

A photograph of a forest in autumn. The trees are a mix of bare branches and those with yellow, orange, and red leaves. In the foreground, a large, rusted metal wheelbarrow lies on its side on a grassy area with fallen leaves. The sky is clear and blue.

Town of Bow
Annual Report
2010



The Hammond Nature Preserve

The Town Meeting in 2006 voted to purchase Paul Hammond's property for \$955,000. The Hammond family owned the property for over 200 years. It contains approximately 155 acres of prime conservation land. The Selectmen in concert with the Conservation Commission agreed to name the track of land containing woodlots, pastures, wetlands, wildlife habitat, scenic views, etc., the Hammond Nature Preserve. The property is open daily for residents to tour to observe nature as it's been for centuries.

The hay-rake at the Preserve's entrance was found with overgrowth securing it to the land. The barn, in disrepair, was removed in 2008. The boards and other artifacts from the original barn were removed and secured for exhibit later.



Cover—Thanks to Josh Filides' Eagle Scout Project, he established a new walking path along the stonewall to gain access to the Hammond Nature Preserve located off of Dunbarton Center Road. The barn that stood at this location, since the late 1700s, was removed and the site was graded for parking and easy access. Photos by Eric Anderson

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

TOWN OF BOW, NEW HAMPSHIRE



Together with the Reports of the
Bow School District

FOR THE YEAR 2010

**Please bring this report with you to the Town Meeting
on Wednesday, March 9, 2011**

Our website is: www.bow-nh.gov



Recognition

All of the title pages are part
of the "Barns of Bow" Project.

It was initiated by Tom Wilson, architect,
& Eric Anderson, photographer, over
the past four years in concert with the
Bow Heritage Commission.

The project can be seen at
www.barnsofbow.com.

2010 DEDICATION

LEONARD VIRGIN



The 2010 Town Report is dedicated to Leonard Virgin. Lenny was raised in Bow and he has worked for the Town for 44 years. He currently lives on Knox Road, where he and his wife Betsey raised two children, Virginia and Charles.

Lenny started working for the Town on November 1, 1967 as a highway laborer. One of his winter duties was to ride in the back of a plow truck that had a single light in the back and bags of salt. When the driver flashed the light once, he was to pull a wooden block out of a hole in the dump body and shovel salt down the hole to apply salt to the road surface. When the light flashed twice he was to plug the hole with the block and scramble to open more bags of salt for the next round of light flashes. At the end of the storm Lenny's pants would stand alone, saturated with salt brine.

Lenny currently holds the position of Senior Heavy Equipment Operator...Lenny knows where every bump, rock, ledge outcrop and mud hole are located in Town, along with every kind person that has offered a cup of coffee or soup, traveling between job sites.

Thank you Lenny for 44 years of dedicated service to the Town of Bow.

IN MEMORIAM

STEPHEN CHARLES CMAR

January 4, 1990 – May 6, 2010



A 2008 graduate of Bow High School, Stephen Cmar, passed away on May 6, 2010. Stephen was a sophomore at the University of New Hampshire majoring in geography. As an ROTC Cadet, he was on his way to being commissioned as a second lieutenant in the US Army. He was one of the top cadets in his class and had been selected to attend not only the Army's competitive Airborne School, but also a cultural exchange program in South America. Well known at Bow High, Stephen played varsity football wearing #54 and was involved in track and lacrosse. He also was an active member of St. John's Church participating in numerous work camps doing home repair for those in need. Stephen will be remembered as a "model citizen" with a great attitude and willingness to learn. He not only served his community, but looked forward to serving his country. Everyone was drawn to him because of his appealing personality. He will be greatly missed.

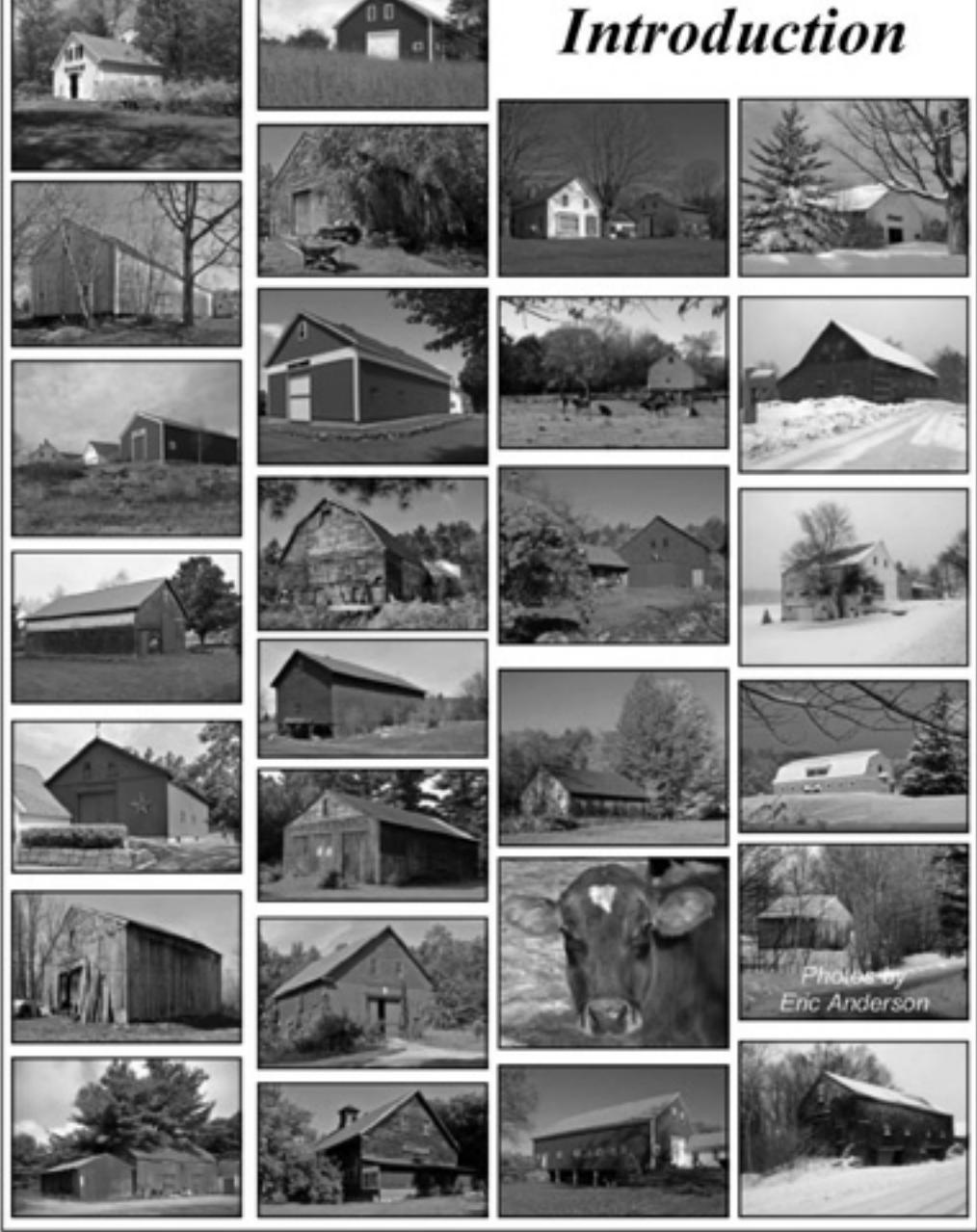
Stephen leaves his parents, Deborah & Geoffrey Cmar, his siblings Craig, Shaun, & Leeanna, his grandparents Paul & Joan Collins, his aunt Nancylee & uncle Rob Simpson, as well as, his cousins Christopher, Ryan, Marc, Scott & Connor all of Bow. A Memorial & Scholarship Fund has been established by his cousin, Scott, in Stephen's name at the Merrimack Savings Bank.

Recognition	3
Dedication	5
In Memoriam	6
 Introduction.....	 9
Town Officials	10
Boards, Committees and Commissions	12
Town Departments and Employees	16
U. S. Congressional Delegation	20
Bows Representatives to the NH General Court	21
Selectmen's Message.....	22
Town Manager's Report	24
Minutes of 2010 Town Meeting	26
 Financial Information.....	 41
Schedule of Town Property	42
Statement of Appropriations, Taxes Assessed and Tax Rate	45
Trust Funds.....	48
Tax Collector's Report	50
Town Clerk Report	53
Treasurer's Report	54
Audit Report for the Fiscal Year Ending June 30, 2010	55
 Vital Statistics	 97
Births	98
Marriages.....	99
Deaths	100
 Department Reports	 101
Assessing Department	102
Baker Free Library	105
Building Inspector/Code Enforcement Officer.....	112
Report of Municipal Buildings	115
Cemetery Sexton Report	117
Communications Center	118
Community Development Department	120
Emergency Management	122
Fire Department.....	123
Forest Fire Warden and State Forest Ranger	126
Human Services Department.....	128
Parks and Recreation Department	129
Police Department	132
Public Works Department.....	136
Town Clerk/Tax Collector	138

Boards, Commissions and Committees.....	139
Bow Ambulance Oversight Committee.....	140
Bow Business Development Commission	141
Bow Conservation Commission.....	144
Bow Drinking Water Protection Committee	146
Bow Economic Development Corporation	149
Bow Energy Committee	151
Bow Heritage Commission	152
Bow Joint Loss Management Committee	154
Bow Open Spaces.....	155
Central New Hampshire Regional Planning Commission	156
Planning Board.....	158
Recycling and Solid Waste Committee	161
Upper Merrimack River Local Advisory Committee.....	164
Zoning Board of Adjustment.....	167
 Town Organizations.....	 168
Bow Athletic Club	170
Bow Community Men's Club.....	171
Bow Garden Club.....	173
Bow Girl Scouts	176
Bow Scout Troop 75.....	178
Bow Pioneers Snowmobile Club.....	180
Bow Rotary Club.....	181
Bow Young at Heart Club.....	183
 2011 Annual Meeting	 T1
Moderator's Rules of Procedure.....	
Voters' Rights and Responsibilities	
2011 Town Warrant	
2011-12 Annual Operating Budget.....	
Town of Bow Budget Development Process.....	
Frequently Asked Questions Pertaining to Budget.....	
Explanation of Capital Improvement Plan and Capital Reserve Fund.....	
Annual Capital Improvements Program.....	
 Bow School District.....	 S1



Introduction



*Photos by
Eric Anderson*

TOWN OFFICIALS

Board of Selectmen

Harold T. Judd, Chairman	Term Expires 2011
Eric E. Anderson, V-Chair	Term Expires 2012
Jack P. Crisp Jr.	Term Expires 2012
Thomas E. Keane	Term Expires 2013
Colleen S. Hunter.....	Term Expires 2013

Town Clerk/Tax Collector

Jill Hadaway.....	Term Expires 2012
-------------------	-------------------

Town Moderator

Peter Imse.....	Term Expires 2012
-----------------	-------------------

Supervisors of Checklist

Deborah deMouplied	Term Expires 2012
Sara Swenson.....	Term Expires 2014
Susan Stevens.....	Term Expires 2016

Ballot Clerks

Betty Finan, Republican.....	Virginia Urdi, Democrat
Faye Stoutenburgh, Republican	Thomas Fagan, Democrat
Jack Finan, Republican, Alt.	Kerry Buckley, Democrat, Alt.
Sheri Crisp, Democrat, Alt.	

Treasurer

Roland Gamelin	Term Expires 2012
Suzanne Campbell, Deputy Treasurer	

TOWN OFFICIALS

Budget Committee

George Lagos, Chair	Term Expires 2011
Peter Cheney	Term Expires 2011
Cindy Martin	Term Expires 2012
Dee Treybig	Term Expires 2012
Kally Abrams	Term Expires 2013
Ginger Fraser	Term Expires 2013
Jack Crisp, Jr., Selectman Representative	
Deb McCann, School Board Representative	

Trustees of Trust Funds

John Caron	Term Expires 2011
Jon Marvin	Term Expires 2012
Robert Blanchette	Term Expires 2013

Baker Free Library Trustees

Colleen Haggerty, Trustee	Term Expires 2011
Thomas Ives, Trustee	Term Expires 2012
Lisa Richards, Trustee	Term Expires 2013
Elizabeth Foy, Trustee	Term Expires 2014
Ingrid White, Trustee	Term Expires 2015

BOARDS, COMMITTEES AND COMMISSIONS

Bow Ambulance Oversight Committee

Ruth Underwood	Term Expires 2011
Gary Gordon	Term Expires 2011
Barbara Ward	Term Expires 2012
Mary Lougee, Chair	Term Expires 2013
Mary Anne McGinn, MD	Term Expires 2013

Bow Drinking Water Protection Committee

Sandra Crystall, Planning Board	Term Expires 2011
Colleen Hunter, Selectman	Term Expires 2011
Cynthia Klevins, Citizen-at-Large	Term Expires 2011
Richard Kraybill, Business Development Comm.	Term Expires 2011
Bill Klubben, Planning/Economic Development	Term Expires 2011
Katherine Lane, Conservation Commission	Term Expires 2011
Kevin Leonard, Citizen-at-Large	Term Expires 2011
Deb McCann, School Board	Term Expires 2011
Bernie Rousseau, Pennichuck Water Corp.	Term Expires 2011
Corey Welcome, Public Works	Term Expires 2011

Bow Business Development Commission

Jack Finan	Term Expires 2011
Don Berube, Jr.	Term Expires 2011
Tom Keane, Selectman Rep.	Term Expires 2011
John Meissner	Term Expires 2011
Bill Hickey, Chair	Term Expires 2012
Richard Kraybill.....	Term Expires 2012
James Hoffman	Term Expires 2013

Capital Improvement Plan Committee

John Wallace, Chair, Planning Board
Kally Abrams, Budget Committee
Pansy Bloomfield, School Board
Arthur Cunningham, Planning Board
Nate Hadaway, Public Works Department
Mitchell Harrington, Public Safety
Colleen Hunter, Selectman
Jon Marvin, Trustees of Trust Funds

Central NH Regional Planning Commission

Bill Oldenburg (TAC)	Term Expires 2011
Bruce Marshall.....	Term Expires 2012
Stephen Buckley	Term Expires 2013

Bow Conservation Commission

Nancy Rheinhardt, Chair.....	Term Expires 2011
Harold Judd, Selectman	Term Expires 2011
Kitty Lane	Term Expires 2012
Dave Kirkpatrick.....	Term Expires 2012
Harold Keys	Term Expires 2013
John Meissner	Term Expires 2013
Wendy Waskin	Term Expires 2013

Bow Energy Committee

Dana Mosher.....	Term Expires 2011
Alex Slocum.....	Term Expires 2011
Alfred Stawicki	Term Expires 2011
Robert Eldredge	Term Expires 2012
Peter Jukoski	Term Expires 2012
Cedric Dustin	Term Expires 2013
Susan Moore, Alternate.....	Term Expires 2011
Colleen Hunter, Selectman	Term Expires 2011

Bow Heritage Commission

Susan Wheeler, Chair.....	Term Expires 2011
Tom Wilson.....	Term Expires 2011
Eric Anderson, Selectman	Term Expires 2011
Faye Johnson.....	Term Expires 2012
Dennis Ordway	Term Expires 2012
John Meissner	Term Expires 2013
Gary Nylen.....	Term Expires 2013
Nancy Knapp, Alternate.....	Term Expires 2013

Highway Safety Committee

Dana Abbott, Fire Chief.....	Term Expires 2011
Robert Barry.....	Term Expires 2011
James Cailler.....	Term Expires 2011
Harold Judd, Selectman	Term Expires 2011
Sgt. Margaret Lougee, Police Dept.....	Term Expires 2011
Tim Sweeney, Director of Public Works.....	Term Expires 2011

Planning Board

Arthur Cunningham, Chair.....	Term Expires 2013
Sandra Crystall.....	Term Expires 2011
Tom Keane, Selectman	Term Expires 2011
Bruce Marshall.....	Term Expires 2011
John Wallace	Term Expires 2012
Andrew Young	Term Expires 2012
Bill Oldenburg	Term Expires 2013
Allen Lindquist, Alternate.....	Term Expires 2011
Dennis Ordway, Alternate	Term Expires 2011
Don Berube, Alternate	Term Expires 2012
Tony Reynolds, Alternate.....	Term Expires 2012

Recycling Committee

Jill Desrochers, Co-Chair.....	Term Expires 2011
Gary Lynn, Co-Chair	Term Expires 2013
Kimberly Berrigan	Term Expires 2011
Colleen Hunter, Selectman	Term Expires 2011
Cynthia Klevens.....	Term Expires 2011
Thomas Sutton	Term Expires 2011
Sara Brown.....	Term Expires 2012
Sheryl Cheney	Term Expires 2012
Kay Herrick.....	Term Expires 2012
Alethea Kehas	Term Expires 2013

Zoning Board of Adjustment

Harry Hadaway, Chairman.....	Term Expires 2013
Robert Ives, Vice Chairman.....	Term Expires 2011
Donald Burns	Term Expires 2011
Jeff Klaiber.....	Term Expires 2012
Robert Meagher	Term Expires 2012
Tony Reynolds, Alternate.....	Term Expires 2011
Garth Orsmond, Alternate	Term Expires 2012
Andrew Cohen, Alternate.....	Term Expires 2013
Tom Fagan, Alternate	Term Expires 2013

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

Thomas Keane, Citizen Advisory Task Force.....	Term Expires 2011
Bill Klubben, Technical Support Rep.	Term Expires 2011

**Route 3-A Advisory Task Force
Representatives**

Bill Klubben..... Kenneth Koornneef

**Representatives to
Regional Refuse Disposal Commission**

David Stack..... Term Expires 2011
Tim Sweeney, Alternate Term Expires 2011

Upper Merrimack River Local Advisory Committee

Krista Crowell..... Term Expires 2011
Gary Lynn Term Expires 2012
Dave Kirkpatrick Term Expires 2013

TOWN DEPARTMENTS AND EMPLOYEES

Town Manager's Office

David L. Stack, Town Manager

Karen Mullaney, Administrative Assistant

Lee Kimball, Emergency Management Director

Mitchell Harrington, Deputy Emergency Management Director

Assessing Department

Wil Corcoran Associates, Assessor

Carol Olson, Assessing Technician

Community Development Department

Bill Klubben, Community Development Director

Bryan Westover, Community Development Assistant

Bruce Buttrick, Building Inspector/Code Enforcement Officer

Janette Shuman, Building Department Clerk

Louise Knee, Recording Secretary

Nancy Rheinhardt, Recording Secretary

Myrton Fellows, Custodian

Finance Department

Robert Levan, Finance Director

Paula Dwinal, Bookkeeper

Lynn Labontee, Account Clerk

Human Services

Debra Bourbeau, Human Services Director

Town Clerk/Tax Collector's Office

Cate DeVasto, Deputy Town Clerk

Sara Swenson, Account Clerk

Baker Free Library

Lori Fisher, Library Director

Jennifer Ericsson, Children's Librarian

Amy Bain, Library Assistant

Charlotte Buxton, Library Assistant

Jen Leger, Library Assistant

Betsy Mahoney, Library Assistant

Anya Bottcher, Circulation Desk Assistant

Aurora Van De Water, Circulation Desk Assistant

Anna Morrison, Page

Beth Titus, Page

Deb Barlow, Circulation Desk Assistant Substitute

Abe Anderson, Bookkeeper

Bob Garland, Custodian

Celebrating Children

Cindy Greenwood-Young, Director

Laura Beaudette, Lead Athletic Instructor & Teacher Assistant

Julie Guerrette, Lead Teacher

Kathy Lagos, Lead Teacher

Joy Van Wyck, Lead Teacher

Mary Beth Vozzella, Lead Teacher

Julie Biehl, Teacher Assistant

Julie Boone, Teacher Assistant

Willis Hyslop, Teacher Assistant

Jessica Ralston, Teacher Assistant

Andrea Roy, Substitute

Health Department

Richard Pistey, Health Officer

Thomas Ferguson, Deputy Health Officer

Mitchell Harrington, Deputy Health Officer

Parks and Recreation Department

Cynthia Rose, Recreation Director

Malinda Blakey, Office Assistant

Anne-Marie Guertin, Program Coordinator

Sean Weldon, Groundskeeper

Fire Department

H. Dana Abbott, Fire Chief

Richard Pistey, Assistant Chief, EMT

Mitchell Harrington, Captain, EMT-I

Donald Eaton, Captain, EMT-I

James Beaudoin, Lieutenant, EMT-I

Thomas Ferguson, Lieutenant, EMT-I

Michael Van Dyke, Lieutenant

Tony Camp, Chief Engineer

Richard Bilodeau, Engineer, EMT-I

Kenneth Judkins, Engineer

Robert Purcell, Engineer

Gregory Brown, Firefighter, Paramedic

Daniel Keller, Firefighter, Paramedic

Craig Beaulac, Firefighter, EMT-I

Eliot Berman, Firefighter, EMT-I
Craig Benner, Firefighter, EMT-I
Terri Gibson, Firefighter, EMT-I
Matt Gilman, Firefighter, EMT-I
Christopher Girard, Firefighter, EMT-I
 Chris Gow, Firefighter, EMT-I
 Tim Ives, Firefighter, EMT-I
 Keith Lambert, Firefighter, EMT-I
 Girard Lemoine, Firefighter, EMT-I
 Dale Parker Moore, Firefighter, EMT-I
 Adam Seligman, Firefighter, EMT.
 Brandon Skoglund, Firefighter, EMT-I
 William Wood, Firefighter, EMT-I
 Leland Kimball, Firefighter, EMT
 William Hamilton, EMT-I
 Andrea Perna-Whitcomb, EMT-I
 Margaret Francoeur, EMT
 Maria Koustat, EMT
 Anne Mattice, EMT
 Justin Abbot, Firefighter
 Edwin Bardwell, Firefighter
 Paul Lopresti, Firefighter
 Mark Mattice, Firefighter
 Dale Murphy, Firefighter
 Bruce Van Dyke, Firefighter

Police Department

Erin Commerford, Police Chief
Gale Horton, Administrative Assistant, Communication Specialists
 Scott Hayes, Lieutenant
 Margaret Lougee, Sergeant
 Arthur Merrigan, Sergeant
Stacey Blanchette, Detective, Police Officer
 James Bradley, Police Officer
 Tyler Coady, Police Officer
 Nicolas Cutting, Police Officer
 Philip Lamy, Police Officer
 Justin Sargeant, Police Officer
 Diana Scott, Police Officer
 Jacob St. Pierre, Police Officer
John MacLennan, Part Time Police Officer
 K9 “Osci”

Police Communication Department

Jordana Wing, Communication Specialists Supervisor
Tricia Currier, Communication Specialist
Scott Eaton, Communication Specialist
Wendy Hankins, Communication Specialist
Kimberly Hetherman, Communication Specialist
Paul Raymond, Communication Specialist
Melissa Williams, Communication Specialist
Jennifer Rabbitt-Zalenski, Communication Specialist

Department of Public Works

Timothy Sweeney, Director of Public Works
Nathan Hadaway, Foreman
Leonard Virgin, Senior Heavy Equipment Operator
Marcelino Acebron, Heavy Equipment Operator
Robert Cepurneek, Light Equipment Operator
Gary Cooper, Light Equipment Operator
Dennis Hazeltine, Light Equipment Operator
Patrick Nylen, Light Equipment Operator
Brian Piroso, Light Equipment Operator
Wilfred Thibeault, Light Equipment Operator
Corey Welcome, Light Equipment Operator
Todd Drew, Mechanic
Michael Hague, Mechanic

U.S. CONGRESSIONAL DELEGATION

U.S. SENATE

THE HONORABLE KELLY AYOTTE

188 Russell Senate Office Building (202) 224-3324
Washington, DC 20510-2940.....FAX (202) 224-4952
41 Hooksett Road, Unit 2..... (603) 622-7979
Manchester, NH 03104

THE HONORABLE JEANNE SHAHEEN

55 Dirksen Senate Office Building (202) 224-2841
Washington, DC 20510FAX (202) 228-4131
e-mail: mailbox@shaheen.senate.gov
web address: www.shaheen.senate.gov

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

U.S. HOUSE OF REPRESENTATIVES

THE HONORABLE CHARLES BASS – District 2

2350 Rayburn HOB (202) 225-5206
Washington, DC 20515FAX (202) 225-2946

114 North Main Street, Suite 200 (603) 226-0064
Concord, NH 03301

**BOW REPRESENTATIVES TO THE
NEW HAMPSHIRE GENERAL COURT**

**N.H. HOUSE
DISTRICT 13**

Thomas E. Keane

8 Heidi Lane
Bow, NH 03304 715-1875
Email: thomas.keane@leg.state.nh.us

Stephen DeStefano

7 Sharon Drive
Bow, NH 03304-4325 224-2641
Email: sdestefano@aol.com

J. R. Hoell

32 Ordway Road
Dunbarton NH 03046..... 315-9002
Email: jr.hoell@leg.state.nh.us

**N.H. SENATE
DISTRICT 16**

David Boutin, State Senator

1465 Hooksett Road #80
Hooksett, NH 03106 485-5153

SELECTMEN'S MESSAGE



L to R: (front) Eric E. Anderson, Vice Chairman; Harold T. Judd, Chairman; (back) Selectman Colleen S. Hunter; Selectman Jack P. Crisp, Jr.; Selectman Thomas E. Keane

2010 was a year of significant change for Bow. After more than a decade of study and planning, the Selectmen chose contractors to begin construction of the \$12 million water and sewer project in the I-2 development zone, which lies between route 3-A and the Merrimack River. The official ground breaking was held on November 19, 2010, and the water system is to be operational in October 2011. Pipe for the expanded sewer system will be laid at the same time as the water lines, but will not be operational until the commercial development of the area can efficiently use the system. This development puts Bow on track to expand our

commercial and industrial sector, resulting in a larger tax base to support town needs and reduce the residential tax burden.

In 2010 Town Manager Jim Pitts retired. Jim served Bow with diligence and unquestioned dedication for nearly nine years, during which he modernized the Town's record keeping and brought significant savings through innovative efficiencies. Thanks to his guidance the water and sewer project went from a concept to reality, and we will reap the benefits of his efforts for many years to come. To commemorate his service, the Selectmen named November 11, 2010, "Jim Pitts Day" in Bow.

David Stack was hired by the Selectmen as Town Manager in September 2010. David comes to the town with years of experience as a town administrator in Pembroke and Northwood, including extensive familiarity with economic development. We received a large number of applications, and Mr. Stack was the unanimous choice of the Selectmen.

Another change in Town government came with Leon Kenison leaving the Board of Selectmen. Leon served for nine years, including three years as Chairman. A steady hand, combined with his extensive experience with town and state governance provided Bow with rare talent that is unlikely to be duplicated. Colleen Hunter was elected to replace Leon.

As part of our effort to manage the Hammond Nature Preserve, and to keep the meadow open for wildlife and use by townspeople, the Selectmen entered into a ten year agreement with Rick Nylen. Under the agreement Rick will fertilize and hay the meadow to keep it open, in exchange for the hay. With his help the upland meadow will remain open so citizens of today and those in the future can enjoy the

unique property. Thanks to the efforts of Boy Scout Troop 75 access to the property was enhanced by development of a much improved trail system.

Demand for our dispatch service resulted in two more towns contracting for services. This is helping to offset the lost annual revenues of approximately \$300,000 when three towns left our dispatch system.

During the 2010 Annual Town Meeting citizens expressed a desire for the Selectmen to study the facility needs of the police, fire and recreation departments. The Selectmen created a study committee, with Selectman Anderson as chairman and Selectman Hunter as vice-chair. The committee worked diligently during the year and presented preliminary findings to the Selectman in December. Further study is needed concerning a suitable site. This will be the subject of further discussion at the 2011 Annual Town Meeting. We anticipate this will be a multi-year project as we work to meet the needs of our growing community.

The Selectmen began the process of reviewing street names and numbering to make emergency response more reliable, and to conform to state and federal standards. This is another instance of our modernizing in response to growth and technological advances, such as the use of Global Positioning System by emergency response services. Selectman Keane is chairing that process for the Selectmen.

Harold Judd, Chairman
Board of Selectmen



Proclamation for James Pitts Day in Bow on November 11, 2010

From left to right: Chairman Harold T. Judd, Selectman Thomas E. Keane, Selectman Colleen S. Hunter, past Selectman Isabel Sinclair, past Selectman Thomas Fagan, past Town Manager James Pitts, Selectman Jack P. Crisp, Jr., past Selectman John Hanson, past Selectman Leon Kenison

TOWN MANAGER'S REPORT



Town Manager David Stack

On November 1, 2010, I was sworn in as the third Town Manager in Bow's history.

I have enjoyed meeting residents, current and former Town Officials and the Town employees. I have attended various Town and community board, committee, commission and club meetings and I have spent time touring Town facilities.

This effort to get to know everyone will continue and I look forward to meeting all of you and getting to know the Town even better.

So far in my tenure, I have been impressed with the quality and dedication of the employees and staff working for the Town. They take their jobs seriously and they are committed to providing the best service that they can to the residents of Bow. I have been equally impressed by the dedication and knowledge of Town officials, both current and former, as well the volunteer members of the Town's boards, committees and commissions. These officials and volunteers possess a large amount of knowledge about the community and all involved are working together with each other and Town employees and staff to continue to make Bow an even better place to live and work.

In order to maintain quality Town services and a quality way of life in Bow, as well as keep up with the infrastructure needs of the Town, our main task at hand is to expand the commercial property tax base to meet the cost of these services and infrastructure needs. In the past 5-10 years, Bow has been the fastest growing community population-wise in central New Hampshire and this has placed a larger demand on Town services and increased the cost to taxpayers to provide those services. We need to help ease that burden.

Before a new business commits to moving to a community, or before an existing business invests in an expansion of its facility, these businesses need to see a commitment from the Town. A well run town that provides good municipal and school services is important, but a town that also shows a commitment to investing in its infrastructure, including the expansion of water and sewer facilities, the construction and renovation of town and school buildings and facilities, and the proper maintenance of its road system, has a big leg up on other communities in attracting commercial development.

The Town of Bow has already taken a very important step toward the goal of commercial tax base expansion through the approval by Town Meeting of the water and

sewer extension to the Route 3A commercial area of the Town. Construction is underway and we all need to work together to attract new businesses and to work with the existing businesses to enable them to continue to be successful. New businesses will come, and current businesses will expand, but we must be patient. An economic analysis study that was conducted by the Town estimated that the cost of the Town's investment in the new water and sewer expansion could be covered in approximately eight years through the location of new businesses in the commercial area, as well as the expansion of existing businesses. Ideally, the Town will hit this breakeven point even sooner than that. I am confident that together, as a community, we can meet this challenge. I look forward to working with all of you.

Respectfully submitted,
David L. Stack
Town Manager



2010 Employee Service Recognition Awards

First row from left to right: Jill Hadaway, Sara Swenson, Margaret Francoeur, Debra Bourbeau, Jennifer Ericsson. Second row from left to right: Tony Camp, John MacLennan, Bryan Westover, Mitchell Harrington, Town Manager David Stack. Missing from photo: Wendy Hankins, Bruce Van Dyke, Brian Piroso (*Photo by Eric Anderson*)

WARRANT 2010 MEETING OF THE TOWN OF BOW

Moderator Peter Imse called the 2010 Town Meeting to order at 7:00 A.M. on a sunny but crisp morning. As usual, after the pledge of allegiance Susan Stevens checked the ballot box under the moderator's direction then the voting commenced. The polls were closed at 7:00 P.M. and the meeting was adjourned until Wednesday March 10, 2010 at 7:00 P.M.

The election results are as follows:

Warrant Article 1 – Town and School Officials

Selectmen	2 Openings	3 year term
Jill Desrochers		382
Rick Hiland		498
Colleen Hunter		814
Thomas Keane		768
Moderator	1 Opening	2 year term
Peter Imse		1164
Trustee of Trust Funds	1 Opening	3 year term
Robert R. Blanchette Jr.		1076
Supervisor of Checklist	1 Opening	6 year term
Susan Stevens		1096
Library Trustee	1 Opening	5 year term
Ingrid White		683
Norman Williams		431
Budget Committee	2 Openings	3 year term
Kally Abrams		750
Ginger Fraser		765
James Hoffman		689

Warrant Article 2 – Zoning Amendments

A. Are you in favor of the adoption of ZONING AMENDMENT A as proposed by the Planning Board to revise Article 7.10 Radio/TV Tower or Antenna and Personal Wireless Service Facility (PWSF) by defining “Antenna Only Applications” and eliminating certain requirements as not applicable to antenna

only installations? The amendment has been on file at the Municipal Building since Tuesday, February 2, 2010.

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

YES 1046 NO 197

B. Are you in favor of the adoption of ZONING AMENDMENT B as proposed by the Planning Board to revise Articles 7.14D3 Excavation of Earth Materials and 14.05B Duration of Permits and Approvals to authorize the Zoning Board of Adjustment to grant a Special Exception to extend an excavation permit for up to five years? The amendment has been on file at the Municipal Building since Tuesday, February 2, 2010.

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

YES 940 NO 293

C. Are you in favor of the adoption of ZONING AMENDMENT C as proposed by the Planning Board to revise Article 13.02B2a Authorization of Variances by replacing the criteria required to demonstrate an “unnecessary hardship” with the new statutory definition in RSA 674:33, I(b) effective January 1, 2010? The amendment has been on file at the Municipal Building since Tuesday, February 2, 2010.

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

YES 983 NO 227

D. Are you in favor of the adoption of ZONING AMENDMENT D as proposed by the Planning Board to modify Article 10.02A Authority for the Floodplain (F) District to update the effective date of the Flood Insurance Study (FIS) and the Flood Insurance Rate Maps (FIRM) upon adoption by the Select Board? The amendment has been on file at the Municipal Building since Tuesday, February 2, 2010.

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

YES 1053 NO 165

E. Are you in favor of the adoption of ZONING AMENDMENT E as proposed by the Planning Board to revise Article 14.05 Duration of Permits and Approvals to add provisions for a single six-month extension of the time limits for building permits? The amendment has been on file at the Municipal Building since Tuesday, February 2, 2010.

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

YES 1046 NO 195

F. Are you in favor of the adoption of ZONING AMENDMENT F as proposed by the Planning Board to revise Article 14.01A Building Inspector to move the description of the Bow Building Code to a new subsection 14.01A1 and add requirements for emergency escape from basements, for smoke alarms and carbon monoxide detectors, and for potable water? The amendment has been on file at the Municipal Building since Tuesday, February 2, 2010.

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

YES 843 **NO 406**

The Town Meeting was reconvened on Wednesday, March 10, 2010 at 7:05 P.M. in the Bow High School auditorium by Town Moderator, Peter Imse. This year the colors were presented by the Bow Girls Scouts. The participants were as follows: Jessica Lulka, Nicole Epstein, Rebekah Lull

Plummer, Megan Marshall, Emma Haddock, Rachel Budd and Angelina Smith with Susie Burdett as the adult supervisor. Peter introduced the head table and thanked Bob Jacques from the High School Audio visual Department, and Hilary and Emily Judd for their assistance on the computer. He introduced the assistant moderators and thanked them for their participation. Peter then reviewed the rules and procedures and explained that if we did not finish all the business he had reserved the High School for March 24th.

Men's Club President, Charles Griswold, presented the "Citizen of the Year" award to Raymond De Course. Ray was honored for his service to the country as a World War II Marine Corps veteran; for his service in the medical field by running the flu shot clinic and raising donations for the Trauma Center at Concord Hospital; his love of music and the young people which motivated him to help the youth find low or no cost musical instruments. He is a good neighbor, citizen and friend to all.

Selectman, Harry Judd, presented a plaque to out-going Selectman, Leon Kenison. Leon was thanked for his years of service and it was noted that he probably attended at least 450 meetings on behalf of the town. Harry thanked him for being a calm voice of reason as well as his expertise, especially concerning highways, which was invaluable to the town.

Paul Hammond wanted to thank the Police, Fire and Highway Departments for their expert service during the recent wind storm.

The moderator read the results of the previous days' election. Harry Judd made a motion to consider **Article # 27** after **Article #3**. The motion was seconded by Jack Crisp and the motion was **PASSED** by majority vote. Scott Lucas made a motion to consider **Article # 26** after **Article #27**. The motion was seconded by John Wallace and the motion was **PASSED** by majority vote.

ARTICLE #3 was moved by George Lagos and seconded by Sara Swenson. Selectman Judd turned the time over to George Lagos, Budget Committee Chairman, to present the article. George explained that this years' budget was \$49,321 less than last year. It did not contain any employee raises except for a few step increases. The employees are also paying more personally for their health insurance. He thanked everyone involved for bringing them a budget that was lower than last year. Harry Judd said that if all the articles are passed as originally written there would be a \$.15 increase in the tax rate and urged the town to pass the article. Bob Heigis asked for clarification on the budget amounts as amended. His question was answered by Harry Judd. Julie Joslin asked about the chart on page 189 of the Town Report. Bob Levan, Finance Director explained it. Steve Buckley asked the selectmen to put the CIP requests in the operation budget. Susan Carlson asked for clarification and was answered by Town Manager, Jim Pitts that all warrant articles together with the operating budget would increase the tax rate by \$.15 per \$100,000 of assessed value. She also asked about anticipated revenue from the Federal Government and if that was factored into the budget. Bob Levan answered that we had no anticipated federal revenues.

ARTICLE #3 to see if the Town will vote to raise and appropriate the sum of **\$8,132,969** for general municipal operations for Fiscal Year 2011 (July 1, 2010 through June 30, 2011) **PASSED** by majority vote. This article does not include special or individual articles addressed.

(Majority Vote Required)

(\$8,180,290 Recommended by Selectmen 5-0)
(\$8,132,969 Recommended by Budget Committee 7-1)

ARTICLE #27 a petitioned article was moved by George Lagos and seconded by Sara Swenson. The spokesman for the petitioners, Richard Geddes, spoke in favor of rescinding any further action on the part of the Town regarding the Municipal Sewer & Water System Bond. He said it was too expensive and not necessary at this time. Peter Emanuel, a non-resident, was given permission to speak by a show of hands. He introduced himself as a businessman in the area and expressed his opinion that the project was not feasible and too expensive especially since it is not a complete system at this point only a "foot in the door". He said we could never reach the break-even point and it would only mean more taxes for everyone. He did not feel it was justified and asked everyone to consider how it would change the nature of the town if large apartment complexes moved into the area because of having access to sewer. Susan Carlson wanted to know the selectmen's opinions. Harry Judd said we had been working on this for 10 years and we had permits in place and we are on the cusp of going to bid. He also said that if the funds were revoked it would jeopardize State licenses and engineering plans. Jack Crisp said he strongly supported the project and said it is essential in order to bring in commercial development. Tom Keane said he didn't think it was the best time to go

forward because it may cost up to 40 million dollars to complete. However, he said since we have gone this far we should at least develop one line down River Road and the rest could be built up later. He said we should finish what we have started and aggressively pursue businesses to come to the area. Leon Kenison said we've worked a long time and have seen how slow bureaucracy can be. This is a large project and we are actually building the system from scratch. We are finally ready to go to bid and that will give us an idea what the price of the project would be. The select board can't make a decision until a price is known. However, we have to have a system in place to get business to come. He said that if the town was happy to stay with the status quo we would support this article but we have a working well and if we put in the delivery system it could be completed in two years. Hopefully, by that time the country will have had an economic recovery and people will be ready to invest. We need to be ready for that event. Eric Anderson explained how he had sold a piece of his property to the town for use as a well since it was considered the most important aquifer. That was before he was re-elected to the board and it was because he had always felt strongly about the town's need for water and sewer. Arthur Cunningham, chairman of the Planning Board, said in his ten years on the board he has seen the town become more of a bedroom community with more residential and less commercial property. He said only small businesses are being built and if we vote for this article we will lose our options to bring in larger industry. Erle Pierce, Chair of the Bow Economic Development Committee, showed slides about what has been done so far including the money spent to date, which was \$1,993,399.01. He said he had been a resident since 1986 and recognized that we need to not only keep spending in check but to develop water and sewer for the benefit of all. The town's ability to attract development has been ineffective and we can't wait any longer. Jim Hoffman stated his opposition to the sewer project and his support of rescission as a "wake up call" to build up supply and demand. Don Berube said he had been watching since the project started in 2002. He said that we did vote for water and sewer but we are only getting part of that. He expressed his thoughts that we shouldn't spend more until we can get it all. He said that the water now has a high road salt level which is a concern. His business doesn't need water or sewer and he is concerned about the increase in taxes. He said he felt the town needed to be more business friendly. Paul Roy, past chair of the B.D.C. deemed it unfeasible in previous studies. He asked how the improvements to PSNH would affect our tax rate. He reminded us that the agreement at the start was that we wouldn't build until we had a large business willing to come to town. Harry Judd addressed his question about PSNH by explaining that the improvements they are making to the plant are mandatory for pollution control and thus we cannot increase their assessment. Van Mosher supported the article and asked if there wasn't something missing in the picture because we have not attracted the businesses we hoped for. Richard Heath voiced his support for the sewer project and his opposition to the article. He stated that there had been a lot of money already invested so we should go ahead with the project and defeat the article. Sandy Crystal opposed the article and said she had attended work sessions where business owners had said they would not come to

Bow without sewer in place. Bruce Fosburgh made a motion to move the question. It was seconded by Clarence Bourassa. The motion was **PASSED** by majority vote and the voting began at 8:37 P.M. The article required a ballot vote and the ballot box to be opened for 1 hour with a 2/3 majority vote. At 9:40 P.M. the results of **ARTICLE #27** were announced. The article read as follows: Do you agree to rescind the authorization for the expenditure of any further bonded funds, and to rescind the authorization to issue any further bonds for the non-bonded balance of the approved 2002 (\$12,500,000) Municipal Sewer & Water System Bond passed as Warrant Article #6 at the 2002 Bow Town Meeting. (Petitioned Article) (2/3 Ballot Vote Required) **ARTICLE #27** was **DEFEATED** by a ballot vote of:

YES 80

NO 202

Moderator, Peter Imse asked to step down as moderator at this time so he could speak to Article #26 and turned the podium over to Assistant Moderator, Jim Hatem. Jim announced that the article would be voted by secret ballot.

ARTICLE #26 was moved by George Lagos and seconded by Deb Bourbeau. Petitioner, Scott Lucas addressed the article by stating that many other states have been given citizens the ability to vote on a constitutional amendment defining marriage. He recognized that this article would not change the law currently in place but our democracy gives the people the right to vote and he felt we should have the ability to exercise that right. State Representative, Mary Beth Walz, voiced her opposition to this article and spoke about the procedure. She said New Hampshire is not a referendum state and since we elect representatives we had to accept that they represented us when they voted. She said the NH House had voted against this motion in two different forms so this article was mute and the majority of the SB2 towns had rejected it. Peter Imse stated his opposition by saying that the real purpose of the article was to oppose same sex marriage and that this was a form of discrimination. He said that we as a nation had risen above many forms of discrimination and that it was necessary to rise above this one against Gays. He expressed his desire that Bow not sanction religious dogma and those who want churches to impose religious beliefs on everyone. He asked that Bow not be a town that stands for religious intolerance. Mary Lee Sargent said she hoped she was not the only Gay resident to speak up against this resolution. She agreed with the comments made by Mr. Imse and said he had emphasized many of her points. As a Professor of History she said the US Constitution stresses the rights of the minority not the majority. She voiced her hope that we would vote for equality not prejudice. She discussed the financial difficulties of being in a same sex marriage. Jean Gerulskis said she came to do the business of the Town and that this was not a Town issue. She said she has 22 cousins and 2 of them are gay and that had not adversely affected any of their marriages. Tess Kuennen opposed the article and mentioned that since our representatives have voted for us we cannot say we have not had the opportunity to vote on this issue. Phyllis Benoit made a motion to Table the article.

Assistant Moderator, Jim Hatem explained that a motion to table would require a secret ballot. However since there was no second to her motion it failed. Jonathan Bressler voiced his strong opposition to the article. Van Mosher disagreed saying that he had voted on many issues regarding constitutional amendments. He pointed out that none of those elected as our representatives campaigned on this issue so he didn't know how they would vote. Steve Coneys made a motion to move the question and Georgette Daugherty seconded the motion. The motion **PASSED** by majority vote. Steve Elgert was still at the microphone so he was allowed to speak. He said that historically we have continued to expand individual rights, however these laws wouldn't have passed if given the populist was allowed to vote. Scott Lucas spoke again and stressed his desire for an opportunity to vote on this issue and stated that as a community we pride ourselves on intellectual and critical thinking. He emphasized that historically; marriage has always been between a man and woman and should remain that way. **ARTICLE #26** which reads as follows: To see if the Town will vote to approve the following resolution to be forwarded to our State Representative(s), our State Senator, the Speaker of the House, and the Senate President.

Resolved: The citizens of New Hampshire should be allowed to vote on an amendment to the New Hampshire Constitution that defines "marriage".

(Petitioned Article) (Majority Vote Required)

ARTICLE #26 was DEFEATED by a ballot vote of:

YES 75 NO 192

Deb Bourbeau made a motion to restrict reconsideration on Article #3 and the motion was seconded by Steve Buckley. The motion **PASSED** by majority vote.

ARTICLE #4 was moved by Jack Crisp and seconded by George Lagos. Leon Kenison explained that two thirds of the cost of this project would come from a State Grant but the Town must first appropriate the full amount before the State would place us on the list. The funds must be held in a Capital Reserve Fund so they will gain interest while we wait. It will be a non-lapsing article as we don't know how long it will take. Because we already have the necessary funds in the CIP there will be no increase in the tax rate this year. He described how this project would decrease the risk to the public and he also discussed the need for improvements to this intersection. John King said he drives this route and sees no need for the project. Don Berube expressed his confusion about the 1.2 million dollar amount. Leon said all we were doing at this time was getting in line for State Funds and there was no design as yet. **ARTICLE #4** 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 & 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, 2015 was **PASSED** by majority vote.

(Majority Vote Required)
(Recommended by Selectmen 5-0)
(Recommended by Budget Committee 8-0)

ARTICLE #5 was moved by Leon Kenison and seconded by Harry Judd. Harry Judd made a motion to amend the article by removing the words “roundabout” and to say “Intersection Improvements”. Alan Itt spoke to the amendment and voiced his opinion that he did not see the need for any improvements. The motion to Amend **PASSED** by majority vote. Leon Kenison spoke to the amended article. Once again this would require the Town to appropriate the necessary funds in order to qualify for matching State funds. The work would not commence until there is a public hearing and emergency design had been completed. The intersection is dangerous especially at specific times of the day. Leon proposed a roundabout which would decrease the speed people travel as opposed to a traffic light which doesn’t have the same effect. The project would be 3 to 5 years away, but we need to get in line for the funds. John Gennetti said it is a waste of money when there are so many other roads which need fixing. Steven Buckley said it is a disaster waiting to happen and asked if there were records of accidents that have occurred there. Leon said that the Police have data but it hasn’t been compiled because the study has not been done. John King voiced his opinion that it would be a huge waste of money. Sandy Crystal said she supported the improvements but was not sure she wanted a roundabout, however rush hour is crazy and something needs to be done. Robin Martin expressed her support but not for that amount of money. She wanted to wait until we have a cost estimate. Leon reminded the Town that this road is a State owned road and we are only responsible for winter maintenance. By appropriating our one third we can leverage our own improvements.

ARTICLE #5 To see if the Town will vote to raise and appropriate the sum of \$450,000 for the construction of Intersection Improvements at the intersection of Knox Road, White Rock Hill Road, and Logging Hill Road; to authorize the receipt of federal and state grants in the amount of \$300,000 and the withdrawal of \$150,000 from the unreserved fund balance of the General 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, 2015 was **PASSED** by majority vote.

(Majority Vote Required)
(Recommended by Selectmen 4-0)
(Recommended by Budget Committee 7-1)

Rob Mack made a motion to restrict reconsideration of Articles 4, 5 and 27. The motion was seconded by Steve Buckley and was **PASSED** by majority vote.

ARTICLE #6 was moved by George Lagos and seconded by Deb Bourbeau. Eric Anderson addressed the article by stating how the previous budget cuts have caused us to fall behind on scheduled road maintenance. The tax impact of this article would be \$.31 per thousand dollar valuation. Peter Bloomfield strongly suggested that paving be added to the operating budget. Eric explained that when the selectmen were forced to reduce the budget they pulled the most expensive items such as paving from the budget and decided to add them in separately so the town could voice their preference through their vote. **ARTICLE #6** to see if the Town will vote to raise and appropriate the sum of \$350,000 for road paving was **PASSED** by majority vote.

(Majority Vote Required)
(Recommended by Selectmen 5-0)
(Recommended by Budget Committee 8-0)

ARTICLE #7 was moved by George Lagos and seconded by Deb McCann. Jack Crisp explained how we were falling behind on highway reclamation projects because no money was appropriated last year for the Highway Capital Reserve Fund. This article would have no impact on the tax rate for this year. He mentioned that the selectmen are well aware of the need to improve the town's roads and bridges. Harry Hadaway expressed his concern over how White Rock Hill Road was done and his hopes that the Town doesn't make the same mistakes that were made when repairing that road. Jack assured him that since the Highway Department would be doing the work and overseeing it we would have more control and thus a better job. Tim Sweeney, Public Works Director confirmed that doing the work in house would give them the opportunity to watch it closely and do it right. **ARTICLE #7** to see if the Town will vote to raise and appropriate the sum of \$259,000 to be added to the Highway Construction Capital Reserve Fund previously established and to authorize the withdrawal of \$259,000 from the unreserved fund balance of the General Fund for this purpose **PASSED** by majority vote.

(Majority Vote Required)
(Recommended by Selectmen 4-0)
(Recommended by Budget Committee 8-0)

ARTICLE #8 was moved by George Lagos and seconded by Jack Crisp. Tom Keane discussed the failed culvert over the Bow Bog Brook on Bow Bog Road and the need for replacement. This article would have no impact on the tax rate. **ARTICLE #8** to see if the Town will vote to raise and appropriate the sum of \$250,000 for the replacement of a Bow Bog Brook culvert on Bow Bog Road and the raising of the road elevation in the area where flooding occurs frequently and to authorize the withdrawals of \$180,000 from the Highway Construction Capital Reserve Fund and \$70,000 from the unreserved fund balance of the General Fund for this purpose **PASSED** by majority vote.

(Majority Vote Required)
(Recommended by Selectmen 5-0)
(Recommended by Budget Committee 8-0)

ARTICLE #9 was moved by George Lagos and seconded by Jack Crisp. Tom Keane explained that Ridgewood Drive was constructed in 1970 and shimmed in 1990 so it needs major improvements. Sandra Seney said she lived on Ridgewood and that it was not built correctly and has sink holes, pot holes and divots. She questioned if \$250,000 was enough to correctly fix the road. Tim Sweeney explained the job the Highway Department would do to redo the road and said the money allocated should be enough with DPW doing the work. **ARTICLE #9** to see if the Town will vote to raise and appropriate the sum of \$250,000 for the reclamation/reconstruction of Ridgewood Drive and to authorize the withdrawal of \$250,000 from the Highway Construction Capital Reserve Fund for this purpose **PASSED** by majority vote.

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

ARTICLE #10 was moved by George Lagos and seconded by Deb Bourbeau. Jack Crisp explained that the information regarding this article could be found on page 191 of the Town Report. The Capital Reserve Fund is simply a means to acquire funds for future purchases so replacing equipment does not require leasing or borrowing. **ARTICLE #10** to see if the Town will vote to raise and appropriate the sum of \$212,000 to be added to the Public Works Department Equipment Capital Reserve Fund previously established **PASSED** by majority vote.

(Majority Vote Required)
(Recommended by Selectmen 3-2)
(Recommended by Budget Committee 5-3)

ARTICLE #11 moved by George Lagos and Deb Bourbeau. Jack Crisp made a motion to amend the amount requested from \$152,000 to \$17,500; \$15,000 to study needed repairs and \$2,500 to repair the schoolhouse roof. The motion was seconded by Deb Bourbeau. Eric Anderson explained that all the Heritage Commission wanted at this time was a study and then he introduced Gary Nylen, Heritage Commission member, to discuss this further. Gary presented pictures to demonstrate the condition of the Meeting House and School House. He said that these were 175 year old structures and he expressed the position of the Commission that an engineer was needed to decide what the exact needs were and how best to accomplish the task. Fay Johnson, also a Heritage Commission member, said that they are seeking historical preservation grants. Richard Geddes said he had looked at the buildings and because he had worked on many buildings such as this, his opinion was that if something was not done within six months we could lose the steeple and would need a new foundation. He opposed the amendment because he felt an engineer was a waste of money. Gary

Nylen disagreed with Mr. Geddes and expressed his desire for an engineer to assess the needed repairs. The motion to amend was **PASSED** by majority vote. Susan Belair voiced her support for the article because she supports the protection and care of historic buildings in town. The amended **ARTICLE #11** to see if the Town will vote to raise and appropriate the sum of \$15,000 for an engineering study of the Bow Bog Meeting House steeple and foundation repairs and \$2,500 for Bow Center School roof repairs and to authorize the withdrawal of \$17,500 from the unreserved fund balance of the General Fund for this purpose **PASSED** by majority vote.

(Majority Vote Required)
(Recommended by Selectmen 5-0)
(Not Recommended by Budget Committee 3-5)

ARTICLE #12 was moved by Harry Judd and seconded by Jack Crisp. Leon Kenison addressed the article by explaining that this was a new fund which would address maintenance of specific brook crossings as appears on page 29 of the Town Report. Paul Hammond asked if the B&M Railroad was responsible for any of this land. Leon answered that these plots are all owned by the Town. Paul then asked about the status of Dunklee Road after the flood. Jim Pitts explained that the Town is in the process of suing six different contractors over the repairs to the road since it wasn't constructed as expected. Jim said he was determined to get it fixed right without cost to the Town. Deb McCann brought up the fact that the Town Report had incorrect dates listed for CIP items. She was told that by the Selectmen that they would make the corrections. Jim Kaufman announced that the High School Hockey team had won, and thanked the Bow Fire and Police Departments for their support of the school athletic teams. **ARTICLE #12** to see if the Town will vote to raise and appropriate the sum of \$150,000 to be added to the Bridge Capital Reserve Fund previously established **PASSED** by majority vote.

