



**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
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Emergency Management Department, 10 Grandview Road

Non-Emergency	228-1187, Ext. 130
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Fire and Rescue Department, 2 Knox Road

Non-Emergency	228-4320
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Police Department, 12 Robinson Road

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

Baker Free Library, 509 South Street

Library	224-7113
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 20,00 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
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Town Moderator

Peter Imse	Term Expires 2016
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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 13, 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	759	*
			Misc. Write-ins	58	
Budget Committee Member	Two	Three	Bob Arnold	746	*
			Bill Cohen	376	
			Jeffrey Knight	742	*
Moderator	One	Two	Misc. Write-ins	4	
			Peter Imse	930	*
Trustee of Trust Funds	One	Three	Misc. Write-ins	3	
			John C. Caron	871	*
Supervisors of the Checklist	One	Six	Misc. Write-ins	4	
			Sara H. Swenson	928	*
Library Trustee	One	Five	Misc. Write-ins	1	
			Mark Leven	885	*
			Misc. Write-ins	4	

School District Candidates:

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

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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

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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 Griswald, Treasurer, of the Bow Men’s Club who would present the club’s Citizen of Year award. Mr. Griswald 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 be 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

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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

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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

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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

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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. They 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

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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

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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

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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

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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

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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 a 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

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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 that 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

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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 option 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 it 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

Minutes of 2014 Town Meeting (continued)

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 prioritized 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

Minutes of 2014 Town Meeting (continued)

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 will 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 improved 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 to do 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 Boscawen 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

Minutes of 2014 Town Meeting (continued)

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:

Minutes of 2014 Town Meeting (continued)

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

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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

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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 the 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.

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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 that \$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

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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

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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

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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

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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

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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)

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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.

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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.

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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 to 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~~6~~, 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 a 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	Acres	BLDG	LAND	TOTAL ASSESSMENT
15	3	247	2 KNICK ROAD	28.00	\$401,600	\$166,300	\$567,900
19	3	308	12 ROBINSON ROAD	5.19	\$1,865,300	\$488,400	\$2,353,700
14	4	89	WHITE ROCK HILL ROAD	5.90	\$0	\$86,400	\$86,400
14	4	85-A	WHITE ROCK HILL ROAD	6.60	\$0	\$111,800	\$111,800
13	3	345-A	11 GRANDVIEW ROAD	2.29	\$0	\$83,200	\$83,200
13	3	88	2 KNICK ROAD	17.00	\$0	\$183,000	\$183,000
13	2	73-B	22 ALLEN ROAD	13.44	\$0	\$130,300	\$130,300
17	4	301	87 BROWN HILL ROAD	4.24	\$0	\$201	\$201
18	4	303	BROWN HILL ROAD	24.00	\$0	\$6,620	\$6,620
18	4	305	28-28 DUNMARTON CENTER ROAD	63.00	\$0	\$6,400	\$6,400
27	3	35-F	TOWER HILL DRIVE OPEN SP	1.47	\$0	\$7,400	\$7,400
10	3	338-F	OFF ROBINSON ROAD OPEN SPACE	5.06	\$0	\$658	\$658
11	3	37-A	RIVER ROAD	19.28	\$0	\$2,506	\$2,506
13	2	46	WOODHILL HOOKSETT ROAD	41.00	\$0	\$5,560	\$5,560
14	2	79	BOW BOG ROAD	7.60	\$0	\$688	\$688
14	2	318	BRAINWOOD DRIVE	52.00	\$0	\$6,780	\$6,780
18	2	44	WOODHILL HOOKSETT ROAD	126.00	\$0	\$16,380	\$16,380
18	2	45	WOODHILL HOOKSETT ROAD	129.00	\$0	\$16,770	\$16,770
18	2	38	333 WOODHILL HOOKSETT ROAD	45.00	\$0	\$7,930	\$7,930
18	2	41	329 WOODHILL HOOKSETT ROAD	3.20	\$0	\$418	\$418
18	2	43	347 WOODHILL HOOKSETT ROAD	84.00	\$0	\$15,620	\$15,620
18	2	43-A	WOODHILL HOOKSETT ROAD	30.00	\$0	\$3,900	\$3,900
18	2	49	HOPE LANE	147.00	\$0	\$11,710	\$11,710
43	2	45-C	WOODHILL HOOKSETT ROAD	68.00	\$0	\$8,980	\$8,980
44	2	330	BOW BOG ROAD	23.00	\$0	\$2,730	\$2,730
10	4	77	17 ALBION ROAD	171.00	\$44,500	\$167,900	\$1,002,400
11	3	44	369 SOUTH STREET	0.95	\$1,473,800	\$180,400	\$1,654,200
13	3	341	13 GRANDVIEW ROAD	1.30	\$613,000	\$128,700	\$143,700
16	3	85	632 ROUTE 3-A	2.38	\$48,300	\$118,500	\$167,800
18	3	49	2 WOODHILL ROAD	0.45	\$16,800	\$77,300	\$134,100
18	3	45	31 BOW CENTER ROAD	8.38	\$170,100	\$137,600	\$307,700
14	2	79	311 BOW BOG ROAD	1.10	\$75,200	\$86,400	\$158,600
26	3	30-A	326 ROUTE 3-A	0.59	\$84,300	\$81,400	\$164,500
19	2	374	3307 ROUTE 3-A	0.23	\$17,200	\$76,800	\$134,000
1	4	53	331 HOOKSETT TURNPIKE	2.80	\$0	\$63,800	\$63,800
1	4	20	331 HOOKSETT TURNPIKE	1.10	\$0	\$86,400	\$86,400
1	4	26	331 CLINTON STREET	26.10	\$0	\$125,200	\$125,200
1	4	29	339 CLINTON STREET	1.30	\$0	\$62,100	\$62,100
1	4	31-D	CLINTON STREET	0.27	\$0	\$71,400	\$71,400
1	4	30-A1	30 FOOTE ROAD	2.20	\$0	\$4,600	\$4,600
4	4	44	88 LINDENBERRY TRL W	6.80	\$0	\$86,900	\$86,900
4	4	327-420	12 BEAVER BROOK DRIVE OP SP	13.13	\$0	\$122,900	\$122,900
1	4	49-S	CHANDLER CIRCLE	1.60	\$0	\$8,800	\$8,800
1	4	49-T	CHANDLER CIRCLE	1.90	\$0	\$10,500	\$10,500
1	4	49-U	CHANDLER CIRCLE	0.86	\$0	\$8,500	\$8,500
1	4	30-1	BIRCHDALE ROAD	2.00	\$0	\$86,900	\$86,900
1	4	30-2	BIRCHDALE ROAD	0.67	\$0	\$7,900	\$7,900
1	4	31	88 LINDENBERRY TRL W	14.58	\$0	\$147,400	\$147,400
1	4	30-A	HAMPSHIRE HILLS DR OP SP	10.45	\$0	\$136,500	\$136,500
1	4	36-PS	HAMPSHIRE HILLS DRIVE	0.33	\$0	\$86,200	\$86,200
1	4	321-A35	GULE ROAD	1.20	\$0	\$3,000	\$3,000
1	4	36	37-38 FAIR ROAD	15.00	\$0	\$103,600	\$103,600
1	4	36	OFF FALCON WAY	9.00	\$0	\$42,800	\$42,800
1	4	37	FALCON WAY	43.00	\$0	\$62,100	\$62,100
1	4	37-T	SURREY COACH LANE OPEN SP	0.28	\$0	\$4,400	\$4,400
1	4	37-U	SURREY COACH LANE OPEN SP	0.73	\$0	\$4,400	\$4,400
1	4	37-W	SURREY COACH LANE OPEN SP	4.37	\$0	\$12,900	\$12,900
10	4	36-F	MELANE LANE OPEN SPACE	0.46	\$0	\$2,300	\$2,300
14	3	318-A	73 WHITE ROCK HILL ROAD	2.30	\$0	\$61,400	\$61,400
13	3	372	TUNE VIEW DRIVE	0.04	\$0	\$2,900	\$2,900

Schedule of Town Property (continued)

Map	Block	Lot	Location	Acres	BLDG	LAND	TOTAL ASSESSMENT
15	A	73	40 LOGGING HILL ROAD	1.20	\$0	\$75,700	\$75,700
15	B	67	HEED LANE	0.86	\$0	\$6,100	\$6,100
18	B	67	4 BR LONDONDERRY TWE	0.15	\$0	\$75,500	\$75,500
18	B	68	2 BR LONDONDERRY TWE	0.39	\$0	\$7,600	\$7,600
18	B	71	34 WOODHILL ROAD	1.81	\$0	\$86,500	\$86,500
18	B	83-A	78 BR LONDONDERRY TWE	0.40	\$0	\$78,100	\$78,100
19	B	132-F	43 BOW CENTER ROAD	0.27	\$0	\$3,700	\$3,700
21	B	64	HEATHER LANE	18.00	\$0	\$212,000	\$212,000
21	B	123	706 ROUTE 3-A	0.73	\$0	\$60,700	\$60,700
21	B	128	606 ROUTE 3-A	0.25	\$0	\$16,300	\$16,300
22	B	3-H	ROBINWOOD DRIVE	0.18	\$0	\$7,800	\$7,800
23	B	62	21-51 BR LONDONDERRY TWE	68.18	\$0	\$386,900	\$386,900
23	B	63	ARROWHEAD DRIVE	60.00	\$0	\$120,100	\$120,100
24	B	113-AW	BOW 800 ROAD OPEN SPACE	6.80	\$0	\$114,200	\$114,200
26	B	13	ROUTE 3-A	7.23	\$0	\$34,200	\$34,200
26	B	6-U	LINCOLN DRIVE	7.80	\$0	\$6,100	\$6,100
27	B	2	HUNTER DRIVE OPEN SPACE	13.60	\$0	\$130,600	\$130,600
28	B	13-18	COURT LANE OPEN SPACE	0.31	\$0	\$7,800	\$7,800
28	B	42-G	NATHANIEL DRIVE OPEN SPACE	0.55	\$0	\$18,000	\$18,000
29	B	123	75-80 ROBINSON ROAD	21.00	\$0	\$173,900	\$173,900
31	B	67	ROBINSON ROAD	254.10	\$0	\$444,400	\$444,400
31	B	67-A	33-20 ROBINSON ROAD	1.80	\$0	\$88,100	\$88,100
31	B	119-H	ROBINSON ROAD	0.30	\$0	\$12,400	\$12,400
31	B	119-F	FIELDSTONE DRIVE OPEN SP	4.42	\$0	\$12,100	\$12,100
33	B	13-C	ALLEN ROAD OPEN SPACE	3.44	\$0	\$17,200	\$17,200
34	B	72	BOW 800 ROAD	4.00	\$0	\$14,500	\$14,500
34	B	80	OLD JOHNSON ROAD	128.00	\$0	\$18,370	\$18,370
34	B	81	OLD JOHNSON ROAD	11.10	\$0	\$66,200	\$66,200
35	B	152	1333 ROUTE 3-A	28.11	\$0	\$119,600	\$119,600
36	B	178	18 RIVER ROAD	10.85	\$0	\$213,300	\$213,300
36	B	18-E	13 RIVER ROAD	0.00	\$0	\$313,000	\$313,000
37	B	5	1 BOW CLUNBARTON RD OPEN SP	16.81	\$0	\$112,400	\$112,400
39	B	125-AD	BOW 800 ROAD OPEN SPACE	6.58	\$0	\$19,500	\$19,500
41	B	200OW	2420 ROUTE 3-A	0.00	\$0	\$4,264,300	\$4,264,300
42	B	2-L	MOUNTAIN FARM ROAD OPEN SP	0.67	\$0	\$3,400	\$3,400
42	B	19-F	MERRILL CROSSING OPEN SP	12.11	\$0	\$101,200	\$101,200
43	B	65-AF	ROSEWOOD DRIVE OPEN SPACE	3.37	\$0	\$79,000	\$79,000
1	A	6	712 CLINTON STREET OPEN SPACE	0.85	\$0	\$7,600	\$7,600
1	A	24	OFF HOOKSETT TURNPIKE	5.40	\$0	\$15,900	\$15,900
1	A	50	BIRCHDALE ROAD	98.20	\$0	\$413,000	\$413,000
8	A	119	26-30 BR LONDONDERRY TWE-W	8.00	\$0	\$86,900	\$86,900
8	A	120	BR LONDONDERRY TWE	40.00	\$0	\$248,700	\$248,700
8	A	121	20-24 BR LONDONDERRY TWE-W	40.00	\$0	\$217,400	\$217,400
13	A	119	46-58 BR LONDONDERRY TWE-W	79.00	\$0	\$383,900	\$383,900
13	A	118	12-44 BR LONDONDERRY TWE-W	20.00	\$0	\$146,100	\$146,100
21	B	138	60-66 ROBINSON ROAD OPEN SPACE	218.01	\$0	\$1,004,800	\$1,004,800
23	B	65-CE-3	ARROWHEAD DRIVE	24.63	\$0	\$67,300	\$67,300
26	B	6	ROUTE 3-A OPEN SPACE	6.37	\$0	\$10,600	\$10,600
26	B	141	ALEXANDER LANE OPEN SPACE	6.50	\$0	\$4,800	\$4,800
33	B	13-E	43 ALLEN ROAD	12.00	\$0	\$210,000	\$210,000
33	B	13-123	ALLEN ROAD OPEN SPACE	4.39	\$0	\$18,500	\$18,500
38	B	63-8	WOODHILL, HOOKSETT ROAD	2.80	\$0	\$72,600	\$72,600
39	B	126	BOW 800 ROAD OPEN SPACE	17.00	\$0	\$66,600	\$66,600
39	B	128	BOW 800 ROAD	15.00	\$0	\$141,300	\$141,300
39	B	138	BOW 800 ROAD	19.00	\$0	\$80,200	\$80,200
39	B	137-A	BOW 800 ROAD	15.00	\$0	\$141,300	\$141,300
40	B	88-A	OLD JOHNSON ROAD	16.80	\$0	\$76,400	\$76,400
41	B	141-A	OLD JOHNSON ROAD	79.12	\$0	\$305,900	\$305,900
44	B	115-A	BOW 800 ROAD	6.20	\$0	\$43,700	\$43,700
				1870.72	\$0	\$12,186,030	\$12,186,030

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

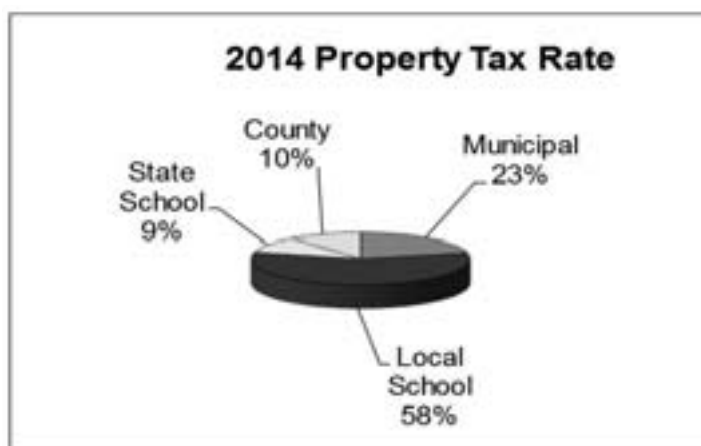
<u>Revenues</u>	
Timber tax	12,755
Interest and penalties on delinquent taxes	115,000
Motor vehicle permit fees	1,630,000
Building permits	70,296
Other licenses and permits	9,096
State meals and rooms tax distribution	367,463
State highway block grant	189,663
State water pollution grants	9,155
State 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	350,000
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	185,750
Net municipal assessment	7,422,140
Net local school assessment	18,111,815
Net county assessment	3,029,545
State education assessment	2,151,913
Total tax assessments	30,715,413

Tax Rate

<u>Tax Rate Computation</u>	<u>Assessment</u>	Assessed Valuation (\$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	<u>2,151,913</u>	890,049.203	<u>2.42</u>
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
Capital Reserve Funds					
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	273,464.25
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	951,136.90	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
Expendable Trust Funds					
Library Emergency Repairs	33,220.85	-	(21,640.00)	339.09	11,919.94
Private Water Well Pollution Mitigation	25,157.60	-	-	240.09	25,397.69
Total Expendable Trust Funds	58,378.45	-	(21,640.00)	579.18	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

	<u>Principal</u>			<u>Income</u>			<u>Grand Total</u>
	<u>Balance</u> <u>07/01/13</u>	<u>Additions</u>	<u>Cash Gains</u> <u>or (Losses)</u> <u>06/30/14</u>	<u>Balance</u> <u>07/01/13</u>	<u>Expenditures</u>	<u>Investment</u> <u>Income</u> <u>06/30/14</u>	
Cemetery Trust Funds	52,044.44	-	1,889.34	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	9,560.65	-	160.80	9,721.45	1,869.71	-	11,786.89
Louise Wagner Trust Fund	3,548.51	-	59.68	3,608.19	(446.98)	-	3,233.85
McLannara 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	86,498.96	(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 ?

Municipality:

County:

Report Year:

PREPARER'S INFORMATION ?

First Name

Last Name

Street No.

Street Name

Phone Number

Email (optional)

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



New Hampshire
Department of
Revenue Administration

**2014
MS-61**

Debits							
Unaudited Taxes Beginning of Year	Account	Entry for Year of this Report	Prior Years (Please Specify Years)				
			Year	2013	Year	2012	Year
Property Taxes	3110			\$2,670,045.77			
Resident Taxes	3180						
Land Use Charge	3120						
Timber Yield Taxes	3185			\$2,718.13			
Excavation Tax @ \$0.02/cubic yard	3187			\$177.40			
Utility Charges	3189						
Property Tax Credit Balance ②							
Other Tax or Charges Credit Balance ②							

Taxes Committed This Year	Account	Entry for Year of this Report	Prior Years		
			2013		
Property Taxes	3110	\$15,414,315.00	\$15,015,935.11		
Resident Taxes	3180				
Land Use Charge	3120		\$48,260.00		
Yield Taxes	3185	\$2,631.61	\$10,331.40		
Excavation Tax @ \$0.02/cubic yard	3187				
Utility Charges	3189				
-					
<input type="button" value="Add Line"/>					

Disbursement Entries	Account	Entry for Year of this Report	Prior Years		
			2013	2012	2011
Property Taxes	3110	\$24,762.04	\$1,099.00		
Resident Taxes	3180				
Land Use Charge	3120				
Yield Taxes	3185				
Excavation Tax @ \$0.02/cubic yard	3187				
-					
<input type="button" value="Add Line"/>					
Interest - Late Tax	3190		\$13,083.84		
Resident Tax Penalty	3190		\$2,640.30		
Total Debits		\$15,441,608.05	\$17,809,990.15		

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



New Hampshire
Department of
Revenue Administration

**2014
MS-61**

Credits				
Restricted to Treasurer	Levy for Year of This Report	2013	Prior Levies 2012	2011
Property Taxes	\$11,009,445.31	\$11,007,523.00		
Resident Taxes				
Land Use Change		\$49,340.00		
Yield Taxes	\$2,873.65	\$13,046.38		
Interest (Include Lien Conversion)		\$3,063.84		
Penalties		\$2,492.50		
Excavation Tax @ \$0.60/cubic yard				
Utility Charges				
Conversion to Lien (Principal Only)				
<div style="border: 1px solid black; padding: 2px;">-</div>				
<div style="border: 1px solid black; padding: 2px;">Add Line</div>				
Discounts Allowed				
Payments Made				
	Levy for Year of This Report	2013	Prior Levies 2012	2011
Property Taxes		\$4,160.00		
Resident Taxes				
Land Use Change				
Yield Taxes				
Excavation Tax @ \$0.60/cubic yard		\$177.40		
Utility Charges				
<div style="border: 1px solid black; padding: 2px;">-</div>				
<div style="border: 1px solid black; padding: 2px;">Add Line</div>				
Current Levy Owed				
Unencumbered Taxes - End of Year 6 (10/1)				
	Levy for Year of This Report	2013	Prior Levies 2012	2011
Property Taxes	\$4,340,531.78			
Resident Taxes				
Land Use Change				
Yield Taxes				
Excavation Tax @ \$0.60/cubic yard				
Utility Charges				
Property Tax Credit Balance ①				
Other Tax or Charges Credit Balance ②				
Total Credits	\$15,447,608.00	\$17,809,890.10		

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



New Hampshire
Department of
Revenue Administration

2014
MS-61

Summary of Debits				
	Last Year's Entry	Prior Entries (Please Specify Years)		
		2012	2011	2010
Unredeemed Loan Balance - Beginning of Year		\$116,717.87	\$168,961.24	\$14,343.29
Items Discarded During Fiscal Year	\$112,296.71			
Interest & Costs Collected (After Loan Execution)	\$733.34	\$28,651.57	\$54,637.72	\$6,102.37
<input type="text"/>				
<input type="button" value="Add Line"/>				
Total Debits	\$113,000.01	\$135,369.44	\$223,598.96	\$20,671.46

Summary of Credits				
	Last Year's Entry	Prior Entries		
		2012	2011	2010
Redemptions	\$16,703.83	\$190,260.44	\$164,403.29	\$11,776.79
<input type="text"/>				
<input type="button" value="Add Line"/>				
Interest & Costs Collected (After Loan Execution) #3190	\$733.34	\$28,651.57	\$54,637.72	\$6,102.37
<input type="text"/>				
<input type="button" value="Add Line"/>				
Abatements of Unredeemed Loans				
Items Credited to Municipality				
Unredeemed Loan Balance - End of Year #1110	\$215,362.88	\$124,467.43	\$4,579.01	\$2,792.86
Total Credits	\$113,000.01	\$135,369.44	\$223,598.96	\$20,671.46

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



New Hampshire
Department of
Revenue Administration

2014
MS-61

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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

Preparer's Last Name

Cate

De Vasto


Preparer's Signature and Title

Aug 1, 2014

Date

☒ **Check to Certify Electronic Signature:** You are required to check this box and provide your name above. By checking this box, you hereby declare and certify that the electronic signature above was actually signed by the Preparer and that the electronic signature is valid.

