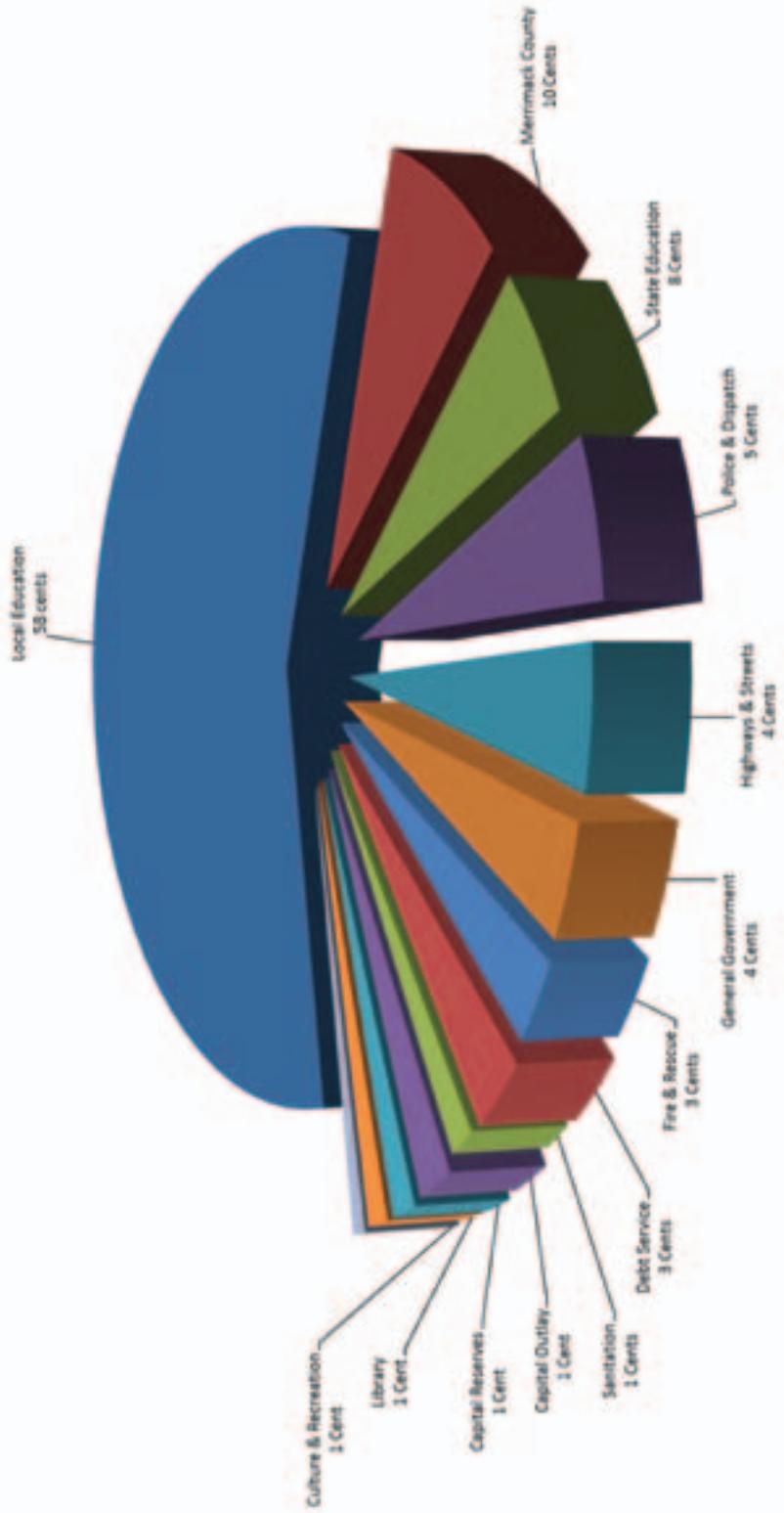
| Year | Pre Sch | K | Gr 1 | Gr 2 | Gr 3 | Gr 4 | Gr 5 | Gr 6 | Gr 7 | Gr 8 | Gr 9 | Gr 10 | Gr 11 | Gr 12 |
|---------------|---------|--------------|------|---------------|------|----------------|------|---------------|------|------|------|-------|-------|-------|
| 2000-01 | 11 | 84 | 101 | 153 | 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 | 116 | 103 | 108 | 137 | 127 | 106 | 119 | 143 | 143 |
| 2013-14 | 16 | 66 | 64 | 79 | 88 | 103 | 119 | 108 | 124 | 135 | 131 | 108 | 111 | 144 |
| 2014-15 | 18 | 67 | 84 | 70 | 82 | 95 | 105 | 122 | 144 | 146 | 170 | 131 | 111 | 112 |
| TOTALS | | Pre-4 | | Gr 5-8 | | Gr 9-12 | | TOTALS | | | | | | |
| 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 | | | | | | |

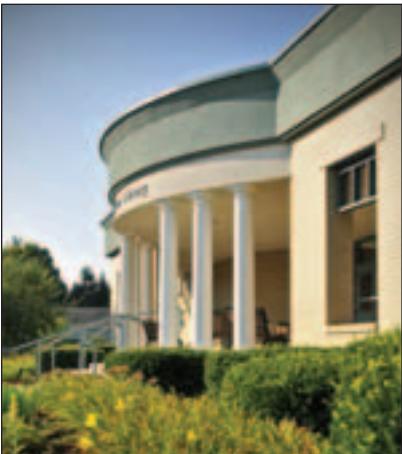
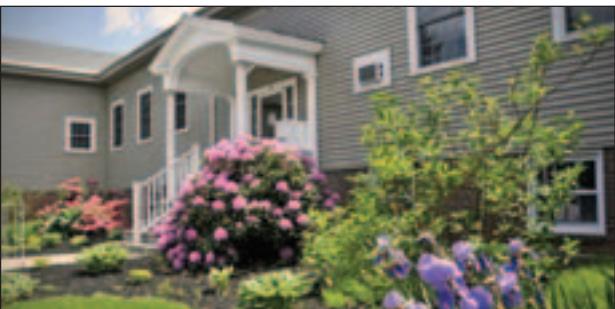


NOTES

How Each Dollar Was Spent in 2014

(Town Operations Total = 24 Cents)





Top three pictures:

Bow Garden Club celebrated its
50th Anniversary 1964-2014.

Bottom three pictures:

The Baker Free Library celebrated
its 100th Anniversary 1914-2014.

*Front cover and back cover photos
by Eric Anderson.*