(Majority Vote Required)
(Recommended by Selectmen 5-0)
(Recommended by Budget Committee 8-0)

ARTICLE #13 was moved by Harry Judd and seconded by Sara Swenson. Harry Judd explained that this truck had been used for 11 seasons and had a lengthy list of needed repairs that would cost more to fix than to replace. **ARTICLE #13** to see if the Town will vote to raise and appropriate the sum of \$145,000 for the purchase of a dump truck with a plow, a sander, and other accessories for the Public Works Department (replacement of 2000 International #4900) and to authorize the withdrawal of \$145,000 from the Public Works Department Equipment Capital Reserve Fund for this purpose **PASSED** by majority vote.

(Majority Vote Required)
(Recommended by Selectmen 4-1)
(Recommended by Budget Committee 6-2)

ARTICLE #14 was moved by George Lagos and seconded by Sara Swenson. Jack Crisp explained that this article was adding money to the Fire Department Capital Reserve Fund for future vehicle replacements. This article if passed will add \$.10 to the tax rate. **ARTICLE #14** to see if the Town will vote to raise and appropriate the sum of \$117,000 to be added to the Fire Truck Capital Reserve Fund previously established **PASSED** by majority vote.

(Majority Vote Required)
(Recommended by Selectmen 4-1)
(Recommended by Budget Committee 5-3)

ARTICLE #15 was moved by Jack Crisp and seconded by Sara Swenson. Harry Judd explained that this article was to add money to the Police Capital Reserve Fund. He said that by adding small amounts each year we will have money available when replacements are needed. This would add \$.06 to the tax rate. **ARTICLE #15** to see if the Town will vote to raise and appropriate the sum of \$68,000 to be added to the Police Equipment Capital Reserve Fund **PASSED** by majority vote.

(Majority Vote Required)
(Recommended by Selectmen 3-2)
(Recommended by Budget Committee 5-3)

ARTICLE #16 was moved by George Lagos and seconded by Deb Bourbeau. Harry Judd made a motion to amend the article from \$50,000 to \$68,000. Leon Kenison seconded the motion. Jack Crisp explained that the purchase would be for an F550 instead of an F350 because it was determined that we needed a larger truck. The Funds have already been accrued so there would be no increase on the tax rate. The Motion to amend was **PASSED** by majority vote. John Urdi questioned if the CIP account has enough money. The answer was yes. Marge Welch asked why the Budget Committee voted 2-6 against the article. George Lagos answered that the members of the committee wanted a larger truck to begin with so they voted against the original article, however, they now support the amendment for the larger truck. Paul Hammond wanted to know if it was a 4-wheel drive and was told, yes it was. The **AMENDED ARTICLE #16** to see if the Town will vote to raise and appropriate the sum of \$68,000 for the purchase of a dump truck with a plow, a sander, and other accessories for the Public Works Department (replacement of 2001 Ford F-350) and to authorize the withdrawal of \$68,000 from the Public Works Department Equipment Capital Reserve Fund for this purpose was **PASSED** by majority vote.

(Majority Vote Required)
(Recommended by Selectmen 4-1)
(Not Recommended by Budget Committee 2-6)

At this point in time the town was eager to go home and discussion basically ceased on the articles.

ARTICLE #17 was moved by George Lagos and seconded by Sara Swenson. Tom Keane addressed the article by explaining that this was a continuation of the yearly “rolling revaluation” process. **ARTICLE #17** to see if the Town will vote: to raise and appropriate the sum of \$49,000 for a cycled property valuation update; to authorize the withdrawals of \$26,000 from the Property Revaluation Capital Reserve Fund and \$23,000 from the unreserved fund balance of the General Fund for this purpose; and to discontinue the Property Revaluation Capital Reserve Fund established in 1984 and transfer any remaining balance in said fund, including accumulated interest, to the General Fund **PASSED** by majority vote.

(Majority Vote Required)
(Recommended by Selectmen 5-0)
(Recommended by Budget Committee 8-0)

ARTICLE #18 was moved by Eric Anderson and seconded by Harry Judd. Eric Anderson described the need for garage door openers for the Highway Garage because they would save time and energy. There would be no impact to the tax rate for this article. **ARTICLE #18** to see if the Town will vote: to raise and appropriate the sum of \$40,000 for improvements to the Public Works Facility, including the installation of garage door openers and the replacement of gutters and downspouts, and to authorize the withdrawal of \$40,000 from the Municipal Buildings & Grounds Capital Reserve Fund for this purpose **PASSED** by majority vote.

(Majority Vote Required)
(Recommended by Selectmen 5-0)
(Recommended by Budget Committee 8-0)

ARTICLE #19 was moved by Harry Judd and seconded by Jack Crisp. Harry Judd described the current need for the vehicles and that this article would not impact this year’s tax rate. **ARTICLE #19** to see if the Town will vote to raise and appropriate the sum of \$38,000 for the purchase of a pickup truck with plow and other accessories for the Parks & Recreation Department (replacement of 2000 GMC #2500) and to authorize the withdrawal of \$38,000 from the Parks & Recreation Department Equipment Capital Reserve Fund for this purpose **PASSED** by majority vote.

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

ARTICLE #20 was moved by George Lagos and seconded by Sara Swenson. Jack Crisp addressed the article and referred to the listing in the Town Report. The tax impact would be \$.03 per one thousand dollars. **ARTICLE #20** to see if the Town will vote to raise and appropriate the sum of \$35,000 to be added to the Fire Department Equipment Capital Reserve Fund previously established **PASSED** by majority vote.

(Majority Vote Required)
(Recommended by Selectmen 4-1)
(Recommended by Budget Committee 5-3)

ARTICLE #21 was moved by George Lagos and seconded by Sara Swenson. Leon Kenison explained that this was similar to previous articles where money is put into a CIP account; however this was for the Parks and Recreation. The tax rate impact would be \$.02 per thousand.

ARTICLE #21 to see if the Town will vote to raise and appropriate the sum of \$18,000 to be added to the Parks & Recreation Equipment Capital Reserve Fund previously established **PASSED** by majority vote.

(Majority Vote Required)
(Recommended by Selectmen 3-2)
(Recommended by Budget Committee 5-3)

ARTICLE #22 was moved by Harry Judd and seconded by Sara Swenson. Tom Keane explained that the Police Department needed to replace a 13 year old server and that the funds would come from the CIP fund so there would be no impact to the tax rate this year. **ARTICLE #22** to see if the Town will vote to raise and appropriate the sum of \$12,000 for the purchase of computer equipment for the Police Department and to authorize the withdrawal of \$12,000 from the Police Department Equipment Capital Reserve Fund for this purpose **PASSED** by majority vote.

(Majority Vote Required)
(Recommended by Selectmen 5-0)
(Recommended by Budget Committee 8-0)

ARTICLE #23 was moved by George Lagos and seconded by Sara Swenson. Harry Judd referred to the Town Report for the list. Passing this article would add \$.01 per thousand to the tax rate. **ARTICLE #23** to see if the Town will vote to raise and appropriate the sum of \$6,000 to be added to the Municipal Buildings & Grounds Capital Reserve Fund previously established **PASSED** by majority vote.

(Majority Vote Required)
(Recommended by Selectmen 4-1)
(Recommended by Budget Committee 5-3)

ARTICLE #24 was moved Harry Judd and seconded by Tom Keane. Harry Judd explained that this was simply a house keeping article; that in order to comply with the State RSA we needed to make this change.

ARTICLE #24 to see if the Town will vote, in accordance with RSA 31:33-II, to include in Annual Reports of the Town of Bow Trustees of Trust Funds reports of

cemetery trust funds in summary form rather than in full detail **PASSED** by majority vote.

(Majority Vote Required)
(Recommended by the Board of Selectmen 5-0)

ARTICLE #25 was moved by Harry Judd and seconded by Jack Crisp. Eric Anderson and Lori Fisher, Librarian, explained that this article was necessary in order to comply with RSA 202-A: 4-c. **ARTICLE #25** to see if the Town will vote to authorize the Library Board of Trustees to accept and expend, without further action of the Town Meeting, money from the State, Federal, or other governmental unit or a private source which becomes available during a fiscal year, in accordance with RSA 202-A:4-c **PASSED** by majority vote. This authorization shall remain in effect until rescinded by a vote of the Town Meeting.

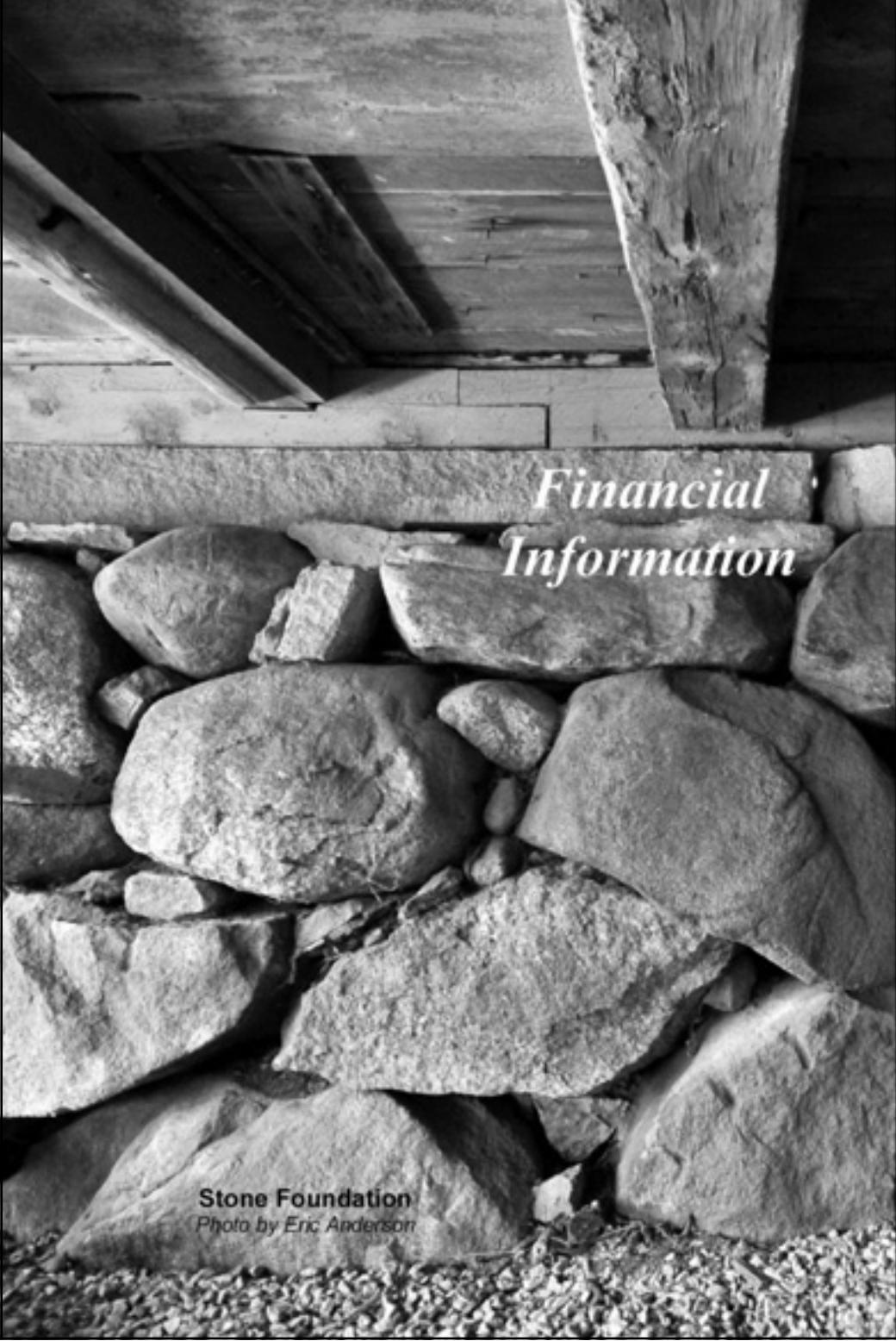
(Majority Vote Required)
(Petitioned Article) (Majority Vote Required)

ARTICLE #28 to hear reports of standing committees and take any action relating thereto. Dee Treybig presented a recycling report stating that only 25% of the Town is recycling and then she encouraged us to do better.

A motion to adjourn was made by Leon Kenison and seconded by Harry Judd. The meeting was adjourned at 11:08 P.M. by Moderator, Peter Imse

Respectfully Submitted by:

Jill Hadaway, Town Clerk/Tax Collector



*Financial
Information*

Stone Foundation
Photo by Eric Anderson

**SCHEDULE OF TOWN PROPERTY
AS OF DECEMBER 31, 2010**

Block-lot	Property Location Or Facility	Acres	Bldg Value	Land Value	Value Total
1-014	6 Albin Road	0.10	\$0	\$7,800	\$7,800
1-044	Baker Free Library, 509 South Street	0.91	\$2,159,100	\$204,100	\$2,363,200
1-085	Route 3-A	2.70	\$0	\$13,500	\$13,500
1-128	539 Route 3-A	0.25	\$0	\$79,300	\$79,300
1-143	Municipal Building, 10 Grandview Road	1.30	\$842,200	\$125,900	\$968,100
1-143-A	Sargent Park & St Cyr Playground	2.29	\$0	\$53,500	\$53,500
2-001-L	Mountain Farm Road Open Space	0.67	\$0	\$3,400	\$3,400
2-005	S Bow Dunbartson Rd Open Space (CU)	58.61	\$0	\$341,200	\$341,200
2-029-P	Merrill Crossing Open Space	12.22	\$0	\$112,300	\$112,300
2-043-C	Woodhill Hooksett Road (CU/CE)	68.00	\$0	\$8,840	\$8,840
2-044	Woodhill Hooksett Road (CU/CE)	126.00	\$0	\$16,380	\$16,380
2-045	Woodhill Hooksett Road (CU/CE)	129.00	\$0	\$16,770	\$16,770
2-046	Woodhill Hooksett Road (CU/CE)	43.00	\$0	\$5,590	\$5,590
2-053-C	Allen Road Open Space	3.44	\$0	\$17,200	\$17,200
2-053-E	45 Allen Road (CE)	32.00	\$0	\$217,800	\$217,800
2-053-E7	Colby Lane Open Space	1.08	\$0	\$31,600	\$31,600
2-053-E8	Colby Lane Open Space	0.51	\$0	\$5,400	\$5,400
2-053-E23	Allen Road Open Space (CE)	6.59	\$0	\$115,700	\$115,700
2-058	103 Woodhill Hooksett Road (CU/CE)	61.00	\$0	\$7,930	\$7,930
2-061	129 Woodhill Hooksett Road (CU/CE)	3.20	\$0	\$416	\$416
2-063	147 Woodhill Hooksett Road (CU/CE)	84.00	\$0	\$10,920	\$10,920
2-063-A	Woodhill Hooksett Road (CU/CE)	30.00	\$0	\$3,900	\$3,900
2-063-B	Woodhill Hooksett Road (CE)	2.80	\$0	\$79,100	\$79,100
2-065-A7	Rosewood Drive Open Space	3.27	\$0	\$81,500	\$81,500
2-069	Hope Lane (CU/CE)	167.00	\$0	\$21,710	\$21,710
2-073-B	21 Allen Road (CE)	13.44	\$8,700	\$150,900	\$159,600
2-076	105 Bow Bog Road (CU/CE)	7.90	0	\$1,185	\$1,185
2-077	Bow Bog Road (CE)	6.00	\$0	\$28,800	\$28,800
2-078	Bow Bog Road (CU)	7.60	\$0	\$988	\$988
2-079	Bow Bog Meeting House	1.10	\$89,300	\$94,200	\$183,500
2-082	Old Johnson Road (CU)	128.00	\$0	\$63,070	\$63,070
2-083	Johnson Road	11.10	\$0	\$97,500	\$97,500
2-088-A	Old Johnson Road (CE)	16.80	\$0	\$76,400	\$76,400
2-097	Robinson Road (CE)	254.10	\$0	\$453,250	\$453,250
2-097-A	16 - 20 Robinson Road	1.80	\$0	\$97,700	\$97,700
2-102	680 Route 3-A	28.23	\$0	\$215,300	\$215,300
2-109	Police Station/Public Works Department	5.19	\$2,092,100	\$339,900	\$2,432,000
2-109-H	Robinson Road	0.70	\$0	\$11,600	\$11,600
2-116-F	Fieldstone Drive Open Space	4.42	\$0	\$22,100	\$22,100
2-119	Briarwood Drive	52.00	\$0	\$6,760	\$6,760
2-122	75 - 85 Robinson Road	21.00	\$0	\$182,700	\$182,700
2-125-AD	Bow Bog Road Open Space	8.58	\$0	\$106,100	\$106,100
2-126	Bow Bog Road Open Space (CE)	17.00	\$0	\$77,400	\$77,400
2-128	Bow Bog Road (CE)	35.00	\$0	\$148,800	\$148,800
2-130	Bow Bog Road (CU/CE)	21.00	\$0	\$2,730	\$2,730

Block-lot	Property Location Or Facility	Acres	Bldg Value	Land Value	Value Total
2-135-A	Bow Bog Road (CE)	9.20	\$0	\$43,700	\$43,700
2-137-A	Bow Bog Road (CE)	35.00	\$0	\$148,800	\$148,800
2-138	Bow Bog Road	19.00	\$0	\$85,500	\$85,500
2-141-A	Johnson Road (CE)	79.15	\$0	\$305,400	\$305,400
2-178	Alexander Cemetery, River Road	11.20	\$0	\$169,400	\$169,400
3-002	Hunter Drive	15.60	\$0	\$143,200	\$143,200
3-002-H1	Risingwood Drive	0.18	\$0	\$9,100	\$9,100
3-035-P	Tower Hill Drive Open Space (CE)	1.47	\$0	\$7,400	\$7,400
3-042-G	Nathaniel Drive Open Space	3.55	\$0	\$18,900	\$18,900
3-062	21 - 51 Br Londonderry Tpk-E	68.18	\$0	\$355,700	\$355,700
3-063	Arrowhead Drive	60.00	\$0	\$337,100	\$337,100
3-065-A	Historic Town Pound	0.40	\$0	\$84,700	\$84,700
3-065-D13	Arrowhead Drive (CE)	24.63	\$0	\$108,400	\$108,400
3-067	Green Cemetery	0.35	\$0	\$83,900	\$83,900
3-068	2 Br Londonderry Tpk-E	0.39	\$0	\$8,500	\$8,500
3-069	Historic Center School, 2 Woodhill Road	0.45	\$70,300	\$85,500	\$155,800
3-071	14 Woodhill Road	1.91	\$0	\$98,300	\$98,300
3-095	Historic Town Hall, 91 Bow Center Road	1.00	\$252,400	\$93,700	\$346,100
3-118-A	73 White Rock Hill Road	2.30	\$0	\$100,200	\$100,200
3-133-AW	Bow Bog Road Open Space	8.89	\$0	\$122,000	\$122,000
3-138	60 - 66 Rorinson Road (CE)	318.03	\$0	\$1,013,100	\$1,013,100
3-139-F	Off Robinson Road (CU)	5.06	\$0	\$658	\$658
3-141	Alexander Lane Open Space (CE)	8.50	\$0	\$4,800	\$4,800
3-147	Fire Station / Community Center	28.00	\$463,800	\$351,000	\$814,800
3-152-F	43 Bow Center Road	0.23	\$0	\$1,200	\$1,200
4-009	532 Clinton Street Open Space (CE)	0.65	\$0	\$8,500	\$8,500
4-011-D	Heath Cemetery, Clinton Street	0.27	\$0	\$79,400	\$79,400
4-014	Off Hooksett Turnpike (CE)	5.40	\$0	\$25,900	\$25,900
4-015	151 Hooksett Turnpike	2.80	\$0	\$102,700	\$102,700
4-020	161 Hooksett Turnpike	1.10	\$0	\$94,200	\$94,200
4-026	531 Clinton Street	76.10	\$0	\$233,500	\$233,500
4-029	539 Clinton Street	1.30	\$0	\$90,400	\$90,400
4-030-A3	12 N Bow Dunbarton Road Open Space	2.70	\$0	\$10,500	\$10,500
4-044	Br Londonderry Tpk-W	6.80	\$0	\$92,400	\$92,400
4-049-S	Birch Tree Lane Open Space	1.60	\$0	\$8,800	\$8,800
4-049-T	Birch Tree Lane Open Space	1.90	\$0	\$9,500	\$9,500
4-049-U	Birch Tree Lane Open Space	0.89	\$0	\$9,300	\$9,300
4-050	Birchdale Road (CE)	95.50	\$0	\$429,200	\$429,200
4-050-C3	20 - 22 Birchdale Road	3.20	\$0	\$16,000	\$16,000
4-050-I	Birchdale Road	2.09	\$0	\$99,200	\$99,200
4-050-J	Birchdale Road	1.16	\$0	\$10,400	\$10,400
4-056	22 - 36 Page Road	55.00	\$0	\$312,400	\$312,400
4-057-T	Surrey Coach Lane Open Space	0.26	\$0	\$4,400	\$4,400
4-057-U	Surrey Coach Lane Open Space	0.73	\$0	\$4,400	\$4,400
4-057-V	Surrey Coach Lane Open Space	4.57	\$0	\$22,900	\$22,900
4-065-A	Evans Cemetery, White Rock Hill Road	6.60	\$0	\$120,600	\$120,600
4-066	Off Turee Pond Road	9.00	\$0	\$42,800	\$42,800
4-067	Turee Pond Road (CE)	42.00	\$0	\$87,200	\$87,200
4-069	Evans Cemetery, White Rock Hill Road	3.90	\$0	\$95,200	\$95,200

Block-lot	Property Location Or Facility	Acres	Bldg Value	Land Value	Value Total
4-073	60 Logging Hill Road, Rotary Park	1.20	\$0	\$81,200	\$81,200
4-076-F	Melanie Lane	0.46	\$0	\$2,300	\$2,300
4-077	Hanson Park, 37 Albin Road (CE)	171.00	\$82,100	\$950,800	\$1,032,900
4-090-A	Hampshire Hills Drive Open Space	10.65	\$0	\$158,200	\$158,200
4-091	Br Londonderry Tpk-W	14.58	\$0	\$156,200	\$156,200
4-096-P1	Brown Hill Cemetery	0.55	\$0	\$104,700	\$104,700
4-102	Hammond Nature Preserve (CU/CE)	4.24	\$0	\$551	\$551
4-103	Hammond Nature Preserve (CU/CE)	85.00	\$0	\$11,050	\$11,050
4-105	Hammond Nature Preserve (CU/CE)	65.00	\$0	\$8,450	\$8,450
4-116	46 - 58 Br Londonderry Tpk-W (CE)	79.00	\$0	\$370,400	\$370,400
4-118	32 - 44 Br Londonderry Tpk-W Op Sp (CE)	20.00	\$0	\$155,600	\$155,600
4-119	26 - 30 Br Londonderry Tpk-W Op Sp (CE)	8.00	\$0	\$93,400	\$93,400
4-120	Br Londonderry Tpk-E Open Space (CE)	40.00	\$0	\$257,500	\$257,500
4-121	20 - 24 Br Londonderry Tpk-W Op Sp (CE)	40.00	\$0	\$233,900	\$233,900
4-123-A3L	Gile Road (CU)	1.20	\$0	\$3,000	\$3,000
4-127-K20	12 Beaver Brook Drive	11.31	\$0	\$136,800	\$136,800
5-006	Route 3-A Open Space (CE)	6.37	\$0	\$30,600	\$30,600
5-017-A	River Road (CU)	19.28	\$0	\$2,506	\$2,506
5-064	Heather Lane	38.00	\$0	\$232,500	\$232,500
5-067	Heidi Lane	0.84	\$0	\$11,000	\$11,000
5-068	Town Gazebo, 1 Knox Road	17.00	\$9,600	\$161,700	\$171,300

TOTALS

3,142.77 \$6,074,900 \$12,715,454 \$18,790,354

(CU) indicates the property is assessed under the Current Use program, appraised value is not shown.

(CE) indicates the property is under a Conservation Easement.

STATEMENT OF APPROPRIATIONS, ESTIMATED REVENUES AND PROPERTY TAX ASSESSED FOR 2010

Appropriations

Executive	277,515
Elections, voter registration, and tax collector	189,315
Financial administration	326,674
Revaluation of property	49,000
Planning and zoning	241,033
General government buildings	122,625
Cemeteries	17,516
Insurance	82,499
Other general government	2,055
Police	1,823,010
Fire and ambulance	1,098,196
Building inspection	153,103
Emergency management	1,800
Highways and streets	1,641,718
Street lighting	23,000
Solid waste disposal	752,824
Sewage collection and disposal	70,325
Welfare administration and direct assistance	15,657
Parks and recreation	470,753
Library	459,212
Principal - long-term bonds and lease obligations	220,000
Interest - long-term bonds and lease obligations	144,138
Interest - tax anticipation notes	1
Machinery, vehicles, and equipment	263,000
Buildings	57,500
Improvements other than buildings	2,500,000
Transfer to capital reserve funds	865,000
Total appropriations	11,867,469

STATEMENT OF APPROPRIATIONS, ESTIMATED REVENUES AND PROPERTY TAX ASSESSED FOR 2010

Estimated Revenues

Timber tax	8,000
Excavation tax	2,500
Other taxes	30
Interest and penalties on delinquent taxes	148,000
Motor vehicle permit fees	1,390,000
Building permits	80,000
Other licenses and permits	10,295
State meals and rooms tax distribution	345,339
State highway block grant	219,369
State water pollution grants	10,966
State and federal forest land reimbursement	172
Other state aid	1,104,285
Income from departments	770,815
Interest on deposits and investments	75,000
Transfer from capital reserve funds	1,159,797
Transfer from conservation funds	25,000
Transfer from trust funds	1,800
General Fund fund balance	869,500
Other sources	7,059
Total estimated revenues	6,227,927

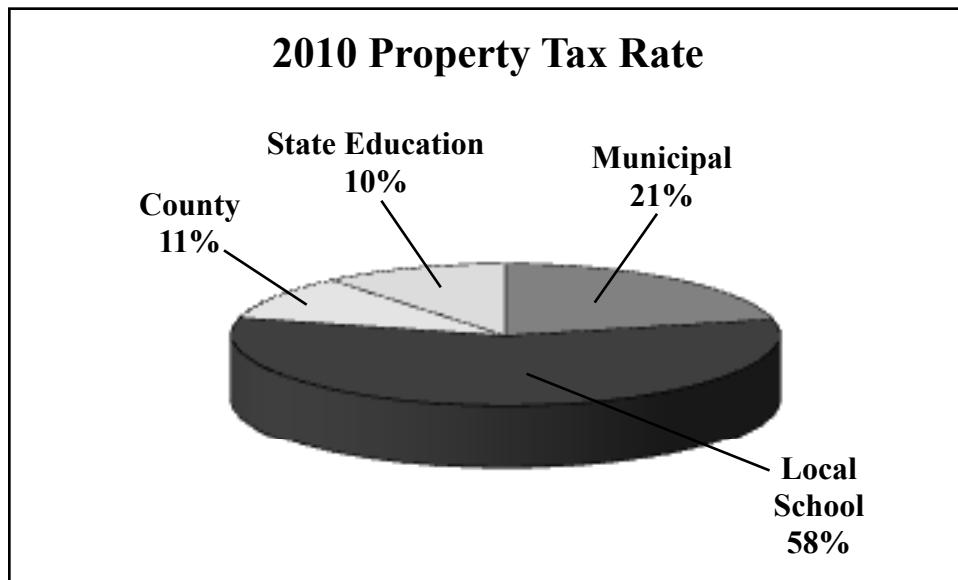
Property Tax Assessed

Total appropriations	11,867,469
Total estimated revenues	6,227,927
Net municipal appropriations	5,639,542
Tax overlay	42,865
War service tax credits	192,500
Net municipal assessment	5,874,907
Net local school assessment	15,825,982
Net county assessment	3,008,864
State education assessment	2,194,767
Total tax assessments	26,904,520

STATEMENT OF APPROPRIATIONS, ESTIMATED REVENUES AND PROPERTY TAX ASSESSED FOR 2010

Tax Rate Computation	Assessment	Assessed Valuation (\$1,000's)	Tax Rate*
Municipal	5,874,907	1,114,040.531	5.27
Local school	15,825,982	1,114,040.531	14.21
County	3,008,864	1,114,040.531	2.70
State education	<u>2,194,767</u>	885,121.450	2.48
Total	26,904,520		24.66

* Tax rate = assessment divided by property valuation



TRUSTEE OF TRUST FUNDS REPORT
CAPITAL RESERVE FUNDS
JULY 1, 2009 TO JUNE 30, 2010

Capital Reserve Funds	Balance 07/01/09	Additions	Withdrawals	Investment Income	Balance 06/30/10
Fire Department Air Compressor	16,756.29	-	-	685.76	17,442.05
Cemetery Development Fund	99,392.17	-	(3,626.84)	4,030.50	99,795.83
Fire Department Equipment	55,936.11	42,000.00	(30,893.04)	1,842.20	68,885.27
Municipal Building Vault	11,075.78	-	(11,075.77)	467.92	467.93
Bridges	-	60,000.00	-	-	60,000.00
Fire Trucks	818,621.12	42,000.00	-	32,489.31	893,110.43
Highway Construction	430,302.90	-	-	17,890.76	448,193.66
Land Purchase	250,573.32	-	-	10,444.69	261,018.01
Library Computer System	28,329.81	-	(29,194.52)	1,193.86	329.15
Municipal Buildings and Grounds	52,812.79	48,500.00	(37,885.33)	2,336.66	65,764.12
Parks & Recreation Dept Equipment	60,879.52	12,000.00	-	2,423.17	75,302.69
Parks & Recreation Fields & Parking	20,905.87	-	-	859.25	21,765.12
Police Department Equipment	3,823.29	66,000.00	-	114.14	69,937.43
Public Safety Building	5,610.77	-	-	73.25	5,684.02
Public Works Department Equipment	720,514.42	149,000.00	(164,179.75)	29,071.07	734,405.74
Road Construction 1-2 Zone	1,227,891.52	-	-	50,573.71	1,278,465.23
Property Revaluation	82,559.50	-	(44,023.14)	2,904.19	41,440.55
Sewer System	20,384.91	-	-	939.84	21,324.75
Bow School District	9,803.55	-	-	451.99	10,255.54
Bow School District Paving	60,253.57	-	(54,318.00)	2,528.49	8,464.06
Bow School District HVAC	434,124.23	-	-	15,978.02	450,102.25
Bow School District Pickup Truck	52.18	-	(52.18)	-	-
New School Construction/Additions	476,884.60	-	-	19,338.35	496,222.95
Bow High School Capital Improvements	401,662.30	-	(162,155.05)	16,585.96	256,093.21
Unanticipated Special Education Costs	296,102.30	-	-	12,390.24	308,492.54
Total Capital Reserve Funds	5,585,252.82	419,500.00	(537,403.62)	225,613.33	5,692,962.53
Expendable Trust Funds					
Library Emergency Repairs	28,432.77	-	-	1,152.98	29,585.75
Private Water Well Pollution Mitigation	29,739.51	-	(5,584.00)	1,205.99	25,361.50
Total Expendable Trust Funds	58,172.28	-	(5,584.00)	2,358.97	54,947.25



TRUSTEE OF TRUST FUNDS REPORT
NON-EXPANDABLE TRUST FUND
JULY 1, 2009 TO JUNE 30, 2010

	Principal	Cash Gains or (Losses)	Balance 06/30/10	Balance 07/01/09	Income	Investment	Balance	Grand Total	Total 06/30/10
Cemetery Trust Funds	50,098.21	-	(6,823.53)	43,274.68	65,810.18	-	2,780.63	68,590.81	111,865.49
Cemetery Perpetual Care Fund	76,913.17	4,350.00	(4,805.92)	76,457.25	1,751.12	(1,751.11)	1,958.55	1,958.56	78,415.81
Barker Free Library Trust Fund	13,034.01	-	(814.43)	12,219.58	1,300.73	-	331.90	1,632.63	13,852.21
Baker Trust Fund	9,658.26	-	(603.50)	9,054.76	808.24	-	245.94	1,054.18	10,108.94
Louise Wagner Trust Fund	3,584.74	-	(223.99)	3,360.75	(90.94)	(500.00)	91.29	(499.65)	2,861.10
McNamara Scholarship Fund	4,971.98	-	(310.67)	4,661.31	(555.43)	(200.00)	126.61	(628.82)	4,032.49
Total Non-Expendable Trust Funds	158,260.37	4,350.00	(13,582.04)	149,028.33	69,023.90	(2,451.11)	5,534.92	72,107.71	221,136.04

TAX COLLECTOR'S REPORT

2010 DEBITS BOW

UNCOLLECTED TAXES-		Levy for Year 2010 of this Report	PRIOR LEVIES	
BEG. OF YEAR*			2009 (PLEASE SPECIFY YEARS)	
Property Taxes	#3110	xxxxxx	2658411.56	
Resident Taxes	#3180			
Land Use Change	#3120			
Yield Taxes	#3185			
Excavation Tax @ \$.02/yd	#3187			
Utility Charges	#3189		40664.76	
Property Tax Credit Balance**		< >		
Other Tax or Charges Credit Balance**		< >		

TAXES COMMITTED THIS YEAR

Property Taxes	#3110	13129717	12583200.65
Resident Taxes	#3180		
Land Use Change	#3120	26490	8060
Yield Taxes	#3185	2493.22	2132.25
Excavation Tax @ \$.02/yd	#3187	966.52	1064.12
Utility Charges	#3189	39157.97	78522.01

**FOR DRA
USE ONLY**

OVERPAYMENT REFUNDS

Property Taxes	#3110	22900.62	46343.07
Resident Taxes	#3180		
Land Use Change	#3120		
Yield Taxes	#3185		
Excavation Tax @ \$.02/yd	#3187		
Interest - Late Tax	#3190	65.67	74433.7
Resident Tax Penalty	#3190		
TOTAL DEBITS		13221791	15492832.12 \$

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

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

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

NH DEPARTMENT OF REVENUE ADMINISTRATION

MUNICIPAL SERVICES DIVISION

P.O. BOX 487, CONCORD, NH 03302-0487

(603)271-3397

TAX COLLECTOR'S REPORT

2010 CREDITS BOW

REMITTED TO TREASURER	Levy for this Year 2010	PRIOR LEVIES (PLEASE SPECIFY YEARS)	
		2009	2008
Property Taxes	11179703.99	15252646.42	
Resident Taxes			
Land Use Change	17980	8060	
Yield Taxes	2493.22	2132.25	
Interest (include lien conversion)	65.67	74433.7	
Penalties			
Excavation Tax @ \$.02/yd	966.52	1064.12	
Utility Charges	34170.24	119186.77	
Conversion to Lien (principal only)			
DISCOUNTS ALLOWED			

ABATEMENTS MADE

Property Taxes	181958.35	22803.59	
Resident Taxes			
Land Use Change			
Yield Taxes			
Excavation Tax @ \$.02/yd			
Utility Charges			
CURRENT LEVY DEEDED			

UNCOLLECTED TAXES - END OF YEAR #1080

Property Taxes	1790955.28			
Resident Taxes				
Land Use Change	8510			
Yield Taxes				
Excavation Tax @ \$.02/yd				
Utility Charges	4987.73			
Property Tax Credit Balance**	< >	12505.27		
Other Tax or Charges Credit Balance**	< >	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
TOTAL CREDITS	13221791	15492832.12	\$	\$

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

MS-61
Rev. 03/10

TAX COLLECTOR'S REPORT

2010 DEBITS BOW

		Last Year's Levy	PRIOR LEVIES	
Unredeemed Liens Balance at Beg. of Fiscal Year		2009	471889.76	198822.49
Liens Executed During Fiscal Year		508445.52		
Interest & Costs Collected				
(AFTER LIEN EXECUTION)		339.56	17629.98	74089.68
TOTAL DEBITS		508785.08	489519.74	272912.17
				\$

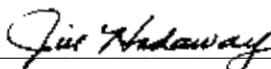
CREDITS

REMITTED TO TREASURER:		Last Year's Levy 2009	PRIOR LEVIES (PLEASE SPECIFY YEARS)	
			2008	2007
Redemptions		25642.16	173849.48	196060.02
Interest & Costs Collected				
(After Lien Execution)	#3190	339.56	17629.98	74089.68
Abatements of Unredeemed Liens				
Liens Deeded to Municipality				
Unredeemed Liens Balance				
End of Year	#1110	482803.36	298040.28	2762.47
TOTAL CREDITS		508785.08	489519.74	272912.17
				\$

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

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

TAX COLLECTOR'S SIGNATURE



DATE

8/2/2010

MS-61
Rev. 03/10

TOWN CLERK REMITTANCE REPORT
TOWN OF BOW
July 1, 2009 - June 30, 2010

ARTICLES OF AGREEMENT	\$	5.00
COPIES	\$	85.00
DOG LICENSES TOWN	\$	9,674.00
DOG LICENSES STATE	\$	3,523.00
DOG FINES	\$	625.00
FILING FEES	\$	10.00
FISH & GAME TOWN	\$	22.00
FISH & GAME STATE	\$	695.50
MOTOR VEHICLES	\$	1,379,026.95
TITLE APPLICATIONS	\$	3,200.00
MUNICIPAL AGENT FEES	\$	27,939.00
MARRIAGE LICENSES TOWN	\$	182.00
MARRIAGE LICENSES STATE	\$	988.00
POLE LICENSES	\$	30.00
UCC PAYMENTS FROM STATE	\$	1,635.00
VITAL RECORDS TOWN	\$	444.00
VITAL RECORDS STATE	\$	844.00
WETLAND PERMITS	\$	30.00
TOTAL:		\$ 1,428,957.95

Respectfully Submitted by:



Jill Hadaway, Town Clerk/Tax Collector

TREASURER'S REPORT

2009-10 Transactions In Cash Accounts Held By Treasurer

Balance - July 1, 2009	17,849,084.16
Receipts:	
Town Clerk/Tax Collector	28,100,982.34
Federal and state aid	602,607.51
Expense reimbursements	
from capital reserve funds	301,213.50
Fuel cost reimbursements from	
Bow School District	84,296.16
Other expense reimbursements	25,316.13
Investment income	75,878.68
Engineering escrows,	
bonds, and impact fees	63,733.50
Police & Dispatch	187,173.86
Solid Waste Disposal	124,297.42
Fire & Ambulance	135,197.59
Parks and Recreation	136,448.98
Public Works	25,347.32
Community Development	134,906.71
Celebrating Children	60,008.82
Welfare	7,754.67
Private Grants	10,756.83
Other sources -	
less than \$5,000 individually	<u>3,673.92</u>
Total receipts	<u>30,079,593.94</u>
Total cash available	47,928,678.10
Less selectmen's orders paid	<u>29,831,268.87</u>
Balance - June 30, 2010	18,097,409.23

Cash Accounts By Fund

Fund	Investment Income 2009-10	Balance 06/30/10		
General Fund	52,377.56	14,985,110.11		
Drug Forfeiture Fund	8.84	-		
Conservation Fund	4,384.09	446,431.44		
State Aid Road Reconstruction Fund	-	-		
Sewer Fund	15,947.57	1,705,783.16		
Engineering Escrows,				
Bonds & Impact Fees Fund	2,939.42	735,981.90		
Water & Sewer System Fund	-	197,375.78		
300th Anniversary Fund	16.16	1,693.77		
Heritage Fund	74.60	7,963.81		
State Fees Agency Fund	-	1,073.00		
Welfare Fund	125.74	15,996.26		
Recycling Fund	<u>4.70</u>	-		
TOTAL	75,878.68	18,097,409.23		



PLODZIK & SANDERSON

Professional Association/Accountants & Auditors

193 North Main Street • Concord • New Hampshire • 03301-5063 • 603-225-6995 • FAX 603-224-1380

INDEPENDENT AUDITOR'S REPORT

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

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, 2010, which collectively comprise the Town's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the Town of Bow's management. 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 includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our 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, 2010, and the respective changes in financial position thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

The management's discussion and analysis and budgetary comparison information are not a required part of the basic financial statements, but are supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Bow's basic financial statements as a whole. The combining and individual fund schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. They have been subjected to the auditing procedures applied in the audit of the basic financial statements, and in our opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole.

October 29, 2010

*Plodzik & Sanderson
Professional Association*

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, 2010.

Financial Highlights

As of June 30, 2010, the assets of the Town exceeded its liabilities by \$49,099,208 (net assets). Of this amount, \$13,194,255 (unrestricted net assets) may be used to meet the Town's ongoing obligations to citizens and creditors.

The Town's net assets decreased by \$243,155.

As of June 30, 2010, the Town's governmental funds reported combined ending fund balances of \$11,292,104, an increase of \$395,647 in comparison with the prior year. Of this total amount, \$6,413,936 (57%) is available for spending at the Town's discretion (unreserved fund balance).

As of June 30, 2010, the \$4,143,777 unreserved fund balance of the General Fund represented 49% of total General Fund expenditures.

During the year ended June 30, 2010, the Town's total general obligation bonded debt decreased by \$217,020 (6%), 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 Assets presents information on all of the Town's assets and liabilities, with the difference between the two reported as net assets. 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 assets changed during the year ended June 30, 2010. All changes in net assets are reported as

soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g. uncollected taxes and earned but unused vacation leave).

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

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

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

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 Funds, 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 budgetary comparison statement.

Government-Wide Financial Analysis

As noted above, net assets may serve over time as a useful indicator of a government's financial position. In the case of the Town, assets exceeded liabilities by \$49,099,208 at June 30, 2010.

The largest portion of the Town's net assets (74%) 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 Assets
Governmental Activities

	June 30, 2010	July 1, 2009
Current assets	\$ 24,694,790	\$ 24,636,711
Capital assets	<u>38,684,196</u>	<u>39,426,007</u>
Total assets	63,378,986	64,062,718
Long-term liabilities outstanding	3,743,826	3,558,950
Current liabilities	<u>10,535,952</u>	<u>11,161,405</u>
Total liabilities	14,279,778	14,720,355
Net assets:		
Invested in capital assets, net of related debt	35,515,418	36,464,160
Restricted	389,535	603,783
Unrestricted	<u>13,194,255</u>	<u>12,274,420</u>
Total net assets	\$ 49,099,208	\$ 49,342,363

A relatively small portion of the Town's net assets (1%) represents resources that are subject to external restrictions on how they may be used. The remaining balance of

unrestricted net assets (\$13,194,255) may be used to meet the government's ongoing obligations to citizens and creditors.

At June 30, 2010, the Town is able to report positive balances in all three categories of net assets.

As indicated by the schedule below, the Town's net assets decreased by \$243,155 during the year ended June 30, 2010.

Town of Bow
Changes in Net Assets

	<u>Year Ended</u>	<u>Year Ended</u>
	<u>June 30, 2010</u>	<u>June 30, 2009</u>
Revenues:		
Program revenues:		
Charges for services	\$ 881,525	\$ 956,307
Operating grants and contributions	332,399	355,866
Capital grants and contributions	3,523	174,867
General revenues:		
Property taxes and other taxes	5,779,752	5,780,257
Motor vehicle permit fees	1,378,362	1,374,454
Licenses, permits, and other fees	121,175	88,379
Unrestricted grants and contributions	351,112	448,816
Unrestricted investment income	<u>332,737</u>	<u>386,294</u>
Total revenues	9,180,585	9,565,240
Expenses:		
General government	1,452,471	1,211,728
Public safety	3,267,991	3,082,625
Highways and streets	2,822,968	2,769,755
Health and welfare	12,829	21,258
Sanitation	752,966	459,572
Culture and recreation	977,959	908,916
Interest on long-term debt	<u>136,556</u>	<u>84,173</u>
Total expenses	<u>9,423,740</u>	<u>8,538,027</u>
Change in net assets	(243,155)	1,027,213
Net assets – July 1	<u>49,342,363</u>	<u>48,315,150</u>
Net assets – June 30	\$49,099,208	\$49,342,363

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, unreserved fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of June 30, 2010, the Town's governmental funds reported combined fund balances of \$11,292,104, an increase of \$395,647 in comparison to the prior year. Of this total amount, \$6,413,936 (77%) constitutes unreserved fund balance, which is available for spending at the Town's discretion. The remainder of fund balance is reserved to indicate that it is not available for new spending, because it has already been committed to endowments (\$201,600), encumbrances (\$133,124), and special purposes (\$4,543,444).

The General Fund is the chief operating fund of the Town. As of June 30, 2010, unreserved fund balance of the General Fund was \$4,143,777, while total fund balance amounted to \$4,266,901. As a measure of the General Fund's liquidity, it may be useful to compare both unreserved fund balance and total fund balance to total fund expenditures. Unreserved fund balance represents 49% of total General Fund expenditures, while total fund balance represents 51% of that same amount.

During the year ended June 30, 2010, the unreserved fund balance of the General Fund increased by \$537,610, reflecting the following.

Favorable overall budgetary variance (non-GAAP budgetary basis)	\$ 984,084
Net decrease in budgetary transfers (non-GAAP budgetary basis)	12,526
Use of unreserved fund balance for property tax relief	(300,000)
Use of unreserved fund balance for capital expenditures	(159,000)
Net increase in unreserved fund balance	\$ 537,610

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, 2010. Actual revenues and transfers in of the General Fund exceeded budgetary estimates by \$276,725, while expenditures and transfers out were \$707,359 less than appropriated amounts. This produced a favorable total variance of \$984,084. Major variances are identified below.

Employee wages and benefits	\$ 188,743
Salt for winter road maintenance	166,416
Solid waste disposal	189,018

Transfer from State Aid Road Reconstruction Fund	367,288
Other – less than \$100,000 - net	72,619
Total favorable variance	\$ 984,084

Capital Asset and Debt Administration

Capital assets. The Town's investment in capital assets as of June 30, 2010 amounted to \$35,515,418 (net of accumulated depreciation and related long-term debt). This investment in capital assets includes land, buildings, improvements, machinery, equipment, vehicles, and infrastructure and represents a decrease of \$948,742 (3%) compared to the investment in capital assets at July 1, 2009.

Town of Bow Investment in Capital Assets

	<u>June 30, 2010</u>	<u>July 1, 2009</u>
Land	\$ 7,199,261	\$ 7,199,261
Buildings and improvements	3,626,105	3,611,805
Machinery, equipment, and vehicles	5,808,927	5,537,803
Infrastructure	42,067,022	42,067,022
System	1,534,935	1,534,935
Construction in progress	<u>2,234,542</u>	<u>2,026,948</u>
Total investment in capital assets	62,470,792	61,977,774
Related long-term debt	(3,168,778)	(2,961,847)
Accumulated depreciation	<u>(23,786,596)</u>	<u>(22,551,767)</u>
Net investment in capital assets	\$ 35,515,418	\$ 36,464,160

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

Ambulance	\$ 166,388
Dump truck	130,464
Water and sewer system	203,952
Other additions and removals (individually less than \$100,000)	198,024
Depreciation	(1,440,639)
Decrease in long-term debt associated with capital assets	(206,931)
Net decrease	\$ (948,742)

Additional information on the Town's capital assets can be found in Notes 1-I and 5 of the financial statements.

Long-term bonded debt. As of June 30, 2010, the Town had total long-term bonded debt outstanding of \$3,135,000. The entire amount is backed by the full faith and credit of the Town.

Town of Bow
Long-Term Bonded Debt

	<u>June 30, 2010</u>	<u>July 1, 2009</u>
1995 sewer construction bonds	\$ 270,000	\$ 315,000
2007 land acquisition bonds	765,000	825,000
2008 water and sewer system bonds	<u>2,100,000</u>	<u>2,212,020</u>
Total long-term debt	\$ 3,135,000	\$ 3,352,020

During the year ended June 30, 2010, the Town's total bonded debt outstanding decreased by \$217,020 (6%), representing bond principal payments. Water and sewer system bonds in an amount of \$10,225,000 were authorized in March 2002 but were unissued as of June 30, 2010.

Additional information on the Town's long-term debt can be found in Notes 1-M and 9 of the financial statements.

Economic Factors and Next Year's Budget and Tax Rate

Economic factors. The general outlook for Bow's economy seems to be positive. Based on New Hampshire Office of Energy & Planning estimates, Bow's population has increased by 9% since the 2000 census and by 41% since the 1990 census. The median household income in Bow has long been considerably greater than state and national averages. Furthermore, according to New Hampshire Employment Security, the unemployment rate for Bow has decreased from 4.4% to 4.0% during the past year and still compares very favorably with state and national rates of 5.7% and 9.5%, respectively. More importantly, a modest increase in building permits and new vehicle registrations has been experienced, and some significant business expansions are presently being planned. Coupled with the efforts of the Bow Business Development Commission to attract new businesses and the completion of the current water and sewer system construction project, these changes suggest that the steady industrial and commercial growth, which Bow had enjoyed until just a few years ago and which is so important to increasing the tax base and to providing diverse employment opportunities, may be about to resume.

Next year's budget and tax rate. The 2010-11 budget has been adopted and, based on this budget, it is expected that the average 2010 property tax bill will increase by approximately 4.6%.