Submit

Print

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

- Michelle Clark michelle.clark@dra.nh.gov
- Janice Dvor janice.dvor@dra.nh.gov
- Shelley Gerleman shelly.gerleman@dra.nh.gov
- Joan Sammons joan.sammons@dra.nh.gov

A hard-copy of this signature page must be signed and submitted to the NHORA 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	2020-21
Public Works								
Bow Center Knox Logging Hill White Rock Hill Intersection Improvement Project	FH, GA	1	\$766,000					
Dunkley Rd. Wbt. VA Intersection Improvements	GRF, GA	1	\$600,000					
Bow Junction Water Main Extension	THD	2		\$1,314,000				
Annual Road Reconstruction and Paving	GR	2	\$405,000	\$415,000	\$440,000	\$150,000	\$350,000	\$350,000
Highway Equipment Purchases	CRF			\$158,000	\$354,320	\$185,440	\$216,960	\$453,280
Public Works Subtotal			\$2,169,000	\$1,987,000	\$794,320	\$335,440	\$566,960	\$803,280

Project	Source	CIP RATING	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
Buildings and Facilities								
Public Safety Facility*	THD	1						
Community Building Design*	GR	1						
Community Building*	THD	2						
Building Maintenance Projects	CRF		\$190,000	\$335,000	\$115,000			
Buildings and Facilities Subtotal			\$190,000	\$335,000	\$115,000			

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

GR = General Fund CRF = Capital Reserve Fund
 FH = Fund Balance THD = Bond/Notes
 SA = State Aid TIF = Tax Increment Financing
 GR = Grant BA = Bondment Assessment
 THD = To Be Determined

Capital Improvements Plan (CIP) (continued)

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	2020-21
Police Department								
Vehicle and Equipment Purchases	CRF		\$202,000	\$21,000	\$92,000	\$21,000	\$11,000	\$99,000
Police Department Subtotal			\$202,000	\$21,000	\$92,000	\$21,000	\$11,000	\$99,000
Fire Department								
Fire Truck and Apparatus Purchases	CRF			\$160,000	\$600,000	\$210,000	\$240,000	
Fire Department Equipment Purchases	CRF					\$272,000		\$10,000
Fire Department Subtotal			\$0	\$160,000	\$600,000	\$522,000	\$240,000	\$10,000
Parks & Recreation								
Equipment Purchases	CRF		\$40,000		\$40,000	\$40,000		
Improvements	CRF		\$22,200		\$40,000		\$70,000	
Hanson Park Sargent Park Reconstruction	TBD							
Parks & Recreation Subtotal			\$62,200	\$0	\$120,000	\$40,000	\$70,000	\$0
Community Development								
Vehicle Purchase Operating Budget	GR			\$27,000				
Community Development - Sub Total				\$27,000				
Grand Total - Town Projects			\$2,614,200	\$2,984,000	\$1,721,320	\$1,122,640	\$891,540	\$932,280

GR = General Fund CRF = Capital Reserve Fund
 FB = Fund Balance BD = Bond Notes
 SA = State Aid TIF = Tax Increment Financing
 GR = Grant BA = Betterment 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	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
Library								
Lower Level		3	\$307,239					
Library Sub-total			\$307,239	\$0	\$0	\$0	\$0	\$0
School District								
Busen	GF		\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
Elementary School Renovations*	THD	2						
School District Sub-total			\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
SUMMARY - ALL CAPITAL PROJECTS								
Travis Projects			\$2,614,200	\$2,994,000	\$1,721,320	\$1,122,640	\$891,960	\$952,280
Library Projects			\$307,239					
School Projects			\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
TOTAL - ALL CAPITAL PROJECTS			\$3,021,439	\$3,094,000	\$1,821,320	\$1,222,640	\$991,960	\$1,052,280

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

GF = General Fund CRF = Capital Reserve Fund
 FB = Fund Balance BD = Bond/Notes
 SA = State Aid TIF = Tax Increment Financing
 GR = Grant BA = Betterment Assessment
 THD = To Be Determined

Capital Improvements Plan (CIP) (continued)

Fiscal Year 2014-2015 through 2019-2020
Net Expense

Current & Proposed Debt Expense									
	Source	CIP RATING	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	
Outstanding Bonds (School & Town Bonds)	GF		\$2,490,240	\$2,404,621	\$2,275,043	\$1,406,600	\$1,566,500	\$1,376,037	
Public Safety Building*	THD	1							
Community Building*	THD	2							
Hanson Park/Sargent Park Reconstruction*	THD	2							
Bow Junction Water Main Extension	THD	2							
Elementary School Renovation*	THD	2							
Total			\$2,490,240	\$2,404,621	\$2,275,043	\$1,406,600	\$1,566,500	\$1,376,037	
Net Tax Impact Per Thousand			\$2.36	\$2.28	\$2.16	\$1.33	\$1.30	\$1.26	
*Cost of Project and or source of funding not included due to information being available.									
General Fund Expense									
	Source	CIP RATING	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	
Annual Road Reconstruction and Paving	GF	2	\$405,000	\$435,000	\$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			\$505,000	\$562,000	\$540,000	\$450,000	\$450,000	\$450,000	
Net Tax Impact Per Thousand			\$0.48	\$0.53	\$0.51	\$0.43	\$0.43	\$0.43	
*Cost of Project and or source of funding not included due to information being unavailable.									

GF = General Fund CMF = Capital Reserve Fund
 FB = Fund Balance BD = Bond Notes
 SA = State Aid TIF = Tax Increment Financing
 GR = Grant BA = Bondmaturt Amortment
 THD = To Be Determined

Capital Improvements Plan (CIP) (continued)

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

Capital Reserve Funds - Custer/Dapine	Source	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
Public Works Equipment	CR	\$120,000	\$120,000	\$120,000	\$120,000	\$120,000	\$120,000
Buildings & Facilities	CR	\$115,000	\$115,000	\$115,000	\$115,000	\$115,000	\$115,000
Police Department Equipment	CR	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000
Fire Department Equipment	CR	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000
Fire Department Trucks and Apparatus	CR	\$45,000	\$45,000	\$45,000	\$45,000	\$45,000	\$45,000
Parks & Recreation Equipment	CR	\$0	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
Parks & Recreation Improvements	CR	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000
Library Lower Level	CR	\$100,000					
School	CR						
Total		\$510,000	\$420,000	\$420,000	\$355,000	\$355,000	\$355,000
Net Tax Impact Per Thousand		\$8.48	\$8.48	\$8.48	\$8.34	\$8.34	\$8.34
Combined Tax Impact Per Thousand		\$3.32	\$3.21	\$3.07	\$2.88	\$2.86	\$2.82
Total CIP Tax Impact \$ 200,000.00 Home		\$664.93	\$642.43	\$613.68	\$519.53	\$511.89	\$504.25
Total CIP Tax Impact \$ 300,000.00 Home		\$997.40	\$963.64	\$920.51	\$779.30	\$767.83	\$760.37
Total CIP Tax Impact \$ 400,000.00 Home		\$1,329.86	\$1,284.86	\$1,227.16	\$1,039.66	\$1,023.77	\$1,010.50
Tax Base		\$1,054,218	\$1,054,218	\$1,054,218	\$1,054,218	\$1,054,218	\$1,054,218

CR = General Fund CRF = Capital Reserve Fund
 FB = Fund Balance BD = Bond/Notes
 SA = State Aid TIF = Tax Increment Financing
 GR = Grant BA = Betterment Assessment
 TRD = Tax Deferment

**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.

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info@roberts-greene.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 J. Greene, 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

	<u>June 30, 2014</u>	<u>June 30, 2013</u>
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	<u>436,702</u>	<u>90,214</u>
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	<u>385,157</u>	<u>415,040</u>
Total expenses	<u>10,053,173</u>	<u>9,751,068</u>
Change in net position	952,500	565,348
Net position – July 1	<u>46,731,300</u>	<u>46,165,952</u>
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	\$ 37,097,782

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

	Governmental Activities
ASSETS	
Cash and cash equivalents	\$ 17,412,695
Investments	5,358,388
Receivables, net of allowance for uncollectibles	4,878,039
Tax delinquent 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	876,704
Roads	19,952,711
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	13,267
Performance and escrow deposits	156,132
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>3,646,514</u>
NET POSITION	
Net investment in capital assets	37,678,898
Restricted for:	
Perpetual care:	
Nonexpendable	200,689
Expendable	37,854
Other purposes	28,773
Unrestricted	<u>9,737,586</u>
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

		Program Revenues			Net (Expense) Revenue and Changes in Net Position
	Expenses	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	<u>\$ 10,053,173</u>	<u>\$ 1,057,898</u>	<u>\$ 14,833</u>	<u>\$ 218,605</u>	<u>\$(8,761,837)</u>
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					<u>436,702</u>
Total general revenues					<u>9,714,337</u>
Change in net position					<u>952,500</u>
Net position, beginning, as restated, see Note III.D.					<u>46,731,300</u>
Net position, ending					<u>\$ 47,683,800</u>

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	\$ 17,412,695
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 deeded 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>12,723,522</u>	<u>68,623</u>	<u>1,656,683</u>	<u>14,448,828</u>
Deferred inflows of resources:				
Deferred revenue	<u>4,004,462</u>	<u>-</u>	<u>2,014</u>	<u>4,006,476</u>
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	1,030,126	-	(3,088,808)	(18,482)
Total fund balances	<u>4,506,593</u>	<u>5,211,070</u>	<u>1,505,632</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>	
		-
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	21,634	
Deferred sewer charges	<u>1,770</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	648,641	
Accrued landfill postclosure care costs	<u>108,000</u>	
		<u>(12,127,223)</u>
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	\$ 7,105,984	\$ -	\$ 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	91,157	482,371
Total revenues	10,424,708	181,498	436,493	11,042,699
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	-	111,518	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	545,613	1,689,732
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)	(21,182)	-
Net change in fund balances	668,824	(270,835)	(389,616)	8,373
Fund balances, beginning, as restated, see Note III.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>	
		(41,374)
Change in net position of governmental activities (Exhibit 2)		<u>\$ 952,500</u>

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	<u>1,178,414</u>
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.

1.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.

LC.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:

	Years
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

LC.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
	<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	<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 lien 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	(161,063)
Net total receivables	<u>\$ 191,165</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:

	Balance, beginning	Additions	Deletions	Balance, ending
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	21,089,295	796,310	-	21,885,605
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	54,734,528	857,881	(369,337)	55,223,072
Total all capital assets	75,823,823	1,654,191	(369,337)	77,108,677
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	(1,986,802)	(173,062)	-	(2,159,864)
Sewer lines	(692,977)	(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	(27,215,037)	(1,447,758)	334,020	(28,328,775)
Net book value, capital assets being depreciated	27,519,491	(589,877)	(35,317)	26,894,297
Net book value, all capital assets	\$ 48,608,786	\$ 206,433	\$ (35,317)	\$ 48,779,902

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

Governmental activities:	
General government	\$ 14,301
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	-	-	-	5,127	124,033	-	129,160
Reductions	(870,000)	(26,232)	(7,179)	-	-	(74,000)	(977,411)
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
Transfers out:			
General fund	\$ -	\$ 520,000	\$ 15,063
Expendable trust fund	857,892	-	44,480
Nonmajor funds	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	-	(87,889)	-	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	-	(37,480)	-	(17,480)
To adjust net capital assets balance	(19,376)	-	-	-
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	-	1,409,478
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 deeded property	36,053	-	-
Total nonspendable	36,053	-	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	400,067	5,211,070	1,484,017
Total committed	402,267	5,211,070	1,850,360
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	1,037,947	-	-
Unassigned	1,030,126	-	(1,088,808)
Total fund balance	\$ 4,506,593	\$ 5,211,070	\$ 1,105,632

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 (NOOI)	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 (NOOI)	124,033
Net OPEB Obligation (NOOI), beginning	524,608
Net OPEB Obligation (NOOI), 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:

<u>Fiscal Year Ended</u>	<u>Annual OPEB Cost</u>	<u>Age Adjusted Contribution</u>	<u>Percentage of Annual Cost Contributed</u>	<u>Net OPEB Obligation</u>
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	<u>-</u>
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 B
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	1,861,297	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	10,043,378	10,056,378	10,343,448	287,070
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	10,444,422	10,457,422	10,143,422	314,000
Excess (deficiency) of revenues over (under) expenditures	(401,044)	(401,044)	200,026	601,070
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	51,044	51,044	403,554	352,510
Net change in fund balance	\$ (350,000)	\$ (350,000)	603,580	\$ 953,580
Decrease in nonspendable fund balance			72,944	
Decrease in restricted fund balance			1,848	
Unassigned fund balance, beginning, as restated, see Note III.D.			2,635,758	
Unassigned fund balance, ending			<u>\$ 3,324,130</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 (AAL) (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)

Exhibit 10
 FORM OF 2006 NEW INSURANCES
 Insurance Commercial Policy
 Contracting Insurance Policy
 Date 01/01/2014

	Special Insurance Funds					Capital Projects Funds				
	Balance	Revolutions	Revolutions	Revolutions	Revolutions	Revolutions	Revolutions	Revolutions	Revolutions	Revolutions
	1/1/14	1/1/14	1/1/14	1/1/14	1/1/14	1/1/14	1/1/14	1/1/14	1/1/14	1/1/14
ASSETS										
Cash and cash equivalents	\$ 78,140	\$ 12,917	\$ 8,451	\$ 14,216	\$ 270,052	\$ -	\$ 1,361,210	\$ 3,782	\$ 14,414	\$ -
Investments	-	-	-	-	-	-	-	-	-	-
Accounts receivable	-	-	-	-	-	-	-	-	-	-
Intergovernmental receivable	-	-	-	-	-	-	-	-	-	-
Total assets	\$ 78,140	\$ 12,917	\$ 8,451	\$ 14,216	\$ 270,052	\$ 3,782	\$ 1,361,210	\$ 3,782	\$ 14,414	\$ -
LIABILITIES, DEFERRED INCOME OF RESOURCES AND FUND BALANCES										
Liabilities										
Accounts payable	\$ 4,208	\$ -	\$ -	\$ -	\$ -	\$ 4,208	\$ 403	\$ -	\$ -	\$ -
Accounts receivable	-	-	-	-	-	-	-	-	-	-
Intergovernmental payable	-	-	-	-	-	-	-	-	-	-
Total liabilities	\$ 4,208	\$ -	\$ -	\$ -	\$ -	\$ 4,208	\$ 403	\$ -	\$ -	\$ -
Deferred income of resources	-	-	-	-	-	-	-	-	-	-
Deferred income charges	-	-	-	-	-	-	-	-	-	-
Fund balances										
Nonspendable	\$ 78,140	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	-	-	-	-	-	-	-	-	-	-
Committed	-	-	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-	-	-
Total fund balances	\$ 78,140	\$ 12,917	\$ 8,451	\$ 14,216	\$ 270,052	\$ 3,782	\$ 1,361,210	\$ 3,782	\$ 14,414	\$ -
Total liabilities, deferred income of resources and fund balances	\$ 78,140	\$ 12,917	\$ 8,451	\$ 14,216	\$ 270,052	\$ 3,782	\$ 1,361,210	\$ 3,782	\$ 14,414	\$ -

Financial Statements (continued)

EXHIBIT 21
TOWN OF BURLINGTON, NEW HAMPSHIRE
Manager's Comprehensive Annual
Comprehensive Statement of Assets, Liabilities and Changes in Fund Balances
For the Year Ended June 30, 2016

Notes	Special Revenue Funds					Capital Budget Funds				
	Recreation Activities	Recreation Facilities	Recreation Facilities	Recreation Facilities	Recreation Facilities	Recreation Facilities	Recreation Facilities	Recreation Facilities	Recreation Facilities	Recreation Facilities
Assets										
Current assets	1,200	11,110	8,110	41,110	111,110	111,110	111,110	111,110	111,110	111,110
Capital assets	45,110	45,110	45,110	45,110	45,110	45,110	45,110	45,110	45,110	45,110
Total assets	46,310	56,220	53,220	86,220	156,220	156,220	156,220	156,220	156,220	156,220
Liabilities										
Current liabilities	1,200	11,110	8,110	41,110	111,110	111,110	111,110	111,110	111,110	111,110
Capital liabilities	45,110	45,110	45,110	45,110	45,110	45,110	45,110	45,110	45,110	45,110
Total liabilities	46,310	56,220	53,220	86,220	156,220	156,220	156,220	156,220	156,220	156,220
Net change in fund balances	-	-	-	-	-	-	-	-	-	-
Fund balances, beginning, as reported, see Note 10.1	1,200	11,110	8,110	41,110	111,110	111,110	111,110	111,110	111,110	111,110
Fund balances, ending	1,200	11,110	8,110	41,110	111,110	111,110	111,110	111,110	111,110	111,110

Financial Statements (continued)

EXHIBIT 12
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	7,024,724	(33,543)
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	151,775	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	\$ 11,382,065	\$ 570,384
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, 2024

	Encumbered from Prior Year	Appropriations	Expenditures	Encumbered to Subsequent Year	Variance Positive (Negative)
Current:					
General government:					
Executive	\$ -	\$ 258,868	\$ 261,319	\$ -	\$ (2,451)
Election 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	(3,681)
General government buildings	7,289	59,877	54,814	-	12,352
Cemeteries	-	27,401	24,211	-	3,190
Insurance, not otherwise allocated	-	55,689	60,187	-	(4,498)
Total general government	7,289	1,115,442	1,175,326	13,214	(63,809)
Public safety:					
Police	-	2,018,313	1,833,358	-	184,955
Fire	-	1,217,847	1,175,990	13,000	28,857
Building inspection	-	115,366	113,736	-	1,630
Emergency management	-	18,527	17,996	-	531
Total public safety	-	3,470,053	3,141,080	13,000	215,983
Highways and streets:					
Administration	-	1,201,216	1,106,449	-	94,767
Highways and streets	-	557,386	539,660	1,700	16,226
Street lighting	-	30,145	32,018	-	(1,873)
Total highways and streets	-	1,790,747	1,678,127	1,700	110,920
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	9,134	-	(992)
Culture and recreation:					
Parks and recreation	2,350	463,477	424,079	11,434	30,314
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	30,190
Economic development	8,500	23,795	-	-	32,295
					(summed)

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	-	1,293,476	1,293,175	-	301
Capital outlay:					
Machinery, vehicles and equipment	-	515,000	486,282	-	28,718
Buildings	182,805	83,800	120,214	23,999	122,392
Improvements other than buildings	255,286	250,000	495,623	376,867	(267,204)
Total capital outlay	438,091	848,800	1,102,119	400,866	(116,094)
Other financing uses:					
Transfers out:					
Expendable trust fund	-	520,000	520,000	-	-
Nonmajor funds	-	84,259	35,063	-	69,196
Total other financing uses	-	604,259	555,063	-	69,196
Total encumbrances, appropriations, expenditures and other financing uses	<u>\$ 456,210</u>	<u>\$ 11,061,681</u>	<u>\$ 10,894,501</u>	<u>\$ 440,714</u>	<u>\$ 383,196</u>

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>\$ 3,314,130</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

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

Roberts & Greene, PLLC

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
<u>PSNH Pollution Control Project.....</u>	<u>6.....</u>	<u>0.....</u>	<u>0</u>
Permit Totals.....	300.....	310.....	324

Inspections for permits (not including plan reviews)..... 728

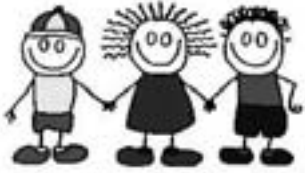
Building Inspector / Code Enforcement Officer's Report (continued)

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.nhdf.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, fire-works, 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.



Mother's Day Tea

Below is a listing of the various programs and events that we offered during 2014:

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 eight 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.

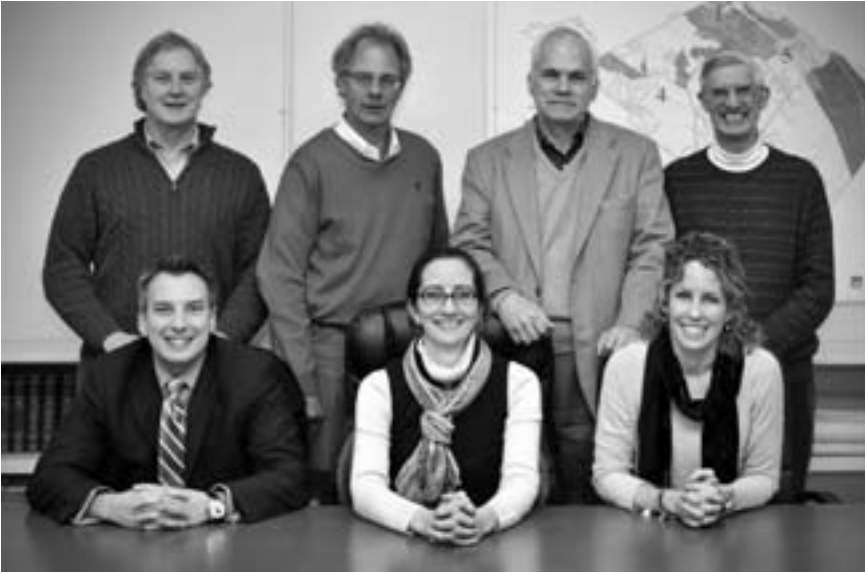
Picture by Eric Anderson.

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 to 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 Boadway 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), Gilmanton, 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 Gilmanston 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



Top to bottom: 1 Moultonborough Public Safety Building, 2 Canterbury Public Safety Building

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.

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)



*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 UMLAC (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 Birkhead Science Lectures partnership.

Established in 1990, the UMLAC 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 UMLAC 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 UMLAC 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 UMLAC was proud to partner again this year with St. Paul's School (SPS) on the UMLAC Winter Community Program and SPS Birkhead 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 UMLAC 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 UMLAC 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 UMLAC 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 UMLAC 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 Winnepesaukee River Basin Program. Alan Larter, Franklin Falls Hydroelectric Corporation, provided a tour and presentation of his firm's operations on the Winnepesaukee 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 UMLAC 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 UMLAC loaned its stereo microscopes to the New Hampshire Association of Natural Resource Scientists for their riparian grasses identification workshop. Rick Chormann, UMLAC 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 UMLAC welcomed Alan Larter as the newest representative from the City of Franklin. At its annual meeting in November, the UMLAC elected officers Michele Tremblay, Chair; Steve Landry, Vice-Chair, Krista Crowell, Treasurer; and Gary Lyinn, Secretary.

Please visit the UMLAC'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 let 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 activities 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 Corrveau 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 memberships 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 NHSA. We welcome all winter activity enthusiasts to come and join us. Whether you snowshoe, cross-country ski or just enjoy walking, we invite you to join us for our club activities. You can visit us on the web at www.bowpioneers.org to find out more. We welcome any and all volunteers with open arms.

As always, we would like to thank all of our generous landowners for the use of their land. Without you our trail system could not be what it is today.