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

EXHIBIT A
TOWN OF BOW, NEW HAMPSHIRE
Statement of Net Assets
June 30, 2010

	Governmental Activities
ASSETS	
Cash and cash equivalents	\$ 16,279,276
Investments	5,723,689
Intergovernmental receivable	72,954
Other receivables, net of allowances for uncollectible	2,574,616
Prepaid items	44,255
Capital assets, not being depreciated:	
Land	7,199,261
Construction in progress	2,234,542
Capital assets, net of accumulated depreciation:	
Buildings and building improvements	2,853,034
Equipment, machinery and vehicles	2,840,682
Infrastructure	22,559,246
System	997,431
Total assets	<u>63,378,986</u>
LIABILITIES	
Accounts payable	228,896
Accrued salaries and benefits	39,774
Contract payable	17,629
Intergovernmental payable	10,099,251
Accrued interest payable	47,879
Retainage payable	13,547
Unearned revenue	88,234
Other	742
Noncurrent obligations:	
Due within one year:	
Bonds	220,000
Capital leases	13,844
Compensated absences	146,433
Accrued landfill postclosure care costs	15,000
Due in more than one year:	
Bonds	2,915,000
Capital leases	19,934
Compensated absences	41,320
Accrued landfill postclosure care costs	225,000
Other postemployment benefits	147,295
Total liabilities	<u>14,279,778</u>
NET ASSETS	
Invested in capital assets, net of related debt	35,515,418
Restricted for:	
Endowments	201,600
Capital projects	187,935
Unrestricted	<u>13,194,255</u>
Total net assets	<u>\$ 49,099,208</u>

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

EXHIBIT B
TOWN OF BOW, NEW HAMPSHIRE
Statement of Activities
For the Fiscal Year Ended June 30, 2010

	Program Revenues			Net (Expense) Revenue and Change in Net Assets
	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Expenses				
Governmental activities:				
General government	\$ 1,452,471	\$ 62,995	\$ 100	\$ (1,389,376)
Public safety	3,267,991	295,435	80,333	(2,888,700)
Highways and streets	2,822,968	33,413	227,153	(2,562,402)
Sanitation	752,966	294,292	1,650	(457,024)
Health and welfare	12,829	-	7,755	(5,074)
Culture and recreation	977,959	195,390	15,408	(767,161)
Interest on long-term debt	136,556	-	-	(136,556)
Total governmental activities	\$ 9,423,740	\$ 881,525	\$ 332,399	\$ (8,206,293)
General revenues:				
Taxes:				
Property				5,572,236
Other				207,516
Motor vehicle permit fees				1,378,362
Licenses and other fees				121,175
Grants and contributions not restricted to specific programs				351,112
Unrestricted investment earnings				332,737
Total general revenues				7,963,138
Change in net assets				(243,155)
Net assets, beginning				49,342,363
Net assets, ending				\$ 49,099,208

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

EXHIBIT C-1
TOWN OF BOW, NEW HAMPSHIRE
Governmental Funds
Balance Sheet
June 30, 2010

	General	Expendable Trust	Other Governmental Funds	Total Governmental Funds
ASSETS				
Cash and cash equivalents	\$ 13,358,005	\$ 466,614	\$ 2,454,657	\$ 16,279,276
Investments	1,628,382	3,886,798	208,509	5,723,689
Receivables, net of allowance for uncollectible:				
Taxes	2,403,388	-	8,510	2,411,898
Accounts	110,774	-	51,944	162,718
Intergovernmental	6,848	-	-	6,848
Interfund receivable	33,570	-	-	33,570
Prepaid items	44,255	-	-	44,255
Total assets	\$ 17,585,222	\$ 4,353,412	\$ 2,723,620	\$ 24,662,254
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 218,081	\$ -	\$ 10,815	\$ 228,896
Accrued salaries and benefits	39,774	-	-	39,774
Contract payable	17,629	-	-	17,629
Intergovernmental payable	10,099,251	-	-	10,099,251
Interfund payable	-	12,036	21,534	33,570
Retainage payable	13,547	-	-	13,547
Deferred revenue	2,929,298	-	7,444	2,936,742
Other	741	-	-	741
Total liabilities	\$ 13,318,321	12,036	\$ 39,793	\$ 13,370,150
Fund balances:				
Reserved for encumbrances	123,124	-	10,000	133,124
Reserved for endowments	-	-	201,600	201,600
Reserved for special purposes	-	4,341,376	202,068	4,543,444
Unreserved, undesignated, reported in:				
General fund	4,143,777	-	-	4,143,777
Special revenue funds	-	-	2,270,159	2,270,159
Total fund balances	4,266,901	4,341,376	2,683,827	11,292,104
Total liabilities and fund balances	\$ 17,585,222	\$ 4,353,412	\$ 2,723,620	\$ 24,662,254

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

EXHIBIT C-2
TOWN OF BOW, NEW HAMPSHIRE
Reconciliation of Total Governmental Fund Balances to the Statement of Net Assets
June 30, 2010

Total fund balances of governmental funds (Exhibit C-1)	\$ 11,292,104
Amounts reported for governmental activities in the statement of net assets are different because:	
Capital assets used in governmental activities are not financial resources, and therefore, are not reported in the funds.	
Cost	\$ 62,470,792
Less accumulated depreciation	<u>(23,786,596)</u>
	38,684,196
Long-term receivables are not available to pay for current period expenditures, and therefore, are deferred in the governmental funds.	
Water pollution prevention grant	\$ 58,996
Sewer hook-up fees	<u>7,110</u>
	66,106
Property taxes levied for the subsequent year are deferred in the governmental funds.	
Deferred tax revenue	2,848,507
Interfund receivables and payables between governmental funds are eliminated on the statement of net assets.	
Receivables	\$ (33,570)
Payables	<u>33,570</u>
	(33,570)
Interest on long-term debt is not accrued in governmental funds.	
Accrued interest payable	(47,879)
Long-term liabilities are not due and payable in the current period, and therefore, are not reported in the funds.	
Bonds	\$ 3,135,000
Capital leases	33,778
Compensated absences payable	187,753
Accrued landfill postclosure care costs	240,000
Other postemployment benefits	<u>147,295</u>
	(3,743,826)
Total net assets of governmental activities (Exhibit A)	<u>\$ 49,099,208</u>

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

EXHIBIT C-3
TOWN OF BOW, NEW HAMPSHIRE
Governmental Funds
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Fiscal Year Ended June 30, 2010

	General	Expendable Trust	Other Governmental Funds	Total Governmental Funds
Revenues:				
Taxes	\$ 5,702,025	\$ -	\$ 34,550	\$ 5,736,575
Licenses and permits	1,499,537	-	-	1,499,537
Intergovernmental	675,190	-	-	675,190
Charges for services	660,202	-	210,763	870,965
Miscellaneous	52,526	237,039	69,883	359,448
Total revenues	8,589,480	237,039	315,196	9,141,715
Expenditures:				
Current:				
General government	1,287,542	5,364	251	1,293,157
Public safety	2,927,404	-	41,506	2,968,910
Highways and streets	1,773,996	-	-	1,773,996
Sanitation	663,411	-	70,464	733,875
Welfare	8,785	-	4,044	12,829
Culture and recreation	897,505	-	20,944	918,449
Conservation	-	-	1,042	1,042
Debt service:				
Principal	217,020	-	-	217,020
Interest	153,553	-	-	153,553
Capital outlay	489,671	-	209,156	698,827
Total expenditures	8,418,887	5,364	347,407	8,771,658
Excess (deficiency) of revenues over (under) expenditures	170,593	231,675	(32,211)	370,057
Other financing sources (uses):				
Transfers in	741,070	419,500	-	1,160,570
Transfers out	(419,500)	(317,469)	(423,601)	(1,160,570)
Inception of capital lease	25,590	-	-	25,590
Total other financing sources and uses	347,160	102,031	(423,601)	25,590
Net change in fund balances	517,753	333,706	(455,812)	395,647
Fund balances, beginning	3,749,148	4,007,670	3,139,639	10,896,457
Fund balances, ending	\$ 4,266,901	\$ 4,341,376	\$ 2,683,827	\$ 11,292,104

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

EXHIBIT C-4
TOWN OF BOW, NEW HAMPSHIRE
Reconciliation of the Statement of Revenues, Expenditures and
Changes in Fund Balances of Governmental Funds to the Statement of Activities
For the Fiscal Year Ended June 30, 2010

Net change in fund balances of governmental funds (Exhibit C-3)	\$ 395,647
Amounts reported for governmental activities in the statement of activities are different because:	
Governmental funds report capital outlays as expenditures. In the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which depreciation expense outlay exceeded capitalized capital in the current period.	
Capitalized capital outlay	\$ 698,828
Depreciation expense	<u>(1,440,639)</u>
	(741,811)
Transfers in and out between governmental funds are eliminated on the operating statement.	
Transfers in	\$ (1,160,570)
Transfers out	<u>1,160,570</u>
	(11,419)
The receipt of state aid for water pollution prevention projects provides current financial resources, but has no effect on net assets because it has been accrued as a long-term receivable.	
Proceeds of state aid to water pollution prevention	\$ (11,419)
Revenue in the statement of activities that does not provide current financial resources is not reported as revenue in governmental funds.	
Deferred revenue, June 30, 2009	\$ (2,805,330)
Deferred revenue, June 30, 2010	<u>2,855,617</u>
	50,287
The proceeds of long-term debt provide current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however has any effect on net assets.	
Proceeds of capital lease	\$ (25,590)
Repayment of bond principal	217,020
Repayment of capital lease principal	<u>13,537</u>
	204,967
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	\$ 3,460
Increase in other postemployment benefits	(147,295)
Increase in compensated absences payable	(11,991)
Decrease in accrued landfill postclosure care costs	<u>15,000</u>
	(140,826)
Changes in net assets of governmental activities (Exhibit B)	<u>\$ (243,155)</u>

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

EXHIBIT D-1
TOWN OF BOW, NEW HAMPSHIRE
Fiduciary Funds
Statement of Fiduciary Net Assets
June 30, 2010

	Private Purpose Trust	Agency
ASSETS		
Cash and cash equivalents	\$ 744	\$ 906,258
Investments	6,198	1,409,429
Total assets	<u>6,942</u>	<u>2,315,687</u>
LIABILITIES		
Due to other governmental units	-	1,579,705
Due to others	-	735,982
Total liabilities	<u>-</u>	<u>2,315,687</u>
NET ASSETS		
Held in trust for special purposes	<u>\$ 6,942</u>	<u>\$ -</u>

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

EXHIBIT D-2
TOWN OF BOW, NEW HAMPSHIRE
Fiduciary Funds
Statement of Changes in Fiduciary Net Assets
For the Fiscal Year Ended June 30, 2010

	Private Purpose Trust
ADDITIONS	
Investment earnings	\$ 755
DEDUCTIONS	
Scholarships	<u>(700)</u>
Change in net assets	55
Net assets, beginning	6,887
Net assets, ending	<u>\$ 6,942</u>

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

TOWN OF BOW, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2010

	<u>NOTE</u>
Summary of Significant Accounting Policies	
Reporting Entity	1
Basis of Presentation	1-A
Measurement Focus	1-B
Cash and Cash Equivalents	1-C
Investments	1-D
Receivables	1-E
Interfund Balances	1-F
Prepaid Items	1-G
Capital Assets	1-H
Allowances for Uncollectible Accounts	1-I
Deferred/Unearned Revenue	1-J
Compensated Absences	1-K
Long-Term Obligations	1-L
Claims and Judgments	1-M
Equity Classifications	1-N
Interfund Activities	1-O
Use of Estimates	1-P
Investments	1-Q
Taxes Receivable	2
Other Receivables	3
Capital Assets	4
Interfund Balances and Transfers	5
Intergovernmental Payables	6
Deferred/Unearned Revenue	7
Long-Term Liabilities	8
State Aid to Water Pollution Projects	9
Governmental Activities Net Assets	10
Governmental Fund Balances	11
Employee Retirement Plan	12
Other Postemployment Benefits (OPEB)	13
Risk Management	14
Contingent Liabilities	15
Subsequent Events	16
Amount of Property Taxes Against Public Service Company of New Hampshire	17
Implementation of New GASB Pronouncements	18
	19

TOWN OF BOW, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2010

NOTE I – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

I-1 Reporting Entity

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

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

I-2 Basis of Presentation

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

The statement of net assets presents information on all of the entities assets and liabilities, with the difference between the two presented as net assets. Net assets are reported as one of three categories; invested in capital assets, net of related debt; restricted; or unrestricted.

The statement of activities presents a comparison between direct expenses and program revenues for the different functions of the Town's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Pension benefits, group insurance, retirement, fuel and postage charges have been allocated to major functions in order to present a more accurate and complete picture of the cost of Town services. Program revenues include (1) charges to customers or applicants for goods received, services rendered or privileges provided, (2) grants and contributions that are restricted to meeting operational or capital requirements of a particular function. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

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

- (a) Total assets, liabilities, revenues or expenditures of that individual governmental fund are at least 10% of the corresponding total for all funds of that category or type;
- (b) Total assets, liabilities, revenues or expenditures of the individual governmental fund are at least 5% of the corresponding total for all governmental funds combined; and

TOWN OF BOW, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2010

(c) In addition, any other governmental fund that the Town believes is particularly important to the financial statement users may be reported as a major fund.

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

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

Special Revenue Funds – are used to account for the proceeds of specific revenue sources (other than major capital projects) that are legally restricted to expenditures for specified purposes.

Capital Projects Funds – are used to account for financial resources to be used for the acquisition or construction of major capital facilities.

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

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

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

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

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

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

Expendable Trust Funds – the expendable trust funds account for funds legally established by Town Meeting as capital reserve or other expendable funds.

The Town also reports eight nonmajor governmental funds.

I-C Measurement Focus

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

Accounting and financial reporting for governmental activities is based on all applicable Governmental Accounting Standards Board (GASB) pronouncements, as well as the following pronouncements issued on or before November 30, 1989, unless these pronouncements conflict with or contradict GASB pronouncements:

- a. Financial Accounting Standards Board (FASB) Statements and Interpretations;
- b. Accounting Principles Board Opinions;
- c. Accounting Research Bulletins of the Committee on Accounting Procedure.

TOWN OF BOW, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2010

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

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 they are needed.

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

Revenues – Nonexchange Transactions – Nonexchange transactions, in which the Town receives value without directly giving equal value in return, include grants and donations. Revenue from grants and donations is recognized in the fiscal year in which all grantor imposed eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted; matching requirements, in which the Town must provide local resources to be used for a specified purpose; and expenditure requirements, in which the resources are provided to the Town on a reimbursement basis. On a modified accrual basis, revenue from nonexchange transactions also must be available (i.e., collected within sixty days) before it can be recognized, with the exception of property taxes which are recognized if expected to be collected in time to be used to pay the liability to the school district.

I-D Cash and Cash Equivalents

The Town considers all highly liquid investments with an original maturity of twelve months or less to be cash equivalents. Deposits with financial institutions consist primarily of demand deposits, certificates of deposits, and savings accounts.

New Hampshire statutes require that the Town treasurer have custody of all money belonging to the Town and pay out the same only upon orders of the Board of Selectmen or Town Manager. The treasurer shall deposit all such moneys 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 and deliver to a third party custodial bank or the Federal Reserve Bank, collateral security for such deposits, United States government or government agency obligations or obligations of the State of New Hampshire in value at least equal to the amount of the deposit in each case.

I-E Investments

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

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

- Obligations of the United States government,
- The public deposit investment pool established pursuant to RSA 383:22,
- Savings bank deposits,
- Certificates of deposit and repurchase agreements of banks incorporated under the laws of the State of New Hampshire or in banks recognized by the state treasurer.

TOWN OF BOW, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2010

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

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

I-F Receivables

Receivables in the government-wide financial statements represent amounts due to the Town at December 31, recorded as revenue, which will be collected in the future and consist primarily of taxes, accounts, and intergovernmental receivables.

Tax revenue is recorded when a warrant for collection is committed to the tax collector. As prescribed by law, the tax collector executes a lien on properties for all uncollected property taxes in the following year after taxes are due. The lien on these properties has priority over other liens and accrues interest at 18% per annum. If property is not redeemed within the two year redemption period, the property is tax deeded to the Town.

Accounts receivable include various service charges which are recorded as revenue for the period when service was provided. These receivables are reported net of any allowances for uncollectible accounts.

I-G Interfund Balances

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

I-H Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements and expensed as the items are used.

I-I Capital Assets

General capital assets are those assets of a capital nature which the Town owns. All capital assets are capitalized at cost (or estimated at historical cost) and updated for additions and retirements during the year. Donated capital assets are recorded at their fair market values as of the date received. The Town maintains a capitalization threshold of \$5,000 and more than one year of estimated useful life. Improvements to capital assets are capitalized; the costs of normal maintenance and repairs that do not add to the value of an asset or materially extend the asset's life are expensed.

Depreciation of all exhaustible fixed assets is recorded as an allocated expense in the Statement of Activities, with accumulated depreciation reflected in the Statement of Net Assets. All reported capital assets are depreciated over their estimated useful lives. Depreciation is computed using the straight-line method over the following useful lives:

	<u>Years</u>
Buildings and building improvements	25-200
Machinery, equipment and vehicles	5-30
Infrastructure	10-30
Systems	50

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

TOWN OF BOW, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2010

J-J Allowances for Uncollectible Accounts

An allowance for uncollectible accounts has been recorded for the following purposes:

Taxes – an allowance has been established by management where collectability is in doubt.

Ambulance – an allowance has been established for all receivables that are older than 120 days, and where collectability is in doubt.

J-K Deferred/Unearned Revenue

In the government-wide financial statements, deferred revenue is recognized when cash, receivables or other assets are recorded prior to their being earned. In the governmental fund financial statements deferred revenue represents monies received or revenues accrued which have not been earned or do not meet the "available" criterion for revenue recognition under the modified accrual basis of accounting. On the government-wide statements of net assets, deferred revenue is classified as unearned revenue.

J-L Compensated Absences

The Town's policy allows certain employees to earn varying amounts of general leave pay based on the employee's length of employment. Upon retirement or termination of employment, employees are paid in full for any accrued leave earned as set forth by personnel policy.

Vested amounts of general leave pay are reported as long-term liabilities in the statement of net assets.

J-M Long-Term Obligations

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

The face amount of debt issued and any premiums received is reported as other financing sources.

J-N Claims and Judgments

Claims and judgments are recorded as liabilities if all the conditions of Governmental Accounting Standards Board pronouncements are met. Claims and judgments that would normally be liquidated with expendable available financial resources are recorded during the year as expenditures in the governmental funds. Claims and judgments are recorded in the government-wide financial statements as expense when the related liabilities are incurred. There were no significant claims or judgments at year-end.

J-O Equity Classifications

Government-Wide Statements – Equity is classified as net assets and displayed in three components:

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

TOWN OF BOW, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2010

Fund Statements – Governmental fund equity is classified as fund balance. Fund balance is classified as reserved and unreserved, with unreserved further split between designated and undesignated. Reserved fund balances represent amounts not available for appropriation, or are legally restricted by outside parties for use for a specific purpose. Designated fund balances represent tentative management plans that are subject to change. Undesignated fund balance amounts represent amounts available for use in future periods.

I-P Interfund Activities

Interfund activities are reported as follows:

Interfund Receivables and Payables – Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either “due to/from other funds” (i.e., the current portion of interfund loans) or “advances to/from other funds” (i.e., the non-current portion of interfund loans). All other outstanding balances between funds are reported as “due to/from other funds.” Any residual balances outstanding between the governmental activities and business activities are reported in the government-wide financial statements as “internal balances.” Interfund receivables and payables between funds are eliminated in the statement of net assets.

Interfund Transfers – Interfund transfers represent flows of assets without equivalent flows of assets in return and without a requirement for repayment. In governmental funds, transfers are reported as other financing uses in the funds making the transfers and other financing sources in the funds receiving the transfers. In proprietary funds, transfers are reported after nonoperating revenues and expenses. In the government-wide financial statements, all interfund transfers between individual governmental funds have been eliminated.

I-Q Use of Estimates

The preparation of the financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts and disclosures in the financial statements. Actual results could differ from those estimates and the differences could be material.

NOTE 2 – INVESTMENTS

The Town maintains a portfolio of short-term maturity investments, including money market investments and repurchase agreements, which are reported at amortized cost. The Town also maintains a portfolio of intermediate maturity investments that are reported at fair value, based on quoted market prices. The Town's fiscal agent or custodian provides the fair value of all intermediate maturity investments. As of June 30, 2010, the Town had the following investments:

Certificates of deposit	\$ 15,899
New Hampshire Public Deposit Investment Pool	1,628,382
Mutual funds	887,670
Corporate bonds	1,644,825
U.S. Government agencies	2,249,826
U.S. Government obligations	586,779
Exchange traded funds	125,935
	<hr/> <u>\$ 7,139,316</u>
Investment balance per statement of net assets (Exhibit A)	\$ 5,723,689
Investment balance per statement of fiduciary net assets (Exhibit D-1)	<hr/> 1,415,627
Total investments	<hr/> <u>\$ 7,139,316</u>

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

TOWN OF BOW, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2010

Interest Rate Risk – This is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. Except for accounts held by the Town Treasurer, the Town does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. As of June 30, 2010 the Town's investments had the following maturities:

Type of investment:	Fair Value	Investment Maturities (in Years)			
		Less than 1	1-5	6-10	11-15
Certificate of deposit	\$ 15,899	\$ 7,890	\$ 8,009	\$ -	\$ -
Corporate bonds*	1,644,825	51,209	844,975	748,641	-
U.S. Government obligations*	586,779	-	586,779	-	-
U.S. Government agencies*	2,249,826	278,751	501,963	816,376	652,736
	\$ 4,497,329	\$ 337,850	\$ 1,941,726	\$ 1,965,017	\$ 652,736

*The fixed income investments had the following credit ratings, as provided by Moody's Investor Services:

AAA	\$ 1,757,907
AA thru AA3	\$ 338,076
A thru A3	\$ 1,106,749
BAA thru BAA3	\$ -
Other	\$ 1,078,699

Concentration of Credit Risk – The Town places no limit on the amount it may invest in any one issuer. More than 5% of the Town's investments are in the following:

Issuer	Percent % of Total
GE	6.0
Fed Home Loan Bank	5.9
Fed National Mortgage Association	8.5
Government National Mtg Association	7.2
U.S. Treasury Notes	8.2

Custodial Credit Risk – The custodial credit risk is the risk that the Town will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party if the counterparty fails. Of the Town's \$7,139,316 in investments at June 30, 2010, \$5,495,035 of the underlying securities (which represents amounts in the custody of the Trustees of Trust Funds) are held by the investment counterparties trust department, not in the name of the Town. The Town does not have custodial credit risk policies for investments.

NOTE 3 – TAXES RECEIVABLE

The property tax year is from April 1 to March 31 and all property taxes are assessed on the inventory taken in April of that year. The net assessed valuation as of April 1, 2009, upon which the 2009 property tax levy was based is:

For the New Hampshire education tax	\$ 887,412,338
For all other taxes	\$ 1,326,037,838

The Town subscribes to the semi-annual method of tax collection as provided for by RSA 76:15-a. Interest accrues at a rate of 12% on bills outstanding after the due dates. The first billing is considered an estimate only and is one half of the previous year's tax billing. The remaining balance of taxes due is billed in the fall after the New Hampshire Department of Revenue Administration has calculated and approved the Town's tax rate for the fiscal year.

TOWN OF BOW, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2010

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

The tax rates and amounts assessed for the year ended June 30, 2010 were as follows:

	Per \$1,000 of Assessed Valuation	Property Taxes Assessed
Municipal portion	\$3.06	\$ 5,700,322
School portion:		
State of New Hampshire	\$2.44	2,161,223
Local	\$13.58	15,294,135
County portion	\$2.50	2,814,046
Total	<u><u>\$23.58</u></u>	<u><u>\$ 25,969,726</u></u>

During the current fiscal year, the tax collector executed a lien on May 5 for all uncollected 2009 property taxes.

Taxes receivable at June 30, 2010, are as follows:

Property:	
Levy of 2010	\$ 1,790,955
Unredeemed (under tax lien):	
Levy of 2009	482,803
Levy of 2008	298,040
Levies of 2007 and prior	2,762
Land use change	8,510
Other	3,828
Less: allowance for estimated uncollectible taxes	(175,000)
Net taxes receivable	<u><u>\$ 2,411,898</u></u>

NOTE 4 – OTHER RECEIVABLES

Receivables at June 30, 2010, consisted of accounts (billings for police details, ambulance, sewer, tipping fees, reimbursements, and other user charges) and intergovernmental amounts arising from grants.

Receivables are recorded on the Town's financial statements to the extent that the amounts are determined to be material and substantiated not only by supporting documentation, but also by a reasonable, systematic method of determining their existence, completeness, valuation, and collectability.

Receivables as of June 30, 2010 for the Town's individual major fund(s) and nonmajor funds in the aggregate including applicable allowances for uncollectible accounts are as follows:

	General Fund	Nonmajor Fund	Total
Accounts	\$ 117,269	\$ 51,944	\$ 169,213
Intergovernmental	6,848	-	6,848
Less: allowance for uncollectible amounts	(6,495)	-	(6,495)
Net receivables	<u><u>\$ 117,622</u></u>	<u><u>\$ 51,944</u></u>	<u><u>\$ 169,566</u></u>

TOWN OF BOW, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2010

NOTE 5 – CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2010 consisted of the following:

	Balance, beginning	Additions	Disposals	Balance, ending
At cost:				
Not being depreciated:				
Land	\$ 7,199,261	\$ -	\$ -	\$ 7,199,261
Construction in progress	2,026,948	207,594	-	2,234,542
Total capital assets not being depreciated	<u>9,226,209</u>	<u>207,594</u>	<u>-</u>	<u>9,433,803</u>
Being depreciated:				
Buildings and building improvements	3,611,805	14,300	-	3,626,105
Equipment, machinery and vehicles	5,537,803	476,934	(205,810)	5,808,927
Infrastructure	42,067,022	-	-	42,067,022
System	1,534,935	-	-	1,534,935
Total capital assets being depreciated	<u>52,751,565</u>	<u>491,234</u>	<u>(205,810)</u>	<u>53,036,989</u>
Total all capital assets	<u>61,977,774</u>	<u>698,828</u>	<u>(205,810)</u>	<u>62,470,792</u>
Less accumulated depreciation:				
Buildings and building improvements	(698,232)	(74,839)	-	(773,071)
Equipment, machinery and vehicles	(2,677,371)	(496,684)	205,810	(2,968,245)
Infrastructure	(18,669,359)	(838,417)	-	(19,507,776)
System	(506,805)	(30,699)	-	(537,504)
Total accumulated depreciation	<u>(22,551,767)</u>	<u>(1,440,639)</u>	<u>205,810</u>	<u>(23,786,596)</u>
Net book value, capital assets being depreciated	<u>30,199,798</u>	<u>(949,405)</u>	<u>-</u>	<u>29,250,393</u>
Net book value, all capital assets	<u>\$ 39,426,007</u>	<u>\$ (341,811)</u>	<u>\$ -</u>	<u>\$ 38,684,196</u>

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

General government	\$ 10,669
Public safety	286,927
Highways and streets	1,052,732
Sanitation	34,091
Culture and recreation	56,220
Total	<u>\$ 1,440,639</u>

NOTE 6 – INTERFUND BALANCES AND TRANSFERS

Interfund receivable and payable balances consisting of overdrafts in pooled cash and budgetary transfers at June 30, 2010, are as follows:

Receivable Fund	Payable Fund	Amount
General	Expendable trust	\$ 12,036
	Nonmajor	21,534
		<u>\$ 33,570</u>

TOWN OF BOW, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2010

Interfund transfers during the year ended June 30, 2010 are as follows:

	Transfers In:		
	General Fund	Expendable Trust Fund	Total
Transfers out:			
General fund	\$ -	\$ 419,500	\$ 419,500
Expendable trust fund	317,469	-	317,469
Nonmajor funds	423,601	-	423,601
Total	<u>\$ 741,070</u>	<u>\$ 419,500</u>	<u>\$ 1,160,570</u>

Transfers are used to: (1) move revenues from the fund that is required to collect them to the fund that is required or allowed to expend them; (2) move receipts restricted to or allowed for debt service from the funds collecting the receipts to the general fund where the debt service payments are paid from when due; and (3) use unrestricted revenue collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

NOTE 7 – INTERGOVERNMENTAL PAYABLES

The amount due to other governments of \$10,099,251 at June 30, 2010 consists of taxes collected as of yearend due to the Bow School District and Merrimack County.

NOTE 8 – DEFERRED/UNEARNED REVENUE

Deferred/uncashed revenue at June 30, 2010 consists of the following:

General fund:				
Property tax revenue collected in advance of the 2010-2011 fiscal year				\$ 2,848,507
Parks and recreation summer program fees				50,338
Other				30,453
Total general fund deferred/uncashed revenue				<u>\$ 2,929,298</u>
Nonmajor sewer fund				<u>\$ 7,444</u>

NOTE 9 – LONG-TERM LIABILITIES

Changes in the Town's long-term obligations consisted of the following for the year ended June 30, 2010:

	General Obligation Bonds Payable	Capital Leases Payable	Compensated Absences Payable	Accrued Landfill Postclosure Care Costs Payable	Other Postemployment Benefits Payable	Total
Balance, beginning	\$ 3,352,020	\$ 21,725	\$ 175,762	\$ 255,000	\$ -	\$ 3,804,507
Additions		25,590	11,991		269,932	307,513
Reductions	(217,020)	(13,537)	-	(15,000)	(122,637)	(368,194)
Balance, ending	<u>\$ 3,135,000</u>	<u>\$ 33,778</u>	<u>\$ 187,753</u>	<u>\$ 240,000</u>	<u>\$ 147,295</u>	<u>\$ 3,743,826</u>

TOWN OF BOW, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2010

Long-term liabilities payable are comprised of the following:

	Original Amount	Issue Date	Maturity Date	Interest Rate %	Outstanding at June 30, 2010	Current Portion
General obligation bonds payable:						
Sewer construction	\$ 965,000	1995	2016	5.250-5.625	\$ 270,000	\$ 45,000
Land purchase	\$ 880,000	2008	2023	4.000-4.750	765,000	60,000
Water/sewer system	\$ 2,212,020	2009	2029	4.000-4.500	2,100,000	115,000
					3,135,000	220,000
Capital leases payable:						
Cruiser laptops	\$ 39,843	2007	2011	3.90	8,188	\$,188
Copiers	\$ 25,590	2010	2014	6.410	25,590	5,656
					33,778	13,844
Compensated absences payable:						
Accrued vacation time and compensation time					187,753	146,433
Other postemployment benefits payable:						
Accrued landfill postclosure care costs					240,000	15,000
Total	\$ 3,743,826				\$ 395,277	

The annual requirements to amortize all general obligation bonds outstanding as of June 30, 2010, including interest payments, are as follows:

Annual Requirements to Amortize General Obligation Debt Payable

Fiscal Year Ending June 30,	Principal	Interest	Total
2011	\$ 220,000	\$ 144,137	\$ 364,137
2012	220,000	134,087	354,087
2013	215,000	123,512	338,512
2014	215,000	112,850	327,850
2015	215,000	102,023	317,023
2016-2020	895,000	362,030	1,257,030
2021-2025	715,000	167,545	882,545
2026-2029	440,000	39,325	479,325
Totals	\$ 3,135,000	\$ 1,185,509	\$ 4,320,509

Annual Requirements to Amortize Capital Leases Payable

Fiscal Year Ending June 30,	Principal	Interest	Total
2011	\$ 13,844	\$ 3,104	\$ 16,948
2012	6,124	1,651	7,775
2013	6,631	1,144	7,775
2014	7,179	596	7,775
Totals	\$ 33,778	\$ 6,495	\$ 40,273

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

TOWN OF BOW, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2010

Accrued Landfill Closure and Postclosure Care Costs

The Town's landfill was closed in 1997. Federal and State laws and regulations require that the Town continue to perform certain maintenance and monitoring functions at the landfill site. A liability is being recognized for the estimated accrued postclosure care costs. The estimated liability for landfill postclosure care costs has a balance of \$240,000 as of June 30, 2010, which is based on the amount that would be paid if all equipment, facilities, and services required to monitor and maintain the landfill were acquired as of June 30, 2010. However, the actual cost of postclosure care may be higher or lower due to inflation, changes in technology, or changes in landfill laws and regulations. The Town expects to finance the postclosure care costs by annual appropriation.

Bonds/Notes Authorized and Unissued

Bonds and notes authorized and unissued as of June 30, 2010 were as follows:

Per Town Meeting Vote of May 12, 2002	Purpose Water/sewer system	Unissued Amount \$ 10,225,000
--	-------------------------------	-------------------------------------

NOTE 10 – STATE AID TO WATER POLLUTION PROJECTS

Under New Hampshire RSA Chapter 486, the Town receives from the State of New Hampshire a percentage of the annual amortization charges on the original costs resulting from the acquisition and construction of sewage disposal facilities. At June 30, 2010, the Town is due to receive the following annual amounts to offset debt payments:

Fiscal Year Ending June 30,	Principal
2011	\$ 10,966
2012	10,514
2013	10,661
2014	9,608
2015	9,155
2016	8,692
Totals	<u><u>\$ 58,996</u></u>

NOTE 11 – GOVERNMENTAL ACTIVITIES NET ASSETS

Governmental activities net assets reported on the government-wide statement of net assets at June 30, 2010 include the following:

	Governmental Activities
Invested in capital assets, net of related debt:	
Capital assets, net of accumulated depreciation	\$ 38,684,196
Less:	
General obligation bonds payable	(3,135,000)
Capital leases payable	(33,778)
Total invested in capital assets, net of related debt	<u><u>35,515,418</u></u>
Restricted for special purposes:	
Endowments	201,600
Capital projects	187,935
Unrestricted	<u><u>13,194,255</u></u>
Total net assets	<u><u>\$ 49,099,208</u></u>

TOWN OF BOW, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2010

NOTE 12 – GOVERNMENTAL FUND BALANCES

Governmental fund balances reported on the fund financial statements at June 30, 2010 include the following:

Reserved:	
Major funds:	
General	\$ 123,124
Expendable trust	4,341,376
Nonmajor funds:	
Special revenue:	
Sewer department	10,000
Capital projects:	
Water/sewer system	187,935
Permanent fund	215,733
Total reserved fund balance	<u>4,878,168</u>
Unreserved-designated:	
Major funds:	
General	4,143,777
Nonmajor funds:	
Special revenue:	
Baker Free Library	50,655
Sewer department	1,738,909
Conservation commission	454,941
Other	25,654
Total unreserved-designated fund balance	<u>6,413,936</u>
Total governmental fund balances	<u><u>\$ 11,292,104</u></u>

NOTE 13 – EMPLOYEE RETIREMENT PLAN

The Town participates in the New Hampshire Retirement System (the System) which is the administrator of a cost-sharing multiple-employer contributory pension plan and trust established in 1967 by RSA 160-A:2 and is qualified as a tax-exempt organization under Sections 401(a) and 501(a) of the Internal Revenue Code. The plan is a contributory, defined benefit plan providing service, disability, death and vested retirement benefits to members and their beneficiaries. Provision for benefits and contributions are established and can be amended by the New Hampshire Legislature. The System issues a publicly available financial report that may be obtained by writing the New Hampshire Retirement System, 54 Regional Drive, Concord, NH 03301.

The System is financed by contributions from both the employees and the Town. Member contribution rates are established and may be amended by the State legislature while employer contribution rates are set by the System trustees based on an actuarial valuation. All employees except police officers and firefighters are required to contribute 5% of earnable compensation. Police officers and firefighters are required to contribute 9.3% of gross earnings. The Town contributed 13.66% for police, 17.28% for fire and 9.16% for others. The contribution requirements for the Town of Bow for the fiscal years 2008, 2009 and 2010 were \$280,040, \$269,186 and \$302,848, respectively, which were paid in full in each year.

The State of New Hampshire funded 30% of the total employer normal contribution rate for police officers and firefighters employed by the Town. This amount, \$72,989, is reported as an "on-behalf payment" as an expenditure and revenue on the governmental fund operating statement, and as an expense and revenue on the government-wide statements of activities.

TOWN OF BOW, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2010

NOTE 14 – OTHER POST EMPLOYMENT BENEFITS (OPEB)

In fiscal year 2010, the Town prospectively implemented the requirement of a new accounting pronouncement, GASB Statement No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other than Pensions*.

Plan Description - In addition to providing pension benefits described in Note 14, the Town provides postemployment health care benefits (as defined below) for retired employees through a multiple-employer health insurance pool. The plan is not accounted for as a trust fund, as an irrevocable trust has not been established to account for the plan. The plan does not issue a separate report.

Benefits Provided - The Town is required by State Statute to allow retirees to continue participation in the Town's group health insurance plan if the individual terminates service with the Town through service retirement or disability retirement.

All health care coverage is provided through the Town's group health insurance plans. The retiree is required to pay 100% of their premium cost for the Town-sponsored group health insurance plan in which they participate. The premium is a blended rate determined on the entire active and retiree population. Since the projected claims costs for retirees exceed the blended premium paid by retirees, the retirees are receiving an implicit rate subsidy (benefit). The coverage levels are the same as those afforded to active employees. Upon a retiree reaching age 65 years of age, Medicare becomes the primary insurer and the Town's plan becomes secondary.

Participants – as of June 30, 2010 participants consisted of:

Retirees currently purchasing health insurance through the Town	15
Active employees	37
Total	<u>52</u>
Participating employers	<u>1</u>

Funding Policy - The additional cost of using a blended rate for actives and retirees is currently funded on a pay-as-you-go basis.

Annual OPEB Costs and Net OPEB Obligation – The Town's annual other postemployment benefit (OPEB) cost is calculated based on the annual required contribution (ARC) of the employer, an amount determined in accordance with the parameters of GASB Statement No. 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded liabilities (or funding excess) over a period not to exceed 30 years. The net OPEB obligation as of June 30, 2010, was calculated as follows:

Annual required contribution (ARC)	\$ 269,932
Interest on net OPEB obligation	-
Annual OPEB cost	<u>269,932</u>
Contributions made during the year	<u>(122,637)</u>
Increase in net OPEB obligation	147,295
Net OPEB obligation, beginning	-
Net OPEB obligation, ending	<u>\$ 147,295</u>

The Town's first OPEB Alternate Measurement Method (AMM) Report was dated August 18, 2010. The valuation was performed for the plan as of June 30, 2010 to determine the funded status of the plan as of that date as well as the employer's annual required contribution (ARC) for the fiscal year ended. The Town's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for 2009 was as follows:

Fiscal Year Ended	Annual OPEB Cost	Age Adjusted Contributions	Percentage of Annual OPEB Cost Contributed		Net OPEB Obligation
			Contributed	Contributed	
June 30, 2010	\$ 269,932	\$ 122,637	45.40%	45.40%	\$ 147,295

TOWN OF BOW, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2010

Funded Status and Funding Progress – The Town currently has no assets that have been irrevocably deposited in a trust for the future health benefits; therefore, the actuarial value of assets is zero. The funded status of the plan was as follows:

Report Date	Actuarial Value of Assets	Actuarial Accrued Liability	Unfunded AAL	Funded Ratio	Covered Payroll	UAAL as a Percentage of Covered Payroll
	(a)	(b)	(UAAL)	(b - a)	(a/b)	
June 30, 2010	\$ -	\$ 1,840,450	\$ 1,840,450	0.00%	\$ 1,732,338	106.06%

Summary of Inputs Used in Calculations – is as follows:

Description	Value
Actual contribution	\$0
Total OPEB retiree premium	\$119,997
Age adjustment factor	2.022
Annual required contribution (ARC)	\$269,932
Payroll growth rate	2.00%
Discount rate	2.50%
Net OPEB obligation (NOO)	\$0
Actuarial value of assets	\$0
Amortization period	30 years
Actuarial accrued liability (AAL)	\$1,840,450
Fiscal year ended	June 30, 2010
Valuation date	June 30, 2010
Amortization method	Level percent of payroll amortization

NOTE 15 – RISK MANAGEMENT

The Town is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors or omissions; injuries to employees; or natural disasters. During fiscal year 2010, the Town was a member of the Local Government Center Property-Liability Trust, LLC, currently operating as common risk management and insurance programs for member towns and cities.

The Local Government Center Property-Liability Trust, LLC, is a Trust organized to provide certain property and liability insurance coverages to member towns, cities and other qualified political subdivisions of New Hampshire. As a member of the Local Government Center Property-Liability Trust, LLC, the Town shares in contributing to the cost of, and receiving benefits from, a self-insured pooled risk management program. The membership and coverage run from July 1 to June 30. The program maintains a self-insured retention above which it purchases reinsurance and excess insurance. This policy covers property, auto physical damage, crime, general liability, and public officials' liability subject to a \$1,000 deductible.

Contributions paid in fiscal year ending June 30, 2010, to be recorded as an insurance expenditure totaled \$77,070. There were no unpaid contributions for the year ended June 30, 2010. The Town also paid \$63,975 for the workers compensation plan. The trust agreement permits the Trust to make additional assessments to members should there be a deficiency in Trust assets to meet its liabilities. At this time, the Trust foresees no likelihood of any additional assessments for past years.

NOTE 16 – CONTINGENT LIABILITIES

There are various legal claims and suits pending against the Town which arose in the normal course of the Town's activities. In the opinion of management, the ultimate disposition of these various claims and suits will not have a material effect on the financial position of the Town.

The Town has received federal and state grants for specific purposes that are subject to review and audit by the grantor agencies or their designee. These audits could result in a request for reimbursement from the grantor agency for costs disallowed under terms of the grant. Based on prior experience, the Town believes such disallowances, if any, will be immaterial.

TOWN OF BOW, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2010

NOTE 17 – SUBSEQUENT EVENTS

The Town did not have any recognized or unrecognized subsequent events after June 30, 2010, the date of the financial statements. Subsequent events have been evaluated through October 29, 2010, the date the financial statements were issued.

NOTE 18 – AMOUNT OF PROPERTY TAXES AGAINST PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE

The amount of property taxes assessed against Public Service Company of New Hampshire during the year ended June 30, 2010, was \$4,279,577 which represents approximately 16.56% of the total property taxes assessed of \$25,841,217. This constituted a significant portion of the Town's revenue for the year ended June 30, 2010. A serious financial situation could develop if the town failed to collect this tax on a current basis. The town has been collecting these assessments on a regular basis.

NOTE 19 – IMPLEMENTATION OF NEW GASB PRONOUNCEMENTS

In March 2009 the GASB issued Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. The requirements of Statement No. 54 are not mandatory for the Town until fiscal year ended June 30, 2011. The Town also implemented the following Statements this year with no significant impact:

GASB Statement No. 53 *Accounting and Financial Reporting for Derivative Instruments*

GASB Statement No. 55 *The Hierarchy of Generally Accepted Principles for State and Local Governments*

GASB Statement No. 56 *Codification of Accounting and Financial Reporting Guidance Contained in the AICPA Statements on Auditing Standards*

EXHIBIT E
TOWN OF BOW, NEW HAMPSHIRE
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual (Non-GAAP Budgetary Basis)
General Fund
For the Fiscal Year Ended June 30, 2010

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues:				
Taxes	\$ 5,551,035	\$ 5,551,035	\$ 5,702,025	\$ 150,990
Licenses and permits	1,507,348	1,507,348	1,499,537	(7,811)
Intergovernmental	607,505	607,505	602,201	(5,304)
Charges for services	742,767	742,767	660,202	(82,565)
Miscellaneous	153,155	153,155	52,526	(100,629)
Total revenues	8,561,810	8,561,810	8,516,491	(45,319)
Expenditures:				
Current:				
General government	1,237,765	1,237,765	1,301,897	(64,132)
Public safety	3,003,756	3,003,756	2,854,415	149,341
Highways and streets	2,132,290	2,132,290	1,749,286	383,004
Sanitation	852,429	852,429	663,411	189,018
Welfare	23,427	23,427	8,785	14,642
Culture and recreation	937,068	937,068	894,333	42,735
Debt service:				
Principal	217,020	217,020	217,020	-
Interest	153,555	153,555	153,553	2
Capital outlay	450,500	450,500	457,751	(7,251)
Total expenditures	9,007,810	9,007,810	8,300,451	707,359
Excess (deficiency) of revenues over (under) expenditures	(846,000)	(846,000)	216,040	662,040
Other financing sources (uses):				
Transfers in	806,500	806,500	728,544	322,044
Transfers out	(419,500)	(419,500)	(419,500)	-
Total other financing sources and uses	(13,000)	(13,000)	309,044	322,044
Net change in fund balances	\$ (459,000)	\$ (459,000)	\$ 525,084	\$ 984,084
Unreserved fund balance, budgetary basis, beginning			3,633,725	
Unreserved fund balance, budgetary basis ending			4,158,809	
Budgetary transfers in			(15,032)	
Unreserved fund balance, GAAP basis, ending			\$ 4,143,777	

The notes to the required supplementary information are an integral part of this schedule.

TOWN OF BOW, NEW HAMPSHIRE
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
FOR THE FISCAL YEAR ENDED
JUNE 30, 2010

1. General Budget Policies

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

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

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

State statutes require balanced budgets, but provide for the use of beginning unreserved fund balance to achieve that end. In the fiscal year 2010, \$459,000 of the beginning general fund fund balance was applied for this purpose.

2. Budgetary Reconciliation

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

Revenues and other financing sources:

Per Exhibit E (budgetary basis)	\$ 9,245,035
Adjustment:	
Basis difference:	
Inception of capital leases	25,390
Budgetary transfers - June 30, 2009	27,558
Budgetary transfers - June 30, 2010	(15,032)
On-behalf retirement contributions made by the State of New Hampshire recognized as revenue on the GAAP basis, but not on the budgetary basis	72,989
Per Exhibit C-3 (GAAP basis)	<u><u>\$ 9,356,140</u></u>

Expenditures and other financing uses:

Per Exhibit E (budgetary basis)	\$ 8,719,951
Adjustment:	
Basis differences:	
Encumbrances, beginning	142,981
Encumbrances, ending	(123,124)
Inception of capital leases	25,590
On-behalf retirement contributions made by the State of New Hampshire recognized as an expenditure on the GAAP basis, but not on the budgetary basis	72,989
Per Exhibit C-3 (GAAP basis)	<u><u>\$ 8,838,387</u></u>

SCHEDULE I
TOWN OF BOW, NEW HAMPSHIRE
Major General Fund
Schedule of Estimated and Actual Revenues (Non-GAAP Budgetary Basis)
For the Fiscal Year Ended June 30, 2010

	Estimated	Actual	Variance Positive (Negative)
Taxes:			
Property	\$ 5,421,985	\$ 5,529,059	\$ 107,074
Yield	11,000	4,625	(6,375)
Excavation	3,000	2,031	(969)
Poll	50	30	(20)
Interest and penalties on taxes	115,000	166,280	51,280
Total from taxes	<u>5,551,035</u>	<u>5,702,025</u>	<u>150,990</u>
Licenses, permits and fees:			
Motor vehicle permit fees	1,390,000	1,378,362	(11,638)
Building permits	108,000	110,985	2,985
Other	9,348	10,190	842
Total from licenses, permits and fees	<u>1,507,348</u>	<u>1,499,537</u>	<u>(7,811)</u>
Intergovernmental:			
Meals and rooms distribution	346,468	346,468	-
Highway block grant	195,369	187,308	(8,061)
Water pollution grants	11,419	11,419	-
Other	8,619	12,126	3,507
FEMA	45,630	44,880	(750)
Total from intergovernmental	<u>607,505</u>	<u>602,201</u>	<u>(5,304)</u>
Charges for services:			
Income from departments	742,767	660,202	(82,565)
Miscellaneous:			
Interest on investments	150,000	52,376	(97,624)
Contributions and donations	3,155	150	(3,005)
Total from miscellaneous	<u>153,155</u>	<u>52,526</u>	<u>(100,629)</u>
Other financing sources:			
Transfers in	406,500	728,544	322,044
Total revenues and other financing sources	8,968,310	\$ 9,245,035	\$ 276,725
Unreserved fund balance used to reduce tax rate	459,000		
Total revenues, other financing sources and use of fund balance	<u>\$ 9,427,310</u>		

SCHEDULE 2
TOWN OF BOW, NEW HAMPSHIRE
Major General Fund
Schedule of Appropriations, Expenditures and Encumbrances (Non-GAAP Budgetary Basis)
For the Fiscal Year Ended June 30, 2010

	Encumbered from Prior Year	Appropriations	Expenditures	Encumbered to Subsequent Year	Variance Positive (Negative)
Current:					
General government:					
Executive	\$ -	\$ 274,986	\$ 316,628	\$ -	\$ (41,642)
Election and registration	125	181,572	170,253	2,598	8,846
Financial administration	-	160,738	158,933	4,693	(2,888)
Assessing/Revaluation	-	167,777	208,546	-	(40,769)
Planning, zoning and business development	19,311	234,192	223,661	16,881	12,961
General government buildings	-	121,670	116,752	10,369	(5,451)
Cemeteries	-	14,505	12,723	-	1,782
Insurance, not otherwise allocated	-	80,000	77,070	-	2,930
Other	750	2,325	2,976	-	99
Total general government	20,186	1,237,765	1,287,542	34,541	(64,132)
Public safety:					
Police and dispatch	-	1,797,552	1,663,682	-	133,870
Fire and rescue	-	1,051,438	1,034,789	-	16,649
Building inspection	-	148,451	148,383	-	68
Emergency management	-	1,000	2,070	-	(1,070)
Other	-	5,315	5,491	-	(176)
Total public safety	-	3,003,756	2,854,415	-	149,341
Highways and streets:					
Public works	2,000	1,782,290	1,398,087	3,199	383,004
Road paving	81,172	350,000	375,909	55,263	-
Total highways and streets	83,172	2,132,290	1,773,996	58,462	383,004
Sanitation:					
Solid waste disposal	-	852,429	663,411	-	189,018
Welfare:					
Direct assistance	-	15,677	7,363	-	8,314
Other	-	7,750	1,422	-	6,328
Total welfare	-	23,427	8,785	-	14,642
Culture and recreation:					
Parks and recreation	5,065	412,563	394,415	1,893	21,320
Library	-	441,740	418,575	-	23,165
Other	-	82,765	84,515	-	(1,750)
Total culture and recreation	5,065	937,068	897,505	1,893	42,735
Conservation	-	-	-	-	-
Debt service:					
Principal of long-term debt	-	217,020	217,020	-	-
Interest on long-term debt	-	153,555	153,553	-	2
Total debt service	-	370,575	370,573	-	2

(continued)

SCHEDULE 2 (Continued)
TOWN OF BOW, NEW HAMPSHIRE
Major General Fund
Schedule of Appropriations, Expenditures and Encumbrances (Non-GAAP Budgetary Basis)
For the Fiscal Year Ended June 30, 2010

	Encumbered from Prior Year	Appropriations	Expenditures	Encumbered to Subsequent Year	Variance Positive (Negative)
Capital outlay:					
SCBA	26,393	-	26,029	-	364
Dump truck salt spreader control	7,000	-	7,000	-	-
Public safety building design	1,165	-	-	-	1,165
Police cruisers	-	-	50,392	-	(50,392)
Alexander cemetery design	-	12,500	3,643	-	8,857
Dump trucks	-	143,000	130,464	-	12,536
Utility body truck	-	35,000	33,716	-	1,284
SCBA tank filling equipment	-	30,000	-	15,032	14,968
Fuel dispenser	-	-	5,150	-	(5,150)
Ambulance	-	170,000	166,387	-	3,613
Community center floor	-	33,000	14,300	-	18,700
Municipal building file server	-	-	-	13,196	(13,196)
Library computer equipment	-	27,000	27,000	-	-
Total capital outlay	34,558	450,500	464,081	28,228	(7,251)
Other financing uses:					
Transfers out	-	419,500	419,500	-	-
Total appropriations, expenditures, other financing uses and encumbrances	\$ 142,981	\$ 9,427,310	\$ 8,739,808	\$ 123,124	\$ 207,359

SCHEDULE 3
TOWN OF BOW, NEW HAMPSHIRE
Major General Fund
Schedule of Changes in Unreserved - Undesignated Fund Balance (Non-GAAP Budgetary Basis)
For the Fiscal Year Ended June 30, 2010

Unreserved fund balance - GAAP basis - July 1, 2009	\$ 3,606,167
Budgetary transfers - July 1, 2009	<u>27,558</u>
Unreserved fund balance - budgetary basis - July 1, 2009	3,633,725
Unreserved fund balance used to reduce property tax rate	(459,000)
2009-2010 Budget summary:	
Revenue surplus (Schedule 1)	\$ 276,725
Unexpended balance of appropriations (Schedule 2)	<u>707,359</u>
2009-2010 Budget surplus	<u>984,084</u>
Unreserved fund balance - budgetary basis - June 30, 2010	4,158,809
Budgetary transfers - June 30, 2010	<u>(15,032)</u>
Unreserved fund balance - GAAP basis - June 30, 2010	<u>\$ 4,143,777</u>

SCHEDULE 4
TOWN OF BOW, NEW HAMPSHIRE
Nonmajor Governmental Funds
Combining Balance Sheet
June 30, 2010

	Special Revenue Funds						Capital			Total
	Baker Free Library	Sewer Department	State Aid Reconstruction	Conservation Commission	Police Dept Forfeiture	Other	Project Fund Water/Sewer System	Permanent Fund		
ASSETS										
Cash and cash equivalents	\$ 56,290	\$ 1,705,783	\$ -	\$ 46,431	\$ -	\$ 25,654	\$ 197,376	\$ 23,123	\$ 2,454,657	
Investments	15,899	-	-	-	-	-	-	192,610	208,509	
Receivables, net of allowance										
Taxes	-	-	-	8,510	-	-	-	-	8,510	
Accounts	-	51,944	-	-	-	-	-	-	51,944	
Total assets	\$ 72,189	\$ 1,757,727	\$ -	\$ 46,431	\$ -	\$ 25,654	\$ 197,376	\$ 215,733	\$ 2,723,620	
LIABILITIES AND FUND BALANCES										
Liabilities:										
Accounts payable	\$ 21,534	\$ 1,374	\$ -	\$ -	\$ -	\$ -	\$ 9,441	\$ -	\$ 10,815	
Interfund payable	-	7,444	-	-	-	-	-	-	21,534	
Deferred revenue	-	-	-	-	-	-	-	-	7,444	
Total liabilities	\$ 21,534	\$ 8,818	\$ -	\$ -	\$ -	\$ -	\$ 9,441	\$ -	\$ 39,793	
Fund balances:										
Reserved for encumbrances	-	10,000	-	-	-	-	-	-	10,000	
Reserved for endowments	-	-	-	-	-	-	-	201,600	201,600	
Reserved for special purposes	-	-	-	-	-	-	187,935	14,133	202,068	
Unreserved, undesignated	50,655	1,738,969	-	46,431	-	25,654	-	-	2,270,159	
Total fund balances	\$ 50,655	\$ 1,748,969	\$ -	\$ 46,431	\$ -	\$ 25,654	\$ 187,935	\$ 215,733	\$ 2,683,827	
Total liabilities and fund balances	\$ 72,189	\$ 1,757,727	\$ -	\$ 46,431	\$ -	\$ 25,654	\$ 197,376	\$ 215,733	\$ 2,723,620	

SCHEDULE 5

TOWN OF BOW, NEW HAMPSHIRE

Nonmajor Governmental Funds

Combining Schedule of Revenues, Expenditures and Changes in Fund Balances

For the Fiscal Year Ended June 30, 2010

	Special Revenue Funds						Capital Project Fund			Permanent Fund	Total
	Baker Free Library	Sewer Department	State Aid Reconstruction	Conservation Commission	Police Drug Forfeiture	Other	Water/Sewer System				
Revenues:											
Taxes	\$ 7,424	\$ 162,245	\$ -	\$ 34,550	\$ -	\$ 41,094	\$ -	\$ -	\$ -	\$ 34,550	
Charges for services	15,539	16,226	-	4,484	9	7,976	-	-	-	210,763	
Miscellaneous										25,599	69,833
Total revenues	23,013	178,471	-	39,034	9	49,070	-	-	-	25,599	315,196
Expenditures:											
Current:											
General government	-	-	-	-	-	251	-	-	-	-	251
Public safety	-	-	-	-	-	40,548	-	-	-	-	41,560
Sanitation	-	69,198	-	-	-	1,266	-	-	-	-	70,464
Welfare	-	-	-	-	-	4,044	-	-	-	-	4,044
Culture and recreation	20,944	-	-	-	-	-	-	-	-	-	20,944
Conservation	-	-	-	1,042	-	-	-	-	-	-	1,042
Capital outlay	5,205	-	-	-	-	-	-	203,951	-	-	209,156
Total expenditures	26,149	69,198	-	1,042	953	46,109	-	203,951	-	-	347,407
Excess (deficiency) of revenues over (under) expenditures	(3,136)	109,273	-	37,992	(949)	2,961	(203,951)	23,599	(32,211)	-	
Other financing sources (uses):											
Transfers out	-	-	(367,288)	(34,550)	-	-	(20,012)	(1,751)	(423,601)	-	
Net change in fund balances	(3,136)	109,273	(367,288)	3,442	(949)	2,961	(223,963)	23,348	(455,812)	-	
Fund balances, beginning	53,791	1,639,636	367,288	451,499	949	22,693	411,858	191,385	3,139,639	\$ 215,733	\$ 2,683,827
Fund balances, ending	\$ 50,655	\$ 1,748,909	\$ -	\$ 454,941	\$ -	\$ 25,654	\$ 187,935	\$ -	\$ -	\$ -	\$ -



PLODZIK & SANDERSON

Professional Association/Accountants & Auditors

193 North Main Street • Concord • New Hampshire • 03301-5063 • 603-225-6996 • FAX 603-224-1180

INDEPENDENT AUDITOR'S COMMUNICATION OF CONTROL DEFICIENCIES AND OTHER MATTERS

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

In planning and reporting our audit of the financial statements of the Town of Bow as of and for the fiscal year ended June 30, 2010, 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's internal control.

A control deficiency 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 misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the Town's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the financial statements that is more than inconsequential will not be prevented or detected by the Town's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the Town's internal control.

Our consideration of internal control was for the limited purpose described in the first paragraph and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control that we consider to be material weaknesses, as defined above.

However we want to discuss the following issue that we do not consider to be a significant deficiency.