Respectfully submitted,
Chip Johnson, President
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 adrichardson@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
adrichardson@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 of 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	Birth Date	Birth Place	Father's/Partner's Name	Mother's Name
AKUL, NASON	01/17/2014	CONCORD,NH	NAULT, DAVID	ELHACMAR, SUSANA
LEGERE, CHARLOTTE JOSEPHINE	01/17/2014	MANCHESTER,NH	NAULT, DAVID	LEGERE, VICTORIA
LEDoux, JETT NICHOLAS	01/17/2014	CONCORD,NH	LEDoux III, MARCEL	LEDoux, BRITT
VALENCE, SEBASTIAN MICHAEL	02/18/2014	MANCHESTER,NH	VALENCE, NATHAN	VALENCE, MELISSA
BLAND, JASE NORMAN	03/26/2014	CONCORD,NH	BLAND, JARED	BLAND, JAYME
BAILEY, STELLA MARION	04/01/2014	MANCHESTER,NH	BAILEY, DAVID	BAILEY, NICOLE
BOSE, AVERY CAMPBELL	04/03/2014	CONCORD,NH	BOSE, MATTHEW	CAMPBELL, JUSTINE
OGUET, CAMDEN HERVE	04/03/2014	CONCORD,NH	OGUET, PATRICK	DUPUIS, VANESSA
BUOTE, OLIVIA MAE	05/01/2014	MANCHESTER,NH	BUOTE, ZACHARY	BUOTE, ANNIE
PAQUETTE, MADELYN JAYE	05/09/2014	CONCORD,NH	PAQUETTE, ERIC	PAQUETTE, HANNAH
SIMON, HANPER BELLE	05/13/2014	CONCORD,NH	SIMON, GEORGE	SIMON, MICHELLE
JONES, ALTHEA LYRA	05/11/2014	CONCORD,NH	JONES, MICAH	JONES, VALERIE
MALONSON, JOSHUA JOSEPH	06/25/2014	CONCORD,NH	MALONSON JR, MICHAEL	MALONSON, THERESA
SANDFORD, LUAM MATTHEW	06/27/2014	CONCORD,NH	SANDFORD, ROBERT	SANDFORD, KRISTEN
CARR, FRANKIE ELIZA PERKINS	06/30/2014	CONCORD,NH	CARR, RICHARD	DICKSON, CAITLIN
YOHE, ELIZABETH EMILY	07/01/2014	CONCORD,NH	YOHE II, KEVIN	YOHE, REBECCA
KAWATSUJI, ISABELLE MIYOKO	07/15/2014	LEBANON,NH	KAWATSUJI, RYOSUKE	REED, KAREN
JENSEN, MILENA JACQUELINE	08/02/2014	MANCHESTER,NH		JENSEN, AMY
SAGE, GABRIELLA MARIE	08/10/2014	CONCORD,NH	SAGE, BRIAN	SALA, ANNE MARIE
PELLETIER, DELAINE	08/12/2014	CONCORD,NH	PELLETIER, DEREK	HOGAN, JEANNE
RICHTER, ULAH ORACE	08/25/2014	CONCORD,NH	RICHTER, ERIC	RICHTER, ALYSSA
PIKE, LUAM JAMES	08/10/2014	CONCORD,NH	PIKE, JEFFREY	DOOSWORTH, PAIGE
DURAND, JUNE PIPER	08/18/2014	SON,NH	DURAND, JOSHUA	DURAND, MARNEY
PETERS, AMELIA CATRIONA	10/06/2014	CONCORD,NH	PETERS, CHRISTOPHER	PETERS, KATHERINE
BOHMAN, CASEY MAY	10/15/2014	CONCORD,NH	BOHMAN, ROBERT	BOHMAN, ERIN
GRAVEL, TREVOR JEFFREY	10/16/2014	MANCHESTER,NH	GRAVEL, JEFFREY	GRAVEL, HOLLY
ARCHER, GABRIEL ISAK	10/18/2014	CONCORD,NH	ARCHER, TONY	ARCHER, JENNIFER
PEAKS, MATTHEW THOMAS	11/06/2014	CONCORD,NH	PEAKS, THOMAS	PEAKS, BRIDGET
BACON, MAXWELL HUNTER	11/18/2014	CONCORD,NH	BACON, SCOTT	BACON, 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 Issuance	Place of Marriage	Date of Marriage
GUMOND, SHARON L BOW, NH	TRECARTIN, THOMAS E BOW, NH	BOW	CONCORD	01/03/2014
FICHERA, JOHN J DERRY, NH	ELKINS, SARAH E BOW, NH	DERRY	MANCHESTER	03/22/2014
SPONENBERG, SUSAN G BOW, NH	MILLER, MARC 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	HAMPSTEAD	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	07/18/2014
HRINCHUK, ALISON A BOW, NH	DUBE, DANIEL W BEDFORD, NH	BEDFORD	BEDFORD	08/02/2014

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	KLUG, LEAM BOW, NH	LOUDON	LOUDON	08/13/2014
DUNBAR, CHRISTOPHER J. BOW, NH	SHELDON, JESSICA F. BOW, NH	BOW	CONCORD	09/14/2014
WATERS, FRANK J. BOW, NH	BAKOS, REBECCA BOW, NH	BOW	MEREDITH	10/04/2014
CHAPMAN, KRISTEN S. BOW, NH	TOMBARI, JAMES F. BOW, NH	BOW	DERRY	10/19/2014
SANFORD, BLAIR C. BOW, NH	BOSS, ASHLEY C. BOW, NH	BOW	BOW	10/31/2014
BIRON, DESREE C. BOW, NH	CASIAN, ROBERT B. HAMPTON FALLS, NH	BOW	HOOKSETT	11/01/2014

Vital Statistics - DEATHS

Resident Death Report 01/01/2014 - 12/31/2014

Decedent's Name	Death Date	Death Place	Father's/Parent's Name	Mother's/Parent's 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	ONEEPE, ISABELLA	Y
LACASSE, RILEAN	03/12/2014	CONCORD	LACASSE, ALCEDE	ROY, JEANNETTE	N
BARNES, ANNA	03/19/2014	CONCORD	VESELEKOWICH, MICHAEL	HAYBLOK, ANNA	N
JONES, MARJORIE	03/20/2014	CONCORD	BARTLETT, MERLEY	BRALEY, ETHEL	N
SHIVELEY, THOMAS	03/25/2014	TILTON	SHIVELEY, THOMAS	PFLAUMER, MAURY	Y
AUDET, MARTHA	03/21/2014	BOSCAWEN	BARTON, EVERETT	EAGLES, SUSAN	N
ALLEGRETTI, MARJORIE	04/01/2014	BOW	JOHNSON, DONALD	WELLS, MARJORIE	N
SCOTT, CLYDE	04/17/2014	CONCORD	BROWN, GLADWIN	MERRILL, GRACE	N
PAHL, RUTH	04/18/2014	BOW	GRAHAM, WARREN	SEAYER, MARY	Y
DESMARAIS, CONRAD	04/20/2014	BEDFORD	DESMARAIS, GEORGE	PARENT, LORETTA	Y
BEESON, ROSEMARIE	05/04/2014	CONCORD	OAGNON, GEORGE	THOMPSON, ANNE	N
DUSTIN, ELMOR	05/11/2014	WARNER	SHANNON, ROBERT	HOPPER, NELLIE	N
HECHLER, RITA	05/11/2014	EXETER	LEVESQUE, ALFRED	GRINGRAS, EVA	N
KELSO, JAMES	05/16/2014	CONCORD	KELSO, JAMES	CREW, BARBARA	N
COLE, RICHARD	06/02/2014	CONCORD	COLE, HARRY	MOTT, MAUEL	Y
HERRICK, ARNOLD	06/15/2014	BOW	HERRICK, WALTER	FISH, LULA	N
LOWER, DONALD	07/06/2014	CONCORD	LOWER, BERT	GRACE, MARION	Y

Vital Statistics - DEATHS (continued)

Resident Death Report 01/01/2014 - 12/31/2014

Decedent's Name	Death Date	Death Place	Father's/Parent's Name	Mother's/Parent's Name Prior to First Marriage/Civil Union	Marital
BERTHA LUE, EILEEN	07/17/2014	CONCORD	WHITE, ERNEST	ORCHARD, KATE	N
CLARKE JR, RAYMOND	07/24/2014	WILMOT	CLARKE SR, RAYMOND	WHITE, EDITH	N
MCCOY, MARY	07/24/2014	CONCORD	WALSH, WILLIAM	LEVESQUE, CORILLA	N
SEGAL, GEORGE	07/30/2014	CONCORD	SEGAL, DAVID	SANEL, BELLA	Y
GRUNSFELD, ANNE	08/02/2014	CONCORD	PHILLIPS, JULIUS	DOMASZCHKE, FRIEDA	N
LADD, SANDRA	08/06/2014	BOW	THOMAS, ARTHUR	RICHARDSON, ENO	N
BELL, ROSE	08/11/2014	CONCORD	FINARD, ARTHUR	BRION, MARY	N
BLACK, MARY JANE	08/27/2014	CONCORD	LITTLE, ROBERT	THISTLE, ETHEL	N
MILLER, BETSY	09/04/2014	BOW	BENJAMIN, PETER	KALTMAN, LENORE	N
SCHAEFER, HELGA	09/09/2014	MANCHESTER	HETZELT, MANN	BLACKMANN, ARNA	N
DUPONT, MICHELLE	09/24/2014	BOW	GERARD, LUCIEN	BERGERON, ELISA	N
HUTCHINSON, PAMELA	09/27/2014	BOW	LARKIN, RAY	BEUSSELD, VEREE	N
ROTHMAN, CHARLES	10/25/2014	CONCORD	ROTHMAN, NELSON	SENGER, BESS	N
FINAN, JOHN	11/09/2014	BOW	FINAN, JAMES	MANSFIELD, JULIA	N
DEOSS, LAVERNE	11/26/2014	CONCORD	GUSTAFSON, LESTER	ANNIS, HAZEL	N
DARGITS, DOLORES	12/06/2014	CONCORD	SAMANTAKIS, PETER	GLEASON, LULA	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 spend 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 at 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.

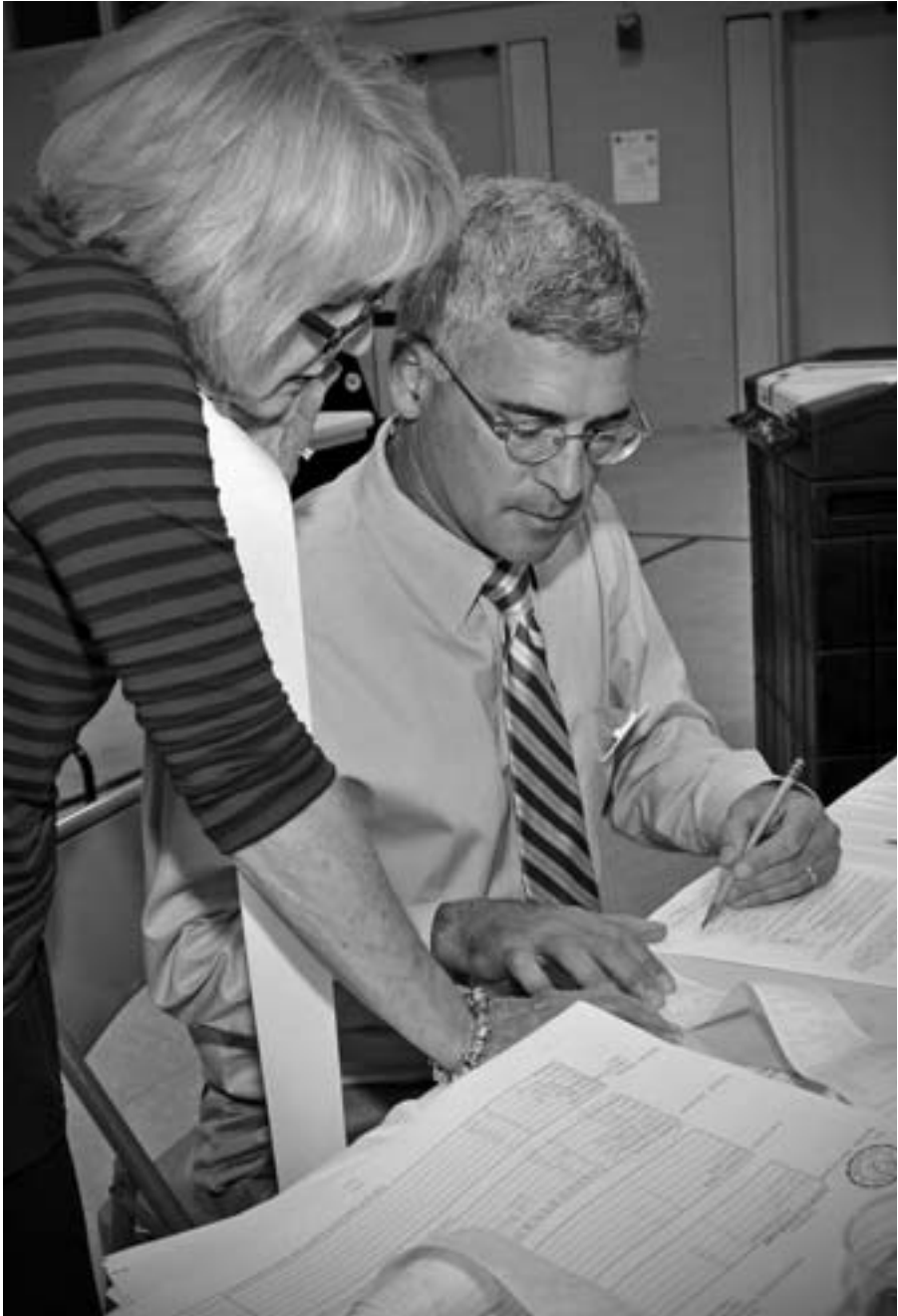
Roland Robinson was born and raised in the Concord area, graduated from Concord High School in 1943, and immediately entered the Navy to serve in World War II. Upon his return to Concord, he married his high school sweetheart, Helen, moving to Bow, building a home and starting a family.

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 his/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 on 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 Madaway, Chair

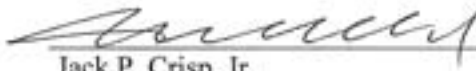


Eric E. Anderson, Vice Chair



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

Budget of the Town of Bow

Form Due Date: 20 Days after the Town Meeting

THIS BUDGET SHALL BE POSTED WITH THE WARRANT

This form was posted with the warrant on: 2/20/15

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/>

BUDGET COMMITTEE CERTIFICATION

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

Budget Committee Members	
Printed Name	Signature
John A. Heise	
Jill Desrochers	
Tara L. Goss	
Jennifer Strong-Rain	
Romene Alvarado	

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

NH DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL AND PROPERTY DIVISION
P.O. 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 DNA	Actual Expenditures Prior Year	Selectman's Appropriations Enacting FY (Recommended)	Commissioner's Appropriations Enacting FY (Not Recommended)	Budget Committee's Appropriations Enacting FY (Recommended)	Budget Committee's Appropriations Enacting FY (Not Recommended)
General Government								
0000-0000	Collective Bargaining		\$0	\$0	\$0	\$0	\$0	\$0
4130-4139	Executive	06	\$273,836	\$0	\$276,314	\$0	\$276,314	\$0
4140-4149	Election, Registration, and Vital Statistics	06	\$211,738	\$0	\$381,672	\$0	\$222,553	\$18,119
4150-4151	Financial Administration	06	\$433,911	\$0	\$531,683	\$0	\$531,683	\$0
4152	Revaluation of Property		\$0	\$0	\$0	\$0	\$0	\$0
4153	Legal Expense	06	\$39,400	\$0	\$131,800	\$0	\$131,800	\$0
4155-4159	Personnel Administration	06	\$10,600	\$0	\$9,800	\$0	\$9,800	\$0
4191-4193	Planning and Zoning	06	\$242,681	\$0	\$370,825	\$0	\$270,825	\$0
4194	General Government Buildings	06	\$39,564	\$0	\$63,668	\$0	\$63,668	\$0
4195	Cemeteries	06	\$23,200	\$0	\$22,200	\$0	\$22,200	\$0
4196	Insurance	06	\$60,232	\$0	\$63,758	\$0	\$63,758	\$0
4197	Advertising and Regional Association		\$0	\$0	\$0	\$0	\$0	\$0
4199	Other General Government		\$0	\$0	\$0	\$0	\$0	\$0
Public Safety								
4210-4214	Police	06	\$2,130,736	\$0	\$2,126,509	\$0	\$2,126,509	\$1,000
4215-4219	Ambulance		\$0	\$0	\$0	\$0	\$0	\$0
4220-4229	Fire	06	\$1,345,037	\$0	\$1,188,579	\$0	\$1,186,229	\$2,350
4240-4249	Building Inspection	06	\$122,453	\$0	\$121,527	\$0	\$121,527	\$0
4290-4298	Emergency Management	06	\$20,229	\$0	\$17,848	\$0	\$17,848	\$0
4299	Other (Including Communications)		\$0	\$0	\$0	\$0	\$0	\$0
Airport/Aviation Center								
4301-4309	Airport Operations		\$0	\$0	\$0	\$0	\$0	\$0
Highways and Streets								
4311	Administration	06	\$0	\$0	\$1,296,927	\$0	\$1,296,927	\$0
4312	Highways and Streets	06	\$1,865,361	\$0	\$592,630	\$0	\$588,330	\$3,500
4313	Bridges		\$0	\$0	\$0	\$0	\$0	\$0
4316	Street Lighting	06	\$30,145	\$0	\$36,800	\$0	\$36,800	\$0
4319	Other		\$0	\$0	\$0	\$0	\$0	\$0

2015-16 Town Budget (continued)

Account Code	Purpose of Appropriation	Warrant Article #	Appropriations Prior Year as Approved by DLA	Actual Expenditures Prior Year	Selectman's Appropriations Enacting FY (Recommended)	Commissioner's Appropriations Enacting FY (Not Recommended)	Budget Committee's Appropriations Enacting FY (Recommended)	Budget Committee's Appropriations Enacting FY (Not Recommended)
Sanitation								
4321	Administration		\$0	\$0	\$0	\$0	\$0	\$0
4323	Solid Waste Collection		\$0	\$0	\$0	\$0	\$0	\$0
4324	Solid Waste Disposal	06	\$722,909	\$0	\$721,109	\$0	\$721,109	\$0
4325	Solid Waste Cleanup		\$0	\$0	\$0	\$0	\$0	\$0
4326-4329	Sewerage Collection, Disposal and Other	06	\$0	\$0	\$141,952	\$0	\$141,952	\$0
Water Distribution and Treatment								
4331	Administration	06	\$0	\$0	\$08,209	\$0	\$08,209	\$0
4332	Water Services		\$113,609	\$0	\$0	\$0	\$0	\$0
4335-4339	Water Treatment, Conservation and Other		\$0	\$0	\$0	\$0	\$0	\$0
Electric								
4351-4352	Administration and Generation		\$0	\$0	\$0	\$0	\$0	\$0
4353	Purchase Costs		\$0	\$0	\$0	\$0	\$0	\$0
4354	Electric Equipment Maintenance		\$0	\$0	\$0	\$0	\$0	\$0
4359	Other Electric Costs		\$0	\$0	\$0	\$0	\$0	\$0
Health								
4411	Administration	06	\$2,345	\$0	\$2,345	\$0	\$2,345	\$0
4414	Pest Control		\$0	\$0	\$0	\$0	\$0	\$0
4415-4419	Health Agencies, Hospitals, and Other	06	\$4,450	\$0	\$4,450	\$0	\$4,450	\$0
Welfare								
4441-4442	Administration and Direct Assistance	06	\$8,179	\$0	\$12,817	\$0	\$12,817	\$0
4444	Intergovernmental Welfare Payments		\$0	\$0	\$0	\$0	\$0	\$0
4445-4449	Vendor Payments and Other		\$0	\$0	\$0	\$0	\$0	\$0
Culture and Recreation								
4520-4529	Parks and Recreation	06	\$332,172	\$0	\$335,680	\$0	\$335,680	\$0
4550-4559	Library	06	\$524,308	\$0	\$520,541	\$0	\$520,541	\$0
4563	Patriotic Purposes	06	\$500	\$0	\$500	\$0	\$500	\$0
4589	Other Culture and Recreation	06	\$1,750	\$0	\$1,750	\$0	\$1,750	\$0
Conservation and Development								
4611-4612	Administration and Purchasing of Natural Resources		\$0	\$0	\$0	\$0	\$0	\$0
4619	Other Conservation		\$0	\$0	\$0	\$0	\$0	\$0

2015-16 Town Budget (continued)

Account Code	Purpose of Appropriation	Warrant Article #	Appropriations Prior Year as Approved by DSA	Actual Expenditures Prior Year	Selectman's Appropriations Ensuing FY (Recommended)	Commissioner's Appropriations Ensuing FY (Not Recommended)	Budget Committee's Appropriations Ensuing FY (Recommended)	Budget Committee's Appropriations Ensuing FY (Not Recommended)
4631-4632	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	\$358,691	\$0	\$358,691	\$0	\$358,691	\$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		\$350,000	\$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	\$10,051,085	\$0	\$10,026,016	\$25,969

2015-16 Town Budget (continued)

Special Warrant Articles

Account Code	Purpose of Appropriation	Warrant Article #	Appropriations Prior Year as Approved by DCA	Actual Expenditures Prior Year	Selectman's Appropriations Ending FY (Recommended)	Commissioner's Appropriations Ending FY (Net Recommended)	Budget Committee's Appropriations Ending FY (Recommended)	Budget Committee's Appropriations Ending FY (Net Recommended)
4916	To Expendable Trust Fund		\$0	\$0	\$0	\$0	\$0	\$0
4917	To Health Maintenance Trust Funds		\$0	\$0	\$0	\$0	\$0	\$0
4153	Legal Expense	03	\$0	\$0	\$30,000	\$0	\$30,000	\$0
	Purpose: Public Safety Building							
4711	Long Term Bonds and Notes - Principal	03	\$0	\$0	\$5,000,000	\$0	\$5,000,000	\$0
	Purpose: Public Safety Building							
4902	Machinery, Vehicles, and Equipment	12	\$0	\$0	\$98,000	\$0	\$98,000	\$0
	Purpose: Dispatch Radio and equipment							
4902	Machinery, Vehicles, and Equipment	13	\$0	\$0	\$75,000	\$0	\$75,000	\$0
	Purpose: Municipal Buildings and Roof							
4902	Machinery, Vehicles, and Equipment	14	\$0	\$0	\$50,000	\$0	\$50,000	\$0
	Purpose: Library Lower Level							
4902	Machinery, Vehicles, and Equipment	15	\$0	\$0	\$50,000	\$0	\$50,000	\$0
	Purpose: Police Department Capital Reserve							
4902	Machinery, Vehicles, and Equipment	18	\$0	\$0	\$45,000	\$0	\$45,000	\$0
	Purpose: Fire Truck Capital Reserve							
4902	Machinery, Vehicles, and Equipment	19	\$0	\$0	\$45,000	\$0	\$45,000	\$0
	Purpose: Police Repetitor Station Equipment							
4902	Machinery, Vehicles, and Equipment	20	\$0	\$0	\$40,000	\$0	\$40,000	\$0
	Purpose: Recreation Mower							
4902	Machinery, Vehicles, and Equipment	22	\$0	\$0	\$35,700	\$0	\$35,700	\$0
	Purpose: Hanson Field Irrigation Project							
4902	Machinery, Vehicles, and Equipment	23	\$0	\$0	\$35,000	\$0	\$35,000	\$0
	Purpose: Municipal Buildings emergency generator							
4902	Machinery, Vehicles, and Equipment	24	\$0	\$0	\$32,000	\$0	\$32,000	\$0
	Purpose: Police Utility Vehicle							
4902	Machinery, Vehicles, and Equipment	26	\$0	\$0	\$27,000	\$0	\$27,000	\$0
	Purpose: Police Department Police Cruiser							
4903	Buildings	25	\$0	\$0	\$30,000	\$0	\$30,000	\$0
	Purpose: Old Town Hall all and joint repair							

2015-16 Town Budget (continued)

4903	Buildings		29		\$0	\$0	\$0	\$550,000	\$0	\$550,000
		Purpose:	Fire & Community Building into Conformity							
4909	Improvements Other than Buildings		07		\$0	\$0	\$1,200,000	\$0	\$1,200,000	\$0
		Purpose:	Dunklee/Rte 3A Intersection							
4909	Improvements Other than Buildings		08		\$0	\$0	\$730,000	\$0	\$730,000	\$0
		Purpose:	Dunklee Bridge Reconstruction							
4909	Improvements Other than Buildings		09		\$0	\$0	\$350,000	\$0	\$350,000	\$0
		Purpose:	Road Paving and reclamation							
4909	Improvements Other than Buildings		16		\$0	\$0	\$40,000	\$0	\$40,000	\$0
		Purpose:	Salt Storage Shed							
4915	To Capital Reserve Fund		10		\$0	\$0	\$120,000	\$0	\$120,000	\$0
		Purpose:	Public Works Department Equipment							
4915	To Capital Reserve Fund		11		\$0	\$0	\$115,000	\$0	\$115,000	\$0
		Purpose:	Municipal Buildings and Grounds							
4915	To Capital Reserve Fund		17		\$0	\$0	\$50,000	\$0	\$50,000	\$0
		Purpose:	Fire Department Equipment Capital Reserve							
4915	To Capital Reserve Fund		27		\$0	\$0	\$25,000	\$0	\$25,000	\$0
		Purpose:	Municipal Building Emergency Repair							
4915	To Capital Reserve Fund		28		\$0	\$0	\$25,000	\$0	\$25,000	\$0
		Purpose:	Recreation Improvements							
Special Articles Recommended					\$0	\$0	\$8,247,700	\$550,000	\$8,247,700	\$550,000
Individual Warrant Articles										
Account Code	Purpose of Appropriation	Warrant Article #	Appropriations Prior Year as Approved by DRA	Actual Expenditures Prior Year	Selectman's Appropriations Enacting FY (Recommended)	Commissioner's Appropriations Enacting FY (Not Recommended)	Budget Committee's Appropriations Enacting FY (Recommended)	Budget Committee's Appropriations Enacting FY (Not Recommended)		
4909	Improvements Other than Buildings	04	\$0	\$0	\$35,000	\$0	\$35,000	\$0		
		Purpose:	Public Safety Design and Build RFP							
4909	Improvements Other than Buildings	05	\$0	\$0	\$25,000	\$0	\$25,000	\$0		
		Purpose:	Fire Station/Community Building RFP							
Individual Articles Recommended			\$0	\$0	\$60,000	\$0	\$60,000	\$0		

2015-16 Town Budget (continued)

Revenues

Account Code	Purpose of Appropriation	Warrant Article #	Actual Revenues Prior Year	Selectmen's Estimated Revenues	Budget Committee's Estimated Revenues
Taxes					
3120	Land Use Charge Tax - General Fund		\$0	\$0	\$0
3180	Resident Tax		\$0	\$0	\$0
3185	Yield Tax	06	\$0	\$12,750	\$12,750
3186	Payment in Lieu of Taxes		\$0	\$0	\$0
3187	Excavation Tax	06	\$0	\$3,500	\$3,500
3189	Other Taxes	06	\$0	\$30	\$30
3190	Interest and Penalties on Delinquent Taxes	06	\$0	\$132,000	\$132,000
9991	Inventory Penalties		\$0	\$0	\$0
Licenses, Permits, and Fees					
3210	Business Licenses and Permits		\$0	\$0	\$0
3220	Motor Vehicle Permit Fees	06	\$0	\$1,800,000	\$1,800,000
3230	Building Permits	06	\$0	\$75,000	\$75,000
3290	Other Licenses, Permits, and Fees	06	\$0	\$8,615	\$8,615
3311-3319	From Federal Government		\$0	\$0	\$0
State Sources					
3351	Shared Revenues		\$0	\$0	\$0
3352	Meals and Rooms Tax Distribution	06	\$0	\$357,817	\$357,817
3353	Highway Bond Grant	06	\$0	\$188,115	\$188,115
3354	Water Pollution Grant	06	\$0	\$8,692	\$8,692
3355	Housing and Community Development		\$0	\$0	\$0
3356	State and Federal Forest Land Reimbursement	06	\$0	\$95	\$95
3357	Flood Control Reimbursement		\$0	\$0	\$0
3359	Other (Including Railroad Tax)	06	\$0	\$2,354	\$2,354
3379	From Other Governments	08, 07	\$0	\$1,384,000	\$1,384,000
Charges for Services					
3401-3406	Income from Departments	06	\$0	\$799,272	\$799,272
3409	Other Charges		\$0	\$0	\$0
Miscellaneous Revenues					
3501	Sale of Municipal Property	06	\$0	\$25,000	\$25,000
3502	Interest on Investments	06	\$0	\$10,000	\$10,000
3503-3509	Other	08, 22	\$0	\$119,500	\$119,500

MS-737: Bow 2015

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	\$166,952	\$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: BOW

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.
	2013-14	2014-15	2015-16	2015-16
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	114	225	225	225
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	-	-	-	-
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
41401-0140 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 AUDITING				
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
<i>41507 CIP COMMITTEE</i>				
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
<i>41509 BUDGET COMMITTEE</i>				
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	Budget	Selectmen	Budget Comm.
	2013-14	2014-15	2015-16	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	Budget	Selectmen	Budget Comm.
	2013-14	2014-15	2015-16	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	Budget	Selectmen	Budget Comm.
	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>	<u>2015-16</u>
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	Budget	Selectmen	Budget Comm.
	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>	<u>2015-16</u>
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	<u>60,187</u>	<u>60,232</u>	<u>63,758</u>	<u>63,758</u>

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	<u>4,809</u>	<u>8,000</u>	<u>8,000</u>	<u>8,000</u>
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	Budget	Selectmen	Budget Comm.
	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>	<u>2015-16</u>
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	<u>448</u>	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>
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	<u>375</u>	<u>750</u>	<u>750</u>	<u>750</u>
42108 Police Station Total	<u>30,636</u>	<u>29,350</u>	<u>30,950</u>	<u>30,950</u>
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.
	2013-14	2014-15	2015-16	2015-16
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.
	2013-14	2014-15	2015-16	2015-16
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	Budget	Selectmen	Budget Comm.
	2013-14	2014-15	2015-16	2015-16
43123 STORM DRAINS				
43123-0390 Contract Services	-	-	-	-
43123-0614 Drainage Materials	16,256	10,000	15,000	15,000
43123 Storm Drains Total	16,256	10,000	15,000	15,000
43125 SNOW & ICE CONTROL				
43125-0390 Contract Services	16,843	18,700	21,000	21,000
43125-0680 Plow Blades	11,057	10,000	10,000	10,000
43125-0682 Salt	104,683	120,000	120,000	120,000
43125-0686 Calcium Chloride	2,742	2,500	2,750	2,750
43125-0691 Tire Chains	4,125	-	3,500	3,500
43125 Snow & Ice Control Total	139,449	151,200	157,250	157,250
43128 PUBLIC WORKS FACILITY				
43128-0390 Contract Services	4,054	14,500	14,500	14,500
43128-0410 Electricity	24,977	24,102	28,750	28,750
43128-0411 Propane Fuel	25,425	24,000	31,185	31,185
43128-0430 Facility Maintenance	3,154	7,000	7,000	5,500
43128-0612 Fire Extinguishers	560	500	600	600
43128-0620 Supplies	840	1,100	1,100	1,100
43128-0725 Building Repairs	1,249	7,000	3,500	3,500
43128-0740 Equipment	10,875	3,500	-	-
43128 Public Works Facility Total	71,134	81,702	86,635	85,135
43163 STREET LIGHTING				
43163-0410 Electricity	32,018	30,145	36,800	36,800
43163 Street Lighting Total	32,018	30,145	36,800	36,800
43190 CEMETERY OPERATIONS				
43190-0125 Seasonal/Temporary Salaries	3,815	-		
43190-0140 Overtime		-		
43190-0220 Social Security	232	-		
43190-0225 Medicare	54	-		
43190-0260 Workers Compensation	85	-		
43190-0390 Contract Services	16,521	18,300	18,300	18,300
43190-0430 Repairs	238	700	700	700
43190-0620 Supplies	1,705	2,200	2,200	2,200
43190-0690 Equipment Repair Parts	1,560	2,000	1,000	1,000
43190-0740 Equipment	-	-	-	-
43190 Cemetery Operations Total	24,211	23,200	22,200	22,200
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	Budget	Selectmen	Budget Comm.
	2013-14	2014-15	2015-16	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	Budget	Selectmen	Budget Comm.
	2013-14	2014-15	2015-16	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	Budget	Selectmen	Budget Comm.
	2013-14	2014-15	2015-16	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	<u>19</u>	<u>25</u>	<u>25</u>	<u>25</u>
44111 Welfare Administration Total	3,126	6,179	6,317	6,317
DIRECT ASSISTANCE				
44421-0891 Direct Assistance	<u>5,998</u>	<u>2,000</u>	<u>6,500</u>	<u>6,500</u>
44421 Direct Assistance Total	<u>5,998</u>	<u>2,000</u>	<u>6,500</u>	<u>6,500</u>
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.
	2013-14	2014-15	2015-16	2015-16
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	36,315	19,700	19,700	19,700
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
45208-0630 Custodial Supplies		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	Budget	Selectmen	Budget Comm.
	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>	<u>2015-16</u>
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	Budget	Selectmen	Budget Comm.
	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>	<u>2015-16</u>
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	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
GRAND TOTAL	1,874	1,750	1,750	1,750

2015-16 BUDGET				
ECONOMIC DEVELOPMENT				
	Actual	Budget	Selectmen	Budget Comm.
	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>	<u>2015-16</u>
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	<u>196</u>	<u>300</u>	<u>300</u>	<u>300</u>
46510 Business Development Total	<u>19,468</u>	<u>15,915</u>	<u>14,615</u>	<u>14,615</u>
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	Budget	Trustees	Budget Comm.
	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>	<u>2015-16</u>
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	<u>401</u>	<u>407</u>	<u>415</u>	<u>415</u>
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	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total	499,236	524,308	520,541	520,541

2015-16 Town Budget (continued)

2015-2016 MUNICIPAL OPERATING BUDGET SUMMARY

Department	Actual		Budget		Actual		Department		Manager		Selectmen		Budget Comm.		Increase (Decrease)	
	2013-14	2014-15	2014-15	2015-16	2014-15	2015-16	2014-15	2015-16	2014-15	2015-16	2014-15	2015-16	2014-15	2015-16	Amount	
Executive	261,319	273,836	273,836	296,722	114,557	296,722	296,722	296,722	296,722	296,722	276,314	276,314	276,314	276,314	2,478	
Town Clerk/Tax Collector & Election Admin	189,510	211,728	211,728	260,075	80,021	260,075	260,075	260,075	260,075	260,075	241,672	241,672	241,672	241,672	10,825	
Financial Administration	181,129	252,375	252,375	262,582	122,515	262,582	262,582	262,582	262,582	262,582	257,425	257,425	257,425	257,425	5,050	
Assessing	195,894	181,536	181,536	319,474	83,662	319,474	319,474	319,474	319,474	319,474	274,258	274,258	274,258	274,258	92,722	
Legal	68,313	39,400	39,400	71,800	23,659	71,800	71,800	71,800	71,800	71,800	131,800	131,800	131,800	131,800	92,400	
Personnel Administration	10,282	10,600	10,600	2,587	2,587	2,587	2,587	2,587	2,587	2,587	9,800	9,800	9,800	9,800	(800)	
Planning & Zoning	208,199	242,681	242,681	262,299	87,077	262,299	262,299	262,299	262,299	262,299	256,210	256,210	256,210	256,210	13,529	
General Government Buildings	54,814	39,554	39,554	62,813	16,100	62,813	62,813	62,813	62,813	62,813	63,668	63,668	63,668	63,668	24,104	
Insurance	60,187	60,232	60,232	63,758	63,758	63,758	63,758	63,758	63,758	63,758	63,758	63,758	63,758	63,758	3,526	
Police & Dispatch	1,833,359	2,130,736	2,130,736	2,160,226	761,159	2,160,226	2,160,226	2,160,226	2,160,226	2,160,226	2,126,509	2,126,509	2,126,509	2,126,509	(5,227)	
Fire	1,175,988	1,245,027	1,245,027	1,235,655	409,144	1,235,655	1,235,655	1,235,655	1,235,655	1,235,655	1,188,579	1,188,579	1,188,579	1,188,579	(58,798)	
Emergency Management	17,996	20,229	20,229	17,848	4,656	17,848	17,848	17,848	17,848	17,848	17,848	17,848	17,848	17,848	(2,381)	
Building Inspection/Code Enforcement	113,736	122,453	122,453	127,655	46,060	127,655	127,655	127,655	127,655	127,655	121,527	121,527	121,527	121,527	(926)	
Public Works	1,710,953	1,918,706	1,918,706	2,019,770	597,211	2,019,770	2,019,770	2,019,770	2,019,770	2,019,770	1,949,957	1,949,957	1,949,957	1,949,957	27,751	
Solid Waste Disposal	621,932	722,909	722,909	723,509	245,261	723,509	723,509	723,509	723,509	723,509	721,109	721,109	721,109	721,109	(1,800)	
Health Administration	2,400	2,345	2,345	2,345	578	2,345	2,345	2,345	2,345	2,345	2,345	2,345	2,345	2,345	-	
Welfare	9,124	8,179	8,179	14,317	2,701	14,317	14,317	14,317	14,317	14,317	12,817	12,817	12,817	12,817	4,638	
Parks & Recreation	424,079	332,172	332,172	350,417	133,642	350,417	350,417	350,417	350,417	350,417	335,680	335,680	335,680	335,680	3,508	
Patriotic Purposes	500	500	500	500	-	500	500	500	500	500	500	500	500	500	-	
Heritage Commission	1,874	1,750	1,750	2,550	50	2,550	2,550	2,550	2,550	2,550	1,750	1,750	1,750	1,750	-	
Economic Development	19,468	15,915	15,915	14,615	86	14,615	14,615	14,615	14,615	14,615	14,615	14,615	14,615	14,615	(1,300)	
Outside Agencies	3,850	4,450	4,450	7,337	4,450	7,337	7,337	7,337	7,337	7,337	4,450	4,450	4,450	4,450	-	
Debt Service	1,293,175	1,259,423	1,259,423	1,228,692	1,259,422	1,228,692	1,228,692	1,228,692	1,228,692	1,228,692	1,228,692	1,228,692	1,228,692	1,228,692	(30,731)	
Sewer	111,518	135,702	135,702	141,952	44,827	141,952	141,952	141,952	141,952	141,952	141,952	141,952	141,952	141,952	6,250	
Water	79,129	113,609	113,609	88,209	28,090	88,209	88,209	88,209	88,209	88,209	88,209	88,209	88,209	88,209	(25,400)	
Library	499,236	524,308	524,308	534,608	174,769	534,608	534,608	534,608	534,608	534,608	520,541	520,541	520,541	520,541	(3,767)	
Total Municipal Operating Budget	9,247,964	9,870,365	9,870,365	10,279,528	4,306,043	10,279,528	10,279,528	10,279,528	10,279,528	10,279,528	10,051,985	10,051,985	10,051,985	10,051,985	155,651	

2015-16 Town Budget (continued)

ANNUAL DEBT SERVICE ON OUTSTANDING TOWN AND SCHOOL BONDS									
as of June 30, 2014									
Fiscal Year	1995	2007	2008 Water/ Sewer	2011 Water/ Sewer	1996	2006	Elementary School	Total	
	Sewer	Hammond			High 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	\$834,325.00		\$258,200.00	\$1,317,237.50		
2021-22		\$61,531.25	\$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							\$0.00		
	\$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 Lavalley, 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

Plodzick & Sanderson, P.A.	Concord
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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

**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 Alfano, 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 NHRS 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. Louf.

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.

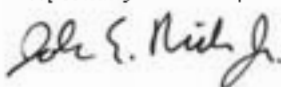
John Urdi of 51 Putney Road asked whether votes by Dunbarton and Bow were required to spend money in the capital reserve account. Mr. Louf stated that as long as Bow used the money for projects permitted under the AREA Agreement, Bow could make the decision unilaterally. He explained that the purpose 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 Alfano

Dee Freybig

Jane Branscom

Singer Fraser

SCHOOL BOARD

A TRUE COPY OF WARRANT – ATTEST:

Robert Louf, Jr.

Debra Alfano

Dee Freybig

Jane Branscom

Singer 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 posted 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.

School Budget Committee Members	
Printed Name	Signature

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

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

BOW SCHOOL DISTRICT MS-27 FISCAL YEAR 2015-2016

Appropriations									
Account Code	Purpose of Appropriation	Warrant Article #	Actual Expenditures Prior Year	Appropriations Current Year as Approved by DRA	School Board's Appropriations Ensuing FY (Recommended)	School Board's Appropriations Ensuing FY (Not Recommended)	Budget Committee's Appropriations Ensuing FY (Recommended)	Budget Committee's Appropriations Ensuing FY (Not Recommended)	
Instruction									
1100-1199	Regular Programs	2	\$10,151,857	\$10,762,039	\$10,941,846	\$0	\$10,938,881	\$0	\$0
1200-1299	Special Programs	2	\$5,145,903	\$5,041,100	\$5,098,826	\$0	\$5,098,779	\$0	\$0
1300-1399	Vocational Programs	2	\$61,851	\$77,930	\$76,796	\$0	\$76,796	\$0	\$0
1400-1499	Other Programs	2	\$562,547	\$594,706	\$610,237	\$0	\$605,212	\$0	\$0
1500-1599	Non-Public Programs	2	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1600-1699	Adult/Continuing Education Programs	2	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1700-1799	Community/Junior College Education Programs	2	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1800-1899	Community Service Programs		\$0	\$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	\$0
2200-2299	Instructional Staff Services	2	\$1,003,836	\$1,120,118	\$1,137,038	\$0	\$1,128,699	\$0	\$0
General Administration									
0000-0000	Collective Bargaining		\$0	\$0	\$0	\$0	\$0	\$0	\$0
2310 (840)	School Board Contingency	2	\$70,742	\$25,000	\$25,000	\$0	\$25,000	\$0	\$0
2310-2319	Other School Board	2	\$94,401	\$111,367	\$96,581	\$0	\$96,581	\$0	\$0
Executive Administration									
2320 (310)	SAU Management Services	2	\$0	\$722,136	\$708,372	\$0	\$708,372	\$0	\$0
2320-2399	All Other Administration		\$271,656	\$0	\$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	\$0
2500-2599	Business		\$215,725	\$0	\$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	\$0
2700-2799	Student Transportation	2	\$1,028,493	\$1,056,342	\$1,099,996	\$0	\$1,099,996	\$0	\$0
2800-2999	Support Service, Central and Other		\$0	\$0	\$0	\$0	\$0	\$0	\$0
Non-Instructional Services									
3100	Food Service Operations	2	\$541,727	\$697,704	\$556,985	\$0	\$556,986	\$0	\$0
3200	Enterprise Operations		\$0	\$0	\$0	\$0	\$0	\$0	\$0
Facilities Acquisition and Construction									
4100	Site Acquisition		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4200	Site Improvement		\$0	\$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 (Recommended)	School Board's Appropriations Ensuing FY (Not Recommended)	Committee's Appropriations Ensuing FY (Recommended)	Committee's Appropriations Ensuing FY (Not Recommended)
4300	Architectural/Engineering		\$0	\$0	\$0	\$0	\$0	\$0
4400	Educational Specification/Development		\$0	\$0	\$0	\$0	\$0	\$0
4500	Building Acquisition/Construction		\$0	\$0	\$0	\$0	\$0	\$0
4600	Building Improvement Services		\$0	\$0	\$0	\$0	\$0	\$0
4900	Other Facilities Acquisition and Construction		\$0	\$0	\$0	\$0	\$0	\$0
Other Outlays								
5110	Debt Service - Principal	2	\$1,005,000	\$1,005,000	\$1,005,000	\$0	\$1,005,000	\$0
5120	Debt Service - Interest	2	\$280,706	\$225,819	\$170,931	\$0	\$170,931	\$0
Fund Transfers								
5220-5221	To Food Service		\$0	\$0	\$0	\$0	\$0	\$0
5222-5229	To Other Special Revenue		\$0	\$0	\$0	\$0	\$0	\$0
5230-5239	To Capital Projects		\$0	\$0	\$0	\$0	\$0	\$0
5251	To Capital Reserve Fund	2	\$0	\$24,510	\$29,464	\$0	\$29,464	\$0
5254	To Agency Funds		\$0	\$0	\$0	\$0	\$0	\$0
5300-5399	Intergovernmental Agency Allocation		\$0	\$0	\$0	\$0	\$0	\$0
9990	Supplemental Appropriation		\$0	\$0	\$0	\$0	\$0	\$0
9992	Deficit Appropriation		\$0	\$0	\$0	\$0	\$0	\$0
Total Proposed Appropriations			\$25,628,788	\$27,042,646	\$27,079,934	\$0	\$27,052,344	\$0

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 (Recommended)	School Board's Appropriations Ensuing FY (Not Recommended)	Budget Committee's Appropriations Ensuing FY (Recommended)	Budget Committee's Appropriations Ensuing FY (Not Recommended)	
5252	To Expendable Trust Fund		\$0	\$0	\$0	\$0	\$0	\$0	
5253	To Non-Expendable Trust Fund		\$0	\$0	\$0	\$0	\$0	\$0	
1100-1199	Regular Programs	5	\$0	\$0	\$0	\$359,036	\$0	\$359,036	
	Purpose: Implementing All Day Kindergarten								
5251	To Capital Reserve Fund	3	\$60,000	\$0	\$24,510	\$0	\$24,510	\$0	
	Purpose: CRF Deposit AREA Fees								
5251	To Capital Reserve Fund	4	\$0	\$0	\$250,000	\$0	\$250,000	\$0	
	Purpose: Add to CRF - Non-Fund Balance								
Special Articles Recommended			\$60,000	\$0	\$274,510	\$359,036	\$274,510	\$359,036	

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 (Recommended)	School Board's Appropriations Ensuing FY (Not Recommended)	Budget Committee's Appropriations Ensuing FY (Recommended)	Budget Committee's Appropriations Ensuing FY (Not Recommended)	
Individual Articles Recommended									

BOW SCHOOL DISTRICT

MS-27 FISCAL YEAR 2014-2015

Revenues

Account Code	Purpose of Appropriation	Warrant Article #	Revised Revenues Current Year	School Board's Estimated Revenues	Budget Committee's Estimated Revenues
Local Sources					
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 2014-2015

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	\$3,874,161	\$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

BOW SCHOOL DISTRICT 2015-2016 PROPOSED OPERATING BUDGET

Function Code	Program Code	Object Code	School Code	Account Name	FY2012-13 Approved	FY2012-13 Actual	FY2013-14 Approved	FY2013-14 Actual	FY2014-15 Approved	FY2015-16 Proposed	Difference \$	Difference %
GENERAL FUND BUDGET												
1100	02	610	1	1100 REGULAR EDUCATION								
1100	02	610	1	Art Supplies - BES	3,308	3,271	3,308	3,249	3,308	3,400	92	2.78%
1100	02	610	2	Art Supplies - BMS	3,103	2,694	3,103	3,022	3,400	3,672	367	9.99%
1100	02	640	1	Art Books - BES	1,400	1,381	1,400	1,381	1,700	1,700	0	0.00%
1100	02	640	2	Art Books - BMS	2,041	18,681	20,510	20,090	21,150	21,609	459	2.17%
1100	03	610	2	Computer Literacy Supplies - BMS	407	597	407	406	490	662	172	35.10%
1100	03	641	2	Computer Literacy Supplies - BMS	407	397	407	406	490	662	172	35.10%
1100	05	641	2	Language/Arts Textbooks - BMS	2,060	1,883	2,060	1,874	2,060	2,266	206	10.00%
1100	06	610	2	Language/Arts Textbooks - BMS	2,060	1,883	2,179	1,970	2,500	2,706	206	8.24%
1100	06	610	3	World Language Supplies - BMS	430	490	430	239	430	430	0	0.00%
1100	06	641	2	World Language Textbooks - BMS	0	0	54	0	10,000	93	(9,907)	-99.07%
1100	08	610	1	TOTAL WORLD LANGUAGES	833	769	887	630	10,083	960	(9,073)	-91.14%
1100	08	610	2	Physical Education Supplies - BES	927	927	927	927	927	927	0	0.00%
1100	08	610	3	Physical Education Supplies - BMS	4,298	4,264	4,471	9,040	4,468	4,468	0	0.00%
1100	08	610	3	Physical Education Supplies - BMS	5,874	5,798	6,047	10,502	6,349	6,467	118	1.86%
1100	09	610	2	Family/Consumer Science Supplies - BMS	3,507	3,503	3,507	3,416	4,047	4,451	404	9.91%
1100	09	642	2	Family/Consumer Science Supplies - BMS	5,100	5,100	5,100	5,100	5,100	5,100	0	0.00%
1100	09	642	2	Family/Consumer Science Electronic Info - BMS	6,607	9,079	8,740	8,740	9,547	9,951	404	4.23%
1100	10	610	2	Technology Education Supplies - BMS	4,251	4,532	4,894	4,894	5,482	6,030	548	10.00%
1100	10	640	2	Technology Education Supplies - BMS	7,931	8,154	7,931	8,485	8,500	8,500	0	0.00%
1100	10	641	2	Technology Education Textbooks - BES	351	351	0	0	351	351	0	0.00%
1100	10	641	3	Technology Education Textbooks - BMS	1,910	1,910	1,910	292	2,000	0	(2,000)	-100.00%
1100	10	642	2	Technology Education Electronic Info - BMS	14,462	14,903	15,099	13,670	16,327	14,906	(1,421)	-8.70%
1100	11	610	1	TOTAL TECHNOLOGY EDUCATION	1,284	1,276	1,284	887	1,897	2,086	189	9.96%
1100	11	610	2	Math Supplies - BES	1,400	2,659	1,400	1,006	1,500	1,000	(500)	-33.33%
1100	11	641	1	Math Textbooks - BES	13,269	12,590	12,713	10,867	12,409	11,409	(1,000)	-8.00%
1100	11	642	2	Math Textbooks - BMS	31	0	0	0	723	3,460	3,460	100.00%
1100	11	642	2	Math Textbooks - BMS	18,101	18,605	17,432	14,504	18,584	20,510	1,926	10.36%
1100	12	610	1	Music/Hand Supplies - BES	407	231	407	225	407	407	0	0.00%
1100	12	610	2	Music/Hand Supplies - BMS	3,286	1,766	3,286	3,176	3,300	3,630	330	10.00%
1100	12	641	1	Music/Hand Textbooks - BES	305	1,779	305	1,241	4,000	3,500	(500)	-12.50%
1100	12	642	2	Music Electronic Media - BMS	0	0	660	545	0	0	0	#DIV/0!
1100	12	730	1	New Musical Instruments - BES	1,200	1,080	1,200	511	1,800	600	(2,000)	-25.00%
1100	12	730	2	New Musical Instruments - BMS	2,900	2,900	2,900	1,152	1,750	2,500	750	24.00%
1100	12	730	3	New Musical Instruments - BMS	2,900	2,904	1,200	1,152	1,750	2,500	750	24.00%
1100	13	610	1	Science Supplies - BES	2,982	1,680	14,383	12,643	19,077	18,128	(949)	-4.97%
1100	13	610	2	Science Supplies - BMS	7,144	6,558	6,558	1,737	3,500	3,500	0	0.00%
1100	13	641	1	Science Textbooks - BES	2,431	1,431	2,500	318	2,500	2,000	(500)	-20.00%
1100	13	641	2	Science Textbooks - BMS	59	40	0	86	0	64	64	#DIV/0!
1100	13	642	2	Science Electronic Media - BMS	0	0	252	0	0	0	0	#DIV/0!
1100	13	739	2	TOTAL SCIENCE	24,885	20,723	24,432	20,495	25,558	29,525	3,967	15.59%
1100	15	610	2	Social Studies Textbooks - BMS	1,317	550	943	859	1,397	1,536	139	9.95%
1100	15	641	2	Social Studies Textbooks - BES	2,250	542	2,250	927	2,250	1,750	(500)	-22.22%
1100	15	641	2	Social Studies Textbooks - BMS	1,402	85	1,402	71	1,402	500	(902)	-64.33%
1100	15	739	1	TOTAL SOCIAL STUDIES	5,147	1,670	4,681	2,562	5,147	4,036	(1,111)	-21.59%
1100	18	110	1	Certified Staff Wages - BES	1,889,946	1,889,946	1,758,179	1,655,669	1,740,031	1,682,482	(57,549)	-2.75%
1100	18	110	2	Certified Staff Wages - BMS	1,949,026	1,912,596	2,020,121	2,060,889	2,251,420	2,288,943	37,523	1.67%
1100	18	111	1	Adm Wages - BES	2,672,363	2,672,363	2,665,162	2,721,162	2,633,363	2,777,777	144,414	5.39%
1100	18	111	2	Adm Wages - BMS	14,634	15,402	14,634	0	0	0	0	#DIV/0!
1100	18	111	3	Adm Wages - BES	40,688	48,416	43,439	24,165	17,683	19,838	2,155	12.19%
1100	18	111	3	Adm Wages - BMS	11,000	10,393	11,000	0	11,000	16,370	5,370	48.81%
1100	18	120	0	Substitutes Wages - DW	11,000	11,000	11,000	99,954	11,000	11,000	0	0.00%
1100	18	241	0	Course Reimbursement Adm - DW	5,500	9,800	7,500	7,500	7,500	7,500	0	0.00%
1100	18	241	0	Course Reimbursement Adm - BES	500	0	500	0	500	500	0	0.00%
1100	18	310	1	Home Instruction Contracted Service - BES	1,000	0	1,000	0	1,000	1,000	0	0.00%
1100	18	310	2	Home Instruction Contracted Service - BMS	0	0	0	0	0	0	0	0.00%