Ambulance Billings Internal Control

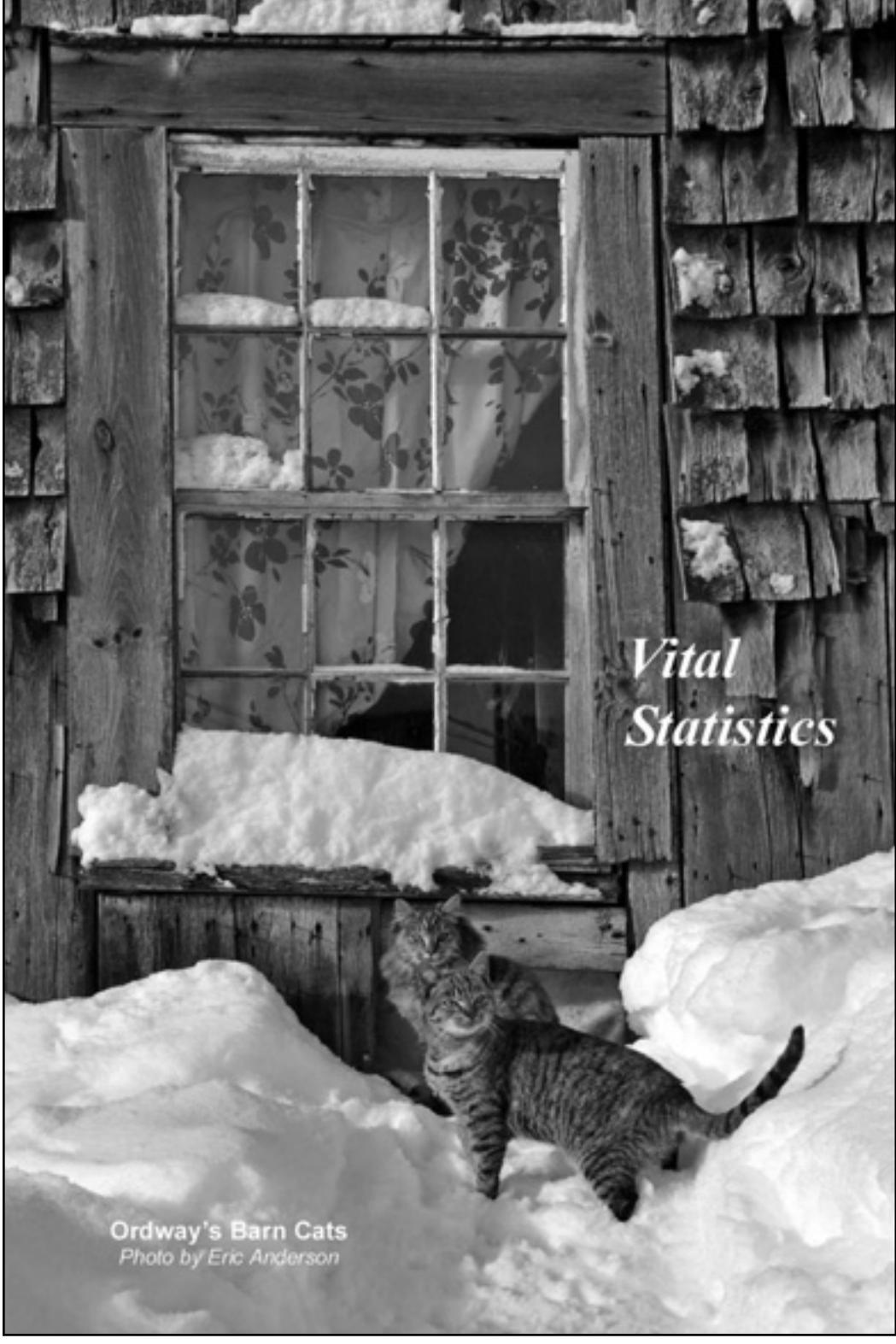
Our review of the internal controls covering the ambulance billing procedures revealed that there is no third party reconciliation of the billings invoiced. This is necessary to ensure that all reverses are being properly recorded.

We suggest that the town establish procedures to verify that the monthly billings being invoiced by their independent contractor are accurate.

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

*Plodzik & Sanderson
Professional Association*

October 29, 2010



*Vital
Statistics*

Ordway's Barn Cats

Photo by Eric Anderson

DEPARTMENT OF STATE
DIVISION OF VITAL RECORDS ADMINISTRATION
RESIDENT BIRTH REPORT

01/01/2010-12/31/2010

-800--

Child's Name	Birth Date	Birth Place	Father's/Partner's Name	Mother's Name
HOLSTWART, STEPHEN	02/05/2010	CONCORD, NH	HOLSTWART, STEPHEN	HOLSTWART, LANA
HENOC, ANTHONY ALEXANDER	03/05/2010	CONCORD, NH	HENOC, FREDERICK	HENOC, KIRA
LISBEE, MICHON BELLE	03/06/2010	CONCORD, NH	LISBEE, 29, DREW	DEHN, SHONIA
HENRIOUDS, LIVIA ELAINE	03/09/2010	CONCORD, NH	HENRIOUDS, DAVID	HENRIOUDS, JENNIFER
LARANCE, HADISON ROSE	03/28/2010	MASHERA, NH	LARANCE, JON	POMELL, LAURIE
GRAY, LILIAN LEE	04/01/2010	BELCHFORD, NH	GRAY, CAROL	GRAY, CAROL
HONES, ISOLIA ROSE	04/11/2010	CONCORD, NH		HONES, NICOLE
BRYANT, AMELIA GRACE	05/04/2010	CONCORD, NH	BRYANT, PARK	BRYANT, ALLIUMA
SARTORIUS, ADRISETTE STAHANNE	05/07/2010	MARCHESTER, NH	SARTORIUS, CHRISTOPHER	SARTORIUS, AMIT
FULLER, CASEY HENRY	05/25/2010	CONCORD, NH	FULLER, BRIAN	FULLER, KERI-ODA
BURNS, LILLIAN GRACE	05/25/2010	LEBANON, NH	BURNS, MICHAEL	BURNS, JULIE
HARTFORD, OLIVIA FRANCIS	06/03/2010	MARCHESTER, NH	HARTFORD, BRAD	HARTFORD, JESSICA
HAGE, KELSON PERRY	06/04/2010	BON, NH	HAGE, CHRISTOPHER	WHEEL, JESSICA
ALBRIGHTS, ANTHONY MICHAEL	06/07/2010	MARCHESTER, NH	ALBRIGHTS, THOMAS	ALBRIGHTS, DANIELLE
ODORIO, ELIZAHA JAMES	06/25/2010	CONCORD, NH	ODORIO, JAMES	ODORIO, NICOLA
ROZL, PHARNECE NAE	07/08/2010	MARCHESTER, NH	ROZL, NEONIA	NEELLES, JO-ANN
KOCHUP, AMANDA ROSE	07/19/2010	CONCORD, NH	KOCHUP, ERIC	KOCHUP, MARGRET
TOBLE, ZANDRAY CALIE	07/20/2010	CONCORD, NH		TOBLE, ERIN
MCNEIL, JULIAN ANGUS	08/05/2010	CONCORD, NH		MCNEIL, MELISSA
DAVIS, JACK THOMAS HORNES	08/09/2010	CONCORD, NH		WESTOVER, ALYSSA
VANSTROM, ANASTASIA ROSE	08/05/2010	CONCORD, NH		WESTOVER, ALYSSA
BOURAZZINI, ISOLDE INCANTASY	08/06/2010	CONCORD, NH		WESTOVER, ALYSSA
NOEL, COLE ANDREW	08/08/2010	CONCORD, NH		WESTOVER, ALYSSA
LISBEE, HANSEON REESE	09/01/2010	MARCHESTER, NH		WESTOVER, ALYSSA
OLSON, NORA BRIELY	10/01/2010	BON, NH		WESTOVER, ALYSSA
LOWME, REICHIA ESTERON	10/04/2010	CONCORD, NH		WESTOVER, ALYSSA
HAGER, JAVISON RICHARD	10/06/2010	CONCORD, NH		WESTOVER, ALYSSA
HARTFORD, PANTON LUDWIGINE	10/07/2010	CONCORD, NH		WESTOVER, ALYSSA
THOMAS, ZABELLA SONIA	10/25/2010	CONCORD, NH		WESTOVER, ALYSSA
SEEDNER, NATHEN SCOTT	11/04/2010	CONCORD, NH		WESTOVER, ALYSSA
NAZDOL, SAMIAH IRWANDA	11/12/2010	CONCORD, NH		WESTOVER, ALYSSA
SHEEHAN, LEAH ELLIOTT	11/24/2010	CONCORD, NH		WESTOVER, ALYSSA

Total number of records: 32

DEPARTMENT OF STATE
DIVISION OF VITAL RECORDS ADMINISTRATION
RESIDENT MARRIAGE REPORT

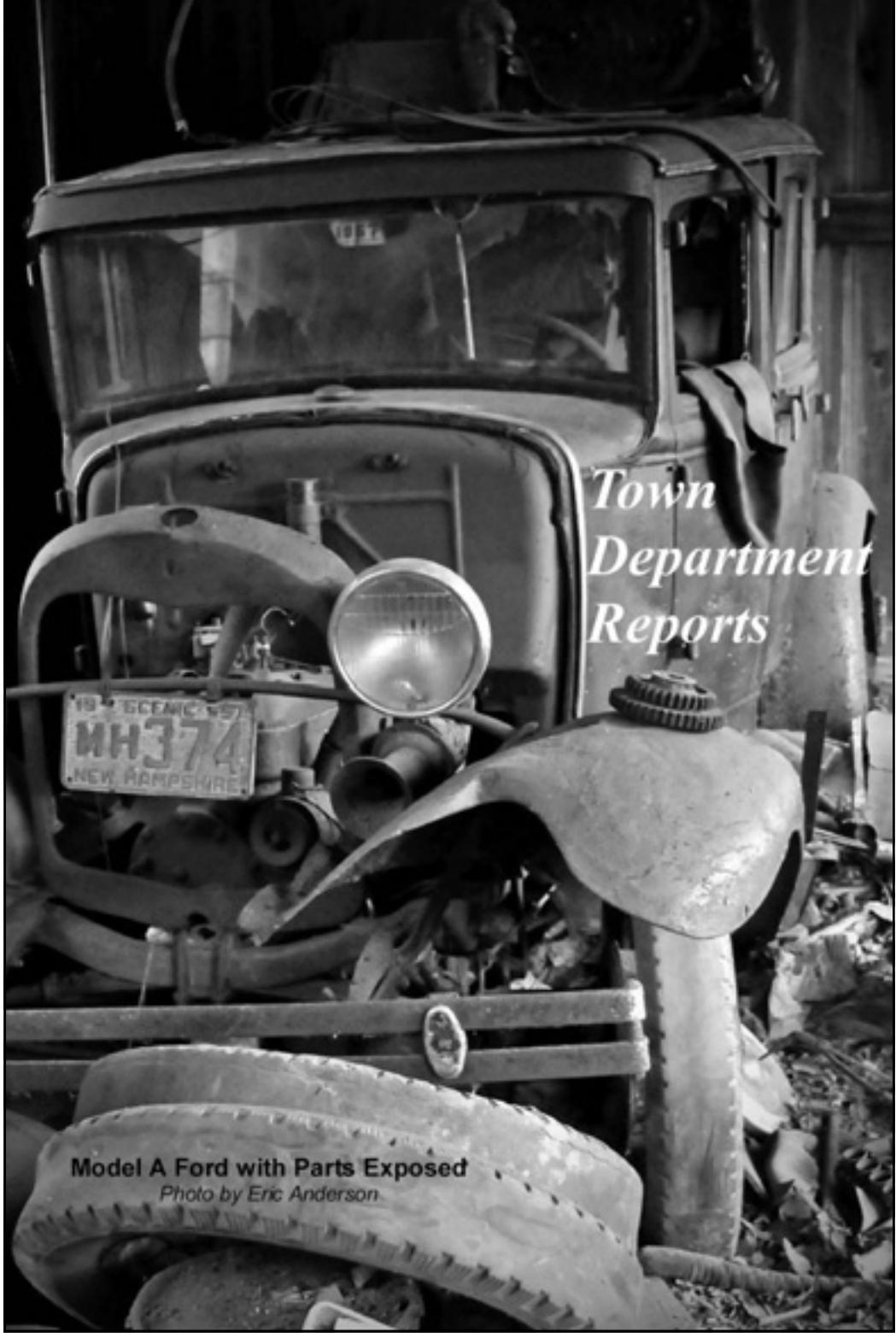
01/01/2010 - 12/31/2010

SPN	Person A's Name	Person A's Residence	Person B's Name	Person B's Residence	- BORN -		Town of Residence	Place of Marriage
					Person B's Name	Residence		
2030000245	KELLY, JENNIE L.	BOW, NH	SMITH, TODD A.	BOW, NH			MANCHESTER	CONCORD
2030000619	BURKE, ANNETTE A.	BOW, NH	KNEZEVICH, VIVIAN	BOW, NH			MANCHESTER	03/04/2010
2030000916	BURKE, ANNETTE S.	BOW, NH	ROLLINS, DAVID J.	NASHUA, NH			BOW	03/03/2010
2030000238	SCARLON, ELIZABETH C.	BOW, NH	STOBREK, TRAVIS A.	BOW, NH			BOW	03/03/2010
2030000299	REGO, ANGELA M.	BOW, NH	PLANTE, MATTHEW R.	BOW, NH			BOW	03/27/2010
2030000299	BLAU, AMY L.	CONCORD, NH	GRIGORIEV, STEVEN E.	BOW, NH			BOW	04/10/2010
2030000314	ONETO, SCOTT F.	ALLENTON, NH	UTTER, CYNTHIA M.	BOW, NH			ALLENSTOWN	04/24/2010
2030000323	TONILO, EDWARD A.	BOW, NH	HOLLYDAY, MELISSA S.	BOW, NH			PENBROKE	
2030000323	JUGSON, SHARON M.	BOW, NH	LUCIA, FRANK T.	BOW, NH			MANCHESTER	
2030000326	LINS, CHRISTOPHER S.	BOW, NH	BACON, MANESSA R.	MANCHESTER, NH			BOW	
2030000325	LOMBROZI, THOMAS C.	BOW, NH	SCHNEIDER, LYNNIE P.	BOW, NH			BOW	
2030000352	HOONEY, ANDREW L.	BOW, NH	GETMAN, LAURENCE W.	BOW, NH			BOW	
2030000336	COOTTO, JESSICA L.	BOW, NH	BAKER, CARMELLE, SEAN J.	DURHAM, NH			HEDSON	
2030000367	SANDURSON, JUAN MARIE	BOW, NH	MCNAMARA, KEVIN A.	BOW, NH			NORTH HAMPTON	
2030000646	D'ALESSANDRO, CARLOS J.	BOW, NH	ROCKLESTER, LAURA B.	PENBROKE, NH			HAMPTON	
2030000715	MECCO, THOMAS W.	BOW, NH	TIBBIGHAM, JONIEFER A.	BOW, NH			HAMPTON	
2030000715	WARDEN, MATTHEW P.	BOW, NH	KORCZENSKI, KARENLYNN A.	BOW, NH			RYE	
2030000759	MCNAMARA, STEPHEN W.	BOW, NH	RANTY, MARIEZ, KAREN L.	BOW, NH			BOW	
2030000723	DONETS, JENNIE L.	BOW, NH	BLAND, JAMES A.	BOW, NH			PLYMOUTH	
2030000765	TEAKER, EDWARD C.	BOW, NH	POWERS, JAMILIA G.	BOW, NH			CONTODOCIE	
2030000963	THOMAS, JOSEPH F.	BOW, NH	POHLER, JENNIFER L.	BOW, NH			BOW	
2030000963	ONILER, ZORNATHAN W.	NORTH SUTTON, NH	SCHMIDT, JOAN K.	BOW, NH			CONCORD	
2030000987	BACON, PAUL V.	BOW, NH	TERHORN, TERRON L.	BOW, NH			CONCORD	11/12/2010
2030000988	BERETS, ARISTEN A.	BOW, NH	GOLD, ROBERT S.	BOW, NH			CONCORD	12/18/2010
2030000990	BURRILL, TOLSON, SUEZANNE L.	BOW, NH	LAMB, GRAEME M.	BOW, NH			CONCORD	12/15/2010

Total number of records 25

**DEPARTMENT OF STATE
DIVISION OF VITAL RECORDS ADMINISTRATION
RESIDENT DEATH REPORT
01/01/2010 - 12-31-2010**

DECEDENT'S NAME	FIRST	DATE OF DEATH	PLACE OF DEATH	MILITARY
JOBEL	RUTH	1/2/2010	CONCORD	N
CHAMPIGNY	ALICE	1/6/2010	CONCORD	N
KERR	ROBERT	1/10/2010	CONCORD	N
BROTHERTON	ROBERT	1/26/2010	CONCORD	Y
WONG	ALEXANDER	2/4/2010	BOW	N
REA	DOMENICA	2/9/2010	CONCORD	N
FRANCOEUR	JOSEPH	2/26/2010	BOSTON, MA	Y
KING	BERNARD	3/3/2010	CONCORD	N
PIERCE	LOUIS	3/11/2010	CONCORD	Y
HALE	MARTHA	4/2/2010	CONCORD	N
HUFF	MARY	4/8/2010	WARNER	N
CMAR	STEPHEN	5/6/2010	DOVER	Y
BERGERON	CARMEN	5/11/2010	CONCORD	N
HINTON, SR	MARK	5/21/2010	BOW	Y
PIROSO	MICHAEL	5/22/2010	CONCORD	N
MOONEY	DENISE	5/25/2010	CONCORD	N
COBURN, SR	DONALD	5/26/2010	CONCORD	N
JENNINGS	JACQUELYN	6/20/2010	CONCORD	N
DRAUS	THOMAS	6/22/2010	CONCORD	N
JONES, SR	JOSEPH	7/1/2010	CONCORD	N
HARMON	PHILLIP	7/4/2010	CONCORD	Y
COLBY	JOHN	7/7/2010	CONCORD	N
THIBEAULT	SALLY	7/12/2010	BOW	N
LARGE	JAMES	7/21/2010	CONCORD	Y
POPE	LOUISE	7/28/2010	BOSCAWEN	N
LANDRY	IRENE	8/1/2010	CONCORD	N
DOIRON	MARY	8/30/2010	BOW	N
LAHEY	MICHAEL	9/11/2010	CONCORD	N
VANLUVEN	HEARSHELL	9/30/2010	MANCHESTER	Y
MOSHER	DARLENE	10/4/2010	BOW	N
ASCANI	MARGIORINIO	10/12/2010	CONCORD	Y
VENIE	KATHLEEN	10/20/2010	CONCORD	N
FOOTE, JR	MORRIS	11/4/2010	BOW	Y
GOODWIN	BARBARA	11/24/2010	CONCORD	N
LEIGHTON	NORMAN	12/7/2010	CONCORD	Y
HADLEY	MARY	12/25/2010	CONCORD	N
DESCHENES	IRENE	12/29/2010	CONCORD	N



*Town
Department
Reports*

Model A Ford with Parts Exposed

Photo by Eric Anderson

ASSESSING DEPARTMENT REPORT

For the fiscal year 2010, Bow had a total of 3,392 parcels, of which 3,238 were taxable and 154 were tax exempt. There were 2,598 improved residential properties, including 93 condominiums. The vacant residential land included 120 parcels, 85 condominium sites, and 148 tracts of land solely under the Current Use program. There were 189 developed commercial and industrial properties, including 79 condominiums, and there were 75 vacant commercial/industrial parcels. The remaining 23 properties were in the public utility category.

We are starting the third year of the Cycled Inspection process in 2011, whereby one-fifth of the town is measured and inspected each year on a rotating basis. Property owners in the selected area will receive notification from the Assessing Department to inform them that a representative will be in their neighborhood. The data collector will measure the outside and ask an adult for permission to inspect the interior of the home and other buildings. Properties that have had a building permit or other changes that affect its value are also adjusted annually, so all assessed values are kept reasonably proportional within the Town.

A tax rate applied to your property's assessed value determines the amount of tax you pay. The municipality, 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	2010	2009	2008	2007	2006
Town of Bow	\$ 5.27	\$ 5.06	\$ 4.64	\$ 4.06	\$ 5.34
Bow School District	\$ 14.21	\$ 13.58	\$ 13.37	\$ 12.59	\$ 16.79
State Education	\$ 2.48	\$ 2.44	\$ 2.24	\$ 2.31	\$ 3.29
County	\$ 2.70	\$ 2.50	\$ 2.28	\$ 2.06	\$ 2.57
TOTAL RATE	\$ 24.66	\$ 23.58	\$ 22.53	\$ 21.02	\$ 27.99

If you need assistance in paying your property taxes, please ask us about your eligibility for tax relief. Bow offers various property tax exemptions and credits to eligible residents, including qualified veterans, elderly, blind, and disabled, as well as for solar and wood heating systems (as defined by the RSA's). As always, your financial information is kept confidential and returned to you after our review. The deadline for all these applications is April 15th.

Bow offers the maximum amount allowed by the New Hampshire RSA's for Veterans Tax Credits, which is \$500. The Veteran's allocations were:

Veterans Tax Credit of \$500 (369)	\$184,500
Permanently Disabled Veterans Credit of \$2,000 (3)	6,000
Surviving Spouse of Those Killed in Action (1)	2,000
Total Amount of Veterans Credits	\$192,500

Following is the summary inventory of values which was used by the State of New Hampshire in calculating Bow's tax rate for 2010:

Residential Land	\$276,133,350
Commercial/Industrial Land	52,939,350
Land in the Current Use Program	<u>473,741</u>
Total of Taxable Land	\$329,546,441
Residential Buildings	503,220,550
Commercial/Industrial Buildings	85,471,050
Discretionary Preservation Easement Buildings	<u>14,600</u>
Total of Taxable Buildings	\$588,706,200
Public Utilities	\$228,919,081
Other Utilities (private water companies)	<u>56,300</u>
Total of Utilities	\$228,975,381
Total Valuation	\$1,147,228,022
(All taxable property, before exemptions)	
Minus the following:	
Air Pollution Control Exemption (PSNH)	-\$20,988,000
Improvements to Assist the Disabled (2)	<u>-93,010</u>
Modified Assessed Valuation	\$1,126,147,012
(Used to calculate the total equalized value)	
Blind Exemptions (5)	\$286,000
Elderly Exemptions (72)	10,798,900
Disabled Exemptions (7)	995,100
Wood-Heating Energy Exemptions (8)	18,800
Solar Energy Exemptions (2)	<u>7,681</u>
Total Amount of Exemptions	\$12,106,481
Net Valuation for Tax Rate	\$1,114,040,531
(For municipal, county and local education rates)	
Minus the Public Utility Value	<u>-\$228,919,081</u>
Net Valuation for State Education Tax	\$885,121,450

All of the Property Tax Exemptions and Tax Credits together equal \$33,379,991, or 2.9% of Bow's Total Valuation.

Through our analysis from sales that have taken place in Bow from October 2009 through September 2010, we have found that the market is relatively stable here, and no decrease or increase in assessments was warranted for 2010.

The Department of Revenue Administration determined that our 2009 equalization ratio was 95.4%. If we had not updated values in 2009 (by decreasing values on

average by 8%) we would have been looking at an equalization ratio of over 106% for 2009, and 112% for 2010. The DRA has not yet determined Bow's 2010 ratio.

Our analysis found that for 2010, the median assessment-to-sale ratio is approximately 101% for all categories of properties in Bow. This means that values have dropped by approximately 5.6% from 2009.

There were 82 qualified sales for the ratio study. There were 68 qualified single family home sales and 8 condominium sales. The average sale price in 2010 for a single family home in Bow was \$296,840, with an average living area of 2133 square feet. The average sale price in 2010 for a condominium was \$277,225, with an average living area of 1678 square feet. To compare with previous years, the average sale price for a single family home in 2009 was \$310,250 and in 2008 the average was \$322,650.

The commercial and industrial market is holding up well and has not seen the same market declines as the residential sector has.

If you feel your assessment is not in line with the equalized market value, or that there is a data error on your property record, you may file an abatement application form with us. Applications are due by March 1st following receipt of the final tax bill, and are available in the Assessing Office or online. We maintain a comprehensive sales record book here, and property records are available on our public computer for reference and comparison. You may also go to www.nh.gov/btla/forms.html for abatement forms, and to www.visionappraisal.com for property information. We hope you benefit from the convenience that the Vision Appraisal website offers along with the opportunity to learn more about property valuation.

If you have a question, or to obtain the most current, official property information, please contact the Assessing Office. We're here to help you however we can.

We'd like to encourage everyone to visit Bow's recently redesigned 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. Your phone calls, emails, and visits are always welcome. You may call 228-1187, Ext. 15, or send an email to assesstech@bow-nh.gov.

Respectfully Submitted,

Carol Anne Olson
Assessing Technician

Monica Gordon
Certified Assessor
Corcoran Consulting Associates

2010 BAKER FREE LIBRARY TRUSTEES ANNUAL REPORT



2010 Library Trustees, with Library Director Lori Fisher in center. Trustees from left to right: Colleen Haggerty, Tom Ives, Lisa Richards, and Ingrid White.

Missing is Elizabeth Foy.

Photo by Eric Anderson

check their outstanding items, and renew on-line. Thanks, library team, for your hard work!

This new software was purchased for the library, along with two new laptops, two printers, and a digital video camera, with funds received from the Bill and Melinda Gates grant. Four club chairs, a sofa and a Keurig coffee/beverage machine were also purchased with other donated funds in January 2010. The library was rearranged so that the magazines and newspapers are near the front circulation desk, for easy access to the new seating area. The beverage station is pay-per-use, \$1 per cup. Stop in and enjoy your favorite magazine and a cup of hot coffee – a very relaxing experience!

The Friends of the Baker Free Library, a non-profit corporation, was revitalized in 2010 and provides a terrific support system for the library. The Friends, led by President Christine Carey, has taken over the coordination of the book sale in the basement. The Friends also held an “art in literature” contest in the fall as a fundraiser and has provided volunteer assistance at library events. Several educational, social and fundraising events are being planned in 2011 – any resident of Bow may join the Friends for only a \$5 membership fee.

Bow high school student Sophie Paslaski filmed a documentary on the library over the summer as part of her senior project. The film was presented both at the library and at the high school. She focused on how the library is “more than just books.” The library received copies of the long and short versions of the documentary, which

should soon be available for viewing on the website. Great job Sophie!

Several library policies were revised in 2010, including the meeting room key use policy, TV/DVD player use policy, the circulation policy, the public internet and computer use policy, and the RSA account policy. By-laws were also revised, as was the employee wage step table and the employee longevity bonus policy.

All policies are available on the library's website. The library building experienced some plumbing issues and problems with the elevator, causing portions or all of the building to be closed for short periods of time. The trustees worked with Lori to quickly approve repairs when needed, so that the library could get up and running again quickly. The trustees and Lori also are working on long-term solutions that are cost-effective.

On an important fiscal note, the library was able to return \$21,160.03 in surplus funds to the town's general budget in July 2010. About \$12,000 of this surplus is due to a wage shortfall that occurred when an employee resigned last February and was not replaced for several months. Another \$7,000 in savings is due to lower fuel and electricity expenditures, which resulted in part from implementing a strict electricity conservation program (such as increasing the cooling temperature in the summer, turning off computers when not in use, and using energy efficient bulbs.)

In December, the Bow Police Department held two safety training sessions for library staff. Sergeant Lougee and Officer Scott assessed the premises and made recommendations to increase the safety of library staff and patrons. The recommendations will be integrated into the library's long-range plan, where appropriate. The training sessions were informative and well-received. Thanks Bow PD!

Public meetings of the library trustees are held on the second Wednesday of each month, at 5:00 p.m. 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, and the trustees always welcome suggestions and comments on how to improve library services.

Thank you for a great year, for your continued support, and for the opportunity to serve the town of Bow.

Respectfully Submitted,

Colleen Haggerty, Chair

Thomas Ives, Co-Treasurer

Lisa Richards, Co-Treasurer

Elizabeth Foy, Member-At-Large

Ingrid White, Secretary

BAKER FREE LIBRARY DIRECTOR'S ANNUAL REPORT

Mission Statement

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

Staff Changes

Ellen Attorri, PM Circulation Assistant at the library since 2008, and Sam Williams, Page since 2009, both left in August 2010 to attend college. We wish them well in their future endeavors! In August 2010 we were happy to welcome Aurora Van De Water, BHS sophomore, as our Thursday and Friday night PM Circulation Desk Assistant. Anna Morrison, BMS 8th grade student, started working for us as our Wednesday and Saturday Page in November 2010.

Donna Downs, a Library Assistant with us since 1997, resigned her position in February 2010. While we did not fill Donna's position, we did expand the hours of Betsy Mahoney, one of our Library Assistants. Betsy leads the planning for our adult events/workshops and also catalogs and processes new magazines and other materials.



Aurora Van de Water
New PM Circulation Assistant



Deb Barlow
New AM Circulation Assistant

Photos by Eric Anderson

Last year we reported on the grant we received through the NH Workforce Opportunity Council to have an additional part-time library employee for 20 hours per week for one year at no cost to the town. This grant allowed us to temporarily expand our library hours on Saturdays to 4 p.m.

Thanks to town residents, the library's 2010/2011 budget did include funds to per-

manently add that position at 15 hours per week, which also allowed the library to permanently extend Saturday hours until 4 p.m. Jackie Fulton filled that position until her resignation in August 2010. In October 2010 we welcomed Deb Barlow as our new AM Circulation Assistant. Deb, a long-time Bow resident, had worked since 2009 as our substitute.

Children's Librarian Celebrates 10-Year Anniversary

Jennifer Ericsson, our beloved Children's Librarian, celebrated her 10-year anniversary with the library in October 2010. Her work for the library was recognized by the Town's Board of Selectmen at a special employee recognition event on January 4, 2011. Thank you, Jennifer, for all that you do to make reading and learning fun for children of all ages!

Making the Library More Welcoming To All

The library staff continues to focus on goals outlined in the library's five year plan (2009-2013), which includes making the library a more welcoming physical space. Thanks to a bequest from the Fred Bradley estate, the library was able to purchase comfortable seating for the front of the library in February 2010. The new furniture, combined with moving all magazines to the front of the library and changing our policies to allow coffee/tea/hot chocolate to be purchased and consumed in the building, has made the library more of a community gathering place for many. The space in the old portion of the library created by moving the magazines now contains tables and more seating for quiet study away from the hustle and bustle of the circulation desk. Our large print book collection was also moved to the back of the library in order to allow our large print users easier access to seating right next to the shelves.

The reference collection has been weeded and integrated into the non-fiction collection so that patrons may see all print resources available on a topic in one loca-



The new seating area in the front of the library, surrounded by the magazine collection and near the coffee station, is popular with residents. *Photo by Eric Anderson*

tion. We continue to look for ways to enhance the use of the library and welcome suggestions from residents.

We have also continued to promote greater communication with residents through our web site, monthly e-newsletter, Facebook page, Twitter tweets, and library blog. We currently have over 350 individuals and families signed up to receive our e-newsletter every month, and that number continues to grow. We are now including monthly town and school news as well, making the e-newsletter a more valuable resource to residents.

New Catalog Software Installed

The online library catalog is a vital part of our ability to provide appropriate resources to library card holders. Our ten-year-old software began failing in 2009, so we evaluated over 14 different new software packages from June 2009 through May 2010. While the library trustees and staff agree that the future for this type of software is an open-source solution if materials are two months overdue, the Library Director calls the patron and asks for the return of the items. If the items are still not returned within two weeks of the call, the library has to follow New Hampshire RSA 202-A:25, which stipulates that written notice is sent to the patron about the overdue items via certified mail. The patron has 15 days from the date of the notice to return the items or pay for them. After that time the library can turn the collection of the items over to the local police and the patron could be charged with a violation because they are failing to return public property. The library will pursue police assistance at the discretion of the Library Director, it was too expensive to implement at this time. Instead, we chose to purchase a very cost-effective yet highly functional package geared specifically for small-to-medium sized libraries. Apollo, by Biblionix, went live on June 21, 2010 with a relatively easy conversion. Library card holders are now able to renew materials, place reserves, pay fines, and access many of our online resources from the comfort of their homes using one simple log in process. We've received tremendous positive feedback from residents about this change, and encourage all library card holders to take advantage of the many services we now offer online through the library catalog.

Residents See Amazing Value Through Library Use

One of the services offered by our new library catalog software is the ability for patrons to see the total retail value of the items they have borrowed each calendar year so they can see how much money they saved by borrowing materials instead of purchasing them. From July through December 2010, residents borrowed \$819,037 worth of materials! Given that the annual tax impact of the library per average household is approximately \$120 per year, that six-month figure represents a significant savings to residents who take advantage of library resources! To see the amount of money you saved by borrowing materials from the library, simply request a receipt when you check out – you may be surprised at how much you saved by borrowing instead of purchasing!

Friends of the Library

In April 2010 the Friends of the Baker Free Library had their first meeting in over five years. Through the efforts of Christine Carey and Dave Kirkpatrick (currently President and Vice-President of the group), the Friends have become an active organization whose purpose is to help the library meet the needs of Bow residents. The Friends were involved in the Summer Reading Program Kick-Off, Summer Reading Program Ice Cream Party, and Family Pumpkin Carving event by promoting the perpetual book sale and selling homemade goodies. The Friends also held their first fundraising event, The First Annual Bow Art Show, which raised over \$1,500. Monies raised by the Friends are used to purchase nine museum passes every year, support a coffee/tea/hot chocolate station in the library, and underwrite selected library family events and workshops. Please consider joining the Friends in 2011 as they continue to expand their support of the library and the larger Bow community.

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 making the Baker Free Library a vital part of the Bow community.

Respectfully submitted,

Lori Fisher, Director

2010 Year-End Library Statistics

Registered Patrons:

Type of Card Holder 2010	Number of Patrons 2010
Adults	2757
Children	1389
School Staff	66
Out of Town	86
ILL libraries	216
Courtesy Cards for employees of Area Businesses	88
Total Registered Patrons	4602

Items Circulated:

Adult Circ 2008..47,235	Adult Circ 2009 ..56,310	Adult Circ 2010... 58,869
j Circ 2008.....36,711	j Circ 200937,510	j Circ 2009..... 36,095
Total 2008.....83,946	Total 200993,820	Total 2009 94,964

Total Number of Titles in the Collection:..... 59,163

Total materials added:..... 6,300 (includes books,
magazines, CDAB,
CD music, DVD)

Adult program attendance: 1,737

Children program attendance: 2,135

Meeting Room Bookings: 293 (48 different groups)

Internet Uses:..... 2,908

Volunteer Hours:..... 465

BUILDING INSPECTOR/ CODE ENFORCEMENT OFFICER'S REPORT

From the table that follows, the construction sector of the economy improved markedly this past year. We also had numerous “re-permits” of abandoned or expired permits. The pollution control project at the PSNH power plant which increased the dollar value and number of non residential permits issued, is winding down for applications and permits issued this past year.

Why Building Permits?

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

What work needs a permit?

Some activities are exempt from building permits such as: fences less than 6'0" high, retaining walls less than 4'0" in height (unless supporting a surcharge), sidewalks, prefabricated swimming pools less than 24" deep, swings and other playground equipment accessory to one and two family homes. There are some exemptions for electrical, plumbing and mechanical (HVAC) permits, typically maintenance items. It is best to assume that permits are required, unless the Building Inspector has determined that a permit is not required.

If anyone has questions about whether or not a permit is required, please call the Building Department at: 228-1187 Ext. 14 or email: codeenforce@bow-nh.gov or visit the Town's website at www.bow.nh.gov.



Permits Issued

	2008	2009	2010
New Single Family Homes	12	0	8
New Homes over 55	2	0	3
Re-permit (White Rock townhouses)			4
New Townhouses			14
Re-permit New Town houses(Catch)			6
Additions	23	18	11
Garages	7	6	12
Decks	12	8	13
Residential Renovations	25	19	22
Commercial	3	2	9
Commercial Renovations	2	4	14
Electrical	7	45	36
Plumbing	47	18	17
Pools	16	8	5
Sheds	18	21	
Basement Remodels	28	8	5
Mechanical (Heating, A/C, Gas Piping etc.)	98	61	71
Wood Stoves	11	11	5
Pellet Stoves		1	1
Gas Stoves		4	7
Signs	28	7	9
Misc	14	12	11
Demolition		6	4
Fire rebuild		2	0
Sewer Connection		1	0
PSNH Pollution Control Project		30	24
Totals	422	289	332

Building Permit Construction Costs (est)	2008	2009	2010
Residential S.F. and Townhouse starts	4,872,250.00	0	5,228,350.00
Other residential activity	3,274,847.00	2,381,182	1,906,739.00
Commercial starts*	2,395,180.00	1,030,000.00	1,978,535.00
Other Commercial activity*	1,693,125.00	294,126	1,500,656.00
PSNH pollution control project	0	21,745,345.00	18,098,021.00
Total - building permit construction costs (est)	27,473,532.00	25,450,653	28,712,301.00

* excludes PSNH pollution control activity

Building Permit Revenues	2008	2009	2010
Residential S.F. and Townhouse starts	18,975.05	0	22,585.55
Total residential activity	24,043.31	19,385.51	35,764.92
Commercial starts*	13,819.77	4,209.75	2,758.02
Total commercial activity*	5,829.80	1,828.30	9,244.51
PSNH pollution control project	0	65,078.73	34,985.55
Total - building permit revenues	62667.93	90,970.29	105,338.55

* excludes PSNH pollution control activity

CODE ENFORCEMENT

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

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

Signage	2
Construction without permits	5
Site plan violations	4
Side yard setbacks	2
Illegal/undocumented apartments.....	1
Land use violations.....	2
Request for Zoning Determination:.....	3

Number of Code Enforcement actions initiated:

Site Plan non compliance:	3
Notices of Violation:.....	23

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

Respectfully submitted,

Bruce Buttrick
Building Inspector/Code Enforcement Officer

REPORT OF MUNICIPAL BUILDINGS

The following is a compilation of work and repairs done to the municipal buildings during the course of the last year:



Municipal Building

- Rebuilt the shed roof over the generator.
- Installed air conditioning in the Selectman's Room.
- Built a roof covering over the newly replaced gas meter.
- Installed a combustion air fan for the boiler.
- Re-roofed the front entrance due to ice damage.



Old School House

Re-shingled and re-roofed the main building section.

Old Town Hall

Added a water treatment system to eliminate the sulfur smell.



Bow Bog Meeting House

The interior back wall was repainted due to a renter's damage to the paint surface.

The engineering design documents of the steeple and roof are complete and await the authorization at Town Meeting to proceed with the repair and construction.

Respectfully submitted,

Bruce Buttrick
Building Inspector/Code Enforcement Officer

CEMETERY SEXTON REPORT

I would like to thank the DPW staff for their help, assistance and recommendations for this past year. Without their diligent efforts, the upkeep and maintenance of the cemeteries would not be as successful as they have been. I would also like to thank Janette Shuman for her efforts in the scheduling and administration of the paperwork associated with the cemeteries. We are continuing to provide fertilizer and reseeding where necessary, ideally with a soil enhancement and maintenance routine that will benefit the cemeteries in the long term. The Alexander cemetery design & layout is ongoing with the surveyor. They have located existing boundaries and have submitted preliminary layouts of future graves.

Burials in 2010:



Alexander Cemetery

Burials: 0; Cremations: 2



Evans Cemetery

Burials: 12; Cremations: 6

Respectfully submitted,

Bruce Buttrick
Cemetery Sexton

COMMUNICATIONS CENTER



L-R: Kimberly Hetherman, Gale Horton, Scott Eaton, Jordana Wing, Tricia Currier, Wendy Hanks, Jennifer Rabbitt, Melissa Williams

Photo by Stacey Blanchette

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

The Bow Communications Center provides 24 hour emergency and non-emergency services to the communities of Bow, New Boston, Weare and Dunbarton. We work hand in hand with the officers of each town, and regularly assist the school districts, public works departments, and numerous other town agencies. The Police Department and Communications Center are located on Robinson Road and open 24 hours a day, 365 days yearly. Please come in anytime and see us.

This year our Center welcomed the addition of two new towns in which we now provide dispatch services. In January, we began dispatching for the Weare Police Department, and the New Boston Police Department came on board in May. Even though it has only been a short time, we have enjoyed working with all our new members and consider them part of the family.

For the year 2010, the Communications Center dispatched officers from all our towns to, but not limited to, 120 Domestic Disturbances, 639 Burglar Alarms, 340 Motor Vehicle Collisions, 439 Motor Vehicle Complaints, 1,059 Suspicious Vehicle/Persons Complaints, 49 Unwanted Subjects and 5,595 Motor Vehicle Stops.

Operation Call-In is available and free of charge to Bow residents to give them and their families the peace of mind knowing we will be checking in on them daily via

phone. Operation Call-In has been provided by our Communications Center for over a decade and is always seeking new participants. If you or someone you know is interested, please contact us at 228-0511. We would love to hear from you.

Everything we have achieved in the Communications Center would not have been possible without the support and patience of so many. The Town of Bow employees and all its residents have our sincere gratitude.

Respectfully Submitted,

Jordana A. Wing
Communication 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.

In September, the Select Board voted to award contracts for the construction of the water and wastewater infrastructure project. After 10 years of work by the Business Development Commission (BDC), the Town will have the first new municipal water system in NH in more than 40 years. The system taps into the largest untapped stratified drift aquifer in the state. Construction is in progress on the water treatment works / pump station, million gallon storage tank, and 30,000 feet of mains to serve the business area in the NH Route 3-A and River Road area.

Sewer construction includes a replacement of the Hall Street pump station that sends sewage to the Hall Street treatment plant in Concord, new mains to connect existing sewers to the pump station, and dry sewer mains in the 3-A / River Road area. We have final designs for mains and a pump station to connect the business area to the Hall Street pump station.

The BDC and staff continued to work with the Capital Regional Development Council (CRDC) on economic development. Executive Director Stephen Heavener attends most BDC meetings to help guide and support our economic development efforts. Please see the BDC report for a summary of our work with CRDC.

CD staff are excited to work with the BDC, new Town Manager, and other boards and citizen volunteers on business development and attraction in 2011. The infrastructure project has been a major project for the Town and department for 10 years. We look forward to growing businesses to use and help pay for the water and sewer systems.

Community Development staff coordinate the review of all PB development applications, which includes preparing staff reports and ensuring proper legal notice. Staff supports the preparation of the annual capital improvement plan and amendments to the Zoning Ordinance and PB regulations.

With few subdivisions, site plan, and conditional use permit applications submitted in 2010, our efforts went to support 17 Zoning amendments in 2009 and 2010, 25 amendments to the subdivision and site plan regulations, and amendments to the Planning Board rules of procedure. Although the recession almost shut down development activity over the past two years, we see signs of an economic turn-around.

Public Service Company of NH (PSNH) continued construction of its scrubber project. The project will be larger than the total of construction in Town for almost any five-year period on record. Staff assisted the Planning Board in the review of five additional approvals in 2010. With help from special contractors, CD staff will monitor construction of the project at least through 2012. Please see the PB report for additional details.

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

The Town would not function without the time and effort contributed by volunteer board members. With our close working relationships, we witness long hours worked by our board members. We thank them and urge you to express your appreciation to our volunteers. 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 34 PB and BDC meetings
- tracking impact fees, escrow accounts, and bonds related to development projects
- general and administrative support to the Bow Drinking Water Protection Committee and the Bow Economic Development Corporation (BEDC)

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

You can call directly to our desks: 228 1187 Ext. 20 for Bill and Ext. 21 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 website www.bow-nh.gov.

Thank you.

Bill Klubben
Director

Bryan Westover
Community Development Assistant

EMERGENCY MANAGEMENT DEPARTMENT

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 of Bow has experienced four major emergencies in the past three years and the emergency management team is aggressively addressing the way it does business by enhancing planning, training, exercising, enhancement of operational facilities, securing grants, and ensuring compliance with state and federal standards

The team meets on a quarterly basis and is engaged in shelter assessment, update of the local emergency response plan, development of a functional needs data base, establishment of a shelter management team, updating the alert and notification procedures, state and national capability assessments, updating of resource contacts, and training. Training offering include course dealing with the National Incident Management System, Emergency Operations Center operations, WEBEOC, Incident Command System, and Shelter Management. We will be conducting information sessions with organization within the community to enhance awareness, preparedness, and seek 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 that have stepped forth to contribute furnishings for the emergency operation center. We hope that the community of Bow will be spared of future disasters, but it is not a matter of "IF", it is a matter of "WHEN". When the "WHEN" happens will be ready to respond in an effective and coordinate fashion with all levels of government.

Citizens wishing to seek additional information are encouraged to contact:

Lee Kimball, Director
Bow Emergency Management
10 Grandview Road, Bow, NH 03304
603-226-3670 (Home)



Windstorm February 2010
Grandview Road at Route 3A

Photo by Eric Anderson

FIRE DEPARTMENT

During the year, the Fire Department responded to 1178 fire and medical calls. This was a 10% increase over 2009 calls.

The Bow Fire Department completed another busy year of training. Members train every Wednesday evening and several week-ends. Training is always a busy time and there is never enough time to complete programs scheduled. When someone has an emergency, and there is no one else to call, the fire department usually gets the call. The community expects us to be prepared to handle all types of emergencies. We take advantage of every opportunity to prepare our members for medical emergencies, structure fires, firefighter safety, car fires, hazardous materials, terrorism, water/ice rescue, vehicle rescue, mass causality incidents, chimney fires and the list goes on. This year has been focused on rudimentary EMS/firefighting skills, review and retention. The NH Fire Academy has adopted new firefighting curriculum for new firefighters and as a department, we incorporated key components into the Wednesday training schedule. The Emergency Medical Services Statewide Patient Care Protocol continues to allow additional procedures and treatments in the field. Along with the new procedures requires additional training and competency. The past year EMS providers were introduced to and practiced the use of advanced airway treatments and interosseous infusion skills. We also trained jointly with the Bow Police Department in a series of seminars related to subside reorganization and prevention. This year we hosted our bi-annual mutual aid drill which consisted of touring the White Rock Senior Living Community complex with our neighboring departments. In addition to Wednesdays and weekend drills, members spend time learning to drive and operate apparatus. The replacement of Engine 1 also required significant investment in training time. In addition to the above training, the following members demonstrated significant effort and dedication with continued training and certification:

- Eliot Berman-completed 1st semester Paramedic Emergency Medicine with High Honors
- Tim Ives-Firefighters I and EMT-Basic certification
- Dan Keller-Associates Degree in Paramedic Emergency Medicine-Honors Graduate
- Keith Lambert-Darley Pump Mechanic Certification
- Girard Lemoine-Firefighter I and EMT-Intermediate Certification
- Parker Moore-Firefighter I Certification
- Richard Pistey-Leadership I and II Certification

The following businesses and organizations have been very helpful in allowing us to use their facilities for training purposes:

- Amoskeg Beverage
- Blue Seal Feeds
- Bow Auto Salvage
- Bow School District
- Bow Parks & Recreation
- Hampton Inn
- Public Service of New Hampshire
- White Rock Senior Living Community.

The Bow Fire Department remains an active member of the Capital Area Mutual Aid Fire Compact by providing fire and ambulance mutual aid to surrounding communities during 2010. No single municipality can maintain the proper amount of personnel, equipment and resources to manage large emergency situations. The twenty members of the Compact provide the necessary resources to accomplish the mitigation of very large emergency incidents that could occur in Bow or any other community. One of the effective ways in which we maintain our proficiency is the continual training on a regional compact basis by providing drill based scenarios throughout the year, to test various aspects of our readiness for a real emergency situation.



New MedTec Ambulance

The Department received a new MedTec ambulance during the year. This was a replacement of a 1998 Ford E450 which was in extremely poor condition. The new ambulance is a 4500 series Chevrolet with a 12 foot patient compartment. This vehicle is expected to be in service for 10 years, 5 years as the primary ambulance and 5 years as the back-up ambulance. The department continues to work with the Ambulance Oversight Committee to ensure Bow Fire provides the highest level EMS care to the community.

The members of the Bow Fire Department would like to thank Chief Commerford and the members of the Police Department for their support and assistance at calls during the year. The Public Works Department has also provided assistance at calls and handles a majority of our mechanical work on our vehicles. We appreciate all they do for our Department.

The Department would like to thank the members of Fire Department Ladies Auxiliary for their assistance during 2010 at calls, mutual aid drills and other activities.

We would like to give a special thanks to Town Manager James Pitts for all his support while he was Town Manager. We appreciate all he did for the Department and for the Town. We look forward to working with our new Town Manager David Stack.

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-this will help us find your location in the time of an emergency.

IMPORTANT NUMBERS TO REMEMBER
TO REPORT A FIRE OR REQUEST AN AMBULANCE
CALL 911
ALL OTHER FIRE DEPARTMENT BUSINESS
CALL 228-4320 (Monday-Friday 6:00 AM to 6:00 PM)

BURNING PERMITS ARE REQUIRED AT ALL TIMES EXCEPT WHEN THE GROUND IS COVERED WITH SNOW. PERMITS ARE AVAILABLE 24/7 AT THE FIRE STATION OR BY CALLING

Respectfully Submitted;

H. Dana Abbott
Fire 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 227-1217) 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 1-800-498-6868 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.

This past fire season had a slightly lower number of fires, as well as lower number of acres burned than the 5 year average. What made this fire season somewhat unusual was that it lasted most of the summer. New Hampshire typically has a fairly active spring fire season and then the summer rains tend to dampen fire activity earlier in the season. This year virtually all areas of the state had fires throughout the summer due to the periodic dry spells throughout the season. As has been the case over the last few years, state budget constraints have limited the staffing of our statewide system of 16 fire lookout towers to Class 111 or higher fire danger days. Despite the reduction in the number of days staffed, our fire lookouts are credited with keeping most fires small and saving several structures due to their quick and accurate spotting capabilities. The towers fire spotting was supplemented by contracted aircraft and the NH Civil Air Patrol when the fire danger was especially high. The largest fire for the season was 10.3 acre fire in Charlestown. 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 2010 season threatened structures, a constant reminder that forest fires burn more than just trees. Homeowners should take measures to prevent a wildland fire from spreading to their home. Precautions include keeping your roof and gutters clear of leaves and pine needles, and maintaining adequate green space around your home free of flammable materials. Additional information and homeowner recommendations are available at www.firewise.org. Please help Smokey Bear, your local fire department, and the state's Forest Rangers by being fire wise and fire safe.

Causes of Fires	Reported	Year	Total Fires	Total Acres
Arson	3	2010	330	145
Debris	146	2009	334	173
Campfire	35	2008	455	175
Children	13	2007	437	202
Smoking	13	2006	500	473
Railroad	4			
Equipment	0			
Lightning	0			
Misc.*	18	(*Misc.: power lines, fireworks, electric fences, etc.)		

2010 County Fire Statistics

County	Acres	# of Fires
Belknap	8	5
Carroll	38	1
Cheshire	33	33
Coos	8	1
Grafton	36	13
Hillsborough	101	21
Merrimack	73	20
Rockingham	43	18
Strafford	9	16
Sullivan	11	17

ONLY YOU CAN PREVENT WILDLAND FIRE

H. Dana Abbott
Forest Fire Warden

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 2010, the Human Services Department had thirteen new applications for assistance requests. Five of the applications were for fuel assistance, one for prescription assistance and two for rental assistance and five were 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, sixty children received gifts from Toy's for Tot's, the Giving Tree at the Bow branch of Merrimack County Savings Bank, and residents and business who adopted families to ensure they had a happier and brighter holiday. The Capital Region Food Program provided the holiday meal for fifty-two families. The Bow Girl Scouts and other local organizations provided Thanksgiving meals for those in need. The Bow Rotary provided a financial grant to assist with additional food purchases as needed. Food drives are held throughout the year by local businesses and town organizations. The Boy Scouts, Girl Scouts, Young at Heart Club, Bow Men's Club, Bow Recreation – Pay It Forward Fitness Program, PSNH and Curves of Bow have assisted with donations of food and personal care items. Thank you to all the organizations and businesses in Bow 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

2010 was a busy, fun-filled year here at Bow Parks and Recreation. Thank you to all of the residents of Bow and all of you who participate in our programs for helping to make 2010 a very successful year for us. We truly enjoy the relationships we have with all of you and we hope that in some small way, we make a positive difference in your lives.

As always, it is our intent to offer the residents of Bow a well-rounded recreation program that offers something for all ages. Below is a listing of the various programs and events we offered during 2010:

Seasonal Events:

Tree Lighting Ceremony
Winterfest
Easter Egg Hunt
National Night Out
Community Halloween Party

Family Trips

NE Aquarium
Patriot Place
Red Sox Games
Gunstock
Chuckster's
Stone Zoo

Fitness Programs

Aerobics
Belly Dancing
50+ Fitness
Pay It Forward
Strength Training
Yoga
Zumba®

Youth Programs

Abrakadoodle Art
Babysitting Course
Children's Dance
Counselor In Training
Safe On My Own Course
Jr. Environmental Explorers
Mad Kinder Science
Music Adventures
Pats Peak Ski/Snowboard
Summer Camp
Summer Trips
Swim Lessons

Youth Sports

starting age 3 years and up
Baseball Camp
Floor Hockey
Golf
Soccer
Sports Day
Tennis

Adult/Family Programs

Archery
Basketball
Bob Ross Painting Classes
Dog Obedience
Duplicate Bridge
Golf
Hiking
Scrapbooking
Snowshoeing
Tennis
Volleyball
Young at Heart Club

If we are missing something you would like to see offered or you 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 at the Bow Town Office, Baker Free Library, local schools, and at the Bow Community Building. Check out our website www.bowrecnh.com anytime for updated information of what is going on here within our department. We also

add links to the various town sites and local youth sport leagues. Please remember, our site does not offer online registration. Registration is considered completed when we have a waiver and payment here in our office. Feel free to give us a call at 228-2222.

Not sure how to find us? We share the fire station with the firemen. Just park on the pond side of the building and enter the front door and our office is on the left. Our mailing address is 10 Grandview Rd, Bow, NH 03304.

Celebrating Children, the department's preschool program is housed at the Bow Municipal Building. Under the direction of Cindy Greenwood-Young and her terrific staff, this program continues to be a wonderful program for area pre-school age children. For the first time, we offered a very successful Mad Kinder-Science program for kindergarten age children with our pre-school staff. This staff also offers Sports Day at Field House Sports for children ages 3 - 5. If who would like to learn more about any of these programs, please give Celebrating Children a call at 228-2214.

Did you know the Town of Bow has five ball fields, four playgrounds, one team practice area, four parking lots, three access roads, the Rotary Park, Bandstand Park and the town ice skating pond that are maintained by our Groundskeeper, Sean Weldon? The summer/fall of 2010 sure gave us a challenge with the lack of rain. By the time the last soccer cleats left the fields on Oct. 31st, most of the grass was gone. During the month of November, with the cooperation of Mother Nature and a tremendous amount of work, Sean was able to aerate, slice/seed and top dress each of our fields. The day before Thanksgiving we said goodnight to these fields and are keeping our fingers crossed that they awaken in April with some fresh, green grass. Without irrigation and drainage, we are limited to what kind of control we have with these fields. With the cooperation of the Bow School District and the work of the local sports leagues and the residents of Bow, we are working on a plan to start renovating these fields, one at a time. We will be sure to keep you all posted on that!

We greatly appreciate the assistance that we receive from those who use our facilities and help to keep them clean and free of any dangers. Please, if when using any of our facilities, let us know if you find any damage or problems. All teams or organizations that wish to use the fields must contact our office at 228-2222 to reserve time slots. A special Thank-You goes to the Department of Public Works for their continued assistance whenever we ask of them.

The relationships this department shares with organizations such as the Bow Athletic Club, Bow Youth Lacrosse, Bow Youth Soccer, Comets Softball, Bow Rotary Club, Bow Men's Club, Bow Garden Club, the Boy Scouts and Girl Scouts and

many other local groups are relationships that we truly value and appreciate. These relationships allow us all to make a difference for the residents of Bow.

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

We continue to appreciate the assistance that we receive from the Girl Scouts and Boy Scouts who help us out with many of our special events. We extend our thanks to the Bow School District for the continued use of school facilities.

In closing, I would like to 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 interest for the town, our program instructors who allow us to offer one of the most extensive program listings in the State of NH, our terrific summer staff who give so many children of Bow an amazing summer and especially the permanent employees here at Bow Parks and Recreation who strive to make this office such a welcoming experience to all who walk through the doors.

Respectfully Submitted,

Cindy Rose
Director

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.

Over the past year, there was again great emphasis on promoting community oriented events: In April, the Bow Police Department hosted its second citizen's police academy. Four other departments, including Allenstown, Dunbarton, Weare, and Pembroke, were invited to participate. This allowed citizens from the different towns to learn about the operations and procedures of each department and receive different perspectives. The academy ran once a week, for eight weeks and included a graduation and certificate ceremony. Each week a different law enforcement topic was taught. Some of the curriculum included; An overview of the field training program for police officers, motor vehicle and criminal laws, search and seizure laws, crime scene investigations, fingerprint lifting, domestic violence and restraining orders, fish and game laws, evidence collection, a mock trial at Hooksett District Court presided over by Judge Lapointe, firearm simunitions instructed by members of the New Hampshire State Police SWAT Team, a tour of the State prison, a K-9 demonstration, and an exhibit of law enforcement specialized units. The instructors were from various state and local agencies, including; The Police Departments of Bow, Dunbarton , Pembroke, and Weare, the New Hampshire Fish and Game Department, the New Hampshire State Police, the New Hampshire State Police Forensic Laboratory, New Hampshire Police Standards and Training, and the New Hampshire Bureau of Liquor Enforcement. The graduation ceremony was held in Weare and the guest speaker was United States Marshall David Cargill. There was no cost to any of the attendees for any of their participation in the academy. The academies have now graduated thirty-six citizens and the significance of the program has been recognized by not only the Departments, but by citizens and businesses as well. In the fall, a local area business, the Concord Modern Woodmen, raised the necessary money to help fund and continue the next academy class. It is currently being scheduled for the spring of 2011.



2010 Citizen's Police Academy



Sergeant Merrigan and Osci conducting a K-9 demo at 2010 National Night Out

This was also the second year that the Department participated in National Night Out. The National Night Out program is an organized law enforcement affiliated endeavor that occurs all over the world. Law enforcement agencies host crime and drug prevention programs for a block of time, on a particular night, this year being August 3rd. We held the event on the grounds of the high school and had a great turn out. There were displays by the Bow Fire Department, Bow Public Works Department, New Hampshire Liquor Enforcement Bureau, and the New Hampshire Marine Patrol. We offered child identification kits, information on the Bow Alcohol and Drug Coalition (BADC), the New Hampshire Highway Safety Agency, the Concord Regional Crimeline, D.A.R.E, and the Bow Police Explorer Post. There were also fun events for families and children, including a dunking booth, bouncy slide, face painting, food and drink, a local band, and canine demonstrations. The Bow Parks and Recreation Department increased the collaborative effort with the Department and provided numerous game stations and craft activities.



Costume contest at 2010 Halloween Party

There was also a strong collaborative effort between the Police Department and the Parks and Recreation Department with the second annual Halloween party. It was again held at the high school and it welcomed families from Bow and surrounding communities. There was a haunted house, pumpkin carving contest, safety items, games, and hay rides. There was also a best costume contest, cider, donuts, and an opportunity to see K-9 demonstrations from both the Bow Police

Department and the Weare Police Department. The Parks and Recreation Department coordinated the scheduling of the annual magician for this night and the show took place in the auditorium. The event was a great success, with an estimated five hundred attendees. We look forward to carrying on the tradition and providing this free event for the community next year.

The Bow Police Association also hosted its second 5k road race in November, on Thanksgiving, to benefit the Nathan S. Taylor Memorial Fund. Due to an overwhelming response, registration had to be closed prior to race day. There were approximately three hundred and forty runners and walkers who participated. Family was the real theme of the race and it was evident in the entire families who ran together. It could also be seen in all the dogs, baby joggers, members of law enforcement, and members of the Taylor family who joined us. Plan to register early for the third annual race in 2011.

The Department has also continued its established efforts in providing community oriented policing services over the past year. Officer Diana Scott successfully obtained her D.A.R.E. certification and the program has been resurrected in the schools. In a short time, the program has generated an incredible positive reception. Officer Scott has also continued to provide Rape, Aggression, and Defense (R.A.D) training through numerous sessions to women in this community and surrounding communities at no charge.

The Department also continues to maintain the Explorer Post, the senior citizen call in program, vacant house checks, and “walk and talk” programs with local businesses. Sergeant Margaret Lougee completed another successful year as the School Resource Officer. She was responsible for 143 incidents that required documentation. Sergeant Lougee has maintained a high level of safety requirement compliance and she has also worked diligently on crisis management and response. She has scheduled and completed numerous suicide prevention trainings as well as focusing on bullying prevention education.

In 2010, the Department handled 23,102 calls for service, made 229 arrests, covered 119 motor vehicle collisions (including a fatality), issued 418 citations and 3,393 warnings, and investigated 56 DWI related offenses. There were a total of 136 parking tickets issued. Detective Stacey Blanchette completed superior investigative work with a child pornography case originating from a cybertip from the National Center for Missing and Exploited Children. She was able to determine the identity of the perpetrator and through extensive computer forensic work, acquisition of grand jury subpoenas, and the execution of search warrants, the person was eventually arrested. The case was accepted by the United States Attorney’s Office for federal prosecution and the person is now scheduled for federal sentencing at the time of this report. Detective Blanchette also completed extensive investigative work involving thefts of particular metals from businesses. She oversaw patrol and extensive hours of undercover surveillance assignments of various personnel. This dedication ultimately resulted in an arrest of a person suspected of completing similar crimes in surrounding communities. In addition, Detective Blanchette investigated cases involving property thefts, burglaries, sexual assaults, fraud, counterfeit monies, domestic assaults, and stolen vehicles. The Department continued to regionalize our enforcement efforts by working with numerous agencies in Merrimack County with the underage drinking/compliance checks. We also actively participate in the meetings of the Merrimack County Investigators in order to share current intelligence information. Over the summer, the mountain bikes were used to do some interactive patrols. We made continuous use of the speed trailer to deter speeding motorists at various locations in town. The Department continued the use of the Department ATVs to combat misuse and improper use of ATVs on trails in Bow and to locate and apprehend underage drinkers.

We strengthened our relationship with the Bow Pioneers and worked directly with

members on training and enforcement issues. Sergeant Merrigan and his K-9 Osci, were successful with their calls for service. They located narcotics on numerous occasions in vehicles, buildings, and people. They successfully tracked people at various scenes and conditions. They also continued their work conducting public demonstrations for community members.

The Department continues to utilize its website, bownhpolicedepartment.com, to broadcast information to the public. There are updated statistics regarding motor vehicle enforcement and arrests, recent Department related events and planned endeavors, personnel information, and a listing of other Department and law enforcement related services. The Department is also a registered user with Nixle.com. It is a free information service provided to municipalities that allow us to send immediate messages regarding emergencies, traffic issues, public safety concerns, missing children reports, accidents, and community events. Please make sure to visit the site and register with the Bow Police Department to receive these messages.

In conclusion, I would like to thank all the members of the Bow Police Department for their hard work, dedication to our efforts, and cohesive commitment to this team. I would also like to thank the Town Manager, Board of Selectmen, and all other Town Officials for their assistance, support, and continued promotion of professional working relationships. Lastly, I would like to particularly thank Dana Abbott, Tim Sweeney, Cindy Rose, Jill Hadaway, Bill Klubben, Lori Fisher, and Robert Levan for the close working relationships between this Department and theirs. It is a pleasure working with all of you and your staffs, and it is no doubt these relations provide professional opportunities that facilitate and ease our responsibilities and duties.

On behalf of the men and women of the Bow Police Department, we look forward to continuing our efforts and serving the citizens of Bow.

Respectfully Submitted,

Erin A. Commerford
Chief of Police

PUBLIC WORKS DEPARTMENT

The Public Works Department rang in the New Year tending to a snow event that kept circling the region for three days straight.



The winter season was considered mild compared to years past, which helped reduce the road salt usage and the expense associated with it. Our crews managed approximately fifteen snow events during the months of January and February.

A destructive windstorm in late February knocked down many trees, causing power outages for days. Seventeen roads were impassable and handfuls were restricted to one lane traffic. The chatter of chainsaws could be heard daily during the months of March and April, while cleanup efforts took place. The Governor declared the region a State of Emergency and the DPW efforts were reimbursed \$ 46,000 by FEMA for the cleanup.

The summer was one of the driest of record and afforded near perfect conditions for road repairs. Many failing culverts were replaced and approximately a half a mile

of under drainage was installed throughout town where water had been intruding into the base layers of many different roads in town.



Approximately 4 1/2 miles of roadways were repaved and the entire length of Ridgewood Drive was revamped, with major focuses on under drainage.



During the fall season, many smaller projects were completed including pavement patches, graveling dirt roads, cutting brush and preparing plow gear for the 2011 winter season.



L to R: Corey Welcome, Leonard Virgin, Dennis Hazeltine and Wilfred Thibeault

The staff at your Public Works Department would like to thank all of the townspeople, members of all Boards, Committees and Town staff for their support, kindness and patience throughout the year.

A personal “Thank You” goes out to the DPW crew for their dedication to the Town, being safety conscious and for their hard work during any and all types of weather.

Respectfully submitted,

Timothy Sweeney
Director of Public Works

TOWN CLERK/TAX COLLECTOR REPORT

In 2010, we returned to the March Town Meeting which was a very welcome change from the May meetings which hadn't been as well attended as hoped. We had a good turnout for the election as well as the Town Meeting and the School District Meeting, not to say it wouldn't be nice to have more people participate. When you realize that all the local decisions affecting the Town and your property taxes are decided at the Town Meeting you understand that your attendance is essential. The State Primary was held in September and although we only had 32.9% of the registered voters participate, it was far better than 2008 when we only had 16.3% vote. The General Election in November had 58% of the registered voters cast ballots which was less than the 2008 election which had 78%, but considering it wasn't a presidential election this was a good turnout. (Statistics provided by Eric Anderson)

A reminder to all dog owners, your dogs must be registered by April 30th of each year. The fees are \$6.50 for altered dogs and puppies under 7 months old; \$9.00 for unaltered dogs and residents over 65 years old may register one dog for the Senior Fee of \$2.00. If your dog is no longer with you, please notify the Town Clerk's office.

The Town is continuing with rotating property assessments. However, this year there was no significant change in values so the Selectmen decided not to make any adjustments. Unfortunately due to an increase in our Town budget and decrease in State monies to towns our property taxes increased by approximately a 5%. Legislative decisions made at the State House to balance the budget effect the money towns and schools receive from the State, so we may see more of the burden placed on the municipalities.

Our office participated with many of the Town employees in a program sponsored by The Local Government Center this summer called "Be Active Eat Healthy". It was a great program which encouraged us all to be more active and eat better. The effort proved to be successful and hopefully will have long lasting results.

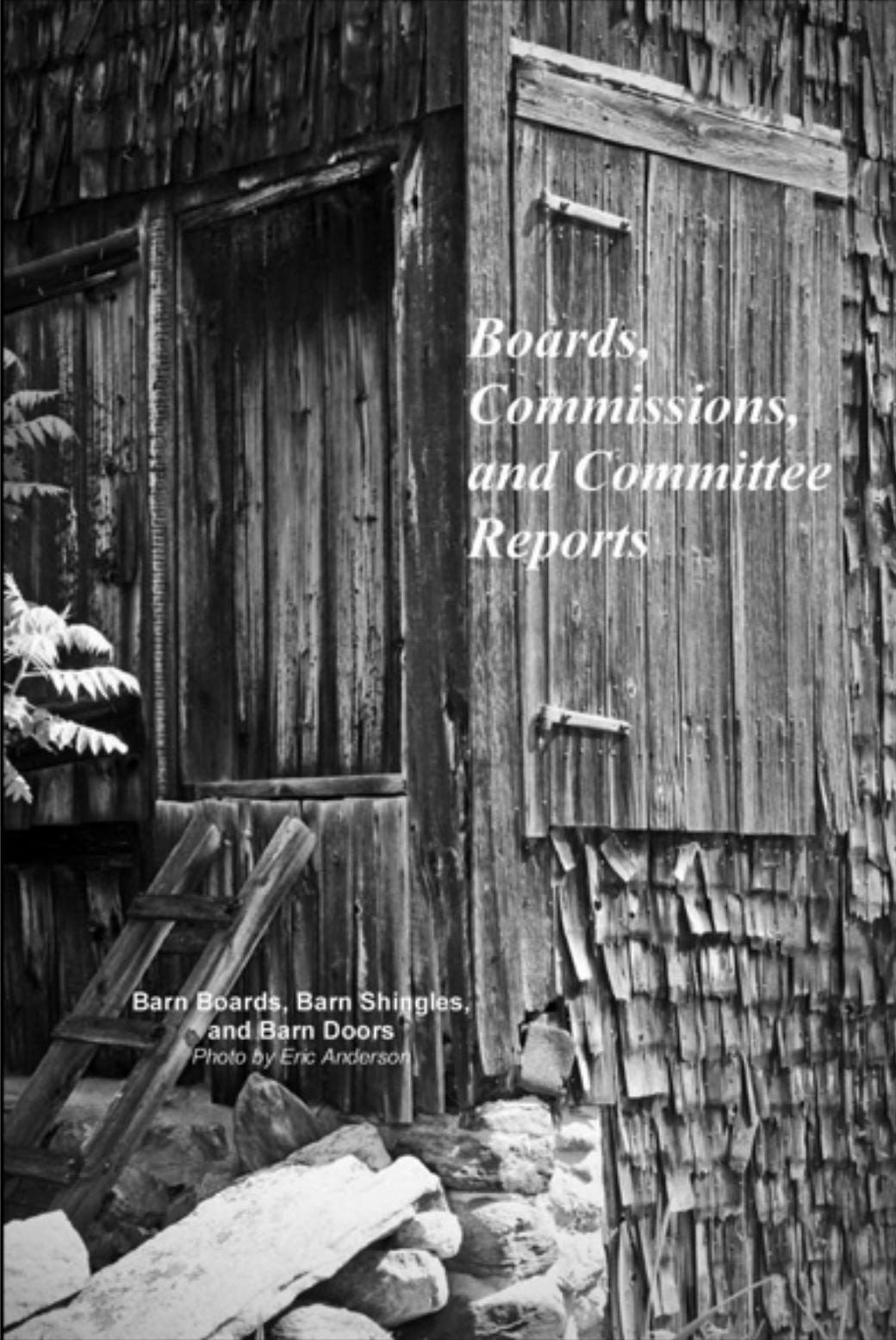
Once again, Cate, Sara and I want to thank the residents of Bow for being such wonderful citizens. We appreciate your cooperation and enjoy serving you in the Town Clerk/ Tax Collector's office.

Sincerely,

Jill Hadaway
Town Clerk/Tax Collector

Cate De Vasto
Deputy Town Clerk/Tax Collector

Sara Swenson
Account Clerk



*Boards,
Commissions,
and Committee
Reports*

**Barn Boards, Barn Shingles,
and Barn Doors**

Photo by Eric Anderson

BOW AMBULANCE OVERSIGHT COMMITTEE

The Ambulance Oversight Committee has continued to function since 1998. The Committee meets on a bi-monthly basis at 6:00 PM in the Rescue Building while concentrating on our mission: "This committee's purpose will be to provide impartial, long term advice, investigate complaints, promote continuing education and thus a commitment to excellence:

The ambulance runs are reviewed by our physician member who in turn reviews outstanding issues with the rest of the committee. A Confidentiality Statement is in place regarding who has access to patient records.

We work very closely with the Fire/Rescue members; they continue to exhibit excellent clinical judgment, quality, timely and appropriate medical measurers and response time, which vary depending on distances.

In addition to being available when needed and performing rescue procedures competently, our rescue volunteers also keep current with the many on-going changes in reporting technology (TEMSIS). Their commitment in this area is commendable.

Once again the Committee urges any individual who has contact with the Bow Fire/Rescue Department and has a comment, commendation or complaint relative to medical services provided to contact a Committee member and to put the information in writing to:

Bow Ambulance Oversight Committee
C/C Town of Bow
10 Grandview Road
Bow NH 03304

Respectfully submitted:
Bow Ambulance Oversight Committee

Mary Lougee, Chairperson
Gary Gordon
Mariane McGinn, MD
Ruth Underwood
Barbara Ward

BOW BUSINESS DEVELOPMENT COMMISSION

The Business Development Commission (BDC) was formally established (as the Industrial Development Commission) in 1978 by warrant article. The purpose of the Commission is

1. To advise the Select Board on issues affecting economic development and
2. To establish a process for long range economic development.

The Town held the groundbreaking ceremony for the water and wastewater infrastructure project on November 19, 2010 at Northeast Foods on NH Route 3-A. Construction of the new municipal water system and enhanced sewer system provides the Town with a significant asset in its efforts to grow and attract business development. The Commission has been working to bring the project to construction since the 2002 Town Meeting vote to authorize issuance of \$12.5 million in bonds for construction.



L-R: Greg Grappone, Bill Hickey, Jon McKeon T-N, Dave Stack, Harry Judd, Jack Crisp, Bill Klubben, Tim Sweeney, Tony Instasi T-N, Eric Anderson, Erle Pierce, and Jack Finan.

The requests for bids were run in late June with bid openings late in July. The BDC, staff, and design engineer Wright-Pierce presented bid results and recommendations in August to the Select Board. On September 13, 2010, the Select Board voted to award bids for construction totaling \$8,500,000. In November, the Board approved a change order for an additional \$1.2 million to construct an additional 10,000 feet of water main. Preload will construct the million gallon water storage tank, Trumbull-Nelson will construct the water pump station / treatment works and the replacement Hall Street sewer pump station, and SUR West will construct 30,000 feet of water and sewer mains.

The financial analyses performed for the infrastructure projected that new develop-

ment would provide sufficient return on investment to start paying the Town back in eight years. In 2011 the focus of the Business Development Commission is to help grow local businesses and recruit new businesses to increase the tax base to shorten the time frame to achieve return on investment.

The BDC met 18 times in 2010 to develop an economic development vision for the Town and to bring the water and wastewater infrastructure project to construction. With the water system to come on line in 2011, the BDC returned to its number one priority: creating a business climate in Bow that will support economic development.

The Commission re-established a business visitation program to find out how the Town can best help business development – to make the Town business friendly.

As 2010 ended, the BDC was in the midst of articulating the role of the Town, its officials, and boards in economic development. The Commission is completing an analysis of the Town's position relative to our competition. We have drafted a Strengths, Weaknesses, Opportunities, and Threats (SWOT) analysis to focus attention on factors that the Town can influence.

The Commission drafted a marketing plan of detailed steps the Town should take to attract business development. Our existing businesses and the SWOT analysis will help us target the types and sizes of businesses that the Town is best suited to host. Working with other boards and the public, we intend to identify the businesses we most want to grow and attract.

In the Internet age, the Town and BDC websites <http://www.bowbusinessdevelopment.com/> must be primary vehicles for communicating our assets to the business world. We have identified an extensive checklist of additional content and links that we have to add to our sites.

Now that the water and sewer infrastructure is under construction, the Select Board is working to hire contract operators and to establish rates and tariffs (rules, regulations, and fees) for the new and expanded infrastructure systems. New businesses in particular need to be able to compare those costs in evaluating sites in Bow.

The Town continued its engagement with the Capital Regional Development Council (CRDC) to assist in its efforts to promote economic development in Bow. CRDC is the statewide economic development organization formed 50 years ago to promote economic development activities throughout the state. The Council administers various small business loan programs and functions as a not for profit real estate developer. CRDC also assists towns throughout central New Hampshire through its fee based economic development program to assist with business development activities. Bow engaged CRDC in 2009 and the BDC plans to continue the relationship at least through 2011. In 2010 CRDC prepared the Bow Business Development Work Plan, prepared a comparison of site plan review with our competition, provided guidance on what our website should contain for business development, and prepared a draft SWOT analysis. Going forward CRDC is working with us on identifying target business sectors and

specific business prospects, developing our business development product (suitable sites), and myriad economic development best practices. For additional information contact Stephen Heavener at CRDC, sheavener@crdc-nh.com.

The BDC invites input and participation from our Bow neighbors. Regular meetings are at 7:00 A.M. on the first and third Wednesday of each month. For a meeting schedule or agenda, call Bill Klubben or Bryan Westover at 225-3008 or check the Town website. Do not hesitate to contact any member of the Commission with your comments or questions.

I wish to thank former Chair Richard Heath and believe the citizens of Bow owe him thanks for his years of service. If you are interested in serving with us, please contact any member of the Commission or submit a volunteer application form to the Select Board.

Respectfully submitted,

William Hickey, Chair

Jack Finan, Vice Chair

Richard Kraybill, Secretary

Tom Keane, Select Board representative

Don Berube, Jr.

Jim Hoffman

John Meissner

Jack Crisp, Jr., Alternate Select Board representative



BDC members – Standing: Dave Stack, Town Manager, Bryan Westover, Recorder, Jim Hoffman, Selectman Tom Keane, Bill Klubben, Director of Community Development, Stephen Heavener, CRDC. Sitting: Jack Finan, Vice Chair, Bill Hickey, Chair, and Dick Kraybill, Secretary. Members not in the photo: Don Berube, Jr. and John Meissner. *Photo by Eric Anderson*

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 and individuals – Jeff and Hilary Warner, Bob Dawkins and Josh Filides and others. 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 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 per-



Conservation members – Sitting: Nancy Rheinhardt, Chair, L-R: Kitty Lane, Dave Kirkpatrick, Wendy Waskin. Missing from photo: Harold Keys, John Meissner. *Photo by Eric Anderson*

mits, 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 Selectman Harry Judd for sitting on our board this year. We also would like to thank Bryan Westover, Bow Planning Department for his technical advice and expert guidance.

We welcome our new Board member, Dave Kirkpatrick and I would personally like to thank the rest of the Board members for their long continuing service, their dedication, enthusiasm and volunteer spirit.

Hope to see you on the trails.

Respectfully submitted,

Nancy Rheinhardt, Chair

Harold Keyes

Kitty Lane – also representative to NH Association of Conservation Commissions

John Meissner

Wendy Waskin

BOW DRINKING WATER PROTECTION COMMITTEE

The Bow Selectmen established the Bow Drinking Water Protection Committee on May 10, 2005 to insure clean water for all of Bow's residents and employees.

Background

In 2005, the committee with the assistance of the Granite State Rural Water Association developed a Source Water Protection Plan for the town. "Source water" is the term given to drinking water sources – whether ground water or surface water. With the help of the Granite State Rural Water Association, we completed "Wellhead Protection Plans" for the municipally owned and school-managed water systems. The committee continues to undertake various efforts on topics relative to drinking water quality.

Current Activities

Each year the Committee reviews the Source Water Protection Plan to identify priority activities. In February, the committee identified the following as priorities for 2010:

1. Education on lawn care and low water use landscaping options.
2. Education on pharmaceutical and personal care product disposal.
3. Education on composting, coordination with Recycling Committee sale of compost bins in the spring, and newspaper article.
4. Education on septic system maintenance and investigation of regulation to require inspections prior to property sale.

In April, added to the four priorities that had been previously selected was:

5. Preparation of the Well Head Protection Plan for the municipal well (since a state permit for the municipal well was anticipated and such a plan would be required)

The committee continued to provide information about drinking water protection at various locations and events in town and at town meeting sessions.

The Natural Lawn Care Calendar was provided to the Concord Monitor Green Guide staff. The Concord Monitor noted the availability of the document. It is posted on the committee's web page: http://bow-.com/pdfs/DW_NH_Natural_Lawn_Care_Calendar_6-8-2009.pdf

Education on composting was accomplished by coordination with the Town Recycling Committee. Residents purchased 25 compost bins and 10 rain barrels in 2010 which helped to reduce waste and encourage water conservation efforts.

During the year some residents active in local programs came to the DWPC to present information about their activities that are relevant to protecting water quality

for our residents, businesses and the environment. We extend our appreciation to them for their efforts.

Ginny Urdi presented information about the Bow Garden Club on common goals and activities. Ginny is the water quality chair for this region of the National Garden Club Association. She brought to the committee's attention two upcoming community events. As a result, the DWPC provided an informational display board and natural pest control handouts at the May 29th Plant Sale at the Community Building and staffed the committee's display boards and table at the June 23rd "Art in the Park" event at the gazebo. Information about the proper disposal of prescription and over-the-counter medications was distributed to interested residents. During the year, Gretchen Wood, a member of the Bow Garden Club, became a member-at-large on the DWPC.

Through the NH Department of Environmental Services' (NHDES) Volunteer Lake Assessment Program (VLAP), the Abrams family has been monitoring the water quality of Turee Pond for three years and planned to continue in 2010. Turee Pond is located behind Bow High School. At a DWPC meeting, Kally Abrams distributed copies of the 2009 Biennial Report of the Assessment Program for Turee Pond, a summary of the results, and two pages from SafeLawns.org website. The Volunteer Lake Assessment Report for Turee Pond may be found on the NHDES website at: http://des.nh.gov/organization/divisions/water/wmb/vlap/annual_reports/2009/observations/documents/tureepond_bow.pdf. Kally summarized the sampling



Drinking Water Protection members – Standing are Kitty Lane, Cindy Klevens, Bernie Rousseau, Selectman Colleen Hunter, and Dick Kraybill. Sitting are Bill Klubben, Clerk, Sandy Crystall, Chair, and Kevin Leonard, Vice Chair. Not in the photo are: Deb McCann and Corey Welcome.

program and noted that in general, Turee Pond is in good shape. However, there were some elevated levels of phosphorus, which may be a result of phosphorus-enriched stormwater runoff that flowed into the pond. Excessive phosphorus in a lake or pond can lead to increased plant and algal growth over time. Phosphorus sources include fertilizer, septic systems, agricultural activities and sedimentation from eroding soils.

In Spring 2010, NHDES approved a large groundwater withdrawal permit for the Bow municipal well for a municipal water supply. The town received approval for the Large Groundwater Withdrawal and Well Siting Permit for the municipal production well. The approval came with conditions, which are required elements of a Well Head Protection Plan (WHPP).

Following the April meeting when the committee agreed to draft the WHPP, the members have been diligently working on the plan. The WHPP will be completed in 2011.

The Committee Chair wishes to thank the members for their hard work and efforts during this past year.

Our volunteer members are:

Colleen Hunter, Selectmen's representative

Cindy Klevens, member-at-large

Dick Kraybill, Business Development Commission

Kitty Lane, Conservation Commission

Kevin Leonard, member-at-large, Vice-Chair

Deb McCann, School Board

Bernie Rousseau, Vice President, Pennichuck Water Service Corp.

Corey Welcome, Public Works Department

Gretchen Wood, member-at-large

Sandy Crystall, Planning Board and Committee Chair

Thank you to Bill Klubben, Community Development Director, and Bryan Westover, Community Development Assistant, who provide staff support.

BOW ECONOMIC DEVELOPMENT CORPORATION

The Bow Economic Development Corporation (BEDC) was established in September of 2002 to “promote and develop the growth, prosperity and general welfare of the Town of Bow and the surrounding region through expansion of the tax base with private investment, the creation of new, permanent jobs and the advancement of personal incomes.”

The BEDC is a not for profit 501 (c) (4) local development corporation authorized under the provisions of RSA Chapter 292. The BEDC works closely with the Selectmen, the Town Manager, the Community Development Department, the Bow Business Development Commission, the Capital Region Development Council, and private developers.

The BEDC website (www.bownhdevelopment.com) is linked from the Town of Bow website through the Bow Business Development Commission web page.

The BEDC Board of Directors consists of up to nine members with terms of three years with the exception of the member appointed by the Selectmen for an annual term.

The BEDC met sparingly again this year with attention still focused on progress of the water and sewer projects proposed to serve the NH Route 3A commercial corridor and to consider interest expressed in the “Town sand pit” property abutting NH Route 3A.

This property is subject to a development agreement between BEDC and the Town, wherein BEDC agrees to market the property for sale and development once access to municipal water has been established. This year both BEDC and the Town voted



to extend the existing development agreement until 12/31/2012. Now that water and sewer construction has begun we are hopeful that we can develop some business interest in the site and to continue to cultivate interest in our community.

On behalf of the Board of Directors and the Town of Bow, I want to thank all the Directors for their service.

If any citizen is interested in serving on this board, please contact any current director for more information.

Respectfully submitted,

John Samenfeld, President, BEDC, 603-774-2178

Robert Louf, Vice President

Rick Hiland, Secretary, Treasurer

Richard Heath, Director

Leon Kenison, Director

Paul Rizzi, Director

Sandy Eldredge, Director

BOW ENERGY COMMITTEE

The Bow Energy Committee (BEC) role is to advise and educate the Town and Residents about energy efficiency, conservation, and renewable energies. For residents: BEC in partnership with the Baker Free Library ran a number of educational workshops for free and held at the Baker Free Library include the Button Up Home Energy Savings workshop (sponsored by Clean Air – Cool Planet and the New England Carbon Challenge). Other topics included solar photovoltaic (electricity), solar thermal (hot water), wind, and geothermal. BEC provided the Library with a supply Department of Energy (DOE) Energy Savings Booklets. Plans are to run additional workshops and presence at town events.

For the Town: BEC worked with the Energy Technical Assistance & Planning for New Hampshire Communities (ETAP) to conduct basic energy audits of the Town buildings. The audit looked at the HVAC systems, lighting, insulation, energy usage, weatherization and more. The reported back with recommendations for in depth professional audits of several of the buildings and list of projects towards energy efficiency. BEC has been involved at the Department of Public Works and helping to analyze the current heating system and propose recommendations towards a more efficient system. BEC proposed a Warrant Article to update a Warrant Article created in 1980 to change the exemption to the full value of the renewable systems. BEC also received and reviewed the TRC NH School Benchmarking Project report that compares the Bow schools energy usage to other NH schools. It shows results in energy cost per student per year, and the costs per square foot.

Respectfully submitted,

Robert Eldredge

Selectman Colleen Hunter

Dana Mosher

Peter Jukoski

Alexander Slocum

Debby deMouplied

Susan Moore

Cedric Dustin Jr.

BOW HERITAGE COMMISSION

The members of the Bow Heritage Commission would like to dedicate this Annual Report in memory of two of its members who have served the Town of Bow as volunteer members of our Commission. Jacquelyn (Jet) Jennings was a great and sincere lady who dedicated her time to preserve the history of Bow. Jet was always ready to help with projects and correct the spelling, punctuation and format of documents produced by the Commission. We will miss her humor and special attention to detail.

Morris C. Foote Jr., a lifelong resident of Bow, friend and past member of the Bow Historical Commission and advisor for the current Commission was instrumental in providing his services to the Town of Bow in matters relating to historical maps, and geographical locations of buildings, roads, and places of historical nature. He provided valuable input to the Commission and the author of 100 Acres More or Less, the history of Bow, New Hampshire. Our thoughts are with Morris, and we will miss his candid source of historical knowledge of Bow and its many attributes.

The Commission has been very busy with organizing our current inventory of documents, photos, and records. We have moved several items to our fireproof filing cabinets, and we are in the process of digitizing all of our photos and records. Thanks to Nancy Knapp who has digitized (4) complete photo albums onto to CD's which we will be utilizing to produce a Town Photographic History on a CD. Our plan is to have copies made for sale to the public and for utilization within the school and library system.

Our Town Pound Project is completed and we welcome all to visit the site on Branch Londonderry Turnpike (East). We are rebuilding and re-doing the Bow Historical Sign at Bow Center and plan to have a spring installation. The Bow Men's Club and the Commission are currently working together to complete a roof over the Snow Roller at Bow Center. Beams and bracing from the Hammond Barn demoli-



The Heritage Commission includes Tom Wilson, John Meissner, Nancy Knapp, Susan Wheeler (Chair), Faye Johnson (Secretary), and Gary Nylen (Vice Chair). Absent is Dennis Ordway. *Photo by Eric Anderson*

tion have been sown to size for the structural portion of that roof. The plan is to complete this project in the spring of 2011. The Bow Bog Meeting House project structural plans and specifications have been completed and we await authorization from the Town's people at the March 2011 Town Meeting for funds to be approved to make said repairs.

2011 will be a busy year for the Commission. We thank you all for your support and dedication in preserving our Town's History.

Susan Wheeler, Chairman

Gary D. Nylen, Vice Chairman

Faye Johnson, Secretary

John Meissner

Tom Wilson

Dennis Ordway

Nancy Knapp

Eric Anderson, Selectmen's Representative



The Town Pound was rededicated in a ceremony at its location on the Branch Londonderry Turnpike on May 1, 2010. The upgrades included a new iron gate, stones in the rear wall were reset, new signage, parking area established, new drainage, site work, and landscaping. The Garden Club provided the barrel of flowers. *Photo by Eric Anderson*

BOW JOINT LOSS MANAGEMENT COMMITTEE

What is this Committee's charge?

To develop safety programs, alternative work programs, continuing workplace safety training, develop a written safety program, provisions for annual health and safety inspections, audit safety findings (at least once a year), report identified hazards, recommend control measures, review accident reports, make employees aware of the JLMC goals and objectives resulting from review, and ensure that required safety training is provided for the employees.

This past year the Committee conducted three Health and Safety workshops available to all employees.

“Violence in the workplace”, “Fitness & Nutrition for Busy Lifestyles”, “Be Active – Eat Healthy (which was an 8 week program)”.

Offered a flu immunization clinic October 13 for all employees

We also held four meetings of the Committee (Feb 2, May 11, Sept 14 and Nov 16) and inspected the following buildings:

Rescue Building, Bow Bog Meeting House, and DPW facility.

The Joint Loss Management Committee strives to be “proactive” in identifying and preventing hazards that could occur thus reducing the Town’s exposure for loss and minimizing risk exposure.

Respectfully submitted,

Bruce Buttrick, Chairman

Bob Levan, Secretary

Gale Horton

Todd Drew

Myrt Fellows

Lee Kimball

Tim Sweeny

BOW OPEN SPACES



BHS Senior ('11) Laura Bello planned and constructed the White Pine Trail in the Town Forest trail as part of her Senior Seminar requirement

construction by one of the students of a new trail within the forest.

The organization continued its use of an Internet-based system to publish and distribute a regular email-newsletter. All interested members of the community are invited to receive the newsletter by emailing 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, contact Bob.Dawkins@bobdawkins@hotmail.com

Respectfully submitted,

Robert Dawkins, President
Bob Lux, Vice-President
Mike Morris, Secretary
Ken Demain
Barbara Downie
Martin Murray
Craig Ott
Sarah Pillsbury
Gretchen Wood

Bow Open Spaces, Inc. is a non-profit land trust that was incorporated in 1997 to permanently protect tracts of undeveloped land in Bow for the enjoyment of the residents of the town.

Bow Open Spaces (BOS) holds conservation easements on 3 town forests as well as other parcels throughout Bow. Trails on these lands and forests are used and enjoyed by many, including hikers, skiers and snowmobilers.

In 2010, BOS conducted a number public/community walks within the forests, both to monitor the various conservation easements, and to provide recreational experiences for members of the public. The organization continued to work with Bow High School students working to complete their "senior seminar" requirements, including the planning and

CENTRAL NEW HAMPSHIRE REGIONAL PLANNING COMMISSION

28 Commercial Street Suite 3 ♦ Concord, New Hampshire 03301

♦ phone: (603) 226-6020 ♦ fax: (603) 226-6023 ♦ internet: www.cnhrpc.org

Established in accordance with state law, the Central New Hampshire Regional Planning Commission (CNHRPC) is a voluntary association of 20 communities in Merrimack and Hillsborough Counties. The Town of Bow is a member in good standing of the Commission. Bruce Marshall and Stephen Buckley are the Town's representatives to the Commission.

The Commission's mission is to comply with State statute by preparing and adopting regional plans and a regional housing needs assessment and by evaluating developments of regional impact, to provide data, information, training, and high-quality, cost-effective services to our member communities, to advocate for our member communities and assist and encourage them in intermunicipal endeavors, and to coordinate our efforts with the other regional planning commissions in New Hampshire.

In 2010 the Central New Hampshire Regional Planning Commission undertook the following local and region-wide activities:

- Provided technical assistance services for member communities, including workforce housing ordinance development, grant writing assistance, development review, local master plan preparation, access management plan preparation, and planning board process training.
- Provided assistance to local communities under the I-93 Community Technical Assistance Program (CTAP). In Bow, CNRHP staff worked to prepare the draft NH 3A Access Management Plan and initiated a Density Transfer Credit Study through CTAP funding.
- Provided assistance to five local communities in the development of local hazard mitigation plans.
- Initiated assistance to the Suncook River Community Planning Team through funding and local match provided by New Hampshire Homeland Security and Emergency Management (NH HSEM) and the New Hampshire Department of Environmental Services (NH DES).
- Conducted over 250 traffic counts throughout the region, including 10 in the Town of Bow. Based on individual requests, these counts can consist of volume, speed, vehicle classification and direction.
- Undertook energy planning assistance to local communities through the New Hampshire Energy Technical Assistance and Planning Program (ETAP) using ARRA funding provided through the NH Office of Energy and Planning. The

Town of Bow was enrolled in the program in 2010.

- Initiated the preparation of the 2013-2022 Regional Transportation Improvement Program (TIP). Information related to the TIP update process can be found at www.cnhrpc.org/transportation/transportation-improvement-program-tip.html.
- Completed an update of the Regional Coordinated Transit and Human Services Transportation Plan and provided staff support during the formation of the Region 3 Regional Coordinating Council (RCC).
- Coordinated the activities of the CNHRPC Transportation Advisory Committee (TAC). Bill Oldenburg and Bill Klubben represent the Town on the TAC.
- Provided assistance to eleven communities with Safe Routes to School (SRTS) projects including grant writing, comprehensive travel plan preparation, and technical assistance for infrastructure projects.
- Worked with representatives from Salisbury, Webster, Hopkinton, and Henniker to establish the Currier and Ives Scenic Byway Council and complete the Corridor Management Plan.
- Compiled information regarding the availability of broadband internet services throughout the region through funding provided by the National Telecommunications and Information Administration (NTIA).
- Continued to acquire, update, and utilize Geographic Information Systems (GIS) data for planning, cartography, and analysis across all projects. CNHRPC staff updated multiple GIS data layers and base maps, including roads layers for communities in the region.
- Worked closely with the Contoocook and North Branch Rivers Local Advisory Committee (CNBRLAC), and the Southwest Regional Planning Commission to update the Contoocook and North Branch Rivers Management Plan.
- Provided continuing technical assistance to the Upper Merrimack River Local Advisory Committee (UMRLAC), specifically working to undertake the Upper Merrimack Buffer Protection Study. The study results were presented to the Planning Board in November.
- Continued to host and provide staff support to “PATH” - Program for Alternative Transportation and Health - which encourages and provides incentives for people to rideshare, bicycle, walk, or take transit to work. More information on PATH can be found at www.path-nh.org.

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

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 Capital Improvement Plan, and proposes amendments to the Zoning Ordinance for consideration at Town Meeting. Subdivision and Site Plan Review Regulations are adopted by the Board, which has the authority to regulate the subdivision of real property and the development of property for non-residential and multi-family uses.

The Board met 16 times during 2010 to process development applications and to update town ordinances and regulations. In addition, the Board conducted five site walks, which provide the board and other interested residents an opportunity to view properties proposed for development, as well as previously approved projects. The Board received three new applications in 2010, compared to nine in 2009 and 21 in 2008. From 1996 to 2007, the Board received at least 32 applications each year, with a high of 48 in 2001.

The Board approved two site plans for new or expanded businesses, one condominium subdivision, and two conditional use permits. The Town issued eight building permits for new single-family homes, three for elderly homes, and 20 for multi-family units, compared to zero in 2009. No residential subdivisions or site plans for new dwelling units were presented to the Planning Board in 2010.

Public Service Company of NH (PSNH) continued construction of its Clean Air Project. In 2006 the NH General Court directed PSNH to implement the project to



Public Service Company of NH Clean Air Project on River Road.
(Photo by Bruce Buttrick)

reduce mercury emissions by 80% and reduce sulfur dioxide emissions by 90% (see HB 1673 – Chapter 105 of the laws of 2006). The project includes construction of a 29,250 SF (145' tall) flue gas desulfurization building with a 40' diameter (445' tall) chimney, a 26,800 SF (70' tall) gypsum storage building, a 13,600 SF (45' tall) wastewater treatment building, two 4,300 SF (160' tall) limestone silos, a 2,030 SF service water building, a 600 car parking lot, a 5,600 SF temporary chimney fabrication building, guardhouses, temporary construction parking and laydown areas, and related conveyance & transmission structures.

PSNH has made several applications to the Planning Board related to the Clean Air Project, as building designs are finalized and when significant design changes are required. In 2010, the Planning Board granted five additional approvals. Construction on buildings began in Spring 2009 and is scheduled to continue through 2011 and perhaps into 2012.

For the March 2010 Town Meeting, the Planning Board submitted six zoning amendments for adoption, all of which voters approved. Amendments included simplifying the procedures for adding antennas to an existing cell tower, allowing gravel pit permits to be extended for up to five years (was three years), updating the definition of hardship required for a variance, updating the floodplain maps, allowing extensions of building permits, and adding building code provisions for basement emergency escape, smoke alarms / carbon monoxide detectors, and potable water.

The Planning Board held public hearings on nine zoning amendments in December. The amendments were approved by the Board and will be on the ballot at the March 8, 2011 Town Meeting. The first will allow the Planning Board to grant reasonable waivers from impact fees and to suspend impact fee methodologies. Amendment B adds provisions for temporary structures and uses. C authorizes small scale electricity generation facilities as an accessory use and authorizes commercial electricity generation in limited areas. The fourth amendment would create a procedure for determining whether and where a new land use would be allowed in Town. Amendments E, F, G, and H are meant to clarify provisions for Accessory Dwelling Units, Home Occupations, earth excavation bonds and review procedures, and the definitions of basement and calculation of the number of stories. The last amendment will make the Zoning Ordinance consistent with State Rules that regulate stream crossings.

Following a February 2010 public hearing, the Board completed an update of the Town Subdivision and Site Plan Review Regulations. A total of 25 amendments were adopted along with revisions to the Planning Board Rules of Procedures.

In 2010 the Town collected \$108,616 for schools under the impact fee ordinance (over \$1M has been collected since 2001). That compares to \$118,910 in 2008 and \$75,443 in 2009. The Town also received cash contributions of \$12,849 for roads. 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.

John Wallace chaired the multi-department Capital Improvement Plan (CIP) committee, which prepared the annual update (FY 2012) of the CIP. The Planning Board adopted the Plan in August and forwarded it to the Select Board, Budget Committee, and Town administration. For each capital item, the Planning Board includes the projected date when the Town will need the item and an estimated cost. Through its CIP process, the Board attempts to identify needed capital items at least six years ahead to allow the Town to plan for the expenditure.

Please refer to the CIP section of this Town Report for a more complete description of how the CIP is developed and used by the Town.

The members of the Planning Board work hard for you and appreciate the continued support of the citizens of Bow. Thank you. The Board encourages every resident to participate in its efforts. I encourage citizens willing to join us to submit a volunteer application form to the Select Board.

I also wish to thank the members of the Planning Board. Each member commits many hours to meet the challenges of managing the growth and development of the Town. In addition I wish to thank our Community Development Department, Bill Klubben and Bryan Westover, and Recording Secretary Louise Knee, for their many contributions in 2010.

Respectfully submitted,

Arthur J. Cunningham, Chair



Planning Board members – Standing: Sandy Crystall, Tom Keane, Allen Lindquist, Don Berube, Bruce Marshall, and Tony Reynolds. Sitting: Bill Oldenburg, Secretary, Art Cunningham, Chair, and John Wallace, Vice Chair. Missing from photo: Andy Young and Dennis Ordway. *(Photo by Eric Anderson)*

RECYCLING & SOLID WASTE COMMITTEE

The Bow Recycling and Solid Waste Committee promotes recycling and reducing solid waste disposal costs. In 2010, the committee worked toward these goals through various activities including compost bin sales, Household Hazardous Waste Day, and coordinating recycling efforts at the Boy Scout Yard Sale. The committee looks forward to continuing these activities in 2011, while also exploring new ways to promote recycling and reducing waste in Bow.

Where does Bow trash go?

Bow is a member of the 27 community, Concord Regional Solid Waste/Resource Recovery Cooperative (Co-op). The Co-op has a long-term contract with the Wheelabrator Incinerator in Penacook where the Bow waste is burned to produce electricity and reduce waste disposal volume.

Currently, Bow recyclables are taken to various recycling facilities selected by our waste hauler, based on current market conditions. This will change if the Co-op proceeds with the construction of a single stream recycling facility. The Co-op will not break ground on construction of the recycling facility prior to finalization of negotiations with the municipalities that have agreed to participate. It is anticipated that ground breaking will be in the spring of 2011 at the earliest with construction completed potentially by the end of the year. When the Co-op facility is up and running, recyclables will be brought to their facility.

How much does trash disposal cost?

The cost for waste disposal continues to increase and the current disposal fee of \$66.8/ton is an 8% increase from last year and follows a 42% increase the year before (50% increase in just two years!). This dramatic increase in disposal fees has significantly increased the Public Works budget. Increased recycling rates can reduce the solid waste disposal budget and everyone is encouraged to help with efforts to minimize the cost increases. In addition to the waste disposal cost, the Town pays for the pick up and hauling of the wastes to the incinerator at a cost of \$361,550 per year.

How does the trash get to the facilities?

Pinard Waste System started hauling Bow wastes and recyclables in the summer of 2009. Pinard has a three year contract with an agreement for two optional one year extensions.

Bow's Trash and Recycling - by the Numbers

The total residential trash disposed of at the Wheelabrator Incinerator in 2010 was 2407.40 tons. Our residential waste practices are heading in the right direction, down 2% from 2009, and down 10% compared to our 2008 totals! Bow businesses disposed of approximately 2,100 tons of trash in 2010, down 19% from 2009, and

38% lower than 2008. The sharp decrease in commercial tonnage was likely a combination of the slow economy and diversion to other disposal facilities with more competitive tipping fees. It should be noted, however, that Bow businesses reimburse the Town for their disposal costs and commercial waste disposal costs do not impact the Town property tax rate.

The total residential recycling tonnage in 2010 was 502.20 tons of paper (similar to 2009) and 344.71 tons of mixed cans/aluminum/plastic (up 9% from 2009). Our recycling tonnage represents approximately 26% of our total waste (vs. 25% in 2009), and saved a net \$35,655 in solid waste disposal fees for taxpayers. Although 26% is a solid effort, over 60% of all waste can be recycled according to studies conducted by EPA. Each ton recycled represents immediate budget savings; increasing recycling and reducing waste benefits everybody by reducing town taxes.

How is the committee helping Bow to manage its wastes?

Containers for Waste/Recycling Pickup

The toters and recycling containers are over a decade old and need to be replaced and/or upgraded. The committee is working with the Selectmen to develop a strategy to replace the existing containers and to prepare for single stream recycling.

Household Hazardous Waste Day October 2010

Approximately 240 Bow households participated in the Household Hazardous Waste and Electronics collection in 2010. 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 reimbursed the town for \$1,756 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 2010 included: mercury containing thermometers and thermostats, a truck load of car batteries, 250 gallons of waste oil, and about 14,500 pounds of hazardous wastes. NiCd, lithium and smaller sealed lead acid batteries were also collected and when combined with the batteries collected year-round at the Community Building about 80 pounds of heavy metals from batteries was properly disposed of. The committee also recycled approximately 10 CY of cardboard during the collection. The proper disposal of these wastes is critical for protection of our local groundwater and land resources, especially because all of Bow households currently rely on private and community wells for their drinking water.

Compost Bin Sale Spring 2010

Compost bins were sold again this year to help divert food wastes from the trash stream. We sold 17 kitchen compost collection pails, 25 compost bins, and 10 rain barrels to 39 customers. Hundreds of compost bins have been sold to date by the

committee, with assistance in past years by Bow High School seniors for community service hours. As an added benefit, the compost is a great soil amendment for home gardens and trash odor is reduced.

Boy Scout Yard Sale June 2010

The Committee also participates in the Boy Scout yard sale cleanup each year to assist with recycling of cardboard, aluminum / steel, books, and donation of surplus clothes, toys and household items to local charities. This year, we collected a pickup truck-load of cardboard, re-filled both PTO clothes' dumpsters with used clothing and shoes. The Boy Scouts delivered a large car-load of donated items each to Friends of Forgotten Children and to Goodwill in Concord. A full dumpster of scrap metal was also recovered. This is our third year working with the Boy Scouts and, since we joined forces, the Boy Scouts have reduced the trash resulting from this event by approximately three dump truck loads and have increased their donations to local charities.

School Volunteer Activities

The Committee has been actively involved at the schools and started recycling at the athletic fields a number of years ago. This year we sponsored attendance of two students at the annual statewide recycling conference.

The Committee will continue to work toward increasing recycling rates and reducing trash by performing outreach to residents and advising the Selectboard on these issues. The committee intends to sell compost bins again this spring and plans to hold household hazardous waste day again in October. The Committee encourages all residents and businesses to maximize recycling and reduce waste because this benefits everybody by reducing Town expenses and protecting the environment.



Recycling & Solid Waste members – L-R: Sherri Cheney, Tom Sutton, Kay Herrick, Gary Lynn, Selectman Colleen Hunter and Sarah Brown.

Not pictured: Jill Desrochers, Kimberlie Berrigan, Atlethea Kehas and Cynthia Klevens

UPPER MERRIMACK RIVER LOCAL ADVISORY COMMITTEE

This past year marked the Upper Merrimack River Local Advisory Committee's (UMRLAC) 20th anniversary. Established in 1990, the UMRLAC has represented its six communities of Boscawen, Bow, Canterbury, Concord, Franklin, and Northfield in a variety of studies and planning activities related to the upper Merrimack River and its watershed, and serves as the area's advisory board on its designation in the state's Rivers Management and Protection program. The anniversary observances included a commendation from Governor Lynch, a field trip on the Merrimack, and a Bug Ball with a volunteer recognition event. Volunteers were presented with dragonfly lapel pins and temporary tattoos (for the kids). Thank you to anniversary celebration sponsors Stonyfield Farms, Eastern Mountain Sports, Shaw's, Hannaford, and Concord Camera. The UMRLAC owes much of its success to strong municipal support and that from its Adopt-a-River Site Sponsors. The Program's Adopt-a-River Site Sponsors include Aquarian Analytical Laboratories, Inc., Aries Engineering, Inc., Checkmate Expert Payroll Services, Elektrisola, Exxex/Briar Hydro, Franklin Savings Bank, Franklin Wastewater Treatment Facility, Public Service of NH (Corporate and Merrimack Station), and Watts Regulator/Webster Valve. The UMRLAC also thanks the Conservation Commissions and Towns and Cities of Boscawen, Bow, Canterbury, Concord, Franklin, and Northfield for their ongoing support.

The UMRLAC continues to implement the Upper Merrimack Management and Implementation Plan with assistance from the Central New Hampshire Regional Planning Commission (CNHRPC). The Commission and the UMRLAC are working together on a project to study and map buffers and setbacks for the six municipalities in the upper Merrimack River area. To date, the completed study has been presented to the planning boards of Bow, Boscawen, Concord, Franklin, and Northfield to provide them with valuable information and to assist them in their master planning and ordinance revision processes. The UMRLAC and CNHRPC are working to schedule a meeting with Canterbury's Planning Board. Many thanks to Vanessa Goold and Matt Monahan, CNHRPC, for their great work on this continuing effort.

The UMRLAC provided local comment on several project plans and proposals important to our region. Reviews included applications for the Tannery Brook dam repair (Boscawen); Grappone expansion (Bow); Sewalls Falls bridge work, steam plant expansion, Dame School construction, Prolerized paving, Penacook Family Physicians site changes, and proposed gas station and store (Concord); US Route 3 turn lane in Franklin, expansion of and improvements at the Franklin Waste Water Treatment Plant, Watts Regulator site changes (Franklin).

The UMRLAC's legislative testimony was heard on the portion of NH House Bill 2 that would have eliminated state advisory boards, commissions, and committees that

provide opportunities for citizen participation in New Hampshire's state government. The UMRLAC was successful in its efforts to assure that the UMRLAC builds on its twenty-year history of local representation and will continue into the future. The Committee also reviewed and commented on Stream Crossing Rules.

This year the UMRLAC marked its fifteenth year of citizen science with its Upper Merrimack Monitoring Program (UMMP). The support of the towns, cities, and Adopt-a-River Site sponsors made possible equipment and supply purchases as well as maintenance to protect existing investments such as the UMMP's stereomicroscopes. Over the UMMP's fifteen-year history, over 79,000 invertebrates have been quantified and identified.

Working with Adopt-a-River Site sponsor Essex Hydro, the UMRLAC monitored environmental conditions on the Contoocook River near its confluence with the Merrimack. These data are essential to assist Essex with its ongoing permit for its hydroelectric operations.

Special thanks go to St. Paul's School for graciously hosting UMRLAC's "Bug Nights" educational and research program, which continues its popularity in the region with dozens of individuals volunteering their collection and identification services.

The UMRLAC assisted Bow High School student, Cali Hatem by providing equipment loans and guidance on his independent study project monitoring water quality on Turee Pond. Mr. Hatem presented the results of his study to the UMRLAC. The Committee received presentations from experts on several issues including anti-degradation of water quality standards. Michele Tremblay and Steve Landry presented watershed science and provided a hands-on water quality monitoring training to Cub Scouts and their families in Bow.

This year, the UMRLAC created an online, interactive data and mapping tool at www.MerrimackRiver.org to assist health officers and others needing to gauge water quality in the Merrimack. The program also received assistance from UNH graduate student Renee Fitsik in its study of volunteer generated water quality data. Ms. Fitsik conducted a study of the Upper Merrimack Monitoring Program's fifteen years of water quality data.

The UMRLAC elected the following slate of officers in November: Michele Tremblay, Chair; Steve Landry, Vice-Chair, Krista Crowell, Treasurer; and Gary Lynn, Secretary. The UMRLAC welcomed Donna Liolis, Bob Sharon, and Nita Tomaszewski from Franklin and David Kirkpatrick from Bow as the newest UMRLACers. Thank you to Brian Sullivan for his continued support—the UMRLAC sadly bids him adieu as his professional duties with the City of Franklin grow.

Please visit UMRLAC's website for further information on the river, committee membership, activities, summaries from prior meetings, upcoming meeting agendas, maps, water quality data, and photographs of brave and selfless volunteers in action. The UMRLAC meets on a rotating basis in its six represented communities on the second Monday of each month at 7:00 PM.