BOW SCHOOL DISTRICT PROPOSED OPERATING BUDGET FOR FISCAL YEAR 2015-2016

BOW SCHOOL DISTRICT 2015-2016 PROPOSED OPERATING BUDGET

Function Code	Program Code	Object Code	School Code	Account Name	FY2012-13 Approved	FY2012-13 Actual	FY2012-13 Proposed	FY2013-14 Approved	FY2013-14 Actual	FY2014-15 Approved	FY2015-16 Proposed	Difference \$	Difference %
1100	18	310	3	Home Instruction Contracted Service - BHS	1,000	0	1,000	0	1,000	1,000	1,000	0	0.00%
1100	18	320	0	Pre Employment Contracted Service - DW	1,000	351	1,000	1,000	1,336	1,000	1,450	0	0.00%
1100	18	430	1	Maintenance Contracts - BHS	15,352	14,715	15,352	15,965	14,066	15,965	14,914	(1,051)	-6.58%
1100	18	430	2	Maintenance Contracts - BHS	14,690	15,015	14,690	14,071	14,071	14,117	14,665	348	2.47%
1100	18	430	3	Maintenance Contracts - BHS	20,876	20,826	21,053	17,848	18,417	18,417	17,660	(757)	-4.11%
1100	18	610	1	General Supplies - BHS	24,968	24,968	24,968	24,968	24,968	25,343	26,100	757	2.99%
1100	18	610	2	General Supplies - BHS	17,900	17,400	17,900	18,000	18,000	18,000	18,000	0	0.00%
1100	18	610	3	General Supplies - BHS	17,400	17,400	17,400	14,504	14,504	15,000	15,000	2,496	16.73%
1100	18	641	3	Textbooks - BHS	27,600	27,513	27,827	29,055	32,940	32,940	28,684	(4,256)	-15.65%
1100	18	642	2	Electronic Info - BHS	0	0	0	0	0	0	10,000	10,000	281.00%
1100	18	733	2	New Furniture/Fixtures - BHS	500	324	337	1,152	879	879	1,635	(756)	-27.76%
1100	18	733	3	New Furniture/Fixtures - BHS	3,700	3,516	3,700	3,250	3,250	3,700	5,500	1,800	48.65%
1100	18	734	2	New Equipment - BHS	2,000	1,702	2,000	6,603	0	6,603	13,200	94,035	66.54%
1100	18	734	3	New Equipment - BHS	1,000	0	1,000	0	0	0	0	0	0.00%
1100	18	737	3	Replacement Furniture/Fixtures - BHS	0	0	0	0	0	0	0	0	0.00%
1100	18	738	0	Replacement Equipment - BHS	0	0	0	0	0	0	0	0	0.00%
1100	18	738	1	Replacement Equipment - BHS	1,656	5,076	1,656	1,609	1,609	3,457	2,800	(557)	-16.59%
1100	18	738	2	Replacement Equipment - BHS	1,500	1,023	1,500	712	712	1,520	5,000	3,980	263.33%
1100	18	739	0	Other Equipment - BHS	0	0	0	0	0	0	0	0	0.00%
1100	18	810	1	Dues/Fees - BHS	0	0	0	0	0	0	0	0	0.00%
1100	18	810	2	Dues/Fees - BHS	1,292	1,003	1,343	913	913	1,307	1,374	67	5.13%
1100	18	810	3	Dues/Fees - BHS	1,292	19,074	4,253	8,100	4,253	8,100	5,100	(1,000)	-37.04%
1100	18	890	3	Driver Education	19,000	19,000	19,000	0	0	0	0	0	0.00%
1100	23	610	743	Reading Supplies - BHS	743	746	743	495	743	743	750	7	0.94%
1100	23	610	1	Reading Supplies - BHS	1,175	1,038	974	958	974	974	1,071	97	9.96%
1100	23	610	2	Reading Supplies - BHS	3,000	2,900	3,000	1,700	1,700	3,000	1,500	(1,500)	-50.00%
1100	23	641	2	Reading Books - BHS	17,724	17,201	17,724	14,225	17,724	17,724	17,224	(500)	-2.82%
1100	23	641	1	Reading Books - BHS	2,553	2,553	2,553	2,167	2,167	2,335	3,000	665	26.48%
1100	23	641	2	Reading Books - BHS	25,185	24,616	24,943	19,545	24,776	24,776	23,545	(1,231)	-4.97%
1100	25	430	1	Computer Repairs - BHS	4,000	2,177	4,450	5,555	19,500	2,500	2,565	(165)	-3.00%
1100	25	430	2	Computer Repairs - BHS	8,000	7,256	8,000	4,597	8,000	8,000	8,000	0	0.00%
1100	25	430	3	Computer Repairs - BHS	5,000	743	5,000	613	3,140	5,000	1,860	(59)	-1.18%
1100	25	610	1	Computer Supplies - BHS	8,748	8,748	8,748	8,748	8,748	8,748	8,748	0	0.00%
1100	25	610	2	Computer Supplies - BHS	9,498	11,813	9,498	8,758	10,440	10,440	11,092	1,092	9.99%
1100	25	610	3	Computer Supplies - BHS	10,000	13,688	10,000	9,327	10,000	10,000	10,000	0	0.00%
1100	27	610	3	HUMANITIES SUPPLIES - BHS	42,281	36,891	42,948	29,776	43,488	43,488	46,852	3,364	7.49%
1100	27	610	3	HUMANITIES SUPPLIES - BHS	2,600	3,029	2,600	2,597	2,600	2,600	2,600	0	0.00%
1100	29	610	3	HEALTH/WEALTH/ WELLNESS	600	320	600	775	775	787	787	0	0.00%
1100	35	211	0	Health Insurance - DW	1,746,109	1,699,091	1,746,109	1,699,091	1,699,091	1,699,091	1,699,091	0	0.00%
1100	35	211	0	Health Insurance - DW	1,746,109	1,699,091	1,746,109	1,699,091	1,699,091	1,699,091	1,699,091	0	0.00%
1100	35	212	0	Dental Insurance - DW	141,659	135,689	121,617	121,993	134,970	134,970	147,714	12,744	9.44%
1100	35	213	0	Life Insurance - DW	15,520	11,581	15,520	12,359	15,520	15,520	10,941	(4,579)	-29.52%
1100	35	214	0	Disability Insurance - DW	25,446	25,446	25,446	25,446	25,446	25,446	25,446	0	0.00%
1100	35	230	0	SNH Retirement - DW	699,627	700,654	699,627	699,627	699,627	699,627	699,627	0	0.00%
1100	35	250	0	Unemployment Insurance - DW	9,592	11,867	10,444	9,072	10,444	10,444	8,651	(1,793)	-17.03%
1100	35	260	0	Workers Comp Insurance - DW	12,052	13,121	11,874	12,482	12,482	12,137	12,412	275	2.27%
1100	35	260	0	Workers Comp Insurance - DW	12,052	13,121	11,874	12,482	12,482	12,137	12,412	275	2.27%
1100	35	260	0	Workers Comp Insurance - DW	12,052	13,121	11,874	12,482	12,482	12,137	12,412	275	2.27%
1100	35	260	0	Workers Comp Insurance - DW	12,052	13,121	11,874	12,482	12,482	12,137	12,412	275	2.27%
1100	35	260	0	Workers Comp Insurance - DW	12,052	13,121	11,874	12,482	12,482	12,137	12,412	275	2.27%
1100	35	260	0	Workers Comp Insurance - DW	12,052	13,121	11,874	12,482	12,482	12,137	12,412	275	2.27%
1100	35	260	0	Workers Comp Insurance - DW	12,052	13,121	11,874	12,482	12,482	12,137	12,412	275	2.27%
1100	35	260	0	Workers Comp Insurance - DW	12,052	13,121	11,874	12,482	12,482	12,137	12,412	275	2.27%
1100	35	260	0	Workers Comp Insurance - DW	12,052	13,121	11,874	12,482	12,482	12,137	12,412	275	2.27%
1100	35	260	0	Workers Comp Insurance - DW	12,052	13,121	11,874	12,482	12,482	12,137	12,412	275	2.27%
1100	35	260	0	Workers Comp Insurance - DW	12,052	13,121	11,874	12,482	12,482	12,137	12,412	275	2.27%
1100	35	260	0	Workers Comp Insurance - DW	12,052	13,121	11,874	12,482	12,482	12,137	12,412	275	2.27%
1100	35	260	0	Workers Comp Insurance - DW	12,052	13,121	11,874	12,482	12,482	12,137	12,412	275	2.27%
1100	35	260	0	Workers Comp Insurance - DW	12,052	13,121	11,874	12,482	12,482	12,137	12,412	275	2.27%
1100	35	260	0	Workers Comp Insurance - DW	12,052	13,121	11,874	12,482	12,482	12,137	12,412	275	2.27%
1100	35	260	0	Workers Comp Insurance - DW	12,052	13,121	11,874	12,482	12,482	12,137	12,412	275	2.27%
1100	35	260	0	Workers Comp Insurance - DW	12,052	13,121	11,874	12,482	12,482	12,137	12,412	275	2.27%
1100	35	260	0	Workers Comp Insurance - DW	12,052	13,121	11,874	12,482	12,482	12,137	12,412	275	2.27%
1100	35	260	0	Workers Comp Insurance - DW	12,052	13,121	11,874	12,482	12,482	12,137	12,412	275	2.27%
1100	35	260	0	Workers Comp Insurance - DW	12,052	13,121	11,874	12,482	12,482	12,137	12,412	275	2.27%
1100	35	260	0	Workers Comp Insurance - DW	12,052	13,121	11,874	12,482	12,482	12,137	12,412	275	2.27%
1100	35	260	0	Workers Comp Insurance - DW	12,052	13,121	11,874	12,482	12,482	12,137	12,412	275	2.27%
1100	35	260	0	Workers Comp Insurance - DW	12,052	13,121	11,874	12,482	12,482	12,137	12,412	275	2.27%
1100	35	260	0	Workers Comp Insurance - DW	12,052	13,121	11,874	12,482	12,482	12,137	12,412	275	2.27%
1100	35	260	0	Workers Comp Insurance - DW	12,052	13,121	11,874	12,482	12,482	12,137	12,412	275	2.27%
1100	35	260	0	Workers Comp Insurance - DW	12,052	13,121	11,874	12,482	12,482	12,137	12,412	275	2.27%
1100	35	260	0	Workers Comp Insurance - DW	12,052	13,121	11,874	12,482	12,482	12,137	12,412	275	2.27%
1100	35	260	0	Workers Comp Insurance - DW	12,052	13,121	11,874	12,482	12,482	12,137	12,412	275	2.27%
1100	35	260	0	Workers Comp Insurance - DW	12,052	13,121	11,874	12,482	12,482	12,137	12,412	275	2.27%
1100	35	260	0	Workers Comp Insurance - DW	12,052	13,121	11,874						

BOW SCHOOL DISTRICT PROPOSED OPERATING BUDGET FOR FISCAL YEAR 2015-2016

BOW SCHOOL DISTRICT 2015-2016 PROPOSED OPERATING BUDGET

Function Code	Program Code	Object Code	School Code	Account Name	FY2012-13 Approved	FY2012-13 Actual	FY2013-14 Approved	FY2013-14 Actual	FY2014-15	FY2015-16 Proposed	Difference \$	Difference %
1200	18	323	0	Professional Services for Pupils - DW	413,500	488,966	506,796	550,676	527,363	401,805	1,863,313	160.87%
1200	18	324	0	Transcription Services - DW	500	0	500	0	0	0	#DIV/0!	-6.74%
1200	18	325	1	Testing - BHS	0	0	0	0	0	0	#DIV/0!	0.00%
1200	18	333	1	Printing - BHS	0	0	1,463	0	0	0	#DIV/0!	0.00%
1200	18	533	3	Video Communications - BHS	0	0	0	0	0	0	#DIV/0!	0.00%
1200	18	533	3	Video Communications - BHS	0	0	0	0	0	0	#DIV/0!	0.00%
1200	18	569	0	Tuition to Private Schools - DW	619,500	399,263	462,575	442,748	568,410	692,263	123,853	21.79%
1200	18	580	0	Travel - DW	3,800	2,088	2,153	3,800	3,800	3,800	#DIV/0!	0.00%
1200	18	610	1	Supplies - BHS	1,642	402	487.9	2,233	1,350	1,178	1,172	-12.24%
1200	18	610	2	Supplies - BHS	4,042	3,098	3,625	1,716	3,028	2,450	1,570	-19.09%
1200	18	610	3	Supplies - BHS	5,663	5,045	4,589	3,499	13,336	11,811	1,525	-11.44%
1200	18	641	0	Computer Supplies - DW	703	0	0	0	0	0	#DIV/0!	0.00%
1200	18	641	1	Textbooks - BHS	0	0	0	0	0	0	#DIV/0!	0.00%
1200	18	641	2	Textbooks - BHS	0	0	0	0	0	0	#DIV/0!	0.00%
1200	18	641	3	Textbooks - BHS	2,236	264	275	275	0	0	#DIV/0!	0.00%
1200	18	650	1	Software - BHS	260	0	250	0	2,367	700	1,667	704.33%
1200	18	650	2	Software - BHS	963	963	556	0	274	460	186	67.88%
1200	18	650	3	Software - BHS	710	528	2,778	2,673	1,107	1,000	1,077	96.77%
1200	18	734	2	New Equipment - BHS	6,000	3,249	6,000	4,220	0	4,500	4,500	#DIV/0!
1200	18	734	3	New Equipment - BHS	2,095	2,095	0	3,264	3,000	3,000	1204	80.9%
1200	18	734	4	New Equipment - BHS	2,249	2,249	2,180	1,832	2,800	3,300	500	17.86%
1200	18	734	5	New Equipment - BHS	1,638	855	4,868	855	7,193	9,500	2,307	32.07%
1200	18	890	0	Summer School	117,330	159,890	117,330	146,668	142,000	148,000	6,000	4.23%
TOTAL SPECIAL EDUCATION					3,456,007	3,393,037	3,398,134	3,486,819	3,609,112	3,734,754	125,642	3.48%
1200	85	211	0	Health Insurance - DW	709,762	642,756	713,306	626,523	711,092	612,810	108,492	13.35%
1200	85	212	0	Dental Insurance - DW	43,680	44,088	41,313	39,462	39,658	37,938	1,720	-4.34%
1200	85	213	0	Life Insurance - DW	4,045	4,045	5,431	4,423	5,579	3,910	1,669	29.92%
1200	85	214	0	Disability Insurance - DW	9,261	8,219	9,278	9,230	9,531	4,887	4,644	-48.73%
1200	85	220	0	FCRA - DW	172,396	182,510	172,658	185,673	179,787	179,787	1,683	0.90%
1200	85	250	0	Unemployment Insurance - DW	2,348	2,348	8,151	8,198	28,000	31,668	3,668	13.14%
1200	85	260	0	Workers Comp Insurance - DW	4,203	4,576	4,155	868	4,287	4,322	35	0.82%
TOTAL EMPLOYER BENEFITS					1,178,976	1,136,128	1,235,381	1,162,249	1,239,643	1,164,411	75,232	-6.07%
TOTAL 1200 SPECIAL EDUCATION					4,634,983	4,533,165	4,633,515	4,649,068	4,848,755	4,899,165	50,410	1.04%
1260	18	320	0	1260 BILINGUAL EDUCATION	18,000	24,215	18,000	17,236	18,600	18,600	0	0.00%
TOTAL 1260 BILINGUAL EDUCATION					18,000	24,215	18,000	17,236	18,600	18,600	0	0.00%
1280	18	110	1	1280 GIFTED & TALENTED	64,793	66,883	59,011	62,279	61,941	61,377	544	-0.91%
1280	18	110	2	Gifted Staff Wages - BHS	64,793	64,793	66,059	66,439	67,620	67,620	0	0.00%
1280	18	610	1	Supplies - BHS	1,650	1,371	1,775	942	945	1,039	75	3.49%
1280	18	610	2	Supplies - BHS	900	761	945	942	945	1,039	94	9.95%
1280	18	641	1	Textbooks - BHS	1,711	502	360	550	550	550	0	0.00%
1280	18	641	2	Textbooks - BHS	552	441	502	360	550	550	0	0.00%
1280	18	734	2	New Furniture - BHS	234	217	318	254	0	0	#DIV/0!	0.00%
1280	18	734	3	New Furniture - BHS	234	217	318	254	0	0	#DIV/0!	0.00%
TOTAL GIFTED & TALENTED					133,454	133,406	130,142	135,275	133,600	133,522	72	-0.21%
1280	85	211	0	Health Insurance - DW	12,053	11,612	9,721	10,150	10,702	12,578	6,876	64.25%
1280	85	212	0	Dental Insurance - DW	3,745	3,665	2,624	3,342	2,876	3,313	437	15.19%
1280	85	213	0	Life Insurance - DW	311	232	254	207	259	214	47	-17.37%
1280	85	214	0	Disability Insurance - DW	9,912	8,939	9,934	9,926	9,934	9,934	0	0.00%
1280	85	230	0	NI Retirement - DW	13,642	14,760	14,973	19,964	15,303	15,878	575	3.76%
1280	85	250	0	Unemployment Insurance - DW	171	212	252	218	189	189	29	-13.30%
1280	85	260	0	Workers Comp Insurance - DW	233	254	227	47	233	232	1	-0.43%
TOTAL 1280 GIFTED & TALENTED					41,597	41,755	38,123	44,324	39,945	47,539	7,594	19.01%
TOTAL 1280 GIFTED & TALENTED					175,051	175,160	168,265	179,599	173,745	181,061	7,316	4.21%
1300 VOCATIONAL EDUCATION												

BOW SCHOOL DISTRICT PROPOSED OPERATING BUDGET FOR FISCAL YEAR 2015-2016

BOW SCHOOL DISTRICT 2015-2016 PROPOSED OPERATING BUDGET

Function Code	Program Code	Object Code	School Code	Account Name	FY2012-13 Approved	FY2012-13 Actual	FY2013-14 Approved	FY2013-14 Actual	FY2014-15 Approved	FY2015-16 Proposed	Difference \$	Difference %
13000	18	1110	3	Transportation Staff Wages - BHS	15,343	15,343	15,343	15,343	15,343	15,343	306	1.99%
13000	18	261	3	Transportation Staff Insurance - BHS	7,245	7,245	7,245	7,245	7,245	7,245	0	0.00%
				TOTAL VOCATIONAL	82,245	90,072	71,291	61,120	76,464	75,302	(1,162)	-1.52%
13300	85	220	0	FIICA - DW	1,128	996	1,151	660	1,174	1,197	23	1.96%
13300	85	260	0	Workers Comp Insurance - DW	1,408	1,212	1,437	731	1,463	1,494	29	1.98%
				TOTAL EMPLOYEE BENEFITS	1,408	1,212	1,437	731	1,463	1,494	29	1.98%
				TOTAL 1300 VOCATIONAL	83,653	91,284	72,728	61,851	77,929	76,796	(1,133)	-1.45%
14100	20	1110	1	1410 CO-CURRICULAR								
14100	20	1110	2	Wages - BES	8,424	5,497	6,339	6,339	6,466	6,466	0	0.00%
14100	20	1110	3	Wages - BMS	30,337	30,978	30,032	30,167	29,243	29,243	0	0.00%
14100	20	1110	4	Wages - BHS	49,552	49,188	45,684	45,684	45,684	45,684	0	0.00%
14100	20	610	1	Supplies - BES	716	654	716	604	716	716	0	0.00%
14100	20	610	2	Supplies - BMS	3,314	3,314	3,514	3,514	3,514	3,514	0	0.00%
14100	20	610	3	Supplies - BHS	11,500	9,981	10,000	8,735	11,000	9,000	(2,000)	-18.18%
14100	20	610	4	New Equipment - BMS	2,705	1,380	2,176	900	0	0	#DIV/0!	0.00%
14100	20	810	2	Dues/Fees - BMS	3,067	1,613	2,995	2,193	3,475	3,385	(90)	-2.59%
14100	20	810	3	Dues/Fees - BHS	0	0	0	0	0	0	0	0.00%
14100	20	890	2	Transition Expenses - BMS	3,200	1,920	1,250	1,250	5,500	5,500	0	0.00%
14100	20	890	3	Transition Expenses - BHS	3,200	1,920	1,250	1,250	5,500	5,500	0	0.00%
				TOTAL CO-CURRICULAR	115,415	107,271	107,401	107,252	115,423	117,584	2,261	1.96%
14100	85	220	0	FIICA - DW	6,756	6,734	6,246	6,648	6,227	6,227	0	0.00%
14100	85	260	0	Workers Comp Insurance - DW	1,340	936	1,340	1,340	1,340	1,340	0	0.00%
14100	85	260	0	Workers Comp Insurance - BHS	1,340	936	1,340	1,340	1,340	1,340	0	0.00%
				TOTAL EMPLOYEE BENEFITS	16,894	13,660	17,955	16,026	17,899	19,128	1,229	6.87%
				TOTAL 1410 CO-CURRICULAR	132,309	120,931	125,356	123,278	133,222	136,712	3,490	2.62%
14200	18	1110	3	1420 ATHLETICS								
14200	18	320	2	Athletic Director - BHS	61,657	61,657	62,274	62,244	63,519	64,789	1,270	2.00%
14200	18	320	3	Officials - BMS	4,820	4,254	4,893	4,893	5,237	6,439	1,202	22.95%
14200	18	320	3	Officials - BHS	4,820	4,254	4,893	4,893	5,237	6,439	1,202	22.95%
14200	18	400	3	Purchased Services - BHS	1,120	453	3,120	4,909	3,846	4,842	650	1.49%
14200	18	400	3	Purchased Services - BMS	3,18655	29,847	32,430	28,860	29,110	30,700	1,590	5.46%
14200	18	442	3	Equipment - BHS	0	0	0	0	1,000	1,520	520	0.00%
14200	18	610	1	Playground Supplies - BES	1,410	1,278	1,410	283	1,500	1,500	0	0.00%
14200	18	610	2	Playground Supplies - BMS	1,410	1,278	1,410	283	1,500	1,500	0	0.00%
14200	18	610	3	Athletic Supplies - BHS	17,890	18,105	18,408	18,382	17,842	18,198	356	2.00%
14200	18	734	3	New Equipment - BHS	0	0	0	0	0	1,350	1,350	#DIV/0!
14200	18	734	2	Replacement Equipment - BMS	1,556	1,556	3,398	3,425	1,868	3,925	2,084	111.56%
14200	18	810	2	Supplies - Equipment - BHS	5,085	5,085	5,085	5,085	5,085	5,085	0	0.00%
14200	18	810	3	Supplies - Equipment - BES	5,085	5,085	5,085	5,085	5,085	5,085	0	0.00%
				TOTAL ATHLETICS	184,674	179,773	191,936	184,800	189,125	196,070	6,945	3.67%
14200	20	1110	2	Athletic Stipends - BMS	19,248	18,351	22,875	24,303	23,323	24,353	1,212	5.20%
14200	18	1110	3	Athletic Stipends - BHS	176,946	179,495	182,939	181,785	181,088	186,144	5,056	2.79%
				TOTAL ATHLETIC STIPENDS	176,946	179,495	182,939	181,785	181,088	186,144	5,056	2.79%
14200	85	211	0	Health Insurance - DW	25,260	29,587	24,612	27,749	27,896	27,712	(6,394)	-16.18%
14200	85	213	0	Life Insurance - DW	148	188	149	152	152	148	(4)	-2.61%
14200	85	214	0	Disability Insurance - DW	253	220	255	254	260	260	134	(1.26)
14200	85	220	0	FIICA - DW	19,255	19,040	18,759	19,141	18,712	19,196	484	2.59%
14200	85	230	0	NI Retirement - DW	25,423	10,124	13,324	32,483	32,483	36,406	3,923	12.08%
14200	85	260	0	Workers Comp Insurance - DW	430	465	441	92	440	452	12	2.73%
				TOTAL EMPLOYEE BENEFITS	71,687	60,483	78,564	62,449	81,024	80,937	(107)	-0.11%
				TOTAL 1420 ATHLETICS	433,327	419,751	453,439	429,034	451,237	463,151	11,914	2.64%
14900	18	1112	3	1490 SUMMER ENRICHMENT PROGRAM								
14900	85	220	3	Wages - BHS	8,400	8,400	8,400	8,400	8,400	8,400	0	0.00%
				TOTAL SUMMER ENRICHMENT	8,400	8,400	8,400	8,400	8,400	8,400	0	0.00%
14900	85	220	3	FIICA - DW	643	643	643	643	643	643	0	0.00%
14900	85	230	3	NI Retirement - DW	949	949	1,189	1,189	1,189	1,316	127	10.68%
14900	85	260	3	Workers Comp - DW	15	16	15	3	15	15	0	0.00%