Many thanks to the Towns and Cities of Boscawen, Bow, Canterbury, Concord, Franklin, and Northfield for graciously hosting Upper Merrimack River Local Advisory Committee meetings and for their continued support. All are welcome to attend the meetings. For additional information, please contact Michele Tremblay at 603.796.2615, www.MerrimackRiver.org, or any of your municipal representatives listed below.

Boscawen

Stephen C. Landry
Michele L. Tremblay

Bow

Krista Crowell
David Kirkpatrick
Gary Lynn

Canterbury

Anne Emerson
Nancy Roy

Concord

Alan Bartlett
Rick Chormann

Franklin

Donna Liolis
Tucker Noack
Robert Sharon
Nita Tomaszewski

Northfield

Harry Anderson
William Dawson

ZONING BOARD OF ADJUSTMENT

The Zoning Ordinance of Town of Bow was first established at the March 8, 1955 Town Meeting when the Town's People approved Warrant Article 4. Article XII of the newly adopted Ordinance directed the Board of Selectmen to appoint members to the Zoning Board of Adjustment (ZBA) and establish the Board's purpose.

RSA 674:33 and Article 13 of the Zoning Ordinance authorize the ZBA to hear and decide appeals and to authorize variances from the terms of the Ordinance. The ZBA meets on the third (3rd) Tuesday of the month at 7:30 PM in meeting room 'C' at the Town Municipal Building, 10 Grandview Road.

The Zoning Board is a ten member Board of which five are Regular Members and five are Alternate Members, and are appointed by the Board of Selectmen to a three-year term.

The ZBA performs in a judicial capacity with regard to the Zoning Ordinance and hears requests for Variances, Special Exceptions, Equitable Waivers of Dimensional Requirements as well as all Appeals and Motions for Rehearings, whether resulting from decisions made by the Code Enforcement Officer / Building Inspector or new information regarding ZBA decisions.

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.

The Zoning Ordinance undergoes a yearly review by the Planning Board resulting in proposed amendments presented in Warrant Article(s) for Town Meeting and Vote. In 2010, the ZBA submitted three proposed alterations to the Ordinance with regard to Home Occupations, Accessory Dwelling Units and Earth Excavation.

In 2010, the Board welcomed Tom Fagan as a newly appointed Alternate Member by the Board of Selectmen, re-welcomed Alternate Tony Reynolds and said good-bye and thank you to Alternate Kally Abrams who has served on the Board since 2006 and resigned. The Board of Selectmen also reappointed Harry Hadaway and Andrew Cohen to another three-year term.

The ZBA began the year with two cases carried over from 2009. In 2010, the Board accepted thirteen applications (7 Variances of which 2 were denied, 3 Special Exceptions, 1 Equitable Waiver of Dimensional Requirement, 1 Motion for Rehearing and 1 Appeal), completed action on thirteen applications and carried two into 2011,

the Motion for Rehearing and the Appeal of Administrator's Decision. In addition, and as a result of a change in the law regarding Hardship, the ZBA revamped its Variance Application Form and modified its Special Exception Application Form.

ZBA Agendas, Minutes, Rules of Procedure and Application Forms can be reviewed on the Town of Bow's web site at <http://www.bow-nh.com/zoningboard.asp>. The Zoning Ordinance is also on-line and can be viewed at www.bow-nh.com/ZB-OrdRegMaps.htm. The public is always welcome to attend ZBA meetings and will be given the opportunity to address the Board as Cases are heard.

The Zoning Board would like to thank the Town Officials, Citizens and Businesses for their support, with special thanks to Bruce Buttrick, Building Inspector / Code Enforcement Officer, Bill Klubben, Town Planner, Louise Knee, Recording Secretary, and Janette Shuman, Bryan Westover and Carol Olson for their 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

and Alternates

Dr. Garth Orsmond

Robert W. Ives, Vice Chairman

Dr. Andrew Cohen

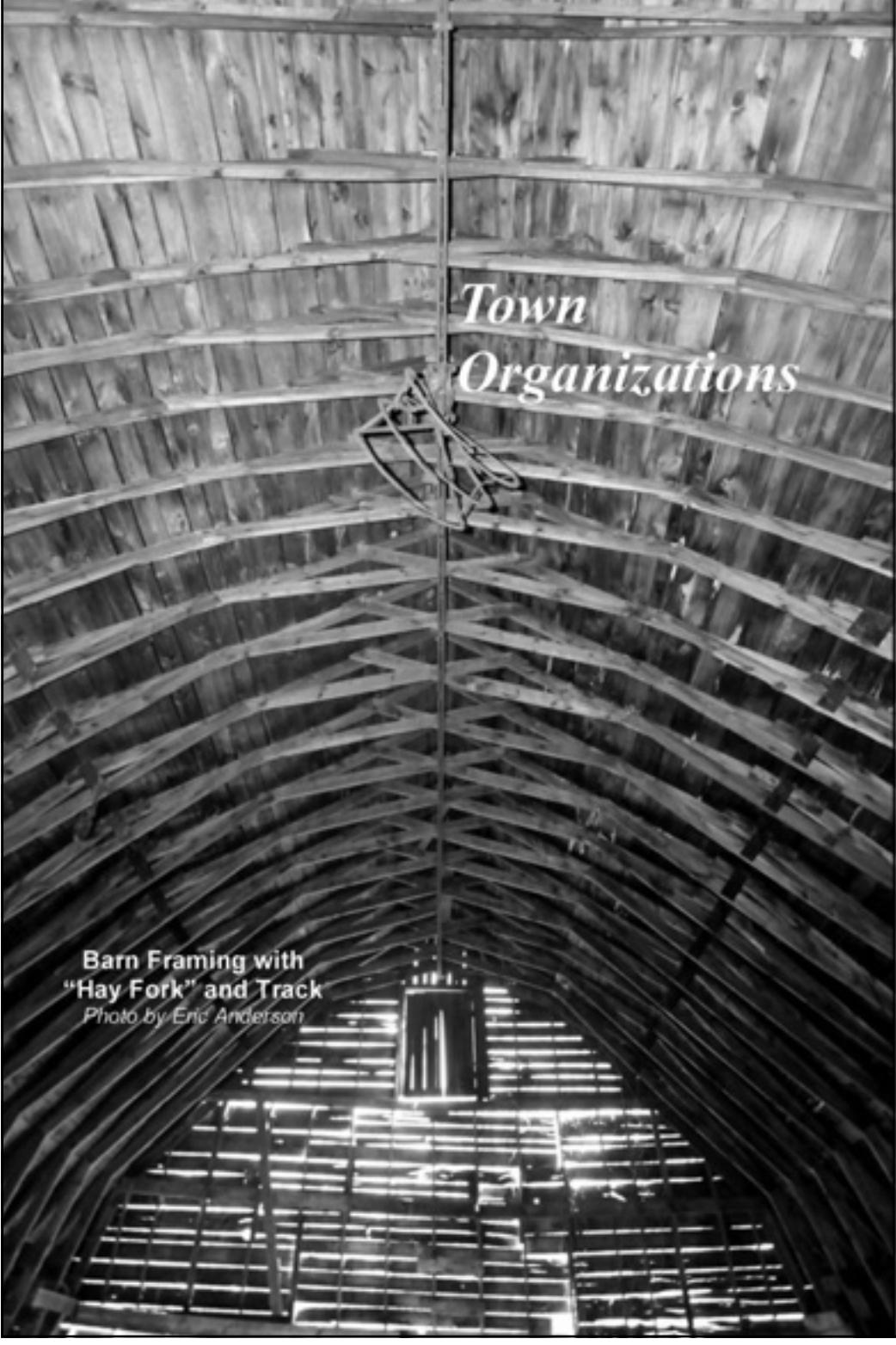
Jeffrey A. Klaiber, Secretary

Tony Reynolds

Donald A. Burns

Thomas A. Fagan

Robert Meagher



*Town
Organizations*

**Barn Framing with
"Hay Fork" and Track**
Photo by Eric Anderson

BOW ATHLETIC CLUB

The Bow Athletic Club was founded in 1974 as a private, non-profit organization dedicated to providing opportunities for our youth to participate in athletics. Each year hundreds of children from Bow join in the Bow Athletic Club programs which include basketball, baseball, softball, soccer, field hockey and spirit squad which are offered for grades 1-12. For the 2010 season, we had the following participation numbers:

2010 Bow Athletic Club Participants

Program	Participants
Soccer	180
Spirit Squad	18
Field Hockey	40
Basketball	247
Baseball	225
Softball	70
Total Participants	780

In addition to the sports programs administered, The Bow Athletic Club is proud to organize an annual basketball tournament that brings together 34 teams from across New Hampshire in grades 5-8, both boys and girls divisions. For two weekends, over 400 athletes have the opportunity to play basketball, compete and encourage each other. The proceeds generated from the tournament go towards improving our programs and facilities. In recent years, funds have been used to purchase a gym divider for Bow Middle School; maintain town fields; and purchase new uniforms many of which are items that are paid for by tax dollars in other communities.

Beyond the success we measure in wins and losses, there is the greater success measured by the growth of skills, self confidence, teamwork, friendships and respect that is developed by youth sports.

We appreciate the coaches, referees, parents and volunteers who generously contribute their time and talents to making the success of our organization possible.

2010-2011 Bow Athletic Club Board of Directors

Greg Colby - President	Pete Johnson
Dave Krause - Vice President	Randy Knepper
Roland Gamelin - Treasurer	Andrew Bushnell
Don Graham - Secretary	Rich Tischofer
Laura Beaudette	Julie Guerette
Mark Murray	Danielle Miner
Anne-Marie Guertin	Joe Evans
April Provost	

BOW COMMUNITY MEN'S CLUB

2010 was an interesting year for the club, which saw us gain several new members and participate in activities not previously attempted, as well as those events that have become traditional over the years.

The New Year's Day breakfast, Ladies' Night buffet, and the St. Patrick's Day dinner were all well attended. The latter two events featured sing-a-longs and serenades by the local barbershop quartet D'Accord, much to the delight of those in attendance, especially the folks who enjoyed individual serenades.

On a somber note, in the spring we lost one of our most beloved and devoted brothers, Bob Goldthwaite, Sr. He could always be counted on for lots of laughs, gentle insults, but also a ready and steady hand in any and all of our projects and meals. We do miss him. Several of our other members are dealing with health issues and we remember them with cards and caring thoughts.

One of our long time members was recognized for his dedication to the town of Bow. Ray DeCorse, well known in both the medical and music worlds, was selected as 2009 Citizen of the Year. Many Bow students have received musical instruments due to his diligence in locating unused pieces from drums to trumpets. Clients of the annual Dave Underwood flu shot clinic can find him at the registration desk for this fall event.

Working with the Bow Mills Methodist Church, we set up a table at their annual strawberry festival in order to meet and greet people and hand out literature about our club. We did similar appearance at the Art in the Park event sponsored by the Bow Garden Club. At the annual National Night, sponsored by the Bow Police Department we set up a make your own sundae table. Donations received from this event were dedicated to the DARE program and a substantial check was presented to Officer Diana Scott for that purpose.

The annual Lobster Fest attendance was down a bit this year, perhaps due to a poor economy and lots of competing events on the same day. All who did come, however, had a great time and no one left hungry.

This year's scholarship award was presented to Andrew Phinney, who achieved a near perfect grade point average at Bow High School. He is now a student at the University of New Hampshire and continues to update us on his progress, quite remarkable to this point. We wish for his continued good work in his pursuit of an MD.

For the third year in a row, the club hosted the Afterglow banquet for the Concord Coachmen Chorus at the Bow Community Building. Kirk Hemphill and his crew did an outstanding job serving a roast beef dinner to well over one hundred musi-

cians. Only a few days later he repeated that menu for our monthly meeting, when we honored retiring town manager, Jim Pitts. The meal was great, as always, and Jim shared stories with us well into the night. He was presented with a plaque thanking him for his service to the club and the Town of Bow. The December meeting saw us greeting the new town manager, Dave Stack, who spent the best part of an hour in a question and answer session. At the meeting it was also announced that, working closely with the Bow Heritage Commission, we have initiated the process to build a post and beam structure over the old town roller, using timbers salvaged from the old Hammond barn.

It is appropriate at this time to thank all the townspeople and club members who so faithfully support us and all our projects. We appreciate that.

Respectfully Submitted,

Charlie Griswold
Secretary
Bow Community Men's Club

BOW GARDEN CLUB

In 2010, Club members enjoyed varied programs and learned new and interesting facts and techniques. We kicked off the garden season early with a February program, “Garden Tools Everyone Should Own”. We moved on to “Understanding the Principles and Practices of Sustainable Garden Design”, presented by Dunbarton Design Group. At this March meeting, the male members were put in charge of refreshments. They wowed us with the spread they presented! This may have to be an annual event. We all learned “All About Perennials” from member, Charlie Cole. Master Gardner, Joyce Kimball, showed us that if space is a problem, “Container Gardening” might just be the answer. We maintain Rotary Park, the Town Gazebo, with “Tempies Garden”, the Town Office, as well as the Evan’s and Alexander Cemeteries. But we do so much more.

In May of 2010, we helped the Bow Heritage Commission prepare for the dedication of the Town Pound on Branch Londonderry Turnpike, East. We helped plant beautiful pansies in half barrels donated by Nicole’s Greenhouse.

In May, members also planned for, with other NHFGC District II clubs, the NH Federation of Garden Clubs Annual Meeting. The meeting was held at C.R. Sparks in Bedford. The theme of the meeting was “Bella Flora”. Members of the Bow Club made centerpiece arrangements using large tomato sauce cans. The cans were filled with colorful flowers, greens and tiny red, yellow and orange peppers.

The Garden Club annual plant sale took place the Saturday of Memorial Day Weekend. This is a very well attend fundraising event for the Club. The Bow Men’s Club invited BGC to continue the sale during their Memorial Day Chicken Barbeque. On Memorial Day, two wreaths, made by member Carol Costen, were used during the ceremonies. One was placed into the Town Pond, in honor of the community members who have served in the Navy, Marines, and the Coast Guard. The second wreath was placed at Evans Cemetery. During National Garden week, June 6 – 12, the club presented the Baker Free Library with a plant. The Club also, placed on display Club scrapbooks from the 1960’s through 2009. The scrapbooks chronicle the Club events each year. They also show how the club has progressed since its beginnings in 1964.

In June, we asked other organizations in town to join us in “A Gathering at the Gazebo – Art in the Park”. We were very pleased by the response. The Men’s Club, Bow Rotary, Bow Recycling, and Bow Drinking Water Safety Commission joined with BGC in a fun gathering. During the event, Garden Club members interpreted, in flowers, artwork of their choosing. This was the first time some of our members had ever done anything like this. They were really surprised by their own hidden talents! Two plaques were unveiled during the event, one to recognize Alice Jorda,

as "Keeper of the Gazebo" for her years of beautifying the gazebo in every season. The second plaque was to honor our Garden Club founder, Tempie Dahlgren. The garden in front of the gazebo is in her honor.

Our fundraiser, "November Nites" presentation "Discovering New England Stone Walls. The presenter was Kevin Gardner, author of "The Granite Kiss". Kevin was informative and entertaining, speaking and all the while building a stonewall with stones he brought in drywall buckets. Kevin answered many questions on technique, purpose and myths.

The Garden Club, once again took part in the "Pajama Program". This program provides children in need and crisis with warm, fuzzy pajamas and a book. For some of the recipient, this is the first time they have had either. We would like to thank the Bow community for their continued support of this program.

Each year the Club gives a scholarship to a graduation Bow student. This year's recipient was Morgan Johnson. Morgan is attending California Polytechnic State University. We wish her all the best.

Once again this year, members of BGC planted the big pink ribbon at the Garden of Hope at Memorial Field in Concord. The garden is planted twice a year. In the spring it is planted with beautiful pink petunias and in the fall, in time for the Making Strides Against Breast Cancer, it is planted with pink mums.

Members took place in Petals 2 Paint at the East Colony Gallery in Manchester in April. Sue Johnson, member, Flower Show Judge, designer, took part in the Boston Flower Show. Sue won the "Novice" award for her design entry. Several members took part in the design and horticulture aspects of the NH Federation of Garden Clubs state flower show, "This Place is a Zoo". The flower show was held at the Audubon Center in Concord and was open to the public. Our members did very well in design and Horticulture. Many ribbons were brought home.

Our Garden Therapy Chair, Sue Johnson, once again gathered resident of White Rock Senior Center and garden club members together. The group made lovely centerpieces for each resident to take back to their rooms.

We lost long time member Hazel Ruggles in 2010. We also welcomed six new members. Bill Zarrakotas, Program Director at Liberty House in Manchester contacted us via e-mail. Liberty House needed help. Liberty House is a home for homeless veterans, some of whom suffer from Post Traumatic Stress and other combat related problems. We were shocked to find out that in New Hampshire alone there are over 500 such veterans. There are 200 in Manchester alone. Although Liberty House is only set up for 10 residents, they help the homeless vets living on the streets. We had to tell Bill we were not able to help out with a large monetary donation, but that



Club President, Ginny Urdi, Liberty House Program Director, Bill Zarrokotas and a resident. Near a monument behind Liberty House, after dropping off donations from the people of Bow

we could organize a collection for items that were needed. THANK YOU BOW! The week before Christmas we delivered a pick-up truck filled with items you all donated. BGC looks forward to another great year with the new slate of officers for the 2011-2012 gardening seasons, President, Cathy Ahrens, Vice President, Kerry Buckley, Secretary, Sally Crosby and Treasurer, Lorraine Dacko.

Happy Gardening.

Virginia Urdi, President

BOW GIRL SCOUTS

The Bow Girl Scout program had a great year in 2010. The Bow Girl Scout program is part of the Girl Scouts of the Green and White Mountains Council which in turn is part of the Girl Scouts of the USA. The Bow Girl Scouts follow the Girl Scout USA mission of: Girl Scouting builds girls of courage, confidence, and character, who make the world a better place.

As of December, 2010, the Bow Girl Scout program had 166 girls in 16 troops with 51 adult volunteers. The membership includes Daisy girls (kindergarten and 1st grade), Brownies (grades 2 and 3), Juniors (grades 4 and 5), Cadettes (grades 6, 7, and 8), Seniors (grades 9 and 10). The Ambassadors level (grades 11 and 12) had girls in that age group until September 2010.

Community Involvement: As a Service Unit, the Bow Girl Scout troops join together to lead, contribute to, and/or participate in community events. The Girl Scouts donated Easter baskets to the Bow Welfare Department. Girl Scouts conducted the flag ceremony at the Town of Bow Annual Meeting. The troops marched together in the Memorial Day town parade.

The Ambassadors had a booth with information about the Girl Scout Program at Bow's National Night Out event.

In October, the troops hosted the 4th annual Pumpkin Hunt at the Community Center. The event was free and open to the Bow Community and consisted of the girls setting up games for the children in Bow. Attendees were encouraged to bring a canned food item to donate to the Bow Welfare Department's food pantry. Pumpkins that were decorated by the Girl Scouts were placed in the grassy area around the Gazebo for the children to hunt for. In November, the troops donated Thanksgiving Food Baskets to the Bow Welfare Department for families in need.

Service Unit Events: The Father/Daughter square dance was held at the Community Center in the winter. The older Girl Scouts plan the event and do a great job in learning what it takes to bring an idea to fruition with minimal adult supervision. The Girls Scouts planned a weekend Camporee at Camp Kettleford in Bedford. The older girl Troop 22561 planned the event with a theme of Fairy Tale - Magic of Girl Scouts. The Ambassadors (grade 12 Girl Scouts) provided childcare at the monthly Service Unit Volunteers meeting. Delegates of girls and adults from the Girl Scout Service Unit attended the Girl Scouts of the Green and White Mountains (GSGWM) annual meeting whereby the GSGWM Council finances and goals were described. The annual meeting gives the girls an opportunity to experience the business side of a non-profit organization.

In the spring, a bridging ceremony is held where the girls who are moving to the next level of Girl Scouts, join together to “bridge” from one level to the next.

In June, the four Ambassador Girl Scouts (Morgan Johnson, Jessica Lulka, Rebecca Madore, and Sarah Moore) graduated from Bow High School. One of the Ambassador girls became a lifetime Girl Scout member bringing the total of lifetime Girl Scouts in Bow to nine.

Troop Level Activities: The girls meet at regular intervals within their troop which includes adult volunteers. The girls make new friends, learn outdoor skills, problem solve, and take field trips to learn more about the world around them.

Finances: The troops earn the majority of their money from selling nuts and candy in the fall and cookies in the winter. The girls earn incentives in the form of patches and cookie dough. Cookie dough can be used to purchase items at the Girl Scout Council store and to offset the cost of summer camp and Council sponsored programs.

Volunteers: Our program would not be complete without acknowledging and thanking the many troop leaders (Monica Mason, Donna Colandreo, Karen Krause, Jodi Valpey, Sandra Kaliscik, Lisa Lavigne, Jennifer Lefebure, Bev Nappen, Jen Ulrich, Lizanne Molind, Diane McCully, Donna Arcand, Nancy Rescino, Melissa Clark, and Nancy Zahensky), co-leaders, parents and guardians, and our Service Unit team Fall Product Manager (Donna Colandreo), Cookie Manager (Kate Ess), Registrar (Susie Burdett), Financial Manager (Donna Arcand), Adult Learning Facilitator (Sarah Brown), community businesses, our school district, and the townspeople of Bow for their ongoing support of the Girl Scout program in Bow.

If you know of girls that would like to join the Bow Girl Scout program, please have their parent or guardian contact our Registrar, Susie Burdett at bowgirlscouts@gmail.com. We are always looking for male and female adults to volunteer their time and talents in the Bow Girl Scout program. If you are interested in getting involved, please contact Sheila Johnson at sheilajohnson4@gmail.com.

Respectfully Submitted,

Sheila Johnson
Bow Girl Scouts Service Unit Manager
29 Rocky Point Drive, Bow, NH 03304

BOY SCOUT TROOP 75

Troop 75 had another excellent year in 2010. The troop is led by Will Thalheimer as Senior Patrol Leader, Tom Spencer as the Assistant Senior Patrol Leader, Alex Putnam as Quartermaster, Paul Spencer as Scribe, and Stephen Weinmann and Teddy Nappen as Patrol Leaders.

We have 28 registered and active scouts in the troop and the Scouts earned many merit badges and rank advancements from Tenderfoot to Life. We also are pleased to report that Jonny Slocum and Josh Filides received the rank of Eagle this year. Additionally, Matthew Weinmann completed all of the requirements for rank of Eagle and is awaiting confirmation from the Boy Scouts of America, National Office. The Troop has at least four other Scouts currently with the rank and experience to start their Eagle projects.

The Scouts participated in several community service activities such as helping the Bow Recreation Department during the Christmas Tree Lighting and the Easter Egg Hunt, and helping the Bow Men's Club during their annual Roadside Pickup.

This year's "Scouting for Food" campaign was a huge success. With considerable support from the Selectmen, the Troop once again camped out all weekend in early November right in the center of the town! With a sudden cold snap, Saturday morning was a frigid 20deg. We built a 20' Scout tower in the middle of the field next to the Town Gazebo, hung a big "Scouting for Food" banner and collected food throughout the entire weekend. We had at least 30 vehicles stop to drop off additional food due to our high visibility. We collected 5,100 items of food that went directly to the Bow Food Pantry and to the Concord Armory where it was then distributed to the surrounding area. The citizens of Bow did a lot to help their neighbors in a time of need, and we thank you for it. We realize we sometimes miss bags at homes and we thank you for bringing them down to us.

In June Troop 75 held its annual Scout Yard Sale. The yard sale was formed in the early 1980s as a service project to the town, specifically for the fire department. It has been used since then to help families in Bow to clear out unwanted items from their homes to prevent firefighters from being obstructed in the event of a fire or another emergency. The scouts spend months assisting hundreds of homes each year for free. After collecting all of these items, the yard sale provides the ability to reuse as much as possible. 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.

Also in June the Scouts built two Huck Finn style rafts and floated from Franklin all the way down to Canterbury on the Merrimack River. It was quite a challenging day! The water was very low and the rafts dragged most of the way down the river,

but it was a fun event. The Troop held a Court of Honor and feast with parents on a riverside beach at dusk.

Sixteen boys and three adults attended summer camp at Camp Bell in Gilmanton Iron Works. Everyone had a good time participating in activities such as swimming, boating, rock climbing, team building, blacksmithing, cooking and camping to name a few.

On top of summer camp, Bow was fortunate enough to send nine boys to the National Jamboree in Fredericksburg, VA where they met 45,000 other scouts for two weeks of activity. Several scouts from Bow were selected as youth leaders of their jamboree troops, which is quite an honor! Thanks to Mr Hammond for a generous donation to help the 9 boys go, and to their parents for providing so much support. Your boys will never forget that awesome adventure.

The boys plan another active year for 2011 with a Klondike Derby, winter camping, district camporees, a state wide NH Jamboree in October, and two weeks of summer camp in July and August.

If any boys from the age of 11 to 17 are interested in joining the challenging and exciting world of Scouting or any adults are interested in assisting, we meet at the Bow Community Center every Tuesday night from 7:00 to 8:45 PM. For more information about the Troop contact Scoutmaster Andrew Richardson at 603-738-0372 or adrichardson@gmail.com.

Our thanks to the Selectman, the residents of the Town of Bow, the Bow Recreation Department, and the Bow Men's Club, our charter organization, for their support and efforts in making Scouting available and successful here in Bow.

Respectfully Submitted,

Andrew Richardson, Scoutmaster
11 Page Road, Bow, NH 03304
738-0372

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. Since the club began we have expanded our trail system to include Concord and Hopkinton as well as Bow and Dunbarton. Our trail system now has well over 80 miles of trails.

Each year we host a variety of rides and events weather permitting. Money raised at these events are used to improve our trails, cover operating expenses and a donation is made each year along with the help of our generous members to Easter Seal's Camp Sno-Mo. This year we held our annual Mum Sale, Fall Flea Market, participated in Bow Rotary's Winterfest and held an event with Shorty's of Manchester. In January we held a Safety Course. There were 40 adults and children in attendance. This course gives children and adults alike the opportunity to learn about snowmobile safety, trail riding ethics, first aide and survival as well as snowmobiling rules and regulations. Each attendee has to pass a test and are given a snowmobile safety certificate which allows children from the ages of 12 -16 to drive there snowmobile on public property utilizing road crossings.

Each year we spend many hours cleaning up trails, building bridges, cutting new trails, and grooming. We work closely with our towns, landowners and organizations such as Bureau of Trails, Army Core of Engineers, Concord Conservation Commission and NHSA.

Our 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-Traveller" 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 attend our club activities.

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,

Vickie Moffett, President

Chip Johnson, Vice President

Lisa Johnson, Secretary

Sue Eaton, Treasurer,

Steve Moltisanti, Trail Administrator

Ed King, Trail master

BOW ROTARY CLUB

The Rotary Club of Bow, New Hampshire, is committed to serving our home community and the greater world community. We are part of a worldwide organization of more than 1.2 million business, professional, and community leaders. Members of Rotary clubs, known as Rotarians, provide humanitarian service, encourage high ethical standards in all vocations, and help build goodwill and peace in the world.



One of four new Rotary International signs that now greet travelers as they enter the Town of Bow. Signs were erected with donations made by Allied Insurance Agency and travLBudi Travel Agency and other Bow Rotary Club members. *Rotary photo by Gale Horton.*

There are 34,000 Rotary clubs in more than 200 countries and geographical areas. Clubs are nonpolitical, nonreligious, and open to all cultures, races, and creeds. As signified by the motto Service Above Self, Rotary's main objective is service — in the community, in the workplace, and throughout the world. The Bow Rotary Club meets each Friday morning at 7:30 in Bow's Old Town Hall to enjoy fellowship and plan our service projects for Bow and beyond.

Just some of the many activities the Rotary Club of Bow, NH engages in:

Bow Rotary Auction Gala: In November 2010, the Club netted over \$18,000 at this annual community event to fund scholarships for Bow students and for other projects benefiting the Bow community.

Concert Series: Bow Rotary brings free concerts to our community each year on Sunday evenings in July and the 1st two weeks of August, from 6-8 p.m. at the Town Gazebo. Thanks to the following bands for all the great music and entertainment they provided during Summer 2010: The Freese Brothers, Tall Granite Jazz, Tom Dixon Band, Nevers' 2nd Regiment Band, Kid Pinky and The Buskers.

Donations to Bow's food pantry: Bow Rotary contributed \$453 this holiday season to the Bow Welfare Department to stock up the food pantry for Bow families in need.

Hands to Honduras: The Bow Rotary Club once again participated in our Rotary District's Hands to Honduras program. Bob Couch coordinated a team of 20 area community members to Danli Honduras in October of 2010 to provide needed

medical care, and to make repairs to three Rotary built schools. The medical team treated a total of 1200 patients while there. Concord Hospital continues to support our medical brigades and this year, Dr. Travis Harker of Manchester, along with two other residents were a member of our team. Each year the Bow Rotary Club donates funds for a scholarship to help the Honduran communities grow their own teachers. Bob Couch will be making his tenth trip and leading a team back to Danli Honduras during the 2011 February school vacation week.

Clean Roads: Four times per year, you can see Bow Rotarians and Bow students from the associated Interact Club wearing bright orange vests as they remove trash and debris from the entire length of Route 3A in Bow, South Street and Logging Hill Road, as well as parts of Bow Center Road.

Winterfest: The first Saturday in February each year, the Club presents a fun-filled day for families which includes winter activities and contests, both indoors and out, including skating, sledding, art contests, obstacle courses – and often pancakes and a bonfire!



Hockey shoot-out at the annual Winterfest event.

Photo by Eric Anderson.

School to Career Day: The Bow Rotary Club partners with the Bow School District on this initiative to help educate kids about all the options that lay before them in the choice of a vocation.

The members of the Rotary Club of Bow NH join because we care deeply about our home community and the greater world community – and because it is fun! Please contact us if you are interested in learning more about and perhaps becoming a part of something truly special.

Contact our current president, Ron Bessette at Ronald.Bessette@LFG.com if you'd like to learn more. Or just ask your neighbors – there's a good chance that one of them is a Rotarian!

2009/2010 President - Jeanne Gerulskis
2010/2011 President - Ron Bessette

BOW YOUNG AT HEART CLUB

The Bow Young at Heart Club meets twice a month, the second and fourth Wednesdays with the exception of the months of January, February, November and December when we meet on the second Wednesday only. Members meet at the Bow Community Building at 11:30 a.m. for a brown bag lunch and social hour with desserts provided. Our meetings start at 1:00 p.m. Nineteen meetings were held during the year with average attendance of 45 members.

The end of the year finds us with a membership of 82 and 2 honorary members. During the year 10 new members joined the club. Sadly, we lost 7 members – Tom Draus, Phil Harmon, Jet Jennings, Barbara Kelso, Bernie King, Evelyn Upton Nesbitt, and Bronca Scott and 1 honorary member – Harold Davis during 2010.

Programs for the year were as follows:

May	Ginny Urdi – Bow Garden Club
	Lyn Kritlow – Bank of America, Reverse Mortgages
June	Shannon Camara – SPCA
Aug	Gary Nylen – Bow Historical Commission
Sep	Michelle Vecchione – Bow Parks & Recreation
Oct	Cheryl & crew – MA College of Pharmacy & Health Sciences

Trips during the year were as follows:

May	Jewel Towne Vineyard – Lunch at Warrens, Kittery
June	Meredith Village Playhouse (Tribute to Frank Sinatra) – Lunch at Patrick's Pub
July	Seashore Trolley Museum – Lunch at The Lobster Barn, York
Aug	Weathervane Theatre (South Pacific) – Lunch at Brittany's Café, Lincoln Essex River Cruise – Lunch at Periwinkles
Sept	Quabbin Reservoir – Lunch at The Salem Cross Inn



August 7, 2010 Trip to Weathervane Theatre in Whitefield, NH

Ongoing projects are:

- Contribute items to the Bow Food Pantry
- Collect can tabs for the Shriners Hospital
- Provide 3 Thanksgiving Baskets each year
- Donate gifts at Christmas time to the Friends of Forgotten Children

Potluck luncheons were held in April and November. The second meeting in July is our Pizza "bash." Second meetings in March and October were named "Game Day." The first meeting in September we held a cookout, then off to Beech Hill for dessert.

Our fundraiser this year was a yard sale held on May 22 and was very successful. The income helps defray the expenses of trips next summer.

The year closed with a Christmas Luncheon held at "Alan's Restaurant in Boscawen on December 8th.

Officers for 2011 are:

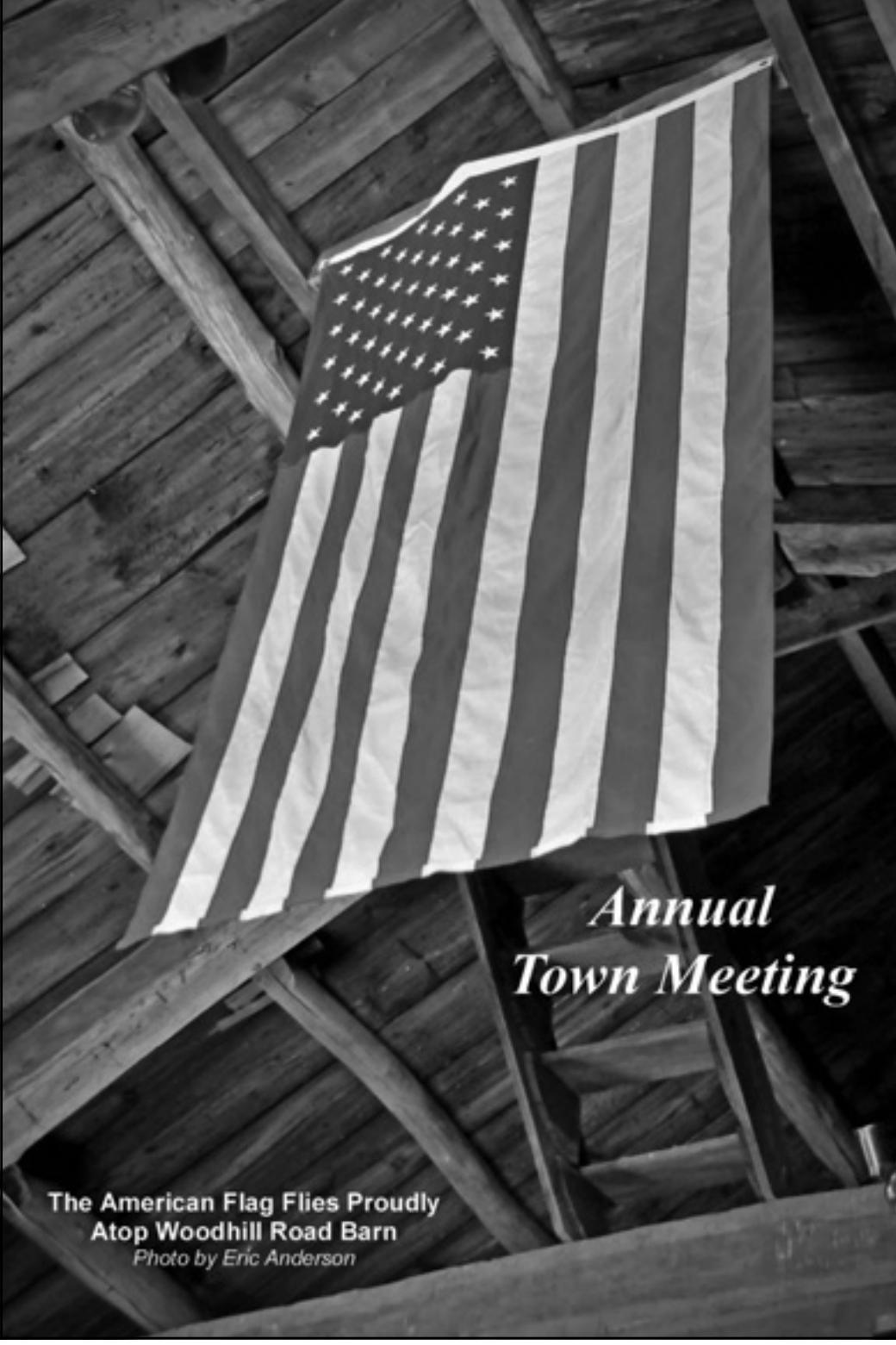
President: Grace Holden
V-President: Isabel Sinclair
Secretary: Kendra Ricard
Treasurer: Paul Holden
Member at large: Barb Lillios

Committees

Hospitality: George & Irene Hubert
Programs: Barbara Lillios
Scrapbook: Kendra Ricard
Sunshine/Mem: Ellie McPartlin
50/50: Jennie Boone

A very special thank you to the Recreation Department - Cindy Rose, Anne Marie Guertin, Malinda Blakey and Sean Weldon for table set-up and take down at our meetings.

Ken Ball, President (1/1/10- 7/9/10)
George Hubert, V-President/President (7/10/10-12/31/10)
Kendra Ricard, Secretary
Mary Lougee, Treasurer



*Annual
Town Meeting*

**The American Flag Flies Proudly
Atop Woodhill Road Barn**
Photo by Eric Anderson

**BOW TOWN MEETING
BOW SCHOOL DISTRICT MEETING
MODERATORS' RULES OF PROCEDURE**

Unless changed by the voters at the Meetings, the Town and School Moderators will use the following Rules of Procedure to conduct the respective Meetings:

1. The Moderator will not follow Robert's Rules. The Moderator will use the following general rules of procedure, whose main purpose is to keep the meeting moving, and not get bogged down in procedural quagmires.
2. By majority vote, the voters can overrule any decision that the Moderator makes and any rule that the Moderator establishes. A voter can raise such a request by Point of Order.
3. The Moderator will take Articles in the order that they appear on Warrant unless the Moderator announces the intent to take Articles out of order.
4. The Moderator will consider each Article, as follows:
 - a. The Moderator will announce the Article number, and the text of the Article will be displayed on the overhead screen or will be otherwise made available at the Meeting. The Moderator need not read the full text of the Article.
 - b. The Moderator will recognize a member of the Budget Committee or of the Board of Selectmen/School Board, or the petitioner (if a petitioned Article) to move the adoption of the Article.
 - c. If the Motion is seconded, the Moderator will recognize a member of the Board of Selectmen/School Board or the petitioner to explain the Article.
 - d. The Meeting will debate and then vote on the Article.
5. Everyone who speaks must use a microphone so they can be heard. (The Moderator will announce the location of the microphones in the Meeting room.) If a voter is unable to reach one of the stand-up microphones, the voter should raise his/her hand and one of the hand-held microphones will be provided.
6. No one may speak unless he or she has the floor.
 - a. No one may have the floor unless recognized by the Moderator.
 - b. Except for Points of Order, the Moderator will not recognize speakers unless they are standing at or holding one of the microphones.
 - c. Each speaker must provide has/her name and address.
 - d. Even if a voter does not have the floor, a voter may speak to raise a Point of Order, to challenge a Moderator's ruling, or to overrule the Moderator.

7. The Moderator will allow only one motion on the floor at a time. There are two exceptions to this rule:
 - a. A voter may raise a Point of Order at any time, and
 - b. If a voter has the floor, the voter may make
 - i. A motion to amend the pending motion, or
 - ii. A motion to Call the Question
8. The Moderator will not accept negative motions, which are motions that require a “no” vote to vote in the affirmative such as “I move that we not adopt the budget.”
9. Motions to Call the Question limit debate and require a 2/3 vote. If passed, these motions stop debate on a motion. However, all those voters who are standing at a microphone or holding a microphone, and anyone seated at the head table who has previously told the Moderator that he/she wishes to speak on the Motion will be allowed to speak. In addition, the Moderator shall have the right to refuse to recognize a Motion to Call the Question, if, in the Moderator’s opinion, the voters have not yet had an adequate opportunity to discuss an issue.
10. Non-voters may not speak at the Meeting without the permission of the voters except, the Moderator will allow non-resident Town officials and consultants or experts who are at the Meeting to provide information about an Article to speak.
11. All speakers must be courteous and must speak to the issues, not the individuals raising them. The Moderator will not allow personal attacks or inappropriate language.
12. If any person behaves in a disorderly manner, and after notice from the Moderator, persists in such behavior, or shall in any way disturb the meeting, or willfully violate any rule of proceeding, the Moderator may have a police officer, or any legal voter of the town, remove such person from the meeting. (RSA 40:8).
13. All questions and comments should be addressed to the Moderator. The Moderator will choose who responds to the questions.
14. With the exception of initial presentations on Articles which the Moderator requests be limited to ten (10) minutes, all speakers in debate will be limited to three (3) minutes.
15. Each speaker may only speak once until everyone has spoken.
16. The Moderator may determine the method of voting except as determined by law. However, any voter who doubts the accuracy of any non-counted vote may

require the Moderator to determine a vote by a counted show of hands or counted standing vote.

17. Any vote on a bond issue of over \$100,000 must be voted on by secret ballot. In addition, any five (5) voters may require that the vote on any Article or question be by secret ballot. To do so:

- a. All five (5) voters must be present and identified, and
- b. The request must be presented in writing to the Moderator prior to the end of debate on the Article or question.

18. Motions to reconsider an Article may only be made immediately after the vote on the Article, and may only be made by a voter who voted on the prevailing side of the vote to be reconsidered. However, the following limits may apply to the reconsideration of an Article:

- a. Mandatory Restriction: In accordance with RSA 33:8-a, if a motion to reconsider a ballot vote on a bond issue of over \$100,000 passes, the Article cannot be reconsidered until a reconvened Meeting that is at least seven (7) days after the original vote. With respect to bond votes, the restriction on reconsideration automatically applies without the need for the Meeting to vote for it.
- b. Optional Restriction: Voters may postpone reconsideration of any Article at this Meeting by voting to restrict reconsideration of the Article in accordance with RSA 40:10. If the Meeting passes such a motion, then the Article cannot be reconsidered until a reconvened meeting held at least seven (7) days after the date of the original vote.

Reminder: Since any rule of the Moderator or decision of the Meeting can be reversed or changed at any time prior to the end of the meeting by a majority vote of the Meeting, there is no rule that can be adopted that can absolutely prevent the reconsideration of an Article.

19. The Moderator may vote on all Articles. However, the Moderator plans to vote only in two (2) instances:

- a. To break a tie
- b. To make a vote a tie vote if a motion the Moderator opposes would otherwise carry by one (1) vote.

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

VOTERS' RIGHTS AND RESPONSIBILITIES

Every Voter is responsible to:

1. Recognize that the Meeting is a legislative assembly where voters gather together to conduct business, and that the Moderator has volunteered to preside over the Meeting to bring order to the process.
2. Review the Town and School Reports in advance of the Town and School Meetings.
3. Seek answers to any questions that you have from the appropriate Town or School officials in advance of the Meetings. Attend informational sessions to learn the background of significant proposals and to ensure meaningful debate at the Meeting.
4. Become familiar with the Rules of Procedure for the Meetings which are published in the Town Report.
5. Give the Moderator fair warning if you would like to do anything out of the ordinary, like present slides or use alternative rules of procedure.
6. Arrive early enough for the Meetings to allow sufficient time to check in and find a seat.
7. Be courteous to all officials, presenters, and other voters.
8. Avoid personal attacks and inappropriate language.
9. Understand that occasional problems are to be expected when presenting information to or managing the movement of large numbers of voters, and be patient and courteous with officials and other voters when they occur.
10. Be aware that since any rule of the Moderator or decision of the Meeting can be reversed or changed at any time by a majority vote of the Meeting, there is no rule that can be adopted that can prevent reconsideration of an Article. Restricting reconsideration can only postpone the second vote to a reconvened meeting held at least seven (7) days after the date of the original vote.
11. Remember that if the Moderator cancels a Meeting due to inclement weather, the decision will be communicated via the same radio and TV stations that the School District uses to announce school cancellations.
12. Help the Meeting to promptly complete the business on the warrant.
13. Speak on every Article by approaching a microphone or by requesting a hand-held microphone, unless debate has been limited by a successful Motion to Call the Question.
14. Request the Meeting to overrule the Moderator or to change the Rules of Pro-

cedure, 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

WARRANT
2011 MEETING OF THE TOWN OF BOW
THE STATE OF NEW HAMPSHIRE

To the Inhabitants of the Town of Bow in the County of Merrimack, in said State, qualified to vote in Town affairs.

You are hereby notified to meet at the Bow Community Building in said Bow on Tuesday, the 8th day of March, 2011, at 7:00 a.m. in the forenoon to act upon the subjects hereinafter set forth. The voting on Articles 1 and 2 will be by official ballot and the polls shall be open for balloting at 7:00 a.m. in the forenoon and shall not close before 7:00 p.m. in the evening.

You are hereby notified, in accordance with the provisions of RSA 39:1-a, adopted at the 1980 Annual Meeting of the Town of Bow, to meet at the Bow High School in said Bow on Wednesday, the 9th day of March, 2011, 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:

1 Selectmen	3 year term
1 Trustee of Trust Funds	3 year term
1 Library Trustee	5 year term
2 Budget Committee	3 year term

2. Are you in favor of the adoption of ZONING ORDINANCE AMENDMENTS presented below as proposed by the Planning Board?

A. Are you in favor of the adoption of ZONING AMENDMENT A as proposed by the Planning Board to revise Article 16.01 Impact Fee Ordinance by adding Subdivision and Site Plan applicants to the definition of Feepayer; by adding waiver provisions; and by adding a new section "M" to authorize the Planning Board to suspend impact fee methodologies? The amendment has been on file at the Municipal Building since Tuesday, February 1, 2011.

(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 to revise Article 3.02 definitions to add a definition of "Temporary Uses and Structures" to clarify when, where, and for how long temporary structures and uses are allowed? The amendment has been on file at the Municipal Building since Tuesday, February 1, 2011.

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

WARRANT
2011 MEETING OF THE TOWN OF BOW
THE STATE OF NEW HAMPSHIRE

C. Are you in favor of the adoption of ZONING AMENDMENT C as proposed by the Planning Board to revise Article 3.02 definitions to add definitions of "Commercial Electricity Generation" and "Small Electricity Generation" and to revise Article 5.11 Table of Use Regulations to add "Commercial Electricity Generation" as an allowed or allowed by Special Exception use to business districts and to allow "Small Electricity Generation" as an allowed Accessory Use in all districts? The amendment has been on file at the Municipal Building since Tuesday, February 1, 2011.

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

D. Are you in favor of the adoption of ZONING AMENDMENT D as proposed by the Planning Board to revise Article 5.06 Uses Not Permitted to add a new section "B. Use Not Specified" to add procedures for determining where and how an unlisted land use will be permitted? The amendment has been on file at the Municipal Building since Tuesday, February 1, 2011.

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

E. Are you in favor of the adoption of ZONING AMENDMENT E as proposed by the Planning Board to revise Article 7.04 Accessory Dwelling Units (ADU) to calculate the size limitation for ADU based on Habitable Floor Area and to revise the definition of Habitable Floor Area in Article 3.02 definitions? The amendment has been on file at the Municipal Building since Tuesday, February 1, 2011.

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

F. Are you in favor of the adoption of ZONING AMENDMENT F as proposed by the Planning Board to revise Article 7.06 Home Occupation to clarify the definition of and limitations on home occupations? The amendment has been on file at the Municipal Building since Tuesday, February 1, 2011.

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

G. Are you in favor of the adoption of ZONING AMENDMENT G as proposed by the Planning Board to revise Article 7.14 Excavation of Earth Materials to clarify that bonds and other sureties are as approved by the Board of Selectmen and to clarify that the Zoning Board of Adjustment has the authority to hire independent experts to assist in the review of excavation applications? The amendment has been on file at the Municipal Building since Tuesday, February 1, 2011.

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

WARRANT
2011 MEETING OF THE TOWN OF BOW
THE STATE OF NEW HAMPSHIRE

H. Are you in favor of the adoption of ZONING AMENDMENT H as proposed by the Planning Board to revise Article 3.02 definitions of "Basement" and "Story" to clarify when a basement is a story and to clarify the calculation of the number of stories? The amendment has been on file at the Municipal Building since Tuesday, February 1, 2011.

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

I. Are you in favor of the adoption of ZONING AMENDMENT I as proposed by the Planning Board to revise Article 10.01 B.3. and F.2.e. to update references to NH Department of Environmental Services Rules for Wetlands, specifically stream crossings? The amendment has been on file at the Municipal Building since Tuesday, February 1, 2011.

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

3. To see if the Town will vote to raise and appropriate the sum of \$8,443,643 for general municipal operations for Fiscal Year 2012 (July 1, 2011 through June 30, 2012). This article does not include special or individual articles addressed. (Majority Vote Required)

(\$8,400,123 Recommended by Selectmen 5-0)
(\$8,443,643 Recommended by Budget Committee 7-1)

4. To see if the Town will vote to raise and appropriate the sum of \$509,000 for road paving and road reclamation/reconstruction of Longview Drive. (Majority Vote Required)

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

5. To see if the Town will vote to raise and appropriate the sum of \$25,000 for the Bow Bog Meeting House architectural and structural repairs and renovation of the foundation and to authorize the withdrawal of \$25,000 from the unreserved fund balance of the General Fund for this purpose. (Majority Vote Required)

(Recommended by Selectmen 4-0)
(Recommended by Budget Committee 7-1)

6. To see if the Town will vote to raise and appropriate the sum of \$138,000 to be added to the Public Works Department Equipment Capital Reserve Fund previously established. (Majority Vote Required)

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

WARRANT
2011 MEETING OF THE TOWN OF BOW
THE STATE OF NEW HAMPSHIRE

7. To see if the Town will vote to raise and appropriate the sum of \$102,000 to be added to the Fire Truck Capital Reserve Fund previously established. (Majority Vote Required)

(Recommended by Selectmen 3-2)

(Recommended by Budget Committee 6-2)

8. To see if the Town will vote to raise and appropriate the sum of \$89,000 to be added to the Municipal Buildings & Grounds Capital Reserve Fund previously established. (Majority Vote Required)

(Recommended by Selectmen 3-2)

(Recommended by Budget Committee 6-2)

9. To see if the Town will vote to raise and appropriate the sum of \$70,000 for the purchase of mobile and portable radios for the Police Department and to authorize the withdrawal of \$70,000 from the Police Department Equipment Capital Reserve Fund for this purpose. (Majority Vote Required)

(Recommended by Selectmen 3-1)

(Recommended by Budget Committee 8-0)

10. To see if the Town will vote to raise and appropriate the sum of \$58,000 to be added to the Bridge Capital Reserve Fund previously established. (Majority Vote Required)

(Recommended by Selectmen 4-1)

(Recommended by Budget Committee 8-0)

11. To see if the Town will vote to raise and appropriate the sum of \$52,000 to be added to the Police Equipment Capital Reserve Fund. (Majority Vote Required)

(Recommended by Selectmen 3-2)

(Recommended by Budget Committee 6-2)

12. To see if the Town will vote to raise and appropriate the sum of \$50,000 for the purchase of two defibrillators for the Fire Department and to authorize the withdrawal of up to \$50,000 from the Fire Department Equipment Capital Reserve Fund for this purpose. (Majority Vote Required)

(Recommended by Selectmen 3-1)

(Recommended by Budget Committee 8-0)

13. To see if the Town will vote to raise and appropriate the sum of \$35,000 for replacement of the roof of the Police Station and to authorize the withdrawal of \$35,000 from the unreserved fund balance of the General Fund for this purpose. (Majority Vote Required)

(Recommended by Selectmen 4-0)

(Recommended by Budget Committee 8-0)

WARRANT
2011 MEETING OF THE TOWN OF BOW
THE STATE OF NEW HAMPSHIRE

14. To see if the Town will vote to raise and appropriate the sum of \$34,000 to be added to the Fire Department Equipment Capital Reserve Fund previously established. (Majority Vote Required)

(Recommended by Selectmen 3-2)

(Recommended by Budget Committee 7-1)

15. To see if the Town will vote: to raise and appropriate the sum of \$25,000 for the replacement of a police cruiser and to authorize the withdrawal of \$25,000 from the Police Department Equipment Capital Reserve Fund for this purpose. (Majority Vote Required)

(Recommended by Selectmen 3-1)

(Recommended by Budget Committee 7-1)

16. To see if the Town will vote to raise and appropriate the sum of \$25,000 for the purpose of updating the Bow Town Center Plan and to address the information needs identified by the Town Center and Public Safety Facility Study Committee and to authorize the withdrawal of \$25,000 from the unreserved fund balance of the General Fund for this purpose. This article includes the hiring of architectural and engineering firms to:

- Update the Town Center schematic design
- Conduct geo-technical site analysis
- Assess potential mold and hazardous building materials issues in the current Community Building, the Fire Department Building, and the Police Department Building
- The preparation of costs of either upgrading the Town's current fire, police, and recreation facilities or building new facilities

(Majority Vote Required)

(Recommended by Selectmen 5-0)

(Recommended by Budget Committee 8-0)

17. To see if the Town will vote to raise and appropriate the sum of \$25,000 for the purpose of hiring an architectural/engineering design firm for the development of a building design and site plan for a new Town building in the Bow Town Center and/or the renovation of existing buildings as recommended by the Town Center and Public Safety Building Study Committee and approved by the Board of Selectmen and to authorize the withdrawal of \$25,000 from the unreserved fund balance of the General Fund for this purpose. Passage of this article is contingent upon passage of Article 16. (Majority Vote Required)

(Recommended by Selectmen 4-1)

(Recommended by Budget Committee 7-1)

WARRANT
2011 MEETING OF THE TOWN OF BOW
THE STATE OF NEW HAMPSHIRE

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

(Recommended by Selectmen 4-0)

(Recommended by Budget Committee 8-0)

19. To see if the Town will vote to raise and appropriate the sum of \$18,000 for the purchase of a mowing attachment for the Public Works Department's Kubota tractor and to authorize the withdrawal of \$18,000 from the Public Works Department Equipment Capital Reserve Fund for this purpose. (Majority Vote Required)

(Recommended by Selectmen 4-1)

(Recommended by Budget Committee 8-0)

20. To see if the Town will vote to raise and appropriate the sum of \$15,000 to be added to the Parks & Recreation Equipment Capital Reserve Fund previously established. (Majority Vote Required)

(Recommended by Selectmen 3-2)

(Recommended by Budget Committee 7-1)

21. To see if the Town will vote to raise and appropriate the sum of \$14,000 for the purchase of a top dresser for the Parks & Recreation Department and to authorize the withdrawal of up to \$14,000 from the Parks & Recreation Department Equipment Capital Reserve Fund for this purpose. (Majority Vote Required)

(Recommended by Selectmen 3-1)

(Not Recommended by Budget Committee 4-4)

22. To see if the Town will vote to raise and appropriate the sum of \$7,500 to replace the Rescue Building roof and to authorize the withdrawal of up to \$7,500 from the Municipal Buildings & Grounds Capital Reserve Fund for this purpose. (Majority Vote Required)

(Recommended by Selectmen 4-0)

(Recommended by Budget Committee 8-0)

23. To see if the Town will enter into a Boundary Line Agreement with New Sitemarks LLC and/or Robert J. Stevens to provide ownership to the Town to the Existing Gravel roadway servicing Alexander Cemetery. This parcel is shown at the intersection of the northwesterly tract of Tax Map Lot 36-2-178 and southeasterly tract of Tax Map Lot 36-2-179-A as referred to in the Boundary Line Agreement Plan to be on file in the Planning Office no later than February 28, 2011.