BOW SCHOOL DISTRICT PROPOSED OPERATING BUDGET FOR FISCAL YEAR 2015-2016

BOW SCHOOL DISTRICT 2015-2016 PROPOSED OPERATING BUDGET

Function Code	Program Code	Object Code	School Code	Account Name	FY2012-13 Approved	FY2012-13 Actual	FY2012-13 Approved	FY2012-13 Actual	FY2012-13 Actual	FY2014-15 Approved	FY2015-16 Proposed	Difference \$	Difference %
				TOTAL EMPLOYEE BENEFITS	1,007	1,009	1,047	10,235	10,247	10,247	10,247	127	6.08%
				TOTAL 1490 SUMMER ENRICHMENT	10,007	10,009	10,247	10,235	10,247	10,247	10,374	127	1.24%
2113	18	110	0	2113 SOCIAL WORK SERVICES	0	1	0	(0)	0	0	0	0	0.00%
				TOTAL SOCIAL WORK SERVICES	0	1	0	(0)	0	0	0	0	0.00%
2113	85	211	0	Health Insurance - DW	16,661	17,147	16,480	17,064	18,143	18,143	15,356	[2,787]	-15.36%
2113	85	213	0	Life Insurance - DW	1,588	1,588	1,600	1,600	1,600	1,600	1,592	[8]	-0.50%
2113	85	214	0	Disability Insurance - DW	270	235	273	272	222	222	115	[107]	-48.20%
2113	85	220	0	PTCA - DW	144	144	0	140	0	0	0	0	0.00%
2113	85	240	0	Retirement - DW	5,726	5,726	7,162	7,162	5,733	5,733	6,182	449	7.81%
2113	85	245	0	Workers Comp Insurance - DW	138	126	120	125	98	98	106	8	6.40%
2113	85	260	0	Workers Comp Insurance - DW	138	126	120	125	98	98	106	8	6.40%
				TOTAL EMPLOYEE BENEFITS	24,135	24,718	25,231	25,847	25,550	25,550	22,982	[2,568]	-10.05%
				TOTAL 2113 SOCIAL WORK SERVICES	24,135	24,719	25,231	25,847	25,550	25,550	22,982	[2,568]	-10.05%
2119	21	300	0	2119 SCHOOL RESOURCE OFFICER SERVICES	25,000	25,000	25,000	25,000	25,000	25,000	25,000	0	0.00%
				TOTAL 2119 SCHOOL RESOURCE OFFICER SERVICES	25,000	25,000	25,000	25,000	25,000	25,000	25,000	0	0.00%
2120	35	110	1	2120 GUIDANCE SERVICES	59,259	59,259	62,836	62,836	66,642	66,642	66,642	0	0.00%
2120	35	111	1	Certified Staff Wages - BBS	1,239	1,239	1,239	1,239	1,239	1,239	1,239	0	0.00%
2120	35	110	3	Certified Staff Wages - BBS	243,944	250,689	256,966	241,253	264,703	264,703	222,786	[41,917]	-15.84%
2120	35	113	3	General Wages - BBS	36,893	36,893	38,377	38,342	40,319	40,319	42,366	2,047	5.08%
2120	35	335	3	Testing - BBS	3,700	3,700	4,000	4,000	3,200	3,200	3,200	[800]	-21.33%
2120	35	580	3	School to Career Travel - BBS	1,200	915	1,000	2,641	1,000	1,000	1,000	[1,641]	-62.13%
2120	35	610	1	Supplies - BBS	538	461	538	96	96	96	450	354	36.86%
2120	35	610	2	Supplies - BBS	316	229	316	269	316	316	347	31	9.81%
2120	35	610	3	Supplies - BBS	4,710	4,888	4,710	4,856	5,010	5,010	5,010	0	0.00%
2120	35	641	2	Books/Printed Media - BBS	440	440	440	440	77	77	0	[463]	-100.00%
2120	35	641	3	Books/Printed Media - BBS	861	653	861	796	861	1,411	550	[311]	-36.12%
2120	35	641	3	School to Career Books/Printed Media - BBS	579	853	500	315	500	500	1,310	810	160.00%
2120	35	733	2	New Furniture - BBS	4,983	4,983	3,300	2,443	4,100	4,100	560	[1,540]	-37.33%
2120	35	734	2	New Furniture - BBS	0	0	0	0	1,559	1,559	0	[1,559]	-100.00%
2120	35	734	3	New Equipment - BBS	0	0	0	0	0	0	0	0	0.00%
2120	35	737	2	Replacement Furniture - BBS	0	0	0	0	0	0	0	0	0.00%
2120	35	810	3	TOTAL GUIDANCE	461,861	466,623	482,803	462,812	503,983	503,983	487,187	[16,796]	-3.33%
2120	85	211	0	Health Insurance - DW	86,282	114,167	118,240	112,824	130,172	130,172	84,594	[45,578]	-35.01%
2120	85	213	0	Life Insurance - DW	1,060	1,060	1,114	1,114	1,158	1,158	779	[379]	-32.73%
2120	85	214	0	Disability Insurance - DW	1,810	1,599	1,903	1,893	1,978	1,978	973	[1,005]	-50.81%
2120	85	220	0	PTCA - DW	33,780	34,341	35,514	34,050	36,902	36,902	35,973	[929]	-2.52%
2120	85	240	0	Retirement - DW	40,228	40,228	52,733	40,773	34,073	34,073	71,270	30,197	87.43%
2120	85	245	0	Workers Comp Insurance - DW	845	845	773	773	679	679	529	[150]	-21.25%
2120	85	260	0	Workers Comp Insurance - DW	796	796	836	1,75	868	868	846	[22]	-2.53%
				TOTAL EMPLOYEE BENEFITS	173,046	194,812	218,259	199,756	235,388	235,388	204,588	[30,800]	-13.08%
				TOTAL 2120 GUIDANCE SERVICES	634,907	661,435	701,062	662,568	739,371	739,371	691,775	[47,596]	-6.44%
2132	42	110	1	2132 HEALTH SERVICES	52,340	72,453	59,037	38,856	41,224	41,224	41,224	0	0.00%
2132	42	111	3	Certified Staff Wages - BBS	50,793	50,793	50,793	50,793	60,521	60,521	60,521	0	0.00%
2132	42	111	3	Certified Staff Wages - BBS	13,053	13,438	14,477	13,438	14,059	14,059	18,530	4,471	31.80%
2132	42	111	2	Health Assistant Wages - BBS	6,811	7,211	7,292	6,891	7,439	7,439	9,633	2,194	29.49%
2132	42	320	0	Contracted Health Services - DW	0	0	0	0	0	0	8,800	8,800	#DIV/0!
2132	42	320	1	Contracted Health Services - DW	0	0	0	0	0	0	0	0	0.00%
2132	42	430	2	Equipment Repair - BBS	100	100	100	100	100	100	100	0	0.00%
2132	42	550	0	Printing - BBS	60	44	60	44	60	60	60	0	0.00%
2132	42	580	0	Travel - BBS	340	340	340	340	340	340	379	39	11.47%
2132	42	610	1	Supplies - BBS	1,240	1,162	1,400	1,399	1,500	1,500	1,590	90	3.33%

BOW SCHOOL DISTRICT
PROPOSED OPERATING BUDGET FOR FISCAL YEAR 2015-2016

BOW SCHOOL DISTRICT										
2015-2016 PROPOSED OPERATING BUDGET										
Function	Program	Object	School	Account	FY2012-13	FY2012-13	FY2013-14	FY2013-14	FY2014-15	FY2015-16
Code	Code	Code	Code	Name	Approved	Actual	Actual	Actual	Approved	Proposed
										Difference
										\$
										%
42	610	2	Supplies - BMS	964	960	964	961	964	964	500
42	610	3	Supplies - BMS	1,835	1,835	1,835	1,835	1,835	1,835	490
42	610	4	Supplies - BMS	1,835	1,835	1,835	1,835	1,835	1,835	490
42	734	1	New Equipment - BMS	0	0	0	0	0	0	0
42	734	2	Replacement Equipment - BMS	0	0	0	0	0	0	0
42	734	3	Replacement Equipment - BMS	0	0	0	0	0	0	0
42	810	3	Dues - BMS	140	135	140	135	140	165	25
42	810	3	Dues - BMS	188,566	214,319	205,237	184,798	190,034	206,623	16,569
85	211	0	Health Insurance - DW	59,308	55,024	59,142	36,410	44,651	41,042	(3,609)
85	212	0	Dental Insurance - DW	3,151	3,151	2,820	3,404	3,936	4,062	126
85	213	0	Life Insurance - DW	2,563	2,563	2,563	2,563	2,563	2,563	0
85	214	0	Disability Insurance - DW	753	669	777	252	699	342	(337)
85	220	0	FICA - DW	14,052	15,241	14,777	13,651	14,117	14,626	509
85	230	0	NIH Retirement - DW	19,702	21,569	25,264	23,249	23,085	25,347	2,462
85	240	0	Unemployment Insurance - DW	463	463	592	594	594	594	0
85	250	0	Workers Comp Insurance - DW	37	37	37	37	37	37	0
85	260	0	Workers Comp Insurance - DW	98,112	96,807	103,950	78,301	87,610	86,643	(967)
				TOTAL EMPLOYEE BENEFITS						
				TOTAL 2130 HEALTH SERVICES						
				TOTAL 2140 PSYCHOLOGICAL SERVICES						
18	2140	0	Certified Staff Wages - DW	83,967	83,966	84,949	84,808	86,504	88,234	1,730
18	325	0	Testing - DW	3,598	3,598	3,557	2,432	3,068	2,648	(419)
18	610	0	Supplies - DW	180	180	306	411	182	94	(817)
18	610	0	Supplies - DW	180	180	306	411	182	94	(817)
				TOTAL PSYCHOLOGICAL SERVICES						
				TOTAL 2150 SPEECH/LANGUAGE SERVICES						
85	211	0	Health Insurance - DW	31,682	29,021	31,249	26,256	34,403	31,789	(2,614)
85	212	0	Dental Insurance - DW	2,563	2,563	2,563	2,563	2,563	2,563	0
85	213	0	Life Insurance - DW	336	342	342	279	347	344	2
85	214	0	Disability Insurance - DW	575	501	563	580	592	604	12
85	220	0	FICA - DW	6,424	5,978	6,499	5,958	6,418	6,750	332
85	230	0	NIH Retirement - DW	15,052	16,952	20,558	18,618	18,618	20,558	1,936
85	240	0	Unemployment Insurance - DW	252	262	262	54	262	265	3
85	260	0	Workers Comp Insurance - DW	57,571	54,238	61,209	55,417	65,084	64,817	(267)
				TOTAL EMPLOYEE BENEFITS						
				TOTAL 2140 PSYCHOLOGICAL SERVICES						
18	2150	0	Certified Staff Wages - DW	145,316	141,982	150,017	143,073	154,945	155,603	658
18	325	0	Testing - DW	232,376	232,350	234,063	234,911	267,740	267,740	0
18	610	0	Speech Pathologist Aides Wages - DW	109,877	113,457	115,837	129,473	129,473	111,697	(17,776)
18	610	0	Speech Pathologist Aides Wages - DW	109,877	113,457	115,837	129,473	129,473	111,697	(17,776)
18	325	0	Testing - DW	6,661	6,661	6,661	3,154	1,882	2,714	953
18	610	0	Supplies - DW	1,910	1,909	2,369	1,381	3,052	1,659	(1,403)
18	610	0	Supplies - DW	1,910	1,909	2,369	1,381	3,052	1,659	(1,403)
18	641	0	Books - DW	0	0	0	0	0	662	662
18	641	0	Books - DW	0	0	0	0	0	662	662
18	734	0	Equipment - DW	3,300	3,300	3,300	3,300	3,300	3,300	0
18	734	0	Equipment - DW	3,300	3,300	3,300	3,300	3,300	3,300	0
				TOTAL SPEECH/LANGUAGE SERVICES						
85	211	0	Health Insurance - DW	34,432	31,498	36,823	41,638	42,714	409,068	4,276
85	212	0	Dental Insurance - DW	55,432	55,432	73,992	66,993	75,991	18,450	25,000
85	213	0	Life Insurance - DW	7,800	7,800	7,800	7,800	7,800	7,800	0
85	214	0	Disability Insurance - DW	800	597	852	694	965	675	(290)
85	214	0	Disability Insurance - DW	800	597	852	694	965	675	(290)
85	220	0	FICA - DW	1,366	1,213	1,456	1,449	1,649	1,805	160
85	220	0	FICA - DW	1,366	1,213	1,456	1,449	1,649	1,805	160
85	230	0	NIH Retirement - DW	25,409	26,203	27,226	30,711	30,310	29,027	(1,283)
85	230	0	NIH Retirement - DW	25,409	26,203	27,226	30,711	30,310	29,027	(1,283)
85	240	0	Unemployment Insurance - DW	34,854	34,854	40,866	43,854	43,854	57,854	14,000
85	240	0	Unemployment Insurance - DW	34,854	34,854	40,866	43,854	43,854	57,854	14,000
85	260	0	Workers Comp Insurance - DW	635	635	673	972	760	680	(80)
85	260	0	Workers Comp Insurance - DW	635	635	673	972	760	680	(80)
				TOTAL EMPLOYEE BENEFITS						
				TOTAL 2150 SPEECH/LANGUAGE SERVICES						
				TOTAL 2160 PT/OT SERVICES						
18	2160	0	Certified Staff Wages - DW	471,646	496,981	520,601	568,945	597,756	602,936	5,180
18	325	0	Testing - DW	156,625	158,007	170,610	170,610	186,656	190,429	3,783
18	610	0	Supplies - DW	756	756	983,324	983,324	983,324	1,078,324	95,000
18	610	0	Supplies - DW	756	756	983,324	983,324	983,324	1,078,324	95,000
18	610	0	Supplies - DW	756	756	983,324	983,324	983,324	1,078,324	95,000
18	734	1	Equipment - DW	3,600	3,600	5,502	1,520	4,073	1,600	(2,473)
18	734	1	Equipment - DW	3,600	3,600	5,502	1,520	4,073	1,600	(2,473)
				TOTAL PT/OT SERVICES						
85	2160	0	Health Insurance - DW	258,076	253,914	273,372	254,439	290,746	300,356	9,610
85	2160	0	Health Insurance - DW	258,076	253,914	273,372	254,439	290,746	300,356	9,610
85	2160	0	Health Insurance - DW	381,663	341,997	374,517	51,539	61,284	55,593	(7,691)
85	2160	0	Health Insurance - DW	381,663	341,997	374,517	51,539	61,284	55,593	(7,691)
				TOTAL 2160 PT/OT SERVICES						
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BOW SCHOOL DISTRICT PROPOSED OPERATING BUDGET FOR FISCAL YEAR 2015-2016

BOW SCHOOL DISTRICT 2015-2016 PROPOSED OPERATING BUDGET

Function Code	Program Code	Object Code	School Code	Account Name	FY2012-13 Approved	FY2012-13 Actual	FY2013-14 Approved	FY2013-14 Actual	FY2014-15 Approved	FY2015-16 Proposed	Difference \$	Difference %
2160	85	214	0	Disability Insurance - DW	642	560	700	696	765	394	121	-143.50%
2160	85	220	0	FICA - DW	11,982	12,194	13,052	12,087	14,282	14,568	286	2.00%
2160	85	230	0	NH Retirement - DW	7,145	7,145	17,481	17,895	26,436	29,840	3,404	12.88%
2160	85	240	0	Unemployment Insurance - DW	282	307	307	282	332	343	11	3.29%
2160	85	260	0	Workers Comp Insurance - DW	202	301	307	244	332	343	11	3.29%
				TOTAL EMPLOYEE BENEFITS	61,339	57,004	71,988	86,819	108,012	103,542	(4,470)	-4.14%
				TOTAL 2160 PT/OT SERVICES	319,415	310,918	345,360	341,259	398,758	403,898	5,140	1.29%
2212	37	110	0	2212 PROFESSIONAL SERVICES/TESTING								
2212	37	110	0	Wages - DW	9,000	9,000	9,000	12,250	9,000	7,500	(1,500)	-16.67%
2212	37	335	1	Test Scoring - BBS	1,849	1,849	2,775	1,62	2,688	2,688	0	0.00%
2212	37	641	1	Books/Printed Media - BMS	691	691	725	715	720	725	5	0.69%
2212	37	641	2	Books - BBS	691	691	725	715	720	725	5	0.69%
2212	37	641	2	Books - BMS	691	691	725	715	720	725	5	0.69%
				TOTAL PROFESSIONAL SERVICES/TESTING	12,634	11,509	12,700	23,43	14,143	11,843	(2,300)	-16.26%
2213	85	220	0	FICA - DW	689	689	689	96	689	574	(115)	-16.69%
2213	85	230	0	NH Retirement - DW	1,017	1,017	1,274	1,77	1,274	1,175	(99)	-7.77%
2213	85	260	0	Workers Comp Insurance - DW	16	17	16	3	16	14	(2)	-12.50%
				TOTAL EMPLOYEE BENEFITS	1,722	1,723	1,979	1,76	1,979	1,763	(216)	-10.91%
				TOTAL 2212 PROF. SERVICES/TESTING	14,356	13,233	14,759	2,619	16,122	13,606	(2,516)	-15.61%
2213	34	320	1	2213 IMPROVEMENT OF INSTRUCTION								
2213	34	320	1	Staff Development - BBS	6,000	6,000	6,000	6,000	6,000	6,000	0	0.00%
2213	34	320	2	Staff Development - BMS	15,000	15,000	15,000	2,882	15,000	15,000	0	0.00%
2213	34	320	3	Staff Development - BBS	15,000	15,000	15,000	2,882	15,000	15,000	0	0.00%
2213	34	321	1	In-Service Training - BBS	9,092	9,092	10,000	9,975	10,000	10,500	500	5.00%
2213	34	321	2	In-Service Training - BMS	10,000	10,000	10,000	6,075	6,000	6,000	0	0.00%
2213	34	321	2	In-Service Training - BBS	2,536	2,536	6,000	6,075	6,000	6,000	0	0.00%
2213	34	322	1	Conferences/Conventions - BMS	2,354	2,354	7,500	2,318	8,500	9,000	500	5.88%
2213	34	322	2	Conferences/Conventions - BBS	7,150	7,363	7,150	8,769	7,150	7,150	0	0.00%
2213	34	322	3	Conferences/Conventions - BBS	13,000	11,667	13,000	12,194	13,000	13,000	0	0.00%
				TOTAL 2213 IMPROVEMENT OF INSTRUCTION	84,504	66,689	84,650	57,603	85,650	86,650	1,000	1.17%
2222	38	110	1	2222 LIBRARY/MEDIA SERVICES								
2222	38	110	1	Staff Development - BBS	69,667	70,257	71,189	71,189	72,598	72,598	0	0.00%
2222	38	110	2	Staff Development - BMS	69,667	69,667	69,667	69,667	69,667	69,667	0	0.00%
2222	38	110	3	Staff Development - BBS	69,667	69,667	69,667	69,667	69,667	69,667	0	0.00%
2222	38	111	1	Aides Wages - BBS	11,074	11,074	11,738	0	0	0	0	0.00%
2222	38	111	2	Aides Wages - BMS	8,427	8,427	0	0	0	0	0	0.00%
2222	38	111	3	Aides Wages - BBS	22,481	22,481	11,466	12,975	13,168	13,438	262	1.99%
2222	38	111	3	Aides Wages - BMS	22,481	22,481	11,466	12,975	13,168	13,438	262	1.99%
2222	38	430	2	Equipment Repairs/Maintenance - BMS	630	617	630	959	630	496	(134)	-21.27%
2222	38	430	3	Equipment Repairs/Maintenance - BBS	849	0	1,044	745	1,075	1,075	0	0.00%
2222	38	610	1	Supplies - BBS	410	410	410	410	410	410	0	0.00%
2222	38	610	2	Supplies - BMS	410	410	410	410	410	410	0	0.00%
2222	38	610	3	Supplies - BBS	1,324	2,002	1,934	3,914	1,320	3,124	1,804	136.67%
2222	38	641	1	Books/Printed Media - BBS	9,225	9,654	9,225	9,173	9,225	8,975	(250)	-2.71%
2222	38	641	2	Books/Printed Media - BMS	5,100	4,845	6,374	6,360	6,754	5,814	(940)	-13.92%
2222	38	641	3	Books/Printed Media - BBS	3,489	3,489	3,489	3,489	3,489	3,489	0	0.00%
2222	38	642	1	Electronic Information - BMS	4,070	3,252	2,249	2,120	3,142	3,061	(81)	-2.58%
2222	38	642	2	Electronic Information - BBS	31,126	28,546	31,469	27,767	31,337	31,469	132	0.42%
2222	38	733	1	New Furniture/Fixtures - BBS	0	0	0	0	0	0	0	0.00%
2222	38	733	2	New Furniture/Fixtures - BMS	400	0	400	311	400	3,195	2,795	698.75%
2222	38	734	1	New Equipment - BBS	0	0	0	0	0	0	0	0.00%
2222	38	734	2	New Equipment - BMS	0	0	0	0	0	0	0	0.00%
2222	38	734	3	New Equipment - BBS	523	489	0	0	500	0	(500)	-100.00%
2222	38	737	1	Replacement Furniture/Fixtures - BMS	400	400	0	0	400	0	(400)	-100.00%
2222	38	737	2	Replacement Furniture/Fixtures - BBS	400	400	0	0	400	0	(400)	-100.00%
2222	38	738	1	Replacement Equipment - BMS	954	954	954	851	968	900	(68)	-7.02%
2222	38	738	2	Replacement Equipment - BBS	1,780	1,780	780	775	567	350	(213)	-27.19%
2222	38	738	3	Replacement Equipment - BMS	1,780	1,780	780	775	567	350	(213)	-27.19%
2222	38	810	3	Books - BBS	315,532	321,285	290,528	280,867	295,363	312,780	17,417	5.90%
				TOTAL LIBRARY/MEDIA SERVICES	315,532	321,285	290,528	280,867	295,363	312,780	17,417	5.90%
2222	85	211	0	Health Insurance - DW	69,188	59,192	60,977	56,455	67,131	62,223	(4,908)	-7.31%