WARRANT
2011 MEETING OF THE TOWN OF BOW
THE STATE OF NEW HAMPSHIRE

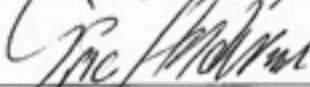
24. To hear reports of standing committees and take any action relating thereto.
25. To transact any other business which may legally come before such meeting.

Given our hands and seal the 11th day of February, in the year of our Lord, 2011

Original Signed



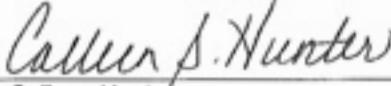
Harold Judd, Chair



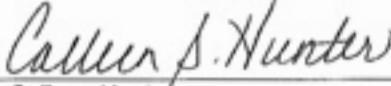
Eric Anderson, Vice Chair



Jack Crisp, Jr.



Thomas Keane



Colleen Hunter

BOARD OF SELECTMEN
TOWN OF BOW, NH

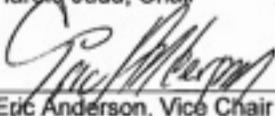
WARRANT
2011 MEETING OF THE TOWN OF BOW
THE STATE OF NEW HAMPSHIRE

A true copy of the warrant, attest



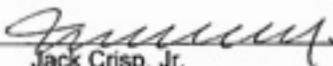
Harold Judd

Harold Judd, Chair



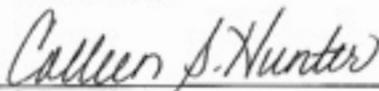
Eric Anderson

Eric Anderson, Vice Chair



Jack Crisp, Jr.

Thomas Keane



Colleen Hunter

BOARD OF SELECTMEN
TOWN OF BOW, NH

BUDGET OF THE TOWN WITH A MUNICIPAL BUDGET COMMITTEE

of TOWN OF BOW

BUDGET FORM FOR TOWNS WHICH HAVE ADOPTED
THE PROVISIONS OF RSA 32:14 THROUGH 32:24

Appropriations and Estimates of Revenue for the Ensuing Year January 1, _____ to December 31, _____

or Fiscal Year From July 1, 2011 Through June 30, 2012

IMPORTANT:

Please read RSA 32:5 applicable to all municipalities.

1. Use this form to list the operating budget and all special and individual warrant articles in the appropriate recommended and not recommended area. All proposed appropriations must be on this form.
2. Hold at least one public hearing on this budget.
3. When completed, a copy of the budget must be posted with the warrant. Another copy must be placed on file with the town clerk, and a copy sent to the Department of Revenue Administration at the address below within 20 days after the meeting.

This form was posted with the warrant on (Date): 02/15/2011

BUDGET COMMITTEE

Please sign in ink.

Under pain 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.

John M. Hayes
Chair B. Cheney

Hallie D. McLean

THIS BUDGET SHALL BE POSTED WITH THE TOWN WARRANT

FOR DRA USE ONLY

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

MS-7
Rev. 10/10

Budget - Town of Bow - FY 2011-12

ACCT #	PURPOSE OF APPROPRIATIONS (P&A 223-V)	Off Bldg. Warr. Act. #	Appropriations 2010-11 Approved by DRA	Actual Expenditure 2009-10	SELECTED APPROPRIATIONS 2011-12 (Recommended)		BUDGET COMMITTEE'S APPROPRIATIONS 2011-12 (Recommended)		BUDGET COMMITTEE'S APPROPRIATIONS 2011-12 (Recommended)
					6	7	8	9	
GENERAL GOVERNMENT									
4130-4179	Executive	3	275,705	316,628	276,657	-	277,250	-	-
4140-4169	Electoral, Registration & Town Clerk/Tax Collector	3	189,315	170,253	189,487	-	191,241	-	-
4150-4151	Financial Administration	3	326,674	302,935	401,259	-	403,572	-	-
4152	Levitation of Property	-	-	-	-	-	-	-	-
4153	Legal Expense	-	-	-	-	-	-	-	-
4155-4159	Professional Administration	-	-	-	-	-	-	-	-
4191-4193	Planning & Zoning	3	241,033	223,662	250,691	-	252,612	-	-
4194	General Government Buildings	3	122,625	116,752	119,561	-	120,124	-	-
4195	Commodities	3	17,516	12,723	12,033	-	12,117	-	-
4196	Insurance	3	82,499	77,070	49,090	-	49,900	-	-
4197	Advertising & Publicical Assoc.	-	-	-	-	-	-	-	-
4198	Other General Government	3	6,205	6,048	5,400	-	5,400	-	-
PUBLIC SAFETY									
4210-4214	Police	3	1,823,010	1,714,974	1,805,771	-	1,821,709	-	-
4215-4219	Ambulance	-	-	-	-	-	-	-	-
4220-4229	Fire	3	1,098,196	1,034,789	1,063,470	-	1,070,941	-	-
4240-4249	Building Inspection	3	153,143	148,383	155,792	-	157,136	-	-
4290-4298	Emergency Management	3	1,860	2,071	13,071	-	13,466	-	-
4310	Object (including Communications)	-	-	-	-	-	-	-	-
AIRPORT/AVIATION CENTER									
4301-4309	Airport Operations	-	-	-	-	-	-	-	-
HIGHWAYS & STREETS									
4311	Administration	-	-	-	-	-	-	-	-
4312	Highways & Streets	3	1,641,718	1,350,880	1,611,024	-	1,620,591	-	-
4313	Bridges	-	-	-	-	-	-	-	-

ACCT #	PURPOSE OF APPROPRIATIONS (RSA 32:3-V)	CP Bud. Warr.	Appropriations 2010-11	Actual Expenditures 2009-10	SELECTION'S APPROPRIATIONS			BUDGET COMM. APPROPRIATIONS	
					Art.#	Approved by DRA	(Recommended)	(Not Recommended)	(Not Recommended)
HIGHWAYS & STREETS (cont.)									
4316	Street Lighting		3	23,000		29,357	23,000		23,000
4319	Other								
SANITATION									
4321	Administration								
4323	Solid Waste Collection								
4324	Solid Waste Disposal	3	752,824	663,411		720,499		729,499	
4325	Solid Waste Clean-up								
4326-4329	Sewage Coll. & Disposal & Other	3	70,325	69,198		71,160		71,160	
WATER DISTRIBUTION & TREATMENT									
4331	Administration								
4332	Water Services	3				113,000		113,000	
4338-4339	Water Treatment, Cemetery & Other								
ELECTRIC									
4351-4352	Admin. and Generation								
4353	Purchase Costs								
4354	Electric Equipment Maintenance								
4359	Other Electric Costs								
HEALTH/WELFARE									
4411	Administration								
4414	Post Control								
4415-4419	Health Agencies & Hosp. & Other								
4441-4442	Administration & Direct Assist.	3	13,257	4,963		11,253		11,314	
4444	Intergovernmental Welfare Payments								
4445-4449	Vendor Payments & Other								

ACCT #	PURPOSE OF APPROPRIATIONS (RSA 323.V)	Cap. Buct. Warr. Amnt.	Appropriations 2010-11 Approved by DRA	Actual Expenditures 2009-10	SELECTIVE APPROPRIATIONS 2011-12 (Recommended)		BUDGET COMMITTEE'S APPROPRIATIONS 2011-12 (Recommended)
					5	6	
CULTURE & RECREATION							
4626-4629	Parks & Recreation	3	470,763	455,344	464,574	-	468,551
4650-4659	Library	3	459,212	418,575	475,032	-	473,577
4653	Patriotic Purposes	-	-	-	-	-	-
4669	Other Culture & Recreation	-	-	-	-	-	-
CONSERVATION							
4671-4672	Admin. & Purch. of Nat. Resources	-	-	-	-	-	-
4678	Other Conservation	-	-	-	-	-	-
DEBT SERVICE							
4631-4632	Redevelopment and Housing	-	-	-	-	-	-
4651-4659	Economic Development	4	-	-	-	-	-
CAPITAL OUTLAY							
46901	Land	-	-	-	-	-	-
46902	Machinery, Vehicles & Equipment	-	-	-	-	-	-
46903	Buildings	-	-	-	-	-	-
46909	Improvements Other Than Buildings	-	-	-	-	-	-
OPERATING TRANSFERS OUT							
46912	To Special Revenue Fund	-	-	-	-	-	-
46913	To Capital Projects Fund	-	-	-	-	-	-
46914	To Enterprise Fund	-	-	-	-	-	-
	+ Science	-	-	-	-	-	-
	- Water	-	-	-	-	-	-

Budget - Town of Bow - FY 2011-12

ACCT #	PURPOSE OF APPROPRIATIONS (RSA 32:3-V)	Op Bud. Warr. Art. II	Appropriations 2010-11 Approved by DRA	Expenditures 2009-10	SELECTION'S APPROPRIATIONS		BUDGET COMMITTEE'S APPROPRIATIONS	
					2011-12 (Recommended)	2011-12 (Not Recommended)	2011-12 (Recommended)	2011-12 (Not Recommended)
OPERATING TRANSFERS OUT (cont'd)								
	- Electric			-	-	-	-	-
	- Airport			-	-	-	-	-
4018	To Nonexpended Trust Funds			-	-	-	-	-
4019	To Fiduciary Funds			-	-	-	-	-
	OPERATING BUDGET TOTAL		8,132,969	7,517,699	8,400,123	-	8,443,643	-

SPECIAL WARRANT ATTACHMENT

Special warrant articles are defined in RSA 30:23, V, as appropo'datione: 1) in positioned warrant articles; 2) appropo'dations raised by bonds or notes; 3) appropo'dations to a separate fund created pursuant to law; such as capital reserve funds or trust funds; or 4) an appropo'dation designated

... WILHELM KARL

"Individual" warrant articles are not necessarily the same as "special warrant articles". An example of an individual warrant article might be negotiated cost items for labor agreements, leases or terms of a one time nature you wish to address individually.

1	2	3	4	5	6
ACCT.#	SOURCE OF REVENUE	Warr. Art.#	Estimated Revenues 2010-11	Selectmen's Estimated Revenues	Budget Committee's Est. Revenues
TAXES					
3120	Land Use Change Taxes - General Fund		-	-	-
3190	Resident Taxes		-	-	-
3185	Timber Taxes		8,000	8,000	8,000
3188	Payment in Lieu of Taxes		-	-	-
3189	Other Taxes		30	30	30
3190	Interest & Penalties on Delinquent Taxes		148,000	148,000	148,000
	Inventory Penalties		-	-	-
3187	Excavation Tax (\$0.02 cents per cu yd)		2,500	2,500	2,500
LICENSES, PERMITS & FEES					
3210	Business Licenses & Permits		-	-	-
3220	Motor Vehicle Permit Fees		1,390,000	1,390,000	1,390,000
3230	Building Permits		80,000	80,000	80,000
3290	Other Licenses, Permits & Fees		10,295	10,295	10,295
3311-3319	FROM FEDERAL GOVERNMENT		-	-	-
FROM STATE					
3351	Shared Revenues		-	-	-
3352	Meds & Rooms Tax Distribution		345,339	345,339	345,339
3353	Highway Block Grant		219,369	224,807	224,807
3354	Water Pollution Grant		10,966	10,514	10,514
3355	Housing & Community Development		-	-	-
3356	State & Federal Forest Land Reimbursement		172	172	172
3357	Flood Control Reimbursement		-	-	-
3359	Other (including Railroad Tax)		1,104,285	4,285	4,285
3379	FROM OTHER GOVERNMENTS		-	-	-
CHARGES FOR SERVICES					
3401-3406	Income from Departments		770,815	821,570	821,570
3409	Other Charges		-	-	-
MISCELLANEOUS REVENUES					
3501	Sale of Municipal Property		-	-	-
3502	Interest on Investments		75,000	75,000	75,000
3503-3506	Other		7,059	7,085	7,085
INTERFUND OPERATING TRANSFERS IN					
3912	From Special Revenue Funds		-	-	-
3913	From Capital Projects Funds		-	-	-

1	2	3	4	5	6
ACCT.#	SOURCE OF REVENUE	Warr. Art. & Est.	Estimated Revenues 2010-11	Selectmen's Estimated Revenues	Budget Committee's Est. Revenues
INTERFUND OPERATING TRANSFERS IN (cont.)					
3914	From Enterprise Funds			-	-
	Sewer - (Offset)			-	-
	Water - (Offset)			-	-
	Electric - (Offset)			-	-
	Airport - (Offset)			-	-
3915	From Capital Reserve Funds		1,159,797	184,500	170,500
3916	From Trust & Fiduciary Funds		1,800	1,800	1,800
3917	Transfers from Conservation Funds		25,000	25,000	25,000
OTHER FINANCING SOURCES					
3934	Prov. from Long Term Bonds & Notes		-	-	-
	Amounts Voted From Fund Balance		519,500	110,000	110,000
	Estimated Fund Balance to Reduce Taxes		350,000	350,000	350,000
TOTAL ESTIMATED REVENUE & CREDITS			6,227,927	3,798,897	3,784,897

****BUDGET SUMMARY****

	PRIOR YEAR ADOPTED BUDGET	SELECTMEN'S RECOMMENDED BUDGET	BUDGET COMMITTEE'S RECOMMENDED BUDGET
Operating Budget Appropriations Recommended (from pg. 5)	8,132,969	8,400,123	8,443,643
Special Warrant Articles Recommended (from pg. 6)	2,515,000	508,000	508,000
Individual Warrant Articles Recommended (from pg. 6)	1,219,500	803,500	789,500
TOTAL Appropriations Recommended	11,867,469	9,711,623	9,741,143
Less: Amount of Estimated Revenues & Credits (from above)	6,227,927	3,798,897	3,784,897
Estimated Amount of Taxes to be Raised	5,639,542	5,912,726	5,956,246

Maximum Allowable Increase to Budget Committee's Recommended Budget per RSA 32:18: \$918,256
(See Supplemental Schedule With 10% Calculation)

Town of Bow, NH

Form MS-7, Page 6 - FY 2011-12

INDIVIDUAL WARRANT ARTICLES

Acct No. 4915 - Transfer To Capital Reserve Funds

Warrant	Article	Selected - FY 2011-12	Budget Committee - FY 2011-12
		Recommended	Not Recommended
Fire Dept Equipment Capital Reserve Fund	14	34,000	34,000
Public Works Department Equipment Capital Reserve Fund	6	138,000	138,000
Fire Truck Capital Reserve Fund	7	182,000	182,000
Bridge Capital Reserve Fund	10	58,000	58,000
Municipal Buildings & Grounds Capital Reserve Fund	8	89,000	89,000
Police Equipment Capital Reserve Fund	11	52,000	52,000
Highway Construction Capital Reserve Fund	18	20,000	20,000
Parks & Recreation Equipment Capital Reserve Fund	20	15,000	15,000
Total		503,000	503,000

Town of Bow, NH

Form MS-7, Page 6 - FY 2011-12

INDIVIDUAL WARRANT ARTICLES

Acct No. 4902 - Machinery, Vehicles & Equipment

Warrant	Article	Selected - FY 2011-12	Budget Committee - FY 2011-12
		Recommended	Not Recommended
Fire Department defibrillators	12	50,000	50,000
Police Department mobile and portable radios	9	70,000	70,000
Police cruiser	15	25,000	25,000
Mowing attachment for Public Works Department tractor	19	18,000	-
Parks & Recreation Department top dresser	21	14,000	18,000
Total		177,000	163,000

Town of Bow, NH

Form MS-7, Page 6 - FY 2011-12

INDIVIDUAL WARRANT ARTICLES

Acct No. 4903 - Buildings

Warrant	Article	Selected - FY 2011-12	Budget Committee - FY 2011-12
		Recommended	Not Recommended
Bow Bog Meeting House repairs	5	25,000	25,000
Rescue Building roof replacement	22	7,500	7,500
Town Center Building design	17	25,000	25,000
Town Center and Public Safety Facility study	16	25,000	25,000
Police Station roof replacement	13	35,000	35,000
Total		117,500	117,500

BUDGET COMMITTEE SUPPLEMENTAL SCHEDULE
(For Calculating 10% Maximum Increase)
(RSA 32:18, 19, & 32:21)

VERSION #1: Use if you have no Collective Bargaining Cost Items or RSA 32:21 Water Costs

LOCAL GOVERNMENTAL UNIT: TOWN OF BOW FISCAL YEAR END: 06/30/2011

	RECOMMENDED AMOUNT
1. Total RECOMMENDED by Budget Comm. (See Posted Budget MS7, 27, or 37)	\$ 9,741,143
LESS EXCLUSIONS:	
2. Principal: Long-Term Bonds & Notes	220,000
3. Interest: Long-Term Bonds & Notes	338,588
4. Capital Outlays Funded From Long-Term Bonds &Notes per RSA 33:8 & 33:7-b.	0
5. Mandatory Assessments	0
6. Total exclusions (Sum of rows 2 - 5)	558,588
7. Amount recommended less recommended exclusion amounts (line 1 less line 6)	9,182,555
8. Line 7 times 10%	918,256
9. Maximum Allowable Appropriations (lines 1 + 8)	\$ 10,659,399

Line 8 is the maximum allowable increase to budget committee's recommended budget. Please enter this amount on the bottom of the posted budget form, MS7, 27, or 37.

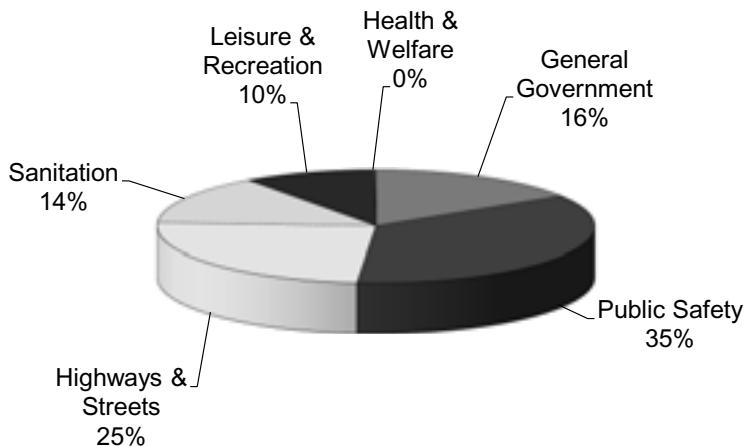
Please attach a copy of this completed supplemental schedule to the back of the budget form.

WARRANT ARTICLE APPROPRIATIONS AND ESTIMATED TAX IMPACT

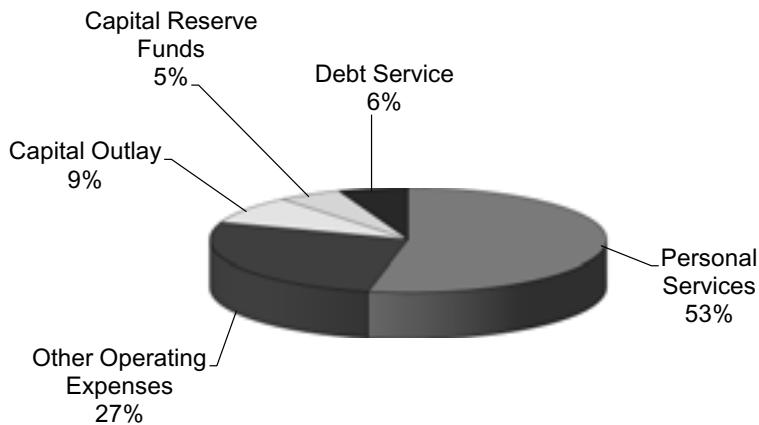
<u>Warrant Article</u>	<u>Purpose</u>	<u>Appropriation</u>	<u>Tax Levy Impact</u>	<u>Tax Rate</u>	<u>Tax Bill Impact Per</u>
3	Municipal operating budget	8,443,643	4,989,429	4.46	\$100,000 446
4	Road paving and reclamation/reconstruction of Longview Drive	509,000	509,000	0.46	46
5	Bow Bog Meeting House improvements	25,000	-	-	-
6	Public Works Department Equipment Capital Reserve Fund	138,000	138,000	0.12	12
7	Fire Truck Capital Reserve Fund	102,000	102,000	0.09	9
8	Municipal Buildings & Grounds Capital Reserve Fund	89,000	89,000	0.08	8
9	Police Department mobile and portable radios	70,000	-	-	-
10	Bridge Capital Reserve Fund	58,000	58,000	0.05	5
11	Police Equipment Capital Reserve Fund	52,000	52,000	0.05	5
12	Fire Department defibrillators	50,000	-	-	-
13	Police Station roof	35,000	-	-	-
14	Fire Dept. Equipment Capital Reserve Fund	34,000	34,000	0.03	3
15	Police cruiser	25,000	-	-	-
16	Town Center Plan update	25,000	-	-	-
17	Town Center building design	25,000	-	-	-
18	Highway Construction Capital Reserve Fund	20,000	20,000	0.02	2
19	Public Works Department tractor mowing attachment	18,000	-	-	-
20	Parks & Recreation Equipment Capital Reserve Fund	15,000	15,000	0.01	1
21	Parks & Recreation Department top dresser	14,000	-	-	-
22	Rescue Building roof	7,500	-	-	-
		<u>9,755,143</u>	<u>6,006,429</u>	<u>5.37</u>	<u>537</u>
	Total before war service credits				
	War service credits		<u>192,500</u>	<u>0.17</u>	<u>17</u>
	Total estimated 2011 municipal property tax		<u>6,198,929</u>	<u>5.54</u>	<u>554</u>

Estimated

Total 2011-12 Appropriations By Function Recommended By Budget Committee



Total 2011-12 Appropriations By Object Recommended By Budget Committee



HIGHWAY CONSTRUCTION CAPITAL RESERVE FUND

Article 19

		Scheduled	
	Estimated	Purchase	Estimated
	Cost	Year	Life
River Road culvert at boat ramp	100,000	2013-14	50
Unanticipated state aid road reconstruction - \$600,000 less \$400,000 state aid	200,000	2020-21	50
Bow Bog Road culvert - north of Allen Road	150,000	2015-16	50
Bow Bog Road culvert - south of Allen Road	250,000	2060-61	50
Total	700,000		
Projected balance July 1, 2011	277,000		
Proposed 2011-12 addition	20,000		

PUBLIC WORKS DEPARTMENT EQUIPMENT CAPITAL RESERVE FUND

Article 6

		Scheduled	
	Estimated	Purchase	Estimated
	Cost	Year	Life
Excavator	80,000	2011-12	10
Mowing attachment for 2002 Kubota tractor	18,000	2011-12	10
2007 Ford F-150 1/2-ton pickup truck	30,000	2012-13	5
1992 Bandit 150 chipper	45,000	2012-13	20
2002 Freightliner FL80 dump truck - purchased 2001-02	150,000	2013-14	12
2005 Ford F-350 1-ton pickup truck	47,000	2013-14	8
1993 Sullair 125Q compressor	15,000	2013-14	20
2001 John Deere 624 loader	190,000	2013-14	12
2004 International 7400 dump truck - purchased 2002-03	150,000	2014-15	12
2005 International 7400 dump truck - purchased 2003-04	150,000	2015-16	12
2000 Champion 726A grader	175,000	2015-16	15
2005 Freightliner M2106V dump truck - purchased 2004-05	150,000	2016-17	12
2002 Kubota M900 tractor	80,000	2016-17	14
2007 Freightliner M2106V dump truck - purchased 2005-06	150,000	2017-18	12
2010 Ford F-350 one-ton utility truck	35,000	2017-18	8
2005 JCB 215 backhoe	125,000	2017-18	12
2009 Freightliner M2106V dump truck - purchased 2007-08	150,000	2019-20	12
2009 Freightliner M2106V dump truck - purchased 2007-08	150,000	2019-20	12
2010 International 4900 dump truck - purchased 2008-09	150,000	2020-21	12
2011 Ford F-550 dump truck - purchased 2010-11	70,000	2020-21	10
2011 International 4900 dump truck - purchased 2009-10	150,000	2021-22	12
2007 Dyna-Vac Jet-N-Vac SC600 catch basin cleaner	125,000	2027-28	20
Total	2,385,000		
Projected balance July 1, 2011	733,000		
Proposed 2011-12 addition	138,000		

BRIDGE CAPITAL RESERVE FUND**Article 10**

		Scheduled	
	Estimated	Purchase	Estimated
	Cost	Year	Life
River Road/Bow Bog Brook Bridge engineering (\$925,000 less \$740,000 bonds)	185,000	2016-17	50
Page Road/Bela Brook Bridge engineering (\$700,000 less \$560,000 bonds)	140,000	2011-12	50
Dunklee Road/Bow Bog Brook Bridge	700,000	2060-61	50
Birchdale Road/White Brook Bridge	200,000	2017-18	50
Total	1,225,000		
Projected balance July 1, 2011	210,000		
Proposed 2011-12 addition	58,000		

FIRE TRUCK CAPITAL RESERVE FUND**Article 7**

		Scheduled	
	Estimated	Purchase	Estimated
	Cost	Year	Life
Pumper/ladder truck	-		
2003 special utility vehicle	35,000	2011-12	10
1993 tanker truck	225,000	2013-14	20
2005 ambulance	170,000	2013-14	10
1997 tanker truck	225,000	2017-18	20
2009 ambulance	170,000	2019-20	10
2009 rescue truck	150,000	2019-20	10
2002 pumper	475,000	2021-22	15
2004 forestry truck	75,000	2023-24	20
2009 pumper	475,000	2024-25	15
Total	2,000,000		
Projected balance July 1, 2011	1,010,000		
Proposed 2011-12 addition	102,000		

POLICE EQUIPMENT CAPITAL RESERVE FUND

Article 11

		Scheduled	
	Estimated	Purchase	Estimated
	Cost	Year	Life
Voice logging recorder	24,000	2011-12	10
Mobile and portable radios	70,000	2011-12	6
2003 Ford Crown Victoria cruiser (chief)	25,000	2011-12	5
2008 Ford Crown Victoria cruiser (K-9)	25,000	2014-15	5
2006 Ford Taurus sedan (detective)	25,000	2012-13	5
Security video monitoring system	40,000	2012-13	7
Cruiser laptop computers - 6	45,000	2012-13	5
2008 Ford Expedition special utility vehicle	32,000	2013-14	5
2004 Yamaha all-terrain vehicles - 2	15,000	2013-14	10
Dispatcher radio and computer equipment	98,000	2015-16	10
Repeater station radio equipment	45,000	2015-16	10
Intel file server	<u>12,000</u>	2015-16	5
Total	456,000		
Projected balance July 1, 2011	126,000		
Proposed 2011-12 addition	52,000		

FIRE DEPARTMENT EQUIPMENT CAPITAL RESERVE FUND

Article 14

		Scheduled	
	Estimated	Purchase	Estimated
	Cost	Year	Life
Rescue boat	15,000	2012-13	20
Defibrillator	25,000	2011-12	10
Defibrillator	25,000	2011-12	10
Snowmobiles - 2	15,000	2014-15	10
Vehicle extraction rescue equipment	30,000	2018-19	10
Self-contained breathing apparatus - 29	172,000	2018-19	10
Skid tank and pump	25,000	2023-24	20
Air compressor and filling station for self-contained breathing apparatus	40,000	2024-25	15
SCBA cascade system	<u>20,000</u>	2024-25	15
Total	367,000		
Projected balance July 1, 2011	104,000		
Proposed 2011-12 addition	34,000		

PARKS & RECREATION EQUIPMENT CAPITAL RESERVE FUND

Article 21

		Scheduled	
	Estimated	Purchase	Estimated
	Cost	Year	Life
Top dresser	14,000	2011-12	10
Slicer/seeder	10,000	2012-13	10
1999 John Deere 4600 tractor	40,000	2013-14	13
2008 John Deere riding mower	25,000	2016-17	8
2010 Chevrolet Silverado 2500HD work truck	30,000	2020-21	10
St. Cyr Playground equipment	<u>50,000</u>	2021-22	20
Total	169,000		
Projected balance July 1, 2011	55,000		
Proposed 2011-12 addition	15,000		

MUNICIPAL BUILDINGS & GROUNDS CAPITAL RESERVE FUND

Article 8

		Scheduled	
	Estimated	Purchase	Estimated
	Cost	Year	Life
Community Center emergency generator	25,000	2018-19	20
Gergler Field backstops and fencing	22,000	2012-13	20
Sargent Field backstops and fencing	16,000	2012-13	20
Goodwin/Gordon Field backstops and fencing	30,000	2012-13	20
DPW Facility furnaces - 2	50,000	2011-12	20
Gosling Field backstops and fencing	32,000	2012-13	20
Old Town Hall sill and floor joist repair	25,000	2013-14	N/A
Unanticipated municipal facilities and grounds repairs	50,000	2014-15	10
Salt shed	200,000	2015-16	30
Old Town Hall floor	20,000	2014-15	20
Old Town Hall furnaces	16,000	2013-14	20
Municipal Building brick repointing and moisture issues	30,000	2013-14	25
Municipal Building emergency generator	35,000	2015-16	20
Municipal Building roof	20,000	2018-19	25
Municipal Building boiler and water heater	15,000	2018-19	10
Police Station emergency generator	35,000	2020-21	20
Police station/DPW facility roof	65,000	2011-12	20
St. Cyr playground fencing	10,000	2020-21	20
Bow Bog Meeting House roof	20,000	2023-24	25
Old Town Hall roof	20,000	2023-24	25
DPW Facility garage door openers	<u>20,000</u>	2025-26	15
Total	756,000		
Projected balance July 1, 2011	32,000		
Proposed 2011-12 addition	89,000		

CEMETERY DEVELOPMENT CAPITAL RESERVE FUND**No Article**

		Scheduled	
	Estimated	Purchase	Estimated
	Cost	Year	Life
Development of cemetery on Marshall property	100,000	2028-29	N/A
Projected balance July 1, 2011	100,000		
Proposed 2011-12 addition	-		

LAND PURCHASE CAPITAL RESERVE FUND**No Article**

		Scheduled	
	Estimated	Purchase	Estimated
	Cost	Year	Life
Unanticipated land purchases	1,000,000	2018-19	10
Projected balance July 1, 2011	261,000		
Proposed 2011-12 addition	-		

PARKS & RECREATION FIELDS & PARKING CAPITAL RESERVE FUND**No Article**

		Scheduled	
	Estimated	Purchase	Estimated
	Cost	Year	Life
Gergler Field parking improvements	20,000	2012-13	10
Projected balance July 1, 2011	22,000		
Proposed 2011-12 addition	-		

I-2 ZONE ROAD CONSTRUCTION CAPITAL RESERVE FUND**No Article**

		Scheduled	
	Estimated	Purchase	Estimated
	Cost	Year	Life
Robinson Road/Route 3-A intersection - \$1,000,000 less \$667,000 state aid	333,000	2017-18	N/A
Johnson Road/Route 3-A intersection - \$1,000,000 less \$667,000 state aid	333,000	2018-19	N/A
Total	666,000		
Projected balance July 1, 2011	878,000		
Proposed 2011-12 addition	-		

2011-12 MUNICIPAL OPERATING BUDGET SUMMARY
Article 3

Department	Actual	Budget	Selectmen	Budget Comm		Increase (Decrease)	
				2009-10	2010-11	2011-12	Amount
Executive	318,699	277,565		289,728	290,406	12,841	4.63
Town Clerk/Tax Collector & Election Admin	170,253	189,315		189,497	191,241	1,926	1.02
Financial Administration	380,005	409,173		450,259	452,572	43,399	10.61
Planning & Zoning	223,662	241,033		250,691	252,812	11,779	4.89
General Government Buildings	116,752	122,625		119,561	120,124	(2,501)	(2.04)
Police & Dispatch	1,714,074	1,823,010		1,805,771	1,821,709	(1,301)	(0.07)
Fire	1,034,789	1,098,196		1,063,470	1,070,941	(27,255)	(2.48)
Building Inspection/Code Enforcement	148,383	153,103		155,782	157,130	4,027	2.63
Public Works	1,422,960	1,682,234		1,646,057	1,655,618	(26,616)	(1.58)
Solid Waste Disposal	663,411	752,824		729,499	729,499	(23,325)	(3.10)
Welfare	4,963	13,257		11,253	11,314	(1,943)	(14.66)
Parks & Recreation	455,344	470,753		464,574	468,551	(2,202)	(0.47)
Heritage Commission	2,226	2,055		1,250	1,250	(805)	(39.17)
Outside Agencies	3,822	4,150		4,150	4,150	-	-
Debt Service	370,573	364,139		558,589	558,589	194,450	53.40
Sewer & Water	69,198	70,325		184,160	184,160	113,835	161.87
Library	418,575	459,212		475,832	473,577	14,365	3.13
Total Municipal Operating Budget	7,517,689	8,132,969		8,400,123	8,443,643	310,674	3.82

ANALYSIS OF 2011-12 MUNICIPAL OPERATING BUDGET						
Article 3						
Summary	Actual 2009-10	Budget 2010-11	Proposed 2011-12	Increase (Decrease)		
				Amount	Percent	
Personal services	4,716,685	5,115,037	5,184,789	69,702	1.36	
Other operating expenses	2,310,730	2,355,542	2,635,893	54,357	2.10	
Capital outlay	119,701	68,251	60,366	(7,885)	(11.55)	
Debt service	370,573	364,139	558,589	194,450	53.40	
Total	7,517,689	8,132,969	8,443,643	310,674	3.82	
Explanation of Increase (Decrease)						
Wage and benefit adjustments re: step increases, attrition, and insurance election changes				49,885		
Part-time Emergency Management Director position added				6,872		
Part-time Library Assistant position eliminated				(35,477)		
DPW seasonal Heavy Equipment Operator hours				10,996		
Parks & Recreation seasonal Program Instructor hours				13,936		
Library part-time hours				15,929		
Other part-time hours				(11,508)		
Overhead hours				(59,460)		
Retirement rate adjustments				53,552		
Other wage and benefit adjustments				24,035		
Property valuation updates previously financed through capital reserve fund				67,000		
Business development contract services				17,000		
Calvert replacement costs related to water/sewer system project				10,000		
Fire Department turnout gear				(15,000)		
Road crack sealing				(12,000)		
Road salt				(28,000)		
Water system operation				113,000		
Community Solid Waste Coop tipping fees				(22,725)		
Property and liability insurance				(33,495)		
Debt service on 2011 water/sewer system bonds				204,500		
Debt service on other bonds				(10,050)		
Other minor changes - less than \$10,000				(49,304)		
Total increase				310,674		
Personnel						
	2010-11		2011-12			
	Full-Time	Part-Time	Full-Time	Part-Time		
Executive	2	11	2	12		
Town Clerk/Tax Collector & Election Admin	2	-	2	-		
Finance Administration	3	3	3	3		
Planning & Zoning	2	-	2	-		
General Government Buildings	1	-	1	-		
Police & Dispatch	16	3	18	3		
Fire	6	1	6	1		
Building Inspection/Code Enforcement	2	-	2	-		
Public Works	13	-	13	-		
Welfare	-	1	-	1		
Parks & Recreation	2	12	2	12		
Library	2	12	2	11		
Total	53	43	53	43		
Excludes election workers, call fire and police personnel, and other seasonal, temporary, and casual labor.						
The proposed budget reflects the following staffing changes.						
Part-time Emergency Management Director position added				6,872		
Part-time Library Assistant position eliminated				(35,477)		
Net cost reduction				(28,605)		
Capital Outlay						
Town Manager - copier lease		1,685				
Emergency Management - laptop computers - 2		1,024				
Town Clerk/Tax Collector - copier lease		1,430				
Planning & Zoning						
Map folders cabinet		800				
Computer		700				
Police & Dispatch:						
Computer equipment - Police		1,500				
Computer equipment - Dispatch		1,000				
Police cruiser		25,000				
Copier lease		1,750				
Fire:						
Handheld nozzle		3,500				
Mobile radios - 3		7,500				
Ruggedized laptop computer		2,667				
Clappered Siamese 4"		1,300				
Building Inspection - computer		600				
Public Works						
portable vehicle exhaust fan		2,000				
Cement mixer		2,500				
Shop compressor air dryer		2,500				
Copier lease		1,095				
Parks & Recreation - copier lease		1,815				
Total		60,366				

2011-12 BUDGET				
PUBLIC WORKS				
	Actual 2009-10	Budget 2010-11	Selectmen 2011-12	Budget Comm 2011-12
43111 PUBLIC WORKS ADMINISTRATION				
43111-0110 Full Time Salaries	522,122	533,982	543,615	550,396
43111-0125 Seasonal/Temporary Salaries	-	-	9,750	9,870
43111-0140 Overtime	48,615	90,012	62,595	63,365
43111-0210 Group Insurance - Medical	220,499	255,895	271,871	271,871
43111-0211 Group Insurance - Dental	6,154	6,695	7,072	7,072
43111-0215 Group Insurance - Life & Disability	7,215	8,775	8,359	8,359
43111-0220 Social Security	34,413	38,688	38,190	38,666
43111-0225 Medicare	8,047	9,048	8,931	9,043
43111-0230 Retirement	52,477	57,158	67,229	68,066
43111-0260 Workers Compensation	18,088	27,575	30,538	30,919
43111-0341 Telephone	3,347	5,300	4,500	4,500
43111-0390 Contract Services	2,294	4,210	1,560	1,560
43111-0620 Office Supplies	501	650	650	650
43111-0625 Postage	3	50	50	50
43111-0810 Advertising	185	-	-	-
43111-0740 Equipment	7,000	2,000	1,095	1,095
43111 Public Works Administration Total	930,960	1,040,038	1,056,005	1,065,482
43121 PAVING & RECONSTRUCTION				
43121-0394 Traffic Markings & Tree Removal	21,440	26,500	28,289	28,289
43121-0440 Equipment Rental	-	2,000	2,000	2,000
43121-0613 Traffic Control & Tools	1,560	1,500	1,500	1,500
43121-0630 Building Materials	958	1,000	1,000	1,000
43121-0650 Landscape Materials	1,639	1,500	1,500	1,500
43121-0680 Asphalt	59,077	37,800	25,800	25,800
43121 Paving & Reconstruction Total	84,674	70,300	60,089	60,089
43122 STREET CLEANING & MAINTENANCE				
43122-0390 Contract Services	31,179	31,300	31,300	31,300
43122-0396 Torch Gases	2,927	2,000	2,000	2,000
43122-0398 Equipment Repairs	4,152	5,000	5,000	5,000
43122-0432 Radio Repairs	1,180	500	500	500
43122-0612 Paint	11,443	7,500	7,500	7,500
43122-0613 Traffic Control Supplies	1,705	3,500	3,500	3,500
43122-0615 Uniforms	9,343	10,000	12,000	12,000
43122-0616 First Aid Supplies	464	300	300	300
43122-0619 Steel and Iron	874	1,500	1,500	1,500
43122-0635 Gasoline	11,228	9,495	11,295	11,295
43122-0636 Diesel Fuel	46,702	62,000	65,500	65,500
43122-0640 Guardrail	5,969	9,000	5,000	5,000
43122-0660 Vehicle Maintenance Supplies	60,990	45,000	50,000	50,000
43122-0661 Oil & Grease	373	600	600	600
43122-0662 Tires	7,374	6,000	6,000	6,000
43122-0740 Equipment	5,239	13,000	2,000	2,000
43122-0830 Training	980	800	800	800
43122 Street Cleaning & Maintenance Total	202,122	207,495	204,795	204,795
43123 STORM DRAINS				
43123-0390 Contract Services	-	2,500	1,500	1,500
43123-0614 Drainage Materials	6,472	7,000	17,000	17,000
43123 Storm Drains Total	6,472	9,500	18,500	18,500

2/15/2011

2011-12 BUDGET				
PUBLIC WORKS				
	Actual 2009-10	Budget 2010-11	Selectmen 2011-12	Budget Comm 2011-12
43125 SNOW & ICE CONTROL				
43125-0390 Contract Services	-	22,200	22,200	22,200
43125-0680 Plow Blades	10,019	12,000	12,000	12,000
43125-0682 Salt	72,594	178,000	150,000	150,000
43125-0686 Calcium Chloride	4,528	4,000	2,500	2,500
43125-0691 Tire Chains	-	1,500	1,000	1,000
43125 Snow & Ice Control Total	87,141	217,700	187,700	187,700
43128 PUBLIC WORKS FACILITY				
43128-0390 Contract Services	15,680	20,060	18,600	18,600
43128-0410 Electricity	22,535	28,000	23,030	23,030
43128-0411 Propane Fuel	20,121	35,000	33,180	33,180
43128-0430 Facility Maintenance	3,717	2,500	2,500	2,500
43128-0612 Fire Extinguishers	597	275	275	275
43128-0630 Supplies	506	850	850	850
43128-0725 Building Repairs	1,000	4,000	500	500
43128-0740 Equipment	5,355	6,000	5,000	5,000
43128 Public Works Facility Total	69,511	96,685	83,935	83,935
43163 STREET LIGHTING				
43163-0410 Electricity	29,357	23,000	23,000	23,000
43163 Street Lighting Total	29,357	23,000	23,000	23,000
43190 CEMETERY OPERATIONS				
43190-0125 Seasonal/Temporary Salaries	6,176	6,088	6,088	6,164
43190-0140 Overtime	72	-	-	-
43190-0220 Social Security	388	377	377	382
43190-0225 Medicare	91	88	88	89
43190-0260 Workers Compensation	413	163	180	182
43190-0390 Contract Services	-	600	600	600
43190-0430 Repairs	-	700	700	700
43190-0630 Supplies	2,500	3,500	1,500	1,500
43190-0690 Equipment Repair Parts	1,739	2,500	2,500	2,500
43190-0740 Equipment	1,344	3,500	-	-
43190 Cemetery Operations Total	12,723	17,516	12,033	12,117
GRAND TOTAL	1,422,960	1,682,234	1,646,057	1,655,618

2/15/2011

2011-12 BUDGET				
POLICE & DISPATCH				
	Actual	Budget	Selectmen	Budget Comm
	2009-10	2010-11	2011-12	2011-12
42101 POLICE				
42101-0110 Full Time Salaries/Group II	658,365	698,392	709,005	717,815
42101-0111 Full Time Salaries/Group I	39,776	38,626	38,626	39,104
42101-0120 Part Time Salaries	50,614	61,129	61,212	61,975
42101-0140 Overtime	43,737	52,817	29,887	30,257
42101-0210 Group Insurance - Medical	144,072	197,919	167,926	167,926
42101-0211 Group Insurance - Dental	6,395	7,622	8,051	8,051
42101-0215 Group Insurance - Life & Disability	8,640	9,450	9,002	9,002
42101-0220 Social Security	5,442	6,185	6,190	6,266
42101-0225 Medicare	12,018	12,954	12,850	13,001
42101-0230 Retirement	99,503	114,172	127,088	128,667
42101-0260 Workers Compensation	11,023	12,602	13,978	14,144
42101-0341 Telephone	24,814	25,000	25,000	25,000
42101-0350 Medical Expense	400	1,000	1,000	1,000
42101-0351 Animal Control	353	700	700	700
42101-0355 Photo Supplies	826	800	800	800
42101-0390 Contract Services	45,805	44,401	44,076	44,076
42101-0430 Repairs	5,707	3,300	3,300	3,300
42101-0432 Radio/Radar Repairs	1,137	1,500	1,000	1,000
42101-0450 Uniforms	8,277	7,989	7,989	7,989
42101-0550 Printing/Advertising	543	250	250	250
42101-0560 Dues & Subscriptions	1,127	1,750	1,750	1,750
42101-0570 Travel	1,404	1,263	1,263	1,263
42101-0620 Office Supplies	4,919	5,000	5,000	5,000
42101-0625 Postage	865	900	900	900
42101-0635 Vehicle Fuel	22,485	21,100	25,100	25,100
42101-0660 Vehicle Repairs	10,764	7,000	7,000	7,000
42101-0662 Tires	3,892	3,000	3,000	3,000
42101-0663 Batteries	465	500	500	500
42101-0670 Manuals & Books	811	1,000	1,000	1,000
42101-0680 Special Police Supplies	2,569	4,850	4,850	4,850
42101-0688 Special Police Supplies	1,420	2,300	2,300	2,300
42101-0740 Equipment	19,020	18,730	3,250	3,250
42101-0765 Vehicles	50,392	-	25,000	25,000
42101-0812 Prisoner Meals	-	25	25	25
42101-0830 Training	5,560	8,000	8,000	8,000
42101 Police Total	1,293,140	1,372,226	1,356,868	1,369,261
42105 DISPATCH				
42105-0110 Full Time Salaries	182,559	167,430	168,137	170,196
42105-0120 Part Time Salaries	40,593	61,408	57,798	58,509
42105-0140 Overtime	14,774	22,347	22,347	22,622
42105-0210 Group Insurance - Medical	61,330	67,128	66,812	66,812
42105-02101 Group Insurance - Dental	2,381	2,060	2,176	2,176
42105-0215 Group Insurance - Life & Disability	2,445	2,700	2,572	2,572
42105-0220 Social Security	14,590	15,574	15,393	15,583
42105-0225 Medicare	3,394	3,642	3,600	3,644
42105-0230 Retirement	17,616	17,384	21,124	21,384
42105-0260 Workers Compensation	199	414	457	463
42105-0341 Telephone	2,371	6,000	6,000	6,000
42105-0390 Contract Services	21,683	21,844	21,844	21,844
42105-0430 Repairs	5,375	4,000	6,400	6,400
42105-0560 Dues & Subscriptions	-	250	250	250

2/15/2011

2011-12 BUDGET				
POLICE & DISPATCH				
	Actual 2009-10	Budget 2010-11	Selectmen 2011-12	Budget Comm 2011-12
42105-0570 Travel	-	253	253	253
42105-0615 Uniforms	671	1,000	1,000	1,000
42105-0620 Office Supplies	2,994	3,000	3,000	3,000
42105-0680 Special Dispatch Supplies	201	500	500	500
42105-0740 Equipment	-	1,000	1,000	1,000
42105-0830 Training	1,860	2,000	2,000	2,000
42105 Dispatch Total	375,036	399,934	402,663	406,208
42108 POLICE STATION				
42108-0390 Contract Services	16,825	18,600	16,900	16,900
42108-0410 Electricity	9,658	12,000	9,870	9,870
42108-0411 Propane Fuel	8,645	15,000	14,220	14,220
42108-0430 Facility Maintenance	7,143	3,000	3,000	3,000
42108-0610 Supplies	246	500	500	500
42108-0630 Custodial Supplies	984	1,000	1,000	1,000
42108-0725 Building Repairs	2,397	750	750	750
42108 Police Station Total	45,898	50,850	46,240	46,240
GRAND TOTAL	1,714,074	1,823,010	1,805,771	1,821,709

2/15/2011

2011-12 BUDGET				
FIRE				
	Actual 2009-10	Budget 2010-11	Selectmen 2011-12	Budget Comm 2011-12
42202 FIRE & RESCUE				
42202-0110 Full Time Salaries/Group II	394,093	396,710	399,237	404,175
42202-0120 Part Time Salaries	168,610	182,906	182,931	183,709
42202-0140 Overtime	35,829	38,416	29,186	29,545
42202-0210 Group Insurance - Medical	87,275	95,826	89,556	89,556
42202-0211 Group Insurance - Dental	2,427	3,090	3,264	3,264
42202-0215 Group Insurance - Life & Disability	4,455	4,050	3,858	3,858
42202-0220 Social Security	10,888	11,340	11,342	11,390
42202-0225 Medicare	8,865	9,251	9,154	9,243
42202-0230 Retirement	73,219	80,586	86,028	87,091
42202-0260 Workers Compensation	16,941	18,571	20,453	20,649
42202-0341 Telephone	1,698	4,000	3,000	3,000
42202-0350 Medical Fees	2,848	3,500	3,500	3,500
42202-0390 Contract Services	98,309	107,900	107,679	107,679
42202-0430 Office Equipment Repairs	94	150	150	150
42202-0431 Outside Repairs	9,913	13,500	10,500	10,500
42202-0432 Radio Repairs	8,149	10,250	6,250	6,250
42202-0560 Dues & Subscriptions	892	1,800	2,250	2,250
42202-0570 Travel	621	900	700	700
42202-0620 Office/Photo Supplies	2,945	3,500	3,500	3,500
42202-0625 Postage	441	200	200	200
42202-0635 Gasoline	1,949	2,110	2,510	2,510
42202-0636 Diesel Fuel	6,465	9,300	9,825	9,825
42202-0660 Vehicle Parts	7,949	8,000	8,000	8,000
42202-0662 Tires	2,747	2,000	-	-
42202-0663 Vehicle Batteries	-	200	250	250
42202-0680 Miscellaneous Supplies	32,559	31,000	16,400	16,400
42202-0740 Equipment	15,085	15,300	14,967	14,967
42202-0830 Training	9,120	9,500	13,000	13,000
42202 Fire & Rescue Total	1,004,386	1,063,856	1,037,690	1,045,161
42208 FIRE STATION				
42208-0390 Contract Services	2,367	1,950	2,350	2,350
42208-0410 Electricity	6,980	7,400	7,120	7,120
42208-0411 Natural Gas	6,343	10,200	8,550	8,550
42208-0413 Sewer	2,960	2,960	2,960	2,960
42208-0430 Building Repairs	7,704	2,500	-	-
42208-0612 Paint	197	100	100	100
42208-0630 Custodial Supplies	874	1,500	1,500	1,500
42208-0684 Light Replacement	102	200	200	200
42208 Fire Station Total	27,527	26,810	22,780	22,780
42209 RESCUE BUILDING				
42209-0390 Contract Services	843	1,500	1,300	1,300
42209-0411 Natural Gas	2,033	2,730	1,400	1,400
42209-0430 Building Repairs	-	3,000	-	-
42209-0691 Supplies	-	300	300	300
42209 Rescue Building Total	2,876	7,530	3,000	3,000
GRAND TOTAL	1,034,789	1,098,196	1,063,470	1,070,941

2/15/2011

2011-12 BUDGET				
EXECUTIVE				
	Actual 2009-10	Budget 2010-11	Selectmen 2011-12	Budget Comm 2011-12
41301 BOARD OF SELECTMEN				
41301-0130 Elected Officials	6,950	6,518	6,518	6,518
41301-0120 Part Time Salaries	6,414	-	-	-
41301-0220 Social Security	829	404	404	404
41301-0225 Medicare	194	95	95	95
41301-0260 Workers Compensation	5	11	12	12
41301-0561 Meeting Expense	160	175	265	265
41301-0620 Supplies	403	230	360	360
41301-0681 Awards & Recognition	244	200	160	160
41301-0690 Other Miscellaneous	495	150	225	225
41301 Board of Selectmen Total	15,694	7,783	8,039	8,039
41302 TOWN MANAGER				
41302-0110 Full Time Salaries	137,368	124,436	120,068	120,567
41302-0120 Part Time Salaries	2,647	2,130	2,130	2,130
41302-0210 Group Insurance - Medical	23,401	48,224	47,998	47,998
41302-0211 Group Insurance - Dental	931	1,030	1,088	1,088
41302-0215 Group Insurance - Life & Disability	1,367	1,693	844	844
41302-0220 Social Security	9,517	8,159	7,576	7,607
41302-0225 Medicare	2,229	1,908	1,772	1,779
41302-0230 Retirement	18,198	16,892	13,315	13,370
41302-0260 Workers Compensation	137	225	232	233
41302-0270 Unemployment Compensation	3,003	500	1,500	1,500
41302-0320 Legal Fees	68,827	29,600	39,400	39,400
41302-0341 Telephone	2,851	2,700	2,900	2,900
41302-0390 Contract Services	10,127	10,020	5,370	5,370
41302-0550 Printing	4,429	3,300	4,500	4,500
41302-0560 Dues & Subscriptions	6,916	7,340	7,340	7,340
41302-0561 Meeting Expense	2,299	2,700	2,700	2,700
41302-0620 Supplies	4,293	2,175	2,500	2,500
41302-0625 Postage	(54)	600	450	450
41302-0670 Manuals & Directories	443	450	450	450
41302-0681 Awards & Recognition	-	100	1,000	1,000
41302-0730 Equipment	-	-	1,685	1,685
41302-0810 Advertising	1,777	1,800	1,800	1,800
41302-0830 Employee Training	228	2,000	2,000	2,000
41302 Town Manager Total	300,934	267,982	268,618	269,211
42901 EMERGENCY MANAGEMENT				
42901-0120 Part Time Salaries	-	-	6,134	6,210
42901-0220 Social Security	-	-	380	385
42901-0225 Medicare	-	-	89	90
42901-0260 Workers Compensation	-	-	269	272
42901-0341 Telephone	2,071	1,800	-	-
42901-0390 Contract Services	-	-	600	600
42901-0560 Dues & Subscriptions	-	-	500	500
42901-0620 Supplies	-	-	4,075	4,075
42901-0740 Equipment	-	-	1,024	1,024
42901 Emergency Management Total	2,071	1,800	13,071	13,156
GRAND TOTAL	318,699	277,565	289,728	290,406