BOW SCHOOL DISTRICT PROPOSED OPERATING BUDGET FOR FISCAL YEAR 2015-2016

BOW SCHOOL DISTRICT 2015-2016 PROPOSED OPERATING BUDGET

Function Code	Program Code	Object Code	School Code	Account Name	FY2012-13 Approved	FY2012-13 Actual	FY2013-14 Approved	FY2013-14 Actual	FY2014-15 Approved	FY2015-16 Proposed	Difference \$	Difference %
2222	85	212	0	Dental Insurance - DW	5,700	4,300	4,720	4,300	4,720	4,720	147	3.18%
2222	85	214	0	Life Insurance - DW	3,700	3,700	3,700	3,700	3,700	3,700	0	0.00%
2222	85	214	0	Disability Insurance - DW	979	869	843	839	914	462	(421)	-49.45%
2222	85	230	0	FICA - DW	19,283	18,164	16,605	15,726	17,049	17,709	660	3.87%
2222	85	230	0	NI Retirement - DW	24,298	24,870	21,111	20,067	29,693	32,860	3,167	10.67%
2222	85	240	0	Workers Comp Insurance - DW	430	468	391	82	401	417	16	3.99%
2222	85	260	0	Workers Comp Insurance - DW	430	468	391	82	401	417	16	3.99%
				TOTAL EMPLOYEE BENEFITS	120,756	110,323	113,026	107,258	120,684	119,191	(1,493)	-1.24%
				TOTAL 2022 LIBRARY/MEDIA SERVICES	436,288	431,608	403,554	388,125	416,047	431,971	15,924	3.83%
2223	38	445	3	Film Rental - BHS	175	5	100	0	100	100	0	0.00%
2223	38	610	1	Supplies - BHS	281	221	275	260	275	300	25	9.09%
2223	38	610	2	Supplies - BHS		698	1,066	79	1,130	300	115	10.00%
				TOTAL 2023 AUDIO/VISUAL SERVICES	1,186	924	1,441	340	1,525	1,665	140	9.18%
2250	40	110	0	TOTAL 2020 TECHNOLOGY SERVICES	104,318	105,611	110,155	110,212	114,943	120,180	5,336	4.65%
2250	40	119	0	Technology Administrator Wages - DW	5,000	4,999	5,000	3,137	5,000	5,000	1,000	2.00%
2250	40	320	0	Staff Development - DW	20,337	21,176	22,916	22,916	22,916	22,916	0	0.00%
2250	40	532	0	Data Services - DW	279,455	263,265	263,265	306,158	260,265	260,265	(4,893)	-1.85%
2250	40	734	0	New Equipment - DW	497,342	497,342	444,439	493,090	501,074	510,903	9,830	3.62%
2250	85	211	0	Health Insurance - DW	43,631	39,392	43,085	39,392	45,543	48,529	3,444	7.65%
2250	85	212	0	Dental Insurance - DW	3,700	3,700	3,700	3,700	3,700	3,700	0	0.00%
2250	85	213	0	Life Insurance - DW	250	187	264	215	260	283	113	43.46%
2250	85	214	0	Disability Insurance - DW	427	379	450	450	476	554	78	16.40%
2250	85	220	0	FICA - DW	7,981	7,599	8,427	7,784	12,611	13,095	484	3.84%
2250	85	250	0	NI Retirement - DW	9,411	9,411	11,740	11,740	12,611	13,095	484	3.84%
2250	85	250	0	Workers Comp Insurance - DW	342	423	386	388	420	478	52	12.31%
2250	85	260	0	Workers Comp Insurance - DW	192	209	198	41	297	308	11	3.70%
				TOTAL EMPLOYEE BENEFITS	63,607	59,479	66,081	62,059	100,300	84,244	(16,056)	-16.01%
				TOTAL 2050 TECHNOLOGY SERVICES	524,949	557,310	510,520	555,149	601,374	603,147	1,772	0.29%
2300	18	840	0	General Fund Contingency - DW	25,000	23,333	25,000	70,742	25,000	25,000	0	0.00%
				TOTAL 2000 GENERAL FUND CONTINGENCY	25,000	23,333	25,000	70,742	25,000	25,000	0	0.00%
2311	40	110	0	TOTAL 2010 SCHOOL BOARD SERVICES	13,500	13,500	13,500	13,500	13,500	13,500	0	0.00%
2311	40	111	0	School Board Clerk Wages - DW	2,675	3,641	2,813	4,376	2,100	3,000	900	42.86%
2311	40	540	0	School Board Clerk Wages - DW	27,750	34,550	27,750	31,436	28,000	20,000	(8,000)	-28.57%
2311	40	610	0	Advertising - DW	5,000	6,932	5,000	5,648	5,860	5,860	0	0.00%
2311	40	810	0	Supplies - DW	5,513	5,475	5,513	5,475	5,513	5,513	0	0.00%
				TOTAL SCHOOL BOARD SERVICES	35,438	63,997	53,376	59,443	53,376	46,873	(7,100)	-13.13%
2311	85	220	0	FICA - DW	1,161	1,235	1,171	1,082	1,117	1,186	69	6.18%
				TOTAL EMPLOYEE BENEFITS	1,161	1,235	1,171	1,082	1,117	1,186	69	6.18%
				TOTAL 2311 SCHOOL BOARD SERVICES	54,599	64,332	54,747	60,526	55,090	48,059	(7,031)	-12.76%
2312	40	110	0	TOTAL 2312-2317 CONTRACTED SERVICES	200	200	200	200	200	200	0	0.00%
2312	40	380	0	Clerk/Moderator Wages - DW	1,000	1,000	1,000	1,000	1,000	1,000	0	0.00%
2312	40	380	0	Legal Services - DW	45,000	2,260	40,000	17,006	40,000	35,000	(5,000)	-12.50%
2312	40	370	0	Audit Services - DW	15,500	16,943	15,500	12,553	15,000	12,000	(3,000)	-19.80%
				TOTAL CONTRACTED SERVICES	64,700	25,403	56,200	33,798	56,200	48,430	(7,770)	-13.83%
2313	85	220	0	FICA - DW	77	77	77	77	77	92	15	19.48%
				TOTAL EMPLOYEE BENEFITS	77	77	77	77	77	92	15	19.48%
				TOTAL 2313-2317 CONTRACTED SERVICES	64,777	25,479	56,277	33,875	56,277	48,522	(7,755)	-13.78%
2320	40	310	0	2320 EXECUTIVE SERVICES	0	0	0	0	722,136	708,372	(13,764)	-1.91%
				TOTAL 2320 EXECUTIVE SERVICES	0	0	0	0	722,136	708,372	(13,764)	-1.91%

BOW SCHOOL DISTRICT PROPOSED OPERATING BUDGET FOR FISCAL YEAR 2015-2016

BOW SCHOOL DISTRICT 2015-2016 PROPOSED OPERATING BUDGET

Function Code	Program Code	Object Code	School Code	Account Name	FY2012-13 Approved	FY2012-13 Actual	FY2013-14 Approved	FY2013-14 Actual	FY2014-15 Approved	FY2015-16 Proposed	Difference \$	Difference %
TOTAL 2320 EXECUTIVE SERVICES					0	0	0	0	722,136	740,372	(18,236)	-1.93%
2321 OFFICE OF THE SUPERINTENDENT												
2321	40	110	0	Superintendent Salary - DW	111,699		112,816	112,816	0	0	0	#DIV/0!
2321	40	240	0	Superintendent Assistant - DW	45,716		46,616	46,616	0	0	0	#DIV/0!
2321	40	240	0	Administrative Services - DW	1,100		1,100	1,100	0	0	0	0.00%
2321	40	321	0	In-Service Training - DW	3,000	3,401	3,000	888	0	0	0	#DIV/0!
2321	40	322	0	Conferences/Conventions - DW	2,500	818	3,000	4,550	0	0	0	#DIV/0!
2321	40	331	0	Consultants - DW	4,000		4,000	365	0	0	0	#DIV/0!
2321	40	331	0	Computer Services - DW	5,000		5,000	5,000	0	0	0	#DIV/0!
2321	40	442	0	Capital Lease - DW	1,626	2,189	2,178	2,349	0	0	0	#DIV/0!
2321	40	531	0	Telephone - DW	880	365	880	245	0	0	0	#DIV/0!
2321	40	532	0	Postage - DW	4,900		4,900	5,231	0	0	0	#DIV/0!
2321	40	532	0	Travel - DW	1,500		1,500	1,500	0	0	0	#DIV/0!
2321	40	580	0	Supplies - DW	7,500	5,645	7,500	6,860	0	0	0	#DIV/0!
2321	40	734	0	New Equipment - DW	150	0	150	0	0	0	0	#DIV/0!
2321	40	738	0	Replacement Furniture/Fixtures - DW	625		750	378	0	0	0	#DIV/0!
2321	40	810	0	Travel - BMS	2,016	2,819	2,000	2,000	0	0	0	#DIV/0!
TOTAL OFFICE OF THE SUPERINTENDENT					194,130	185,039	197,088	191,159	0	0	0	#DIV/0!
2321	85	211	0	Health Insurance - DW	39,154		38,729	38,367	0	0	0	#DIV/0!
2321	85	211	0	Life Insurance - DW	2,000		2,000	2,000	0	0	0	#DIV/0!
2321	85	213	0	Life Insurance - DW	913		924	712	0	0	0	#DIV/0!
2321	85	214	0	Disability Insurance - DW	654		654	654	0	0	0	#DIV/0!
2321	85	220	0	FICA - DW	12,004	11,513	12,197	12,118	0	0	0	#DIV/0!
2321	85	230	0	401 Retirement - DW	22,033	22,033	22,033	22,033	0	0	0	#DIV/0!
2321	85	230	0	401 Retirement - DW	22,033	22,033	22,033	22,033	0	0	0	#DIV/0!
2321	85	260	0	Workers Comp Insurance - DW	292	302	297	60	0	0	0	#DIV/0!
TOTAL EMPLOYEE BENEFITS					76,103	76,675	81,062	80,497	0	0	0	#DIV/0!
TOTAL 2321 OFFICE OF THE SUPERINTENDENT					270,233	261,714	278,150	271,656	0	0	0	#DIV/0!
2410 OFFICE OF THE PRINCIPAL												
2410	40	110	1	Principal Salary - BES	97,204	97,639	98,176	98,176	100,140	95,000	(5,140)	-5.13%
2410	40	110	2	Principal Salary - BMS	97,204	97,204	98,176	98,176	100,140	102,143	2,003	2.00%
2410	40	113	1	General Wages - BES	69,556	67,624	74,035	77,431	77,781	81,728	3,947	5.07%
2410	40	113	2	General Wages - BMS	78,464	76,984	77,765	77,765	80,290	83,923	3,633	4.52%
2410	40	113	3	General Wages - BHS	91,318	85,941	89,395	95,187	93,925	95,049	1,124	1.20%
2410	40	119	2	Assistant Principal Salary - BES	78,722	80,073	80,073	80,073	81,674	83,307	1,633	2.00%
2410	40	119	3	Assistant Principal Salary - BMS	85,389	104,989	81,170	81,180	82,804	84,460	1,656	2.00%
2410	40	240	1	Course Reimbursement - BES	3,900		3,900	0	3,900	3,900	0	0.00%
2410	40	240	2	Course Reimbursement - BMS	2,160		2,160	2,160	2,160	2,160	0	0.00%
2410	40	322	1	Conferences/Conventions - BES	1,135	2,500	2,500	1,662	2,500	2,500	0	0.00%
2410	40	322	2	Conferences/Conventions - BMS	1,750	873	1,750	1,107	1,750	1,750	0	0.00%
2410	40	322	3	Conferences/Conventions - BHS	1,574	2,500	2,500	940	2,500	2,500	0	0.00%
2410	40	531	2	Telephone - BES	2,016	2,819	2,325	2,302	2,900	3,400	500	17.24%
2410	40	531	3	Telephone - BMS	12,961	13,533	13,424	14,000	14,000	17,140	3,140	22.14%
2410	40	534	1	Postage - BES	2,912	1,999	3,000	1,577	3,000	3,000	0	0.00%
2410	40	534	2	Postage - BMS	1,500	1,500	1,500	1,500	1,500	1,500	0	0.00%
2410	40	534	3	Postage - BHS	10,500	6,741	10,500	5,746	8,500	8,500	0	0.00%
2410	40	550	1	Printing - BES	1,800	1,588	1,800	1,79	1,800	1,800	0	0.00%
2410	40	550	2	Printing - BMS	2,000	1,167	2,000	309	2,000	2,000	0	0.00%
2410	40	550	3	Printing - BHS	9,000	6,239	9,000	13,315	8,000	8,000	0	0.00%
2410	40	580	2	Travel - BES	900	521	900	555	900	900	0	0.00%
2410	40	580	3	Travel - BHS	1,000	814	1,000	1,183	1,000	1,000	0	0.00%
2410	40	610	1	Supplies - BES	333	346	333	305	338	340	2	0.59%
2410	40	610	2	Supplies - BMS	1,500	1,493	1,500	1,500	1,500	1,500	0	0.00%
2410	40	733	3	New Furniture/Fixtures - BHS	5,000	4,702	5,000	3,732	5,000	5,000	0	0.00%
2410	40	734	2	New Equipment - BMS	0	0	1,200	476	1,200	1,200	0	0.00%
2410	40	734	3	New Equipment - BHS	0	0	0	0	0	0	0	#DIV/0!
2410	40	734	3	New Equipment - BHS	0	0	0	0	0	0	0	#DIV/0!
2410	40	737	3	Replacement Furniture/Fixtures - BMS	2,000	0	2,000	0	2,000	4,000	2,000	100.00%
2410	40	738	1	Replacement Equipment - BES	525	0	525	0	525	525	0	0.00%
2410	40	738	2	Replacement Equipment - BMS	1,977	0	1,977	0	1,977	1,977	0	0.00%
2410	40	810	1	Dues - BES	1,977	257	1,977	1,735	1,977	1,977	0	0.00%

BOW SCHOOL DISTRICT PROPOSED OPERATING BUDGET FOR FISCAL YEAR 2015-2016

BOW SCHOOL DISTRICT 2015-2016 PROPOSED OPERATING BUDGET

2510 - 2511													
Function Code	Program Code	Object Code	School Code	Account Name	FY2012-13 Actual	FY2012-13 Approved	FY2013-14 Actual	FY2013-14 Approved	FY2014-15 Actual	FY2014-15 Approved	FY2015-16 Proposed	Difference \$	Difference %
40	2410	810	2	Diets - BMS	1,000	1,000	1,802	1,802	1,802	1,802	1,802	0	0.00%
40	2410	811	3	Dues - BHS	2,156	2,156	1,636	1,636	2,156	2,156	2,156	0	0.00%
40	2410	890	3	High School Graduation - BHS	8,975	9,000	7,588	9,000	9,000	9,000	9,000	0	0.00%
TOTAL OFFICE OF THE PRINCIPAL					866,762	873,719	870,479	869,322	893,014	893,014	900,193	15,179	1.70%
85	2410	211	0	Health Insurance - DW	97,084	112,928	115,328	132,547	143,069	143,069	130,283	(12,786)	-8.93%
85	2410	212	0	Dental Insurance - DW	11,350	13,559	11,351	12,236	13,229	13,229	13,887	658	4.97%
85	2410	213	0	Life Insurance - DW	4,438	3,258	4,447	3,622	4,550	3,773	3,177	(30,268)	-8.22%
85	2410	214	0	Disability Insurance - DW	3,184	2,790	3,191	3,175	3,280	1,662	1,662	(1,518)	-48.72%
85	2410	220	0	FLCA - DW	52,416	62,006	52,416	61,201	61,195	62,133	958	1,576	2.57%
85	2410	250	0	Unemployment Insurance - DW	94,909	93,920	115,326	114,510	121,770	132,623	10,853	8,391	6.33%
85	2410	260	0	Workers Comp Insurance - DW	1,411	1,516	1,401	293	1,440	1,462	22	1,536	1.06%
TOTAL EMPLOYEE BENEFITS					272,902	291,329	311,876	328,845	349,625	354,246	4,621	1,326	0.38%
TOTAL 2410 OFFICE OF THE PRINCIPAL					1,139,664	1,165,048	1,192,355	1,198,167	1,242,639	1,262,439	19,800	1,596	0.13%
2511 BUSINESS/FISCAL SERVICES													
40	2511	110	0	Business Administration - BMS	80,669	80,669	90,768	90,768	0	0	0	0	#DIV/0!
40	2511	111	0	Bookkeeping Wages - DW	40,212	40,212	46,116	46,116	0	0	0	0	#DIV/0!
40	2511	240	0	Course Reimbursement - DW	40,212	40,212	0	0	0	0	0	0	0.00%
40	2511	322	0	Conferences/Conventions - DW	1,300	400	1,300	1,041	0	0	0	0	#DIV/0!
40	2511	331	0	Software Support	6,750	6,877	7,221	13,279	0	0	0	0	#DIV/0!
40	2511	332	0	Software Support	6,750	6,877	7,221	13,279	0	0	0	0	#DIV/0!
40	2511	430	0	Equipment Repair - DW	2,500	497	2,000	1,494	0	0	0	0	#DIV/0!
40	2511	431	0	Equipment Repair - DW	2,500	497	2,000	1,494	0	0	0	0	#DIV/0!
40	2511	738	0	Replacement Equipment - DW	1,800	1,200	1,800	2,275	0	0	0	0	#DIV/0!
40	2511	810	0	Dues/Fees - DW	400	1,328	450	1,330	0	0	0	0	#DIV/0!
TOTAL BUSINESS/FISCAL SERVICES					148,681	146,030	150,755	156,303	0	0	0	0	#DIV/0!
85	2511	211	0	Health Insurance - DW	27,559	28,401	27,844	0	0	0	0	0	#DIV/0!
85	2511	212	0	Dental Insurance - DW	2,311	1,833	2,068	1,671	0	0	0	0	#DIV/0!
85	2511	213	0	Life Insurance - DW	756	526	764	622	0	0	0	0	#DIV/0!
85	2511	214	0	Disability Insurance - DW	554	465	558	465	0	0	0	0	#DIV/0!
85	2511	220	0	FLCA - DW	10,333	10,774	10,957	10,957	0	0	0	0	#DIV/0!
85	2511	230	0	NI Retirement - DW	14,537	17,510	17,510	17,524	0	0	0	0	#DIV/0!
85	2511	250	0	Unemployment Insurance - DW	171	212	193	194	0	0	0	0	#DIV/0!
85	2511	260	0	Workers Comp Insurance - DW	171	212	246	51	0	0	0	0	#DIV/0!
TOTAL EMPLOYEE BENEFITS					41,571	56,156	60,215	59,422	0	0	0	0	#DIV/0!
TOTAL 2511 BUSINESS/FISCAL SERVICES					190,252	202,186	210,970	215,725	0	0	0	0	#DIV/0!
2620 OPERATING BUILDING SERVICES													
70	2620	110	1	Gastodial Wages - BMS	104,567	99,467	104,205	102,775	111,729	108,379	108,379	(3,350)	-3.00%
70	2620	110	2	Gastodial Wages - BMS	106,337	106,337	115,478	114,115	117,166	119,515	119,515	2,349	2.00%
70	2620	110	3	Gastodial Wages - BHS	197,109	197,109	193,746	186,320	189,286	192,022	192,022	2,736	1.45%
70	2620	320	0	Gastodial Over-time - DW	10,000	1,387	5,000	428	5,000	5,000	5,000	0	0.00%
70	2620	322	1	Staff Development - BHS	250	382	250	54	250	250	250	0	0.00%
70	2620	322	2	Staff Development - BMS	250	352	250	54	250	250	250	0	0.00%
70	2620	322	3	Staff Development - BHS	9	352	250	54	250	250	250	0	0.00%
70	2620	411	2	Water/Sewerage - BMS	9,600	9,653	9,600	8,843	10,250	10,250	10,250	0	0.00%
70	2620	411	3	Water/Sewerage - BHS	12,250	20,778	12,250	10,619	13,250	13,250	13,250	0	0.00%
70	2620	421	1	Rubbish Removal - BHS	5,979	5,656	5,979	5,763	5,906	5,906	5,906	0	0.00%
70	2620	421	2	Rubbish Removal - BHS	8,677	8,677	8,677	8,677	8,750	8,750	8,750	0	0.00%
70	2620	421	3	Rubbish Removal - BHS	8,677	8,677	8,677	8,677	8,750	8,750	8,750	0	0.00%
70	2620	430	3	Equipment Maintenance - BHS	750	973	750	849	750	750	750	0	0.00%
70	2620	431	1	Electrical Repairs - BMS	4,000	2,818	4,000	10,902	3,750	3,750	3,750	0	0.00%
70	2620	431	2	Electrical Repairs - BHS	3,500	2,093	3,500	3,250	3,250	3,250	3,250	0	0.00%
70	2620	432	1	HVAC Repairs - BHS	17,000	16,496	17,000	11,446	17,000	17,000	17,000	0	0.00%
70	2620	432	2	HVAC Repairs - BMS	10,500	9,613	10,500	7,162	10,500	7,500	(3,000)	-28.57%	
70	2620	432	3	HVAC Repairs - BHS	25,000	62,630	25,000	34,729	30,000	30,000	30,000	0	0.00%
70	2620	433	1	Plumbing Repairs - BHS	2,000	2,000	2,000	1,750	1,750	1,750	1,750	0	0.00%
70	2620	433	2	Plumbing Repairs - BMS	3,000	731	3,000	2,680	2,750	2,750	2,750	0	0.00%
70	2620	433	3	Plumbing Repairs - BHS	3,000	731	3,000	2,680	2,750	2,750	2,750	0	0.00%
70	2620	434	1	Glass Breakage - BHS	400	184	400	192	400	400	400	0	0.00%
70	2620	434	2	Glass Breakage - BMS	400	184	400	265	400	400	400	0	0.00%
70	2620	434	3	Glass Breakage - BHS	400	184	400	265	400	400	400	0	0.00%
70	2620	435	1	Building Exterior - BHS	4,200	37,841	7,000	18,518	10,000	10,000	10,000	0	0.00%
70	2620	435	2	Building Exterior - BMS	6,000	7,257	7,000	4,886	7,500	7,500	7,500	(2,500)	-25.00%
70	2620	435	3	Building Exterior - BHS	6,000	6,763	7,000	24,166	10,000	10,000	10,000	0	0.00%

BOW SCHOOL DISTRICT PROPOSED OPERATING BUDGET FOR FISCAL YEAR 2015-2016

BOW SCHOOL DISTRICT 2015-2016 PROPOSED OPERATING BUDGET

Function Code	Program Code	Object Code	School Code	Account Name	FY2012-13 Approved	FY2012-13 Actual	FY2013-14 Approved	FY2013-14 Actual	FY2014-15 Approved	FY2015-16 Proposed	Difference \$	Difference %
2620	70	211	0	Health Insurance - DW	156,908	160,082	168,751	194,550	210,276	176,320	(33,956)	-16.15%
2620	70	213	0	Life Insurance - DW	1,035	1,035	1,035	1,035	1,035	1,035	0	0.00%
2620	70	214	0	Disability Insurance - DW	1,767	1,556	1,716	1,706	1,735	1,704	(31)	-1.78%
2620	70	215	0	FICA - DW	32,962	31,717	32,010	30,514	32,373	32,506	133	0.41%
2620	70	220	0	Retirement - DW	31,900	29,276	38,460	34,354	38,846	40,423	1,577	4.06%
2620	70	221	0	Workers Comp Insurance - DW	5,602	6,447	5,440	5,231	5,501	5,524	23	0.42%
2620	70	260	0	TOTAL EMPLOYEE BENEFITS	242,771	244,635	260,604	277,700	305,119	272,298	(32,821)	-10.76%
TOTAL 2020 OPERATING BUILDING SERVICES					1,448,467	1,318,869	1,373,935	1,274,601	1,360,787	1,356,229	(4,558)	-0.33%
2630	70	110	0	Building Maintenance - DW	69,803	71,917	77,422	78,341	78,970	80,549	1,579	2.00%
2630	70	111	0	Grounds Maintenance - DW	7,350	6,959	7,268	7,426	7,426	7,502	76	1.03%
2630	70	112	0	Grounds Maintenance - BMS	8,008	8,008	8,008	8,359	8,750	8,750	0	0.00%
2630	70	424	1	Maintenance of Grounds - BMS	9,500	9,483	9,500	10,254	9,750	10,050	300	3.00%
2630	70	424	2	Maintenance of Grounds - BMS	33,000	29,206	34,888	32,000	32,000	33,000	1,000	3.13%
2630	70	610	0	Supplies - DW	10,500	9,600	10,500	11,926	10,500	12,000	1,500	14.29%
2630	70	626	0	Gas - DW	5,900	8,705	7,787	7,787	8,850	8,425	(425)	-4.80%
2630	70	734	0	New Equipment - DW	220,053	203,149	228,190	226,880	232,046	237,476	5,430	2.34%
2630	85	211	0	Health Insurance - DW	82,134	79,716	79,075	66,540	87,055	69,868	(17,182)	-19.74%
2630	85	212	0	Dental Insurance - DW	4,394	4,031	3,607	4,007	4,310	4,447	137	3.18%
2630	85	213	0	Life Insurance - DW	351	257	366	366	374	265	(111)	-29.68%
2630	85	220	0	FICA - DW	11,181	10,673	11,681	11,567	11,913	12,144	233	1.96%
2630	85	230	0	NI Retirement - DW	12,343	13,422	15,797	16,856	16,108	17,034	926	5.75%
2630	85	250	0	Unemployment Insurance - DW	408	504	445	448	388	350	(38)	-9.79%
2630	85	260	0	TOTAL EMPLOYEE BENEFITS	113,310	111,207	113,582	100,788	122,020	106,599	(16,399)	-13.20%
TOTAL 2630 CARE/UPKEEP OF GROUNDS SERVICES					333,363	319,436	341,772	327,668	354,854	343,975	(10,879)	-3.07%
2640	70	430	1	Maintenance Contracts - BMS	13,097	12,444	13,083	13,397	12,397	13,073	676	5.45%
2640	70	430	2	Maintenance Contracts - BMS	19,635	21,449	22,446	23,964	23,258	24,192	934	3.97%
2640	70	437	1	Repair Instructional Equipment - BMS	40,248	39,692	40,959	41,275	42,063	41,155	(908)	-2.16%
2640	70	437	1	Repair Instructional Equipment - BMS	0	0	0	0	0	0	0	0.00%

BOW SCHOOL DISTRICT PROPOSED OPERATING BUDGET FOR FISCAL YEAR 2015-2016

BOW SCHOOL DISTRICT 2015-2016 PROPOSED OPERATING BUDGET

Function Code	Program Code	Object Code	School Code	Account Name	FY2012-13 Actual	FY2012-13 Approved	FY2013-14 Actual	FY2013-14 Approved	FY2014-15 Approved	FY2015-16 Proposed	Difference	%
2640	70	437	2	Repair Instructional Equipment - RMS	3,935	3,935	3,933	3,933	3,933	3,930	(3)	-0.08%
2640	70	438	1	Repair Non-Instructional Equipment - RMS	1,000	1,000	1,000	1,000	1,000	1,000	0	0.00%
2640	70	438	2	Repair Non-Instructional Equipment - RMS	1,000	1,000	1,756	1,756	1,000	1,000	0	0.00%
2640	70	438	3	Repair Non-Instructional Equipment - RMS	2,000	2,000	2,228	2,228	2,000	2,000	0	0.00%
				TOTAL 2640 CARE/UPKEEP OF EQUIPMENT SERVICES	90,825	90,825	84,116	90,178	96,432	92,461	(3,971)	-4.12%
2721	80	510	0	Wages Regular Transportation - DW	267,206	270,179	257,612	245,516	262,270	267,479	4,799	1.29%
2721	80	521	0	Telephone - DW	825	825	850	1,009	975	1,100	125	12.82%
2721	80	531	0	Training Supplies - DW	495	495	750	125	500	1,000	500	60.00%
2721	80	610	0	Books/Printed Material - DW	375	394	325	350	350	550	200	57.14%
2721	80	641	0	Bus Lease - New Vehicles - DW	2,930	2,930	2,930	2,930	2,930	2,930	0	0.00%
2721	80	732	0	Other Transportation Expense - DW	6,089	6,089	6,500	4,996	6,500	6,250	(250)	-3.85%
2721	80	890	0	TOTAL STUDENT TRANSPORTATION	279,196	280,927	254,612	274,345	274,345	270,829	(4,516)	-1.63%
2721	85	211	0	Health Insurance - DW	49,823	44,085	49,248	39,128	47,868	40,492	(7,376)	-15.41%
2721	85	212	0	Dental Insurance - DW	3,126	3,608	3,372	3,066	3,066	3,163	97	3.16%
2721	85	213	0	Life Insurance - DW	642	453	493	631	631	443	(188)	-29.79%
2721	85	220	0	PICA - DW	20,448	17,948	19,707	18,162	20,102	20,462	360	1.79%
2721	85	250	0	Unemployment Insurance - DW	1,452	1,796	1,642	1,344	1,344	1,210	(134)	-9.59%
2721	85	260	0	Workers Comp Insurance - DW	4,865	3,870	4,083	4,782	4,782	4,868	86	1.80%
2721	85	260	0	TOTAL EMPLOYEE BENEFITS	80,356	72,360	78,212	63,891	77,793	70,638	(7,155)	-9.20%
				TOTAL 2721 STUDENT TRANSPORTATION	359,552	353,287	347,824	348,511	352,138	349,467	(2,671)	-0.76%
2722	80	110	0	Wages - Special Transportation - DW	56,065	81,959	57,140	85,060	58,283	59,450	1,167	2.00%
2722	80	234	0	Handicapped Transportation New Equipment - DW	135,500	146,359	213,940	177,000	177,000	216,860	41,860	23.60%
2722	80	238	0	Handicapped Transportation Replacement Equipment - DW	0	0	0	0	0	0	0	0.00%
				TOTAL SPECIAL EDUCATION TRANSPORTATION	210,565	238,323	271,040	256,065	235,283	276,250	42,967	18.26%
2722	85	211	0	Health Insurance - DW	0	0	0	2,649	0	0	0	0.00%
2722	85	212	0	Dental Insurance - DW	0	0	0	0	0	0	0	0.00%
2722	85	213	0	Life Insurance - DW	135	99	112	140	140	98	(42)	-30.00%
2722	85	214	0	Disability Insurance - DW	0	0	6,710	4,450	4,450	0	(2,260)	-33.58%
2722	85	230	0	SN Retirement - DW	4,200	6,440	4,370	0	0	4,500	1,130	26.28%
2722	85	250	0	Unemployment Insurance - DW	298	369	340	295	295	266	(29)	-9.83%
2722	85	260	0	Workers Comp Insurance - DW	1,020	668	1,040	259	1,061	1,062	21	1.98%
2722	85	260	0	TOTAL EMPLOYEE BENEFITS	5,742	7,389	10,069	5,955	5,955	5,994	39	0.65%
				TOTAL 2722 SPECIAL EDUCATION TRANSPORTATION	216,307	237,912	266,134	241,238	241,238	284,244	43,006	17.83%
2724	80	110	0	Wages - CO-Curricular Transportation - DW	17,295	13,589	10,976	17,993	17,993	18,348	355	1.97%
2724	80	519	0	Contracted Transportation - DW	500	500	1,040	1,040	0	0	0	0.00%
				TOTAL CO-CURRICULAR TRANSPORTATION	17,795	13,589	12,016	17,993	17,993	18,348	355	1.97%
2724	85	220	0	PICA - DW	1,323	1,033	1,340	812	1,376	1,464	86	6.36%
2724	85	260	0	Workers Comp Insurance - DW	315	243	321	329	329	334	7	2.14%
				TOTAL EMPLOYEE BENEFITS	1,638	1,276	1,661	1,141	1,705	1,798	93	7.50%
				TOTAL 2724 CO-CURRICULAR TRANSPORTATION	19,433	14,865	13,677	19,134	19,698	20,086	390	1.98%
2725	80	110	0	Wages - Athletic Transportation - DW	25,943	22,130	24,295	26,457	26,989	27,522	533	1.97%
2725	80	519	0	Contracted Transportation - DW	4,750	3,500	4,000	4,000	3,000	3,000	0	0.00%
				TOTAL ATHLETIC TRANSPORTATION	30,693	25,630	28,295	30,457	29,989	30,522	533	1.78%
2725	85	220	0	PICA - DW	1,985	1,677	2,024	1,853	2,065	2,105	40	1.94%
2725	85	260	0	Workers Comp Insurance - DW	472	487	482	472	491	501	10	2.04%
				TOTAL EMPLOYEE BENEFITS	2,457	2,164	2,506	1,973	2,556	2,606	50	1.96%
				TOTAL 2725 ATHLETIC TRANSPORTATION	33,150	28,794	32,463	32,469	32,545	33,128	583	1.79%
				TOTAL 2740 VEHICLE REPAIRS								

BOW SCHOOL DISTRICT
PROPOSED OPERATING BUDGET FOR FISCAL YEAR 2015-2016

[illegible]

**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 Code	Account Name	FY2012-13 Estimate	FY2012-13 Actual	FY2013-14 Estimate	FY2013-14 Actual	FY2014-15 Estimate	FY2015-16 Proposed	Difference \$	Difference %
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	20,032,303	20,032,303	20,263,728	20,517,495	253,767	1.25%
1310	Regular Tuition - Parental/Other Districts <i>Hooksett - Grade 12 = 2, Grade 10 = 6, Grade 9 = 10 TOTAL ESTIMATED 18</i>	50,000	95,984	90,000	152,953	155,524	226,847	71,323	45.86%
1311	Deerfield - Grade 10 = 1 TOTAL ESTIMATED 1 <i>Regular Tuition - Dumbarton MS</i>	0	0	0	0	612,111	664,913	52,802	8.63%
1312	Grade 7 = 25, Grade 8 = 35, Parent (6th Grade) = 1 TOTAL ESTIMATED = 61 <i>Regular Tuition - Dumbarton HS</i>	0	0	0	0	346,938	656,662	309,724	89.27%
1315	Grade 9 = 25, Grade 10 = 25, Grade 11 = 4, Grade 12 = 1, TOTAL ESTIMATED = 55 <i>Summer School Tuition</i>	5,360	5,700	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	8,832	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	567,49	3,000	3,466	3,000	3,000	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 \$118,010, 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	4,574	0	8,788	0	0	0	0.00%
3230	Medicaid Reimbursement	75,000	73,628	65,000	84,494	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	3,789,482	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

Function Code	Account Name	FY2012-13 Estimate	FY2012-13 Actual	FY2013-14 Estimate	FY2013-14 Actual	FY2014-15 Estimate	FY2015-16 Proposed	Difference \$	Difference %
FOOD SERVICE FUND BUDGET ESTIMATED REVENUES									
1500	Interest	0	0	0	0	0	0	0	0.00%
	TOTAL 1500 EARNINGS ON INVESTMENTS	0	0	0	0	0	0	0	0.00%
1611	BHS Daily Lunch Sales	105,000	93,001	120,000	93,001	122,000	100,000	(22,000)	-18.03%
1611	BMS Daily Lunch Sales	232,000	157,901	250,000	157,901	223,704	175,000	(48,704)	-21.77%
1611	BHS Daily Lunch Sales	255,000	181,450	270,000	181,450	270,000	199,986	(70,014)	-25.93%
1630	Special Function Sales	9,454	4,010	10,000	4,010	4,000	4,000	0	0.00%
	TOTAL 1600 FOOD SERVICE SALES	601,454	436,362	650,000	436,362	619,704	478,986	(140,718)	-22.71%
1990	Miscellaneous	0	0	0	0	0	0	0	0.00%
	TOTAL 1900 OTHER REVENUE	0	0	0	0	0	0	0	0.00%
3260	State Child Nutrition	5,000	4,212	5,000	4,212	4,000	4,000	0	0.00%
3260	State Commodities	25,000	21,370	26,697	21,370	22,000	22,000	0	0.00%
	TOTAL 3200 STATE REVENUE	30,000	25,583	31,697	25,583	26,000	26,000	0	0.00%
4560	Federal Child Nutrition	50,000	47,332	50,000	47,332	52,000	52,000	0	0.00%
	TOTAL 4500 FEDERAL REVENUE	50,000	47,332	50,000	47,332	52,000	52,000	0	0.00%
7700	Transfer From Fund Balance	0	0	0	0	0	0	0	0.00%
	TOTAL 7700 TRANSFERS FROM OTHER SOURCES	0	0	0	0	0	0	0	0.00%
	TOTAL ESTIMATED FOOD SERVICE REVENUES	681,454	509,276	731,697	509,276	697,704	556,986	(140,718)	-20.17%

BOW SCHOOL DISTRICT AUDITOR'S REPORT - 2014



PLODZIK & SANDERSON

Professional Association/Accountants & Auditors

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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

*Plodzik & 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	<u>\$ -</u>
		\$ 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

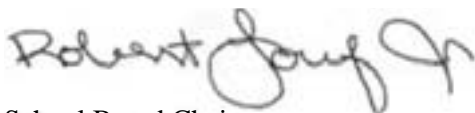
to acknowledge the achievements at the student level without acknowledging the immense commitment and dedication of our administrators and staff – as well as the many parents who provide hours of volunteer service. Bow’s successes truly do encapsulate many different factors, and in reflecting over the 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 dark ink, appearing to read "Robert J. Jorgensen". The signature is fluid and cursive, with the first name "Robert" and last name "Jorgensen" clearly legible.

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/newletters 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 Czibik

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

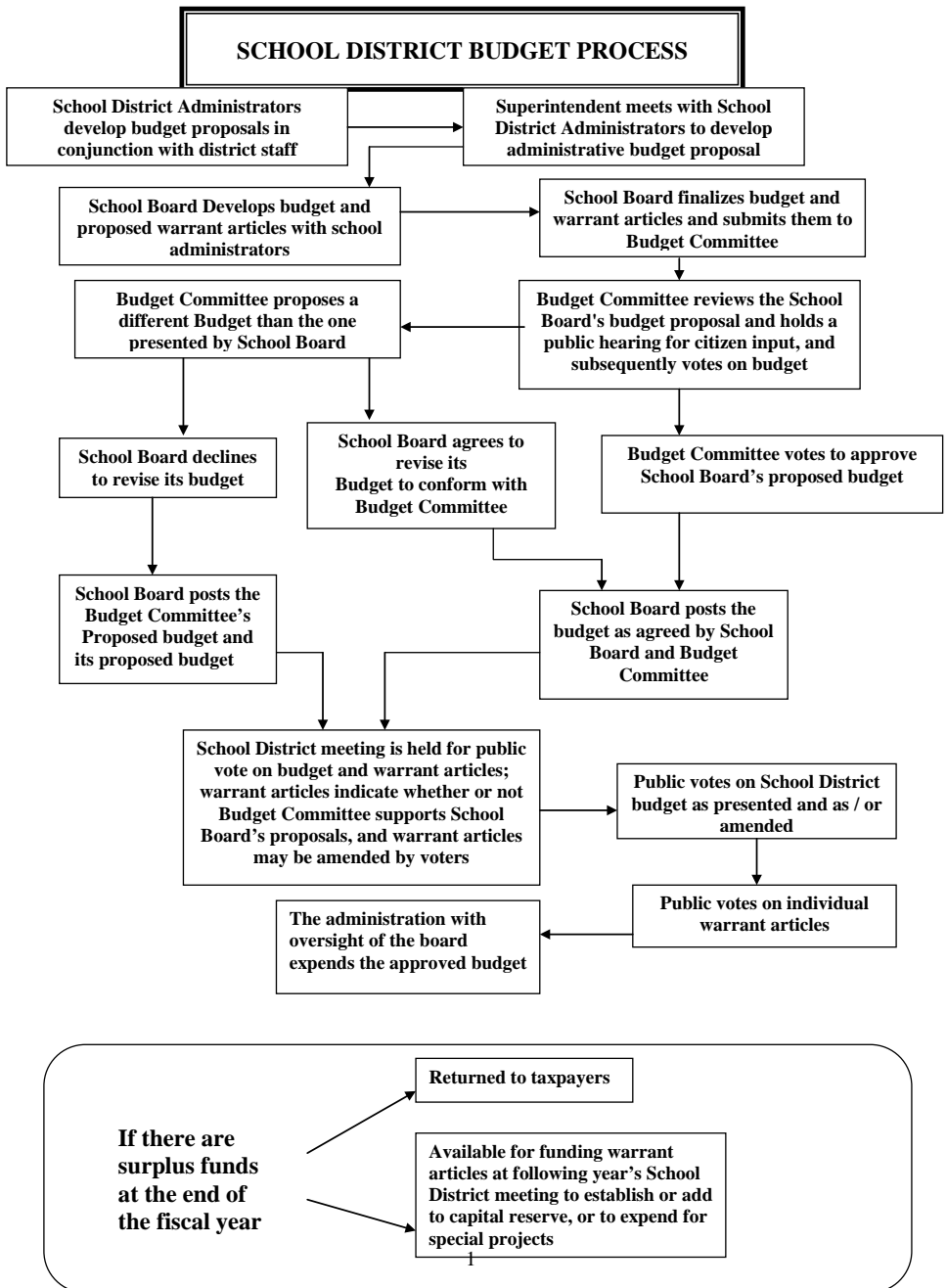
www.bownet.org/pto

ANNUAL REPORT

BOW SCHOOL DISTRICT ENROLLMENT HISTORY

AS OF OCTOBER 1, 2014

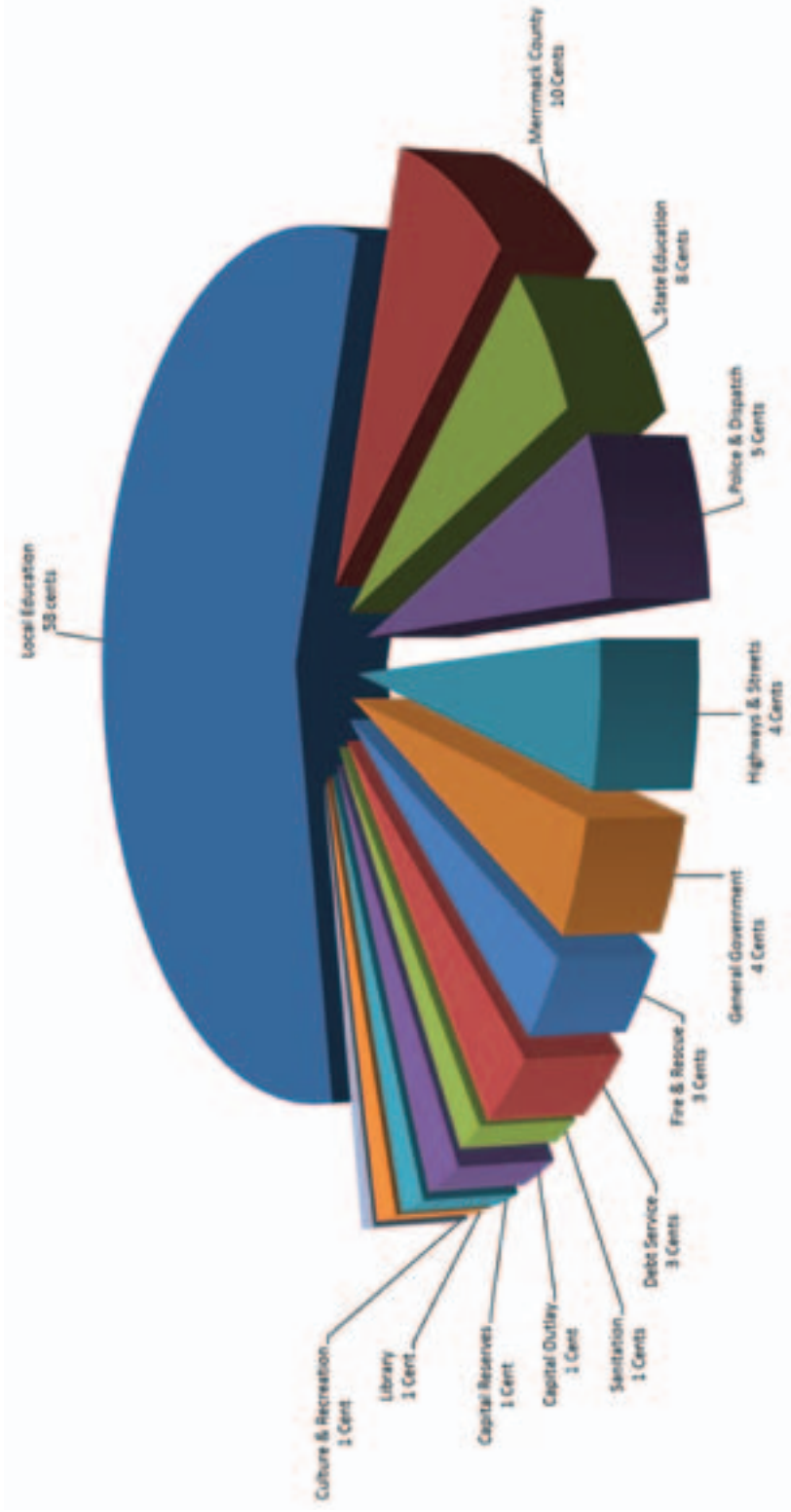
Year	Pre Sch	K	Gr 1	Gr 2	Gr 3	Gr 4	Gr 5	Gr 6	Gr 7	Gr 8	Gr 9	Gr 10	Gr 11	Gr 12
2000-01	11	84	101	153	142	129	154	151	155	149	149	168	121	116
2001-02	23	87	118	104	156	149	132	156	151	154	147	145	165	118
2002-03	14	71	120	119	116	162	153	131	164	155	160	149	143	163
2003-04	16	90	114	114	127	120	166	155	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							

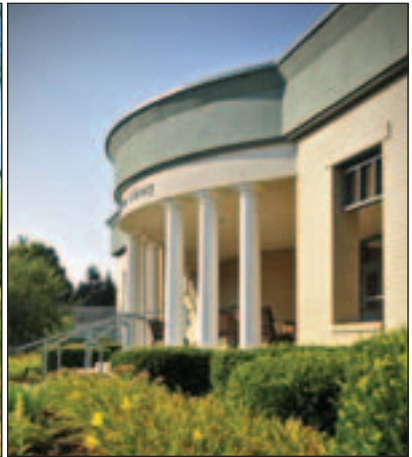


NOTES

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.*