2/15/2011

2011-12 BUDGET				
PARKS & RECREATION				
	Actual 2009-10	Budget 2010-11	Selectmen 2011-12	Budget Comm 2011-12
PARKS & RECREATION				
45201-0110 Full Time Salaries	90,554	89,450	89,450	90,563
45201-0120 Part Time Salaries	40,366	40,024	42,268	42,794
45201-0125 Seasonal/Temporary Salaries	94,793	81,856	90,319	91,396
45201-0140 Overtime	593	1,263	1,136	1,150
45201-0210 Group Insurance - Medical	17,486	17,485	17,485	17,485
45201-0211 Group Insurance - Dental	990	1,030	1,088	1,088
45201-0215 Group Insurance - Life & Disability	1,244	1,350	1,286	1,286
45201-0220 Social Security	15,055	14,264	14,921	15,090
45201-0225 Medicare	3,520	3,336	3,490	3,530
45201-0230 Retirement	8,544	8,310	10,046	10,171
45201-0260 Workers Compensation	5,978	5,526	6,428	6,499
45201-0341 Telephone	1,791	2,160	2,160	2,160
45201-0390 Contract Services	15,862	17,627	17,028	17,028
45201-0410 Electricity	2,177	1,945	2,200	2,200
45201-0430 Equipment Repairs	555	1,500	1,000	1,000
45201-0440 Equipment Rental	3,781	4,790	4,753	4,753
45201-0550 Printing	390	300	250	250
45201-0560 Dues & Subscriptions	811	1,405	1,130	1,130
45201-0570 Travel	130	410	293	293
45201-0615 Uniforms	4,425	4,701	4,520	4,520
45201-0620 Office Supplies	2,208	2,125	1,200	1,200
45201-0625 Postage	264	400	350	350
45201-0630 Building Materials	1,260	3,800	1,000	1,000
45201-0635 Gasoline	2,551	2,687	3,106	3,106
45201-0650 Grounds Maintenance Supplies	7,842	8,872	8,702	8,702
45201-0660 Vehicle Repair Parts	5,091	1,000	1,500	1,500
45201-0680 Special Recreation Supplies	1,565	1,900	1,500	1,500
45201-0740 Equipment	7,192	2,383	1,815	1,815
45201-0810 Advertising	136	200	200	200
45201-0875 Program Activities	29,733	42,900	32,200	32,200
45201 Parks & Recreation Total	366,887	364,999	362,824	365,959
45202 CELEBRATING CHILDREN				
45202-0120 Seasonal/Temporary Salaries	49,923	64,712	64,712	65,490
45202-0220 Social Security	3,095	4,012	4,012	4,060
45202-0225 Medicare	724	938	938	950
45202-0260 Workers Compensation	204	252	278	282
45202-0620 Office Supplies	263	300	300	300
45202-0740 Equipment	-	-	-	-
45202-0830 Training	397	650	650	650
45202-0875 Program Expenses	6,173	5,580	5,580	5,580
45202-0999 Scholarships	150	2,500	2,500	2,500
45202 Celebrating Children Total	60,929	78,944	78,970	79,812
45208 COMMUNITY CENTER				
45208-0390 Contract Services	1,236	1,950	2,350	2,350
45208-0410 Electricity	6,981	7,400	7,120	7,120
45208-0411 Natural Gas	10,330	10,200	8,550	8,550
45208-0413 Sewer	2,960	2,960	2,960	2,960
45208-0430 Building Repairs	3,716	2,500	-	-
45208-0612 Paint	197	100	100	100
45208-0630 Custodial Supplies	2,108	1,500	1,500	1,500
45208-0684 Light Replacement	-	200	200	200
45208 Community Center Total	27,528	26,810	22,780	22,780
GRAND TOTAL	455,344	470,753	464,574	468,551

2011-12 BUDGET				
GENERAL GOVERNMENT BUILDINGS				
	Actual 2009-10	Budget 2010-11	Selectmen 2011-12	Budget Comm 2011-12
41941 MUNICIPAL OFFICE BUILDING				
41941-0110 Full Time Salaries	25,784	24,991	24,991	25,303
41941-0140 Overtime	2,784	2,884	2,884	2,920
41941-0210 Group Insurance - Medical	12,074	13,634	13,567	13,567
41941-0211 Group Insurance - Dental	365	386	408	408
41941-0215 Group Insurance - Life & Disability	382	506	483	483
41941-0220 Social Security	1,703	1,728	1,728	1,750
41941-0225 Medicare	399	404	404	409
41941-0230 Retirement	2,616	2,553	3,092	3,130
41941-0260 Workers Compensation	670	697	772	782
41941-0390 Contract Services	12,388	13,123	11,553	11,553
41941-0410 Electricity	9,799	11,396	10,000	10,000
41941-0411 Natural Gas	11,989	8,892	9,800	9,800
41941-0413 Sewer	2,908	3,300	3,300	3,300
41941-0430 Building Repairs	-	5,600	5,360	5,360
41941-0570 Travel	147	400	400	400
41941-0612 Supplies	3,019	3,100	3,100	3,100
41941 Municipal Office Building Total	87,027	93,594	91,842	92,265
41944 BOW CENTER SCHOOL				
41944-0390 Contract Services	125	-	-	-
41944-0410 Electricity	215	200	220	220
41944-0430 Building Repair	1,962	2,030	550	550
41944 Bow Center School Total	2,302	2,230	770	770
41945 OLD TOWN HALL				
41945-0110 Full Time Salaries	8,595	8,330	8,330	8,434
41945-0140 Overtime	928	961	961	973
41945-0210 Group Insurance - Medical	4,025	4,545	4,522	4,522
41945-0211 Group Insurance - Dental	121	129	136	136
41945-0215 Group Insurance - Life & Disability	127	169	161	161
41945-0220 Social Security	568	576	576	583
41945-0225 Medicare	133	135	135	136
41945-0230 Retirement	872	851	1,031	1,043
41945-0260 Workers Compensation	223	233	257	261
41945-0341 Telephone	486	375	375	375
41945-0390 Contract Services	1,772	1,810	575	575
41945-0410 Electricity	1,182	1,175	1,200	1,200
41945-0411 Propane Gas	3,762	3,440	3,500	3,500
41945-0430 Building Repairs	1,826	1,800	1,800	1,800
41945-0570 Travel	-	200	200	200
41945 Old Town Hall Total	24,620	24,729	23,759	23,899
41948 BOW BOG MEETING HOUSE				
41948-0390 Contract Services	839	940	30	30
41948-0410 Electricity	157	132	160	160
41948-0430 Building Repairs	1,807	1,000	3,000	3,000
41948 Bow Bog Meeting House Total	2,803	2,072	3,190	3,190
GRAND TOTAL	116,752	122,625	119,561	120,124

2/15/2011

2011-12 BUDGET				
BUILDING INSPECTION/CODE ENFORCEMENT				
	Actual	Budget	Selectmen	Budget Comm
	2009-10	2010-11	2011-12	2011-12
42401-0110 Full Time Salaries	90,348	87,735	87,735	88,837
42401-0140 Overtime	-	553	553	560
42401-0210 Group Insurance - Medical	28,916	31,611	31,498	31,498
42401-0211 Group Insurance - Dental	942	1,030	1,088	1,088
42401-0215 Group Insurance - Life & Disability	1,229	1,350	1,286	1,286
42401-0220 Social Security	5,893	5,939	5,939	6,008
42401-0225 Medicare	1,378	1,389	1,389	1,405
42401-0230 Retirement	8,276	8,088	9,791	9,914
42401-0260 Workers Compensation	2,222	2,226	2,461	2,492
42401-0341 Telephone	702	800	800	800
42401-0390 Contract Services	2,160	2,390	2,390	2,390
42401-0430 Equipment Repairs	-	600	600	600
42401-0550 Printing	362	470	470	470
42401-0560 Dues & Subscriptions	812	1,302	1,302	1,302
42401-0570 Travel	-	250	250	250
42401-0620 Supplies	615	1,140	1,140	1,140
42401-0625 Postage	143	300	300	300
42401-0635 Vehicle Fuel	930	1,372	1,632	1,632
42401-0660 Vehicle Repair Parts	679	750	750	750
42401-0670 Manuals & Directories	788	858	858	858
42401-0740 Equipment	-	-	600	600
42401-0830 Training	1,988	2,950	2,950	2,950
GRAND TOTAL	148,383	153,103	155,782	157,130

2011-12 BUDGET				
DEBT SERVICE				
	Actual	Budget	Selectmen	Budget Comm
	2009-10	2010-11	2011-12	2011-12
062-47312-0982 Interest-TAN	-	1	1	1
062-47212-0981 Interest - Long-Term Debt	153,553	144,138	338,588	338,588
061-47112-0980 Principal - Long-Term Debt	217,020	220,000	220,000	220,000
GRAND TOTAL	370,573	364,139	558,589	558,589

2011-12 BUDGET				
HERITAGE COMMISSION				
	Actual	Budget	Selectmen	Budget Comm
	2009-10	2010-11	2011-12	2011-12
45890 - 0620 Supplies	195	500	500	500
45890 - 0625 Postage	-	55	-	-
45890 - 0680 Preservation & Restoration	-	750	750	750
45890-0740 Equipment	2,031	750	-	-
GRAND TOTAL	2,226	2,055	1,250	1,250

2011-12 BUDGET				
TOWN CLERK/TAX COLLECTOR & ELECTION ADMINISTRATION				
	Actual 2009-10	Budget 2010-11	Selectmen 2011-12	Budget Comm 2011-12
41401 TOWN CLERK/TAX COLLECTOR				
41401-0110 Full Time Salaries	37,870	36,774	36,774	37,232
41401-0125 Seasonal/Temporary Salaries	15,601	17,503	17,503	17,722
41401-0130 Elected Officials	56,034	54,413	54,413	55,099
41401-0140 Overtime	291	1,326	1,326	1,343
41401-0210 Group Insurance - Medical	17,486	17,485	17,485	17,485
41401-0211 Group Insurance - Dental	990	1,030	1,088	1,088
41401-0215 Group Insurance - Life & Disability	1,260	1,350	1,286	1,286
41401-0220 Social Security	3,952	4,066	4,066	4,109
41401-0225 Medicare	1,845	1,849	1,849	1,869
41401-0230 Retirement	8,608	8,473	10,259	10,388
41401-0260 Workers Compensation	121	205	227	231
41401-0341 Telephone	1,089	1,440	1,440	1,440
41401-0390 Contract Services	6,047	8,188	5,925	5,925
41401-0561 Meeting Expense	1,603	1,835	1,735	1,735
41401-0620 Supplies	2,914	3,010	2,835	2,835
41401-0625 Postage	5,821	7,315	7,650	7,650
41401-0740 Office Equipment	-	1,188	1,430	1,430
41401 Town Clerk/Tax Collector Total	161,532	167,450	167,291	168,867
41402 ELECTION ADMINISTRATION				
41402-0125 Seasonal/Temporary Salaries	1,477	4,999	3,472	3,511
41402-0130 Elected Officials	2,784	8,305	9,240	9,356
41402-0220 Social Security	262	825	788	798
41402-0225 Medicare	62	192	184	187
41402-0260 Workers Compensation	4	22	25	25
41402-0390 Contract Services	2,352	5,850	3,900	3,900
41402-0560 Dues & Subscriptions	-	22	22	22
41402-0611 Checklists & Ballots	888	1,075	1,075	1,075
41402-0620 Supplies	59	150	450	450
41402-0625 Postage	63	25	2,050	2,050
41402-0740 Equipment	770	-	-	-
41402-0810 Advertising	-	400	1,000	1,000
41402 Election Administration Total	8,721	21,865	22,206	22,374
GRAND TOTAL	170,253	189,315	189,497	191,241

2011-12 BUDGET				
WELFARE				
	Actual 2009-10	Budget 2010-11	Selectmen 2011-12	Budget Comm 2011-12
44111 WELFARE ADMINISTRATION				
44111-0120 Part Time Salaries	3,689	4,732	4,732	4,789
44111-0220 Social Security	229	293	293	297
44111-0225 Medicare	53	69	69	69
44111-0260 Workers Compensation	4	8	9	9
44111-0560 Meeting Expense	42	50	50	50
44111-0610 Computer System	-	50	50	50
44111-0620 Office Supplies	37	25	25	25
44111-0620 Postage	7	30	25	25
44111 Welfare Administration Total	4,061	5,257	5,253	5,314
DIRECT ASSISTANCE				
44421-0891 Direct Assistance	902	8,000	6,000	6,000
44421 Direct Assistance Total	902	8,000	6,000	6,000
GRAND TOTAL	4,963	13,257	11,253	11,314

2011-12 BUDGET				
FINANCIAL ADMINISTRATION				
	Actual 2009-10	Budget 2010-11	Selectmen 2011-12	Budget Comm 2011-12
41501 ACCOUNTING & FINANCIAL REPORTING				
41501-0110 Full Time Salaries	46,396	87,163	89,471	90,586
41501-0120 Part Time Salaries	44,149	24,723	25,843	26,166
41501-0140 Overtime	566	195	202	204
41501-0210 Group Insurance - Medical	8,477	26,561	26,476	26,476
41501-0211 Group Insurance - Dental	743	1,159	1,224	1,224
41501-0215 Group Insurance - Life & Disability	612	1,181	1,126	1,126
41501-0220 Social Security	6,135	7,475	7,688	7,778
41501-0225 Medicare	1,435	1,748	1,798	1,819
41501-0230 Retirement	4,234	7,984	9,923	10,046
41501-0260 Workers Compensation	95	204	235	238
41501-0341 Telephone	735	600	705	705
41501-0550 Printing	495	1,700	500	500
41501-0620 Supplies	1,487	1,900	1,792	1,792
41501-0625 Postage	1,447	1,200	1,500	1,500
41501-0740 Equipment	-	-	-	-
41501-0830 Training	388	875	875	875
41501 Accounting & Financial Reporting Total	117,394	164,668	169,358	171,035
41502 AUDITING				
41502-0301 Audit	16,000	17,500	17,500	17,500
41502 Auditing Total	16,000	17,500	17,500	17,500
41503 ASSESSING				
41503-0110 Full Time Salaries	39,776	38,626	38,626	39,104
41503-0140 Overtime	-	195	195	197
41503-0210 Group Insurance - Medical	8,427	9,452	9,407	9,407
41503-0211 Group Insurance - Dental	495	515	544	544
41503-0215 Group Insurance - Life & Disability	557	675	643	643
41503-0220 Social Security	2,459	2,407	2,407	2,436
41503-0225 Medicare	614	563	563	570
41503-0230 Retirement	3,605	3,556	4,306	4,359
41503-0260 Workers Compensation	38	66	73	74
41503-0341 Telephone	346	350	350	350
41503-0390 Contract Services	83,647	59,125	126,600	126,600
41503-0430 Equipment Repair	86	200	200	200
41503-0550 Printing	169	100	2,870	2,870
41503-0560 Dues & Subscriptions	217	217	217	217
41503-0620 Supplies	728	1,200	1,100	1,100
41503-0625 Postage	257	265	275	275
41503-0740 Equipment	2,538	-	-	-
41503-0820 Recording Fees	4	150	100	100
41503-0830 Training	40	800	800	800
41503 Assessing Total	144,003	118,462	189,276	189,846
41505 TREASURER				
41505-0120 Part Time Salaries	990	1,021	1,021	1,033
41505-0130 Elected Officials	2,505	2,556	2,556	2,587
41505-0220 Social Security	227	221	221	224
41505-0225 Medicare	53	52	52	53
41505-0260 Workers Compensation	3	6	7	7
41505-0620 Supplies	-	50	50	50
41505-0680 Miscellaneous	34	50	50	50

2/15/2011

2011-12 BUDGET				
FINANCIAL ADMINISTRATION				
	Actual 2009-10	Budget 2010-11	Selectmen 2011-12	Budget Comm 2011-12
41505 Treasurer Total	3,812	3,956	3,957	4,004
41506 INFORMATION SYSTEMS				
41506-0390 Contract Services	19,081	19,000	19,000	19,000
41506-0740 Equipment	-	-	-	-
41506 Information Systems Total	19,081	19,000	19,000	19,000
41509 BUDGET COMMITTEE				
41509-0140 Overtime	492	2,090	-	-
41509-0120 Part Time Salaries	1,681	-	1,463	1,481
41509-0220 Social Security	124	130	91	92
41509-0225 Medicare	29	30	21	21
41509-0230 Retirement	21	191	-	-
41509-0260 Workers Compensation	3	2	3	3
41509-0390 Training	105	195	195	195
41509-0620 Supplies	155	250	250	250
41509-0810 Advertising	35	200	145	145
41509 Budget Committee Total	2,645	3,088	2,168	2,187
41962 INSURANCE				
41962-0520 Property/Liability Insurance	77,070	82,499	49,000	49,000
41962 Insurance Total	77,070	82,499	49,000	49,000
GRAND TOTAL	380,005	409,173	450,259	452,572

2011-12 BUDGET				
SEWER & WATER				
	Actual 2009-10	Budget 2010-11	Selectmen 2011-12	Budget Comm 2011-12
43260-0390 Contract Services	53,390	55,200	167,810	167,810
43260-0410 Electricity	5,104	6,500	5,200	5,200
43260-0411 Natural Gas	426	400	400	400
43260-0491 System Monitoring	2,881	3,200	3,000	3,000
43260-0625 Postage	46	225	150	150
43260-0745 Operating & Maintenance Costs	7,351	4,800	7,600	7,600
GRAND TOTAL	69,198	70,325	184,160	184,160

2011-12 BUDGET				
SOLID WASTE DISPOSAL				
	Actual 2009-10	Budget 2010-11	Selectmen 2011-12	Budget Comm 2011-12
43241-0390 Contract Services	254,319	348,724	327,999	327,999
43241-0391 Curbside Collection	377,725	361,550	361,550	361,550
43241-0393 Disposal of Appliances	274	500	500	500
43241-0394 Recycling Committee	14,440	21,400	21,400	21,400
43241-0397 Well Testing	10,730	16,000	13,400	13,400
43241-0402 Hazardous Waste Disposal	-	500	500	500
43241-0560 Memberships & Subscriptions	387	550	550	550
43241-0620 Supplies	5,536	3,500	3,500	3,500
43241-0830 Training	-	100	100	100
GRAND TOTAL	663,411	752,824	729,499	729,499

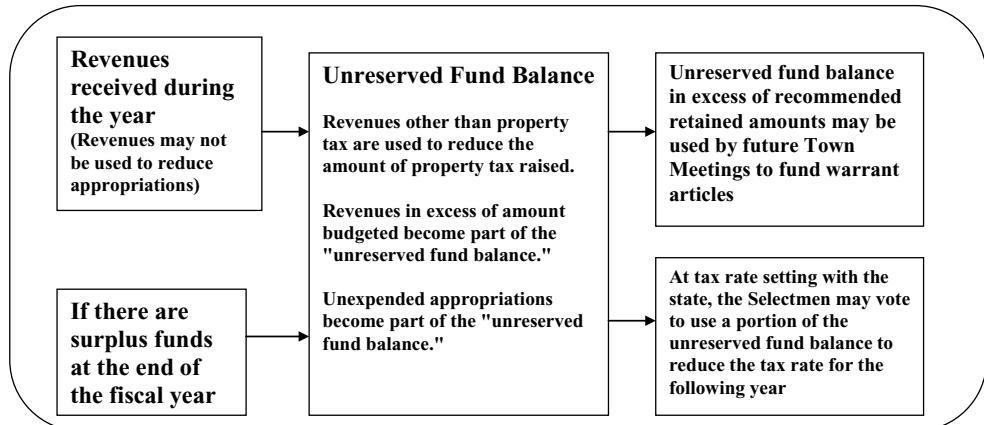
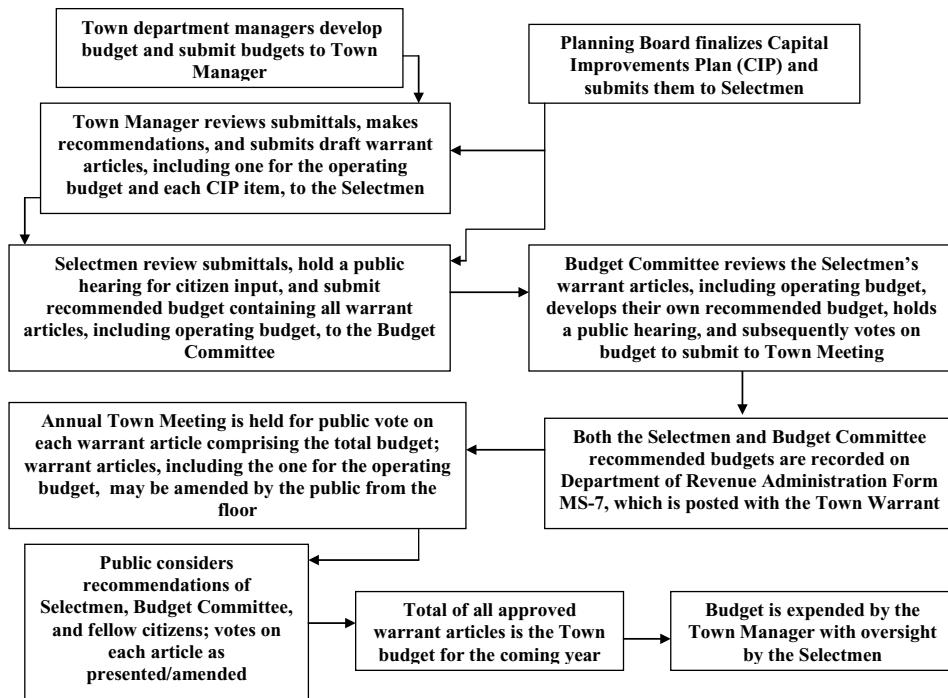
2011-12 BUDGET				
BAKER FREE LIBRARY				
	Actual	Budget	Trustees	Budget Comm
	2009-10	2010-11	2011-12	2011-12
Full-Time Salaries	101,735	106,475	111,592	112,931
Part-Time Salaries	122,495	138,162	129,352	130,883
Vacation Coverage	1,785	1,163	1,454	1,471
Medical Insurance	43,620	61,407	75,322	75,322
Dental Insurance	3,338	3,559	4,975	4,975
Life & Disability Insurance	1,367	1,350	1,366	1,366
Social Security	13,693	15,239	15,029	15,208
Medicare	3,203	3,564	3,515	3,556
Retirement	9,319	9,753	12,376	12,524
Unemployment Compensation	1,428	-	-	-
Workers Compensation	374	418	461	467
Total Salaries & Employee Benefits	302,357	341,090	355,442	358,703
Telephone	1,631	1,800	1,920	1,920
Electricity	8,451	12,000	12,000	12,000
Fuel Oil	8,953	10,800	10,000	10,000
Sewer	340	350	350	350
Contract Services	53	650	400	400
Supplies	6,688	7,500	7,500	7,500
Equipment Repairs	6,852	5,010	7,920	7,920
Postage	1,545	1,500	900	900
Special Programs	4,289	4,000	4,000	4,000
Building Maintenance	15,544	14,975	16,130	16,130
Grounds Maintenance	4,533	3,000	3,000	3,000
Collection Development	52,201	52,582	54,170	54,170
Professional Development	1,833	1,705	1,750	1,750
Preservation	-	350	350	350
Budget Committee Adjustment	-	-	-	(5,516)
Equipment	3,305	1,900	-	-
Total	418,575	459,212	475,832	473,577

2011-12 BUDGET				
OUTSIDE AGENCIES				
	Actual	Budget	Selectmen	Budget Comm
	2009-10	2010-11	2011-12	2011-12
44152-0391 Boy Scouts	472	300	300	300
44152-0393 CASA	-	500	500	500
44152-0394 Concord Area Transit	950	950	950	950
44152-0395 Community Action Program	2,400	2,400	2,400	2,400
GRAND TOTAL	3,822	4,150	4,150	4,150

2011-12 BUDGET				
PLANNING & ZONING				
	Actual 2009-10	Budget 2010-11	Selectmen 2011-12	Budget Comm 2011-12
41911 PLANNING				
41911-0110 Full Time Salaries	114,259	110,937	110,937	112,362
41911-0120 Part Time Salaries	11,690	12,675	12,675	12,831
41911-0140 Overtime	294	1,614	807	817
41911-0210 Group Insurance - Medical	19,972	19,972	19,972	19,972
41911-0211 Group Insurance - Dental	970	1,030	1,088	1,088
41911-0215 Group Insurance - Life & Disability	1,419	1,350	1,286	1,286
41911-0220 Social Security	9,020	9,002	8,952	9,051
41911-0225 Medicare	2,110	2,106	2,095	2,118
41911-0230 Retirement	10,491	10,310	12,392	12,552
41911-0260 Workers Compensation	125	247	274	276
41911-0341 Telephone	767	742	780	780
41911-0370 Maps	5,550	7,000	6,700	6,700
41911-0430 Equipment Repair	90	500	500	500
41911-0550 Printing	1,486	1,200	1,200	1,200
41911-0560 Dues & Subscriptions	8,349	8,650	8,650	8,650
41911-0620 Office Supplies	617	1,400	1,300	1,300
41911-0625 Postage	1,576	2,226	2,000	2,000
41911-0740 Equipment	430	1,500	1,500	1,500
41911-0810 Advertising	2,472	4,000	3,500	3,500
41911-0820 Recording Fees	131	100	100	100
41911-0830 Training	328	4,100	2,450	2,450
41911 Planning Total	192,146	200,661	199,158	201,033
41913 ZONING				
41913-0120 Part Time Salaries	20,168	21,450	18,525	18,753
41913-0220 Social Security	1,251	1,330	1,149	1,163
41913-0225 Medicare	293	311	269	272
41913-0260 Workers Compensation	33	36	35	36
41913-0320 Legal	-	5,000	4,000	4,000
41913-0610 Office Supplies	383	700	800	800
41913-0625 Postage	334	800	560	560
41913-0740 Equipment	-	1,000	-	-
41913-0810 Advertising	978	1,900	1,300	1,300
41913-0820 Recording Fees	25	100	100	100
41913-0830 Training	140	200	200	200
41913 Zoning Total	23,605	32,827	26,938	27,184
41914 BUSINESS DEVELOPMENT				
41914-0371 Marketing	-	2,000	2,000	2,000
41914-0390 Contract Services	7,549	5,000	22,000	22,000
41914-0560 Dues & Subscriptions	140	195	195	195
41914-0610 Office Supplies	55	200	200	200
41914-0625 Postage	167	150	200	200
41914 Business Development Total	7,911	7,545	24,595	24,595
GRAND TOTAL	223,662	241,033	250,691	252,812

2/15/2011

TOWN OF BOW BUDGET DEVELOPMENT PROCESS



FREQUENTLY ASKED QUESTIONS PERTAINING TO THE TOWN BUDGET

What is the “budget”?

The budget consists of the total appropriations that are reflected in all proposed warrant articles (operating budget article and other articles). The operating budget is the amount in the operating budget warrant article that is to be raised and appropriated for general municipal operations. It generally includes employee wages and benefits, operating supplies and services, bond principal and interest payments, and minor capital expenditures for all Town departments. Some proposed appropriations are required by NH Statutes to be presented in separate articles (appropriations to be financed by the issuance of bonds and appropriations to be deposited to capital reserve funds or to be financed by withdrawals from capital reserve funds, for example). Other appropriations are presented in separate articles due to their size (i.e. appropriations for land and equipment purchases and building and infrastructure construction) or because the nature of the appropriations is such that the will of the voters is being sought (the 2009 article dealing with pay-as-you-throw solid waste collection and disposal, for example).

How is the proposed budget developed?

Department Heads submit their operating budget requests to the Town Manager. The Capital Improvements Program Committee submits to the Planning Board a recommended long-range plan for major capital expenditures (“CIP”). The Planning Board reviews the recommended CIP and submits its approved version to the Town Manager. The Town Manager reviews the department head requests and the CIP, makes changes that he deems are appropriate, and develops a proposed operating budget and proposed warrant articles, which he submits to the Board of Selectmen. The Board of Selectmen reviews the proposed operating budget and the proposed warrant articles, makes changes that it deems are appropriate, and after holding a related public hearing submits its proposed operating budget and recommended warrant articles to the Budget Committee. The Budget Committee reviews the proposed operating budget and the proposed warrant articles, makes changes to the proposed operating budget that it deems are appropriate, develops a recommended operating budget, determines whether or not to recommend the proposed warrant articles, and holds a related public hearing. The recommended appropriations of both the Board of Selectmen and the Budget Committee are reflected on a Form MS-7, which is posted with the Town Warrant. The operating budget article and the other warrant articles are presented to the voters for consideration at Town Meeting. Please note the involvement of citizens and taxpayers during the budget process. Selectmen and Budget Committee members are themselves Bow citizens and taxpayers who have been elected by Bow citizens and taxpayers. Both the Board of Selectmen and the Budget Committee hold public hearings before finalizing their recommendations. And, of course, the final decision on the proposed appropriations will be made by Bow citizens and taxpayers at Town Meeting.

Why do many of the warrant articles contain the phrase “to raise and appropriate”?

This is mandated language for any warrant article that is intended to authorize an expenditure. “Appropriate” means to authorize an expenditure of a certain sum of money for a specified purpose. “Raise” indicates that revenue from some source is to be provided for that expenditure. Generally, unless another revenue source is specified in the warrant article, the revenue source will be taxation.

What is “unreserved fund balance”?

Unreserved fund balance is essentially the difference between assets and liabilities or the accumulated difference between revenue and expenditures. It develops as a result of unexpended appropriations, actual revenues in excess of estimated amounts, or a combination thereof. Unreserved fund balance can be designated to finance warrant article appropriations or may be used for tax relief. The State Department of Revenue Administration and the Government Finance Officers Association recommend that an unreserved fund balance of between 5% and 17% of total municipal appropriations and the school and county property tax levies be maintained for cash flow purposes and for contingencies, such as the \$382,000 that was used for road and culvert flood damage repairs in 2006-07. Furthermore, it is recommended that an excess unreserved fund balance be used to stabilize tax rates rather than to artificially lower the immediately pending tax rate. Tax stabilization can be achieved by using excess unreserved fund balance to finance major capital projects or for direct property tax relief over a period of several years.

How is the revenue budget developed and how does it impact the property tax rate?

The revenue budget represents a projection of taxes, service fees, federal and state aid, license and permit fees, and other revenue that will be received during the fiscal year as well as any unreserved fund balance that will be used to offset proposed appropriations. It is developed similarly to the appropriations budget. It is even included on the Form MS-7 that is posted with the Town Warrant. However, less emphasis is generally placed on the revenue budget during the budget process, because it is the responsibility of the Board of Selectmen to prepare and submit to the State Department of Revenue Administration a revised revenue budget in August. That revised budget will be used in determining the municipal property tax rate by subtracting the estimated revenues from the appropriations which were approved at Town Meeting and dividing the difference by total assessed valuations. This calculation is illustrated by the Statement of Appropriations, Estimated Revenues, and Property Tax Assessed in the 2009 Annual Report.

What is a capital reserve fund?

Capital reserve funds are held and invested by elected Trustees of Trust Funds for future major capital expenditures. The Town Warrant contains articles which would deposit monies into capital reserve funds as well as articles which would remove monies from capital reserve funds. Capital reserve funds are considered by many municipalities to be the most cost-effective method of financing major

equipment purchases and replacements. Consistent amounts are annually deposited to these funds, so that sufficient monies are available when purchases or replacements are required. This spreads the related cost over the funding period, rather than requiring a large appropriation in the year of purchase or replacement, and thereby helps to stabilize property tax rates. Also, interest earned on monies held in capital reserve funds offsets a portion of the purchase or replacement cost and/or serves as a hedge against inflation. Alternatives to capital reserve financing are bonding, which involves interest expense rather than interest income, and pay-as-you-go, which often creates material budget and property tax rate spikes.

What is the Budget Committee's role in the budget process?

According to NH Statutes, the Budget Committee has the following duties and responsibilities.

- To prepare the budget as provided in RSA 32:5 for submission to the voters.
- To confer with the Board of Selectmen and with other officers, department heads, and officials relative to estimated costs, anticipated revenues, and services performed to the extent deemed necessary by the Budget Committee.
- To conduct a public hearing on the proposed budget.
- To reflect its budget and recommendations on Forms MS-7 to be submitted to the State Department of Revenue Administration, the Town Clerk/Tax Collector, and the Board of Selectmen for posting with the Town Warrant.

What warrant article amendments can be made at Town Meeting?

The voters at Town Meeting can increase or decrease appropriation amounts. However, the total appropriations that are approved at Town Meeting cannot generally exceed by more than 10% the total appropriations which were recommended by the Budget Committee. Furthermore, the purpose of an appropriation cannot be changed, and no new purpose can be introduced that wasn't reflected in the posted Town Warrant or in the Form MS-7 posted therewith.

Can the voters at Town Meeting limit the Board of Selectmen's ability to make appropriation transfers?

RSA 32:10 generally allows the Board of Selectmen to transfer appropriations from one purpose on the posted Form MS-7 to another purpose on the posted Form MS-7 as long as total expenditures do not exceed total appropriations and as long as at least \$1 was appropriated for both purposes. However, an amount appropriated by a special warrant article cannot be transferred by the Board. Special warrant articles include petitioned articles, bond articles, articles which provide appropriations to capital reserve funds and expendable trust funds, and articles which are designated as non-lapsing.

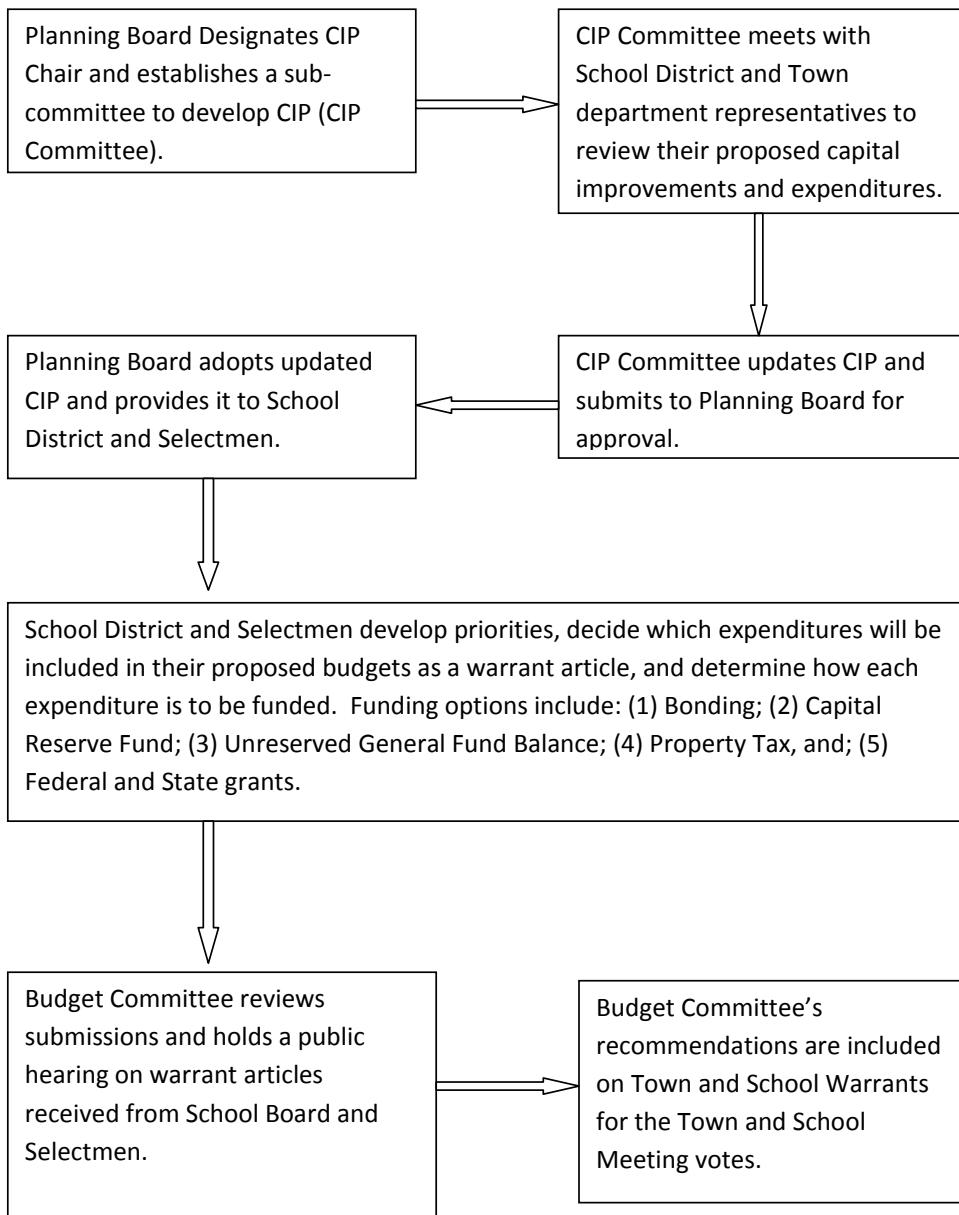
CAPITAL IMPROVEMENT PLAN AND CAPITAL RESERVE FUNDS

In summary, the Capital Improvement Plan (CIP) projects the equipment to be purchased and improvements that will be needed over the next twenty years. It is a planning tool only, and does not hold any money. The CIP proposes a financing plan for the Town's long term needs. Presently, Bow owns over \$5 million of equipment, such as fire trucks and snow plows, which will need to be replaced periodically. The Capital Reserve Fund (CRF) is where the money voted at Town Meeting is deposited for future expenditure. The deposit schedule for the CRF items is reflected in the CIP.

The Capital Improvement Plan (CIP) is a list of the capital expenditures (more than \$10,000) that the Town will need to fund outside of the operating budget in the near future. Statutes require that a CIP look forward at least six years; Bow's looks at the next twenty years. Stated simply, the CIP exists as a method to plan well ahead for the funding of such expenditures and to avoid large "emergency" appropriations. The CIP does not mandate any expenditures; it is simply a "planning ahead" document making recommendations to the voters as to how to best plan for and fund costly projects, vehicles, and equipment in the upcoming years. The Board of Selectmen determines which CIP items will be recommended to Town Meeting for appropriations. CIP items can be funded by bond issues, property taxes, grants, capital reserve funds, or other sources. The current CIP is on the following pages.

Capital Reserve Funds (CRF) are funds created only by a vote of Town Meeting. They must be for a specific purpose, such as "purchase/replacement of fire trucks," and money accrued in a CRF can be only used for the purpose expressed when Town Meeting created the fund, and only Town Meeting can take action to expend money from a CRF. A warrant article to expend money from a CRF must include a description of what is to be bought or built, and the cost. Capital Reserve Funds are in the custody of the Trustees of Trust Funds and are invested to earn interest until they are appropriated for an expenditure. Itemized details pertaining to Bow's Capital Reserve Funds are elsewhere in the Town Report.

THE ANNUAL CAPITAL IMPROVEMENT PLAN PROCESS



CAPITAL IMPROVEMENTS PROGRAM

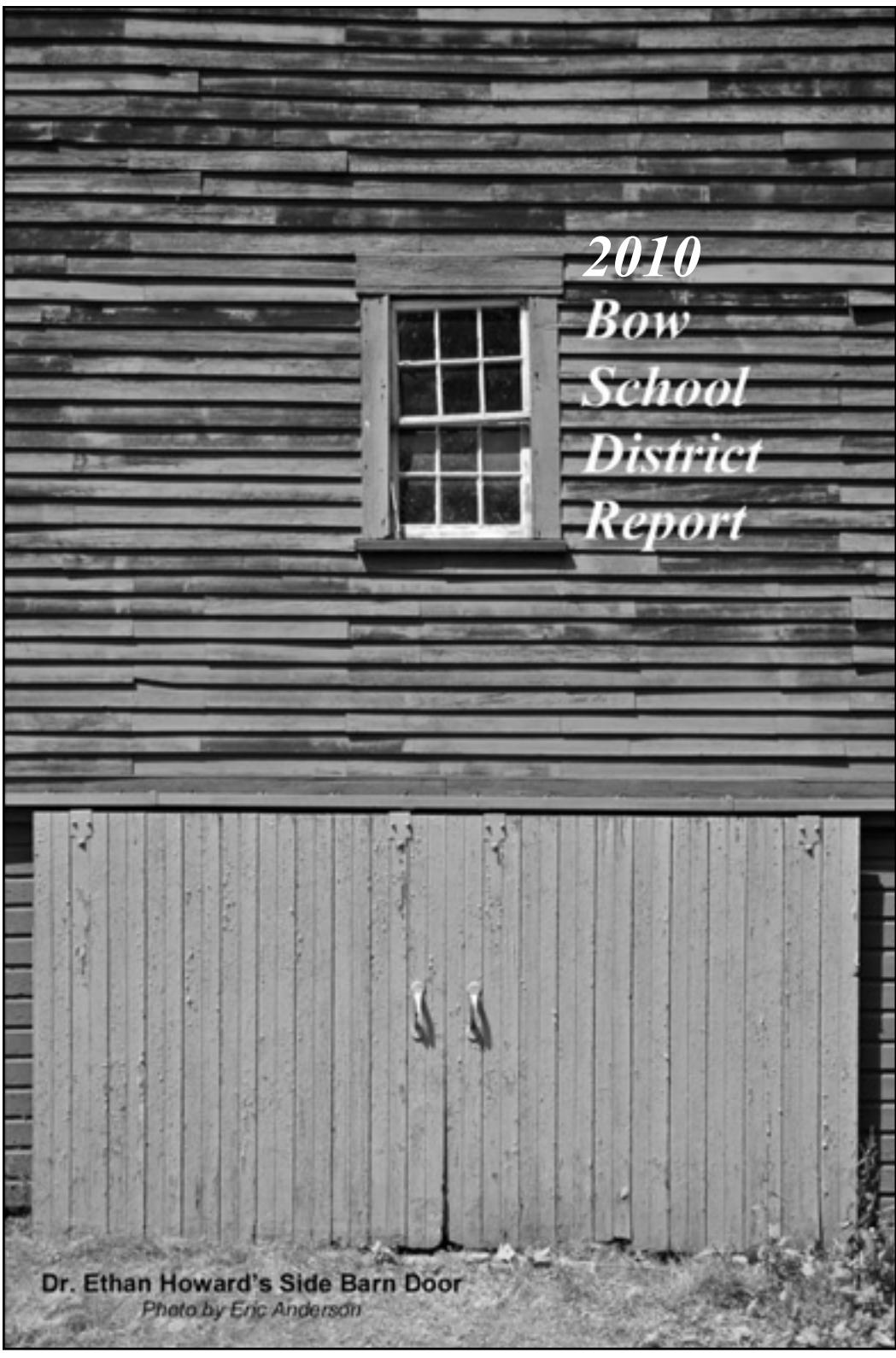
Adopted By Planning Board

			Scheduled		
Department	Project	Cost	Purchase Year	Life	Financing
Assessing	Cycled property valuation update	49,000	annually	N/A	Budget
Building Inspection	2004 Ford F150 pickup truck	27,000	2014-15	10	Budget
Conservation Commission	Unanticipated land purchases	1,000,000	2018-19	10	Land CRF
Fire	Vehicle extraction rescue equipment	30,000	2018-19	10	Fire Equip CRF
Fire	Self-contained breathing apparatus - 29	172,000	2018-19	10	Fire Equip CRF
Fire	Rescue boat	15,000	2011-12	20	Fire Equip CRF
Fire	Skid tank and pump	25,000	2023-24	20	Fire Equip CRF
Fire	Defibrillator	25,000	2011-12	10	Fire Equip CRF
Fire	Defibrillator	25,000	2013-14	10	Fire Equip CRF
Fire	Air compressor and filling station for self-contained breathing apparatus	40,000	2024-25	15	Fire Equip CRF
Fire	SCBA cascade system	20,000	2024-25	15	Fire Equip CRF
Fire	Snowmobiles - 2	15,000	2014-15	10	Fire Equip CRF
Fire	Pumper/ladder truck	600,000	2013-14	20	Fire Truck CRF
Fire	2009 ambulance	170,000	2019-20	10	Fire Truck CRF
Fire	1993 tanker truck	225,000	2013-14	20	Fire Truck CRF
Fire	1997 tanker truck	225,000	2017-18	20	Fire Truck CRF
Fire	2005 ambulance	170,000	2013-14	10	Fire Truck CRF
Fire	2004 forestry truck	75,000	2023-24	20	Fire Truck CRF
Fire	2002 pumper	475,000	2021-22	15	Fire Truck CRF
Fire	2009 rescue truck	150,000	2019-20	10	Fire Truck CRF
Fire	2003 special utility vehicle	35,000	2011-12	10	Fire Truck CRF
Fire	2009 pumper	475,000	2024-25	15	Fire Truck CRF
Fire/Police	Public safety building	4,000,000	2011-12	N/A	Bond
Gen Govt Buildings	Unanticipated municipal facilities and grounds repairs	50,000	2014-15	10	Mun Bldg CRF
Gen Govt Buildings	Bow Bog Meeting House steeple repair	75,000	2011-12	N/A	Mun Bldg CRF
Gen Govt Buildings	Bow Bog Meeting House foundation repair	75,000	2011-12	N/A	Mun Bldg CRF
Gen Govt Buildings	Bow Bog Meeting House roof	20,000	2023-24	25	Mun Bldg CRF
Gen Govt Buildings	Old Town Hall sill and floor joist repair	25,000	2013-14	N/A	Mun Bldg CRF
Gen Govt Buildings	Old Town Hall roof	20,000	2023-24	25	Mun Bldg CRF
Gen Govt Buildings	Old Town Hall floor	20,000	2014-15	20	Mun Bldg CRF
Gen Govt Buildings	Old Town Hall furnaces	16,000	2013-14	20	Mun Bldg CRF
Gen Govt Buildings	Municipal Building brick repointing and moisture issues	30,000	2013-14	25	Mun Bldg CRF
Gen Govt Buildings	Emergency generator	35,000	2015-16	20	Mun Bldg CRF
Gen Govt Buildings	Municipal Building roof	20,000	2018-19	25	Mun Bldg CRF
Gen Govt Buildings	Municipal Building boiler and water heater	15,000	2018-19	10	Mun Bldg CRF
Library	Unanticipated library facilities and grounds repairs	25,000	2010-11	10	Library Repairs ETF
Parks & Recreation	Community Center	3,500,000	2015-16	N/A	Bond
Parks & Recreation	2008 John Deere riding mower	25,000	2016-17	8	P&R CRF
Parks & Recreation	St. Cyr Playground equipment	50,000	2021-22	20	P&R CRF
Parks & Recreation	Community Center emergency generator	25,000	2018-19	20	Mun Bldg CRF
Parks & Recreation	Top dresser	14,000	2011-12	10	P&R CRF
Parks & Recreation	Slicer/seeder	10,000	2012-13	10	P&R CRF
Parks & Recreation	2010 Chevrolet Silverado 2500HD work truck	30,000	2020-21	10	P&R CRF
Parks & Recreation	1999 John Deere 4600 tractor	40,000	2013-14	13	P&R CRF
Parks & Recreation	Gergler Field parking improvements	20,000	2012-13	10	P&R Fields CRF
Parks & Recreation	Gergler Field backstops and fencing	22,000	2012-13	20	Mun Bldg CRF
Parks & Recreation	Sargent Field backstops and fencing	16,000	2012-13	20	Mun Bldg CRF
Parks & Recreation	Goodwin/Gordon Field backstops and fencing	30,000	2012-13	20	Mun Bldg CRF
Parks & Recreation	Gosling Field backstops and fencing	32,000	2012-13	20	Mun Bldg CRF
Parks & Recreation	St. Cyr playground fencing	10,000	2020-21	20	Mun Bldg CRF
Police	Voice logging recorder	24,000	2011-12	10	Police CRF
Police	2008 Ford Expedition special utility vehicle	32,000	2013-14	5	Police CRF
Police	Mobile and portable radios	70,000	2011-12	6	Police CRF
Police	Dispatcher radio and computer equipment	98,000	2015-16	10	Police CRF
Police	2003 Ford Crown Victoria cruiser (chief)	25,000	2011-12	5	Police CRF
Police	2007 Ford Crown Victoria cruiser (patrol)	25,000	2011-12	3	Budget
Police	2008 Ford Crown Victoria cruiser (K-9)	25,000	2014-15	5	Police CRF
Police	2006 Ford Taurus sedan (detective)	25,000	2012-13	5	Police CRF
Police	2010 Chevrolet Impala cruiser (patrol)	25,000	2013-14	3	Budget
Police	2010 Chevrolet Impala cruiser (patrol)	25,000	2013-14	3	Budget
Police	Security video monitoring system	40,000	2012-13	7	Police CRF
Police	Police Station emergency generator	35,000	2020-21	20	Mun Bldg CRF
Police	Repeater station radio equipment	45,000	2015-16	10	Police CRF
Police	2004 Yamaha all-terrain vehicles - 2	15,000	2013-14	10	Police CRF
Police	Cruiser laptop computers - 6	45,000	2012-13	5	Police CRF

CAPITAL IMPROVEMENTS PROGRAM

Adopted By Planning Board

			Estimated	Scheduled		
Department	Project		Cost	Year	Life	Financing
Police	Intel file server		12,000	2015-16	5	Police CRF
Police/Public Works	Police station/DPW facility roof		65,000	2011-12	20	Mun Bldg CRF
Public Works	2009 Freightliner M2106V dump truck - purchased 2007-08		150,000	2019-20	12	DPW CRF
Public Works	2009 Freightliner M2106V dump truck - purchased 2007-08		150,000	2019-20	12	DPW CRF
Public Works	2010 International 4900 dump truck - purchased 2008-09		150,000	2020-21	12	DPW CRF
Public Works	2011 International 4900 dump truck - purchased 2009-10		150,000	2021-22	12	DPW CRF
Public Works	2002 Freightliner FL80 dump truck - purchased 2001-02		150,000	2013-14	12	DPW CRF
Public Works	2004 International 7400 dump truck - purchased 2002-03		150,000	2014-15	12	DPW CRF
Public Works	2005 Freightliner M2106V dump truck - purchased 2004-05		150,000	2016-17	12	DPW CRF
Public Works	2005 International 7400 dump truck - purchased 2003-04		150,000	2015-16	12	DPW CRF
Public Works	2007 Freightliner M2106V dump truck - purchased 2005-06		150,000	2017-18	12	DPW CRF
Public Works	2007 Ford F-150 1/2-ton pickup truck		30,000	2012-13	5	DPW CRF
Public Works	2010 Ford F-350 one-ton utility truck		35,000	2017-18	8	DPW CRF
Public Works	2011 Ford F-550 dump truck - purchased 2010-11		70,000	2020-21	10	DPW CRF
Public Works	2005 Ford F-350 1-ton pickup truck		47,000	2013-14	8	DPW CRF
Public Works	2002 Kubota M900 tractor		80,000	2016-17	14	DPW CRF
Public Works	1992 Bandit 150 chipper		45,000	2012-13	20	DPW CRF
Public Works	1993 Sullair 125Q compressor		15,000	2013-14	20	DPW CRF
Public Works	2001 John Deere 624 loader		190,000	2013-14	12	DPW CRF
Public Works	2000 Champion 726A grader		175,000	2015-16	15	DPW CRF
Public Works	2005 JCB 215 backhoe		125,000	2017-18	12	DPW CRF
Public Works	2007 Dyna-Vac Jet-N-Vac SC600 catch basin cleaner		125,000	2027-28	20	DPW CRF
Public Works	Excavator		80,000	2011-12	10	DPW CRF
Public Works	Mowing attachment for 2002 Kubota tractor		18,000	2011-12	10	DPW CRF
Public Works	Robinson Road/Route 3-A intersection - \$1,000,000 less \$667,000 state aid		333,000	2017-18	N/A	I-2 Zone CRF
Public Works	Johnson Road/Route 3-A intersection - \$1,000,000 less \$667,000 state aid		333,000	2018-19	N/A	I-2 Zone CRF
Public Works	Unanticipated state aid road reconstruction - \$600,000 less \$400,000 state aid		200,000	2020-21	50	HWY CRF
Public Works	Development of cemetery on Marshall property		100,000	2028-29	N/A	Cemetery Dev CRF
Public Works	Salt shed		200,000	2015-16	30	Mun Bldg CRF
Public Works	DPW Facility furnaces - 2		50,000	2011-12	20	Mun Bldg CRF
Public Works	DPW Facility garage door openers		20,000	2025-26	15	Mun Bldg CRF
Public Works	Unanticipated sewer pump and sewer line replacements		100,000	2011-12	10	Sewer CRF
Public Works	Water and sewer system construction - phase 2		10,225,000	2011-12	50	Bond
Public Works	Water and sewer system construction - phase 3		6,000,000	2015-16	50	Bond
Public Works	River Road/Bow Bog Brook Bridge		925,000	2016-17	50	Bond/Bridge CRF
Public Works	Page Road/Bela Brook Bridge		700,000	2011-12	50	Bond/Bridge CRF
Public Works	Birchdale Road/White Brook Bridge		200,000	2017-18	50	Bridge CRF
Public Works	Dunkler Road/Bow Bog Brook Bridge		700,000	2060-61	50	Bridge CRF
Public Works	Bow Bog Road culvert - north of Allen Road		150,000	2015-16	50	HWY CRF
Public Works	River Road culvert at boat ramp		100,000	2013-14	50	HWY CRF
Public Works	Bow Bog Road culvert - south of Allen Road		250,000	2060-61	50	HWY CRF
Public Works	Road reclamation - one mile per year		250,000	annually	N/A	Budget
Public Works	Road paving - shim and overlay - \$110,000 X 5 miles per year		550,000	annually	N/A	Budget
Town Manager	Unanticipated mitigation of pollutants in private water wells		20,000	2011-12	10	Pollution ETF



*2010
Bow
School
District
Report*

Dr. Ethan Howard's Side Barn Door

Photo by Eric Anderson

**BOW SCHOOL DISTRICT
2010
ANNUAL REPORT**

TABLE OF CONTENTS

School District Officers.....	S3
Report of 2010 Bow School District Meeting	S4-S10
2011 Bow School District Election Warrant	S11
2011 Bow School District Warrant Articles	S12-S13
Form MS-27 – 2011 – 2012 School District Budget	S14-S19
2011 – 2012 Proposed School Budget	S20-S35
Special Education Expenditures and Revenues	S36
Estimated Revenues 2011 – 2012	S37-S38
Auditor’s Report – 2011.....	S39-S40
Statement of Bonded Indebtedness	S41
Report of the Trust Fund Balances as of December 31, 2010	S41
School Board Report – 2010 – 2011 School Year.....	S42-S43
Superintendent’s Report – 2010 – 2011 School Year.....	S44-S45
Bow Elementary School Principal’s Report – 2010 – 2011 School Year...	S46-S47
Bow Memorial School Principal’s Report – 2010 – 2011 School Year....	S48-S49
Bow High School Principal’s Report – 2010 – 2011 School Year.....	S50-S51
Bow POPS Report – 2010 – 2011 School Year	S52
Bow PTO Report – 2010 – 2011 School Year	S53-S54
Pupil Enrollment as of October 1, 2010.....	S55
School District Budget Process.....	S56

BOW SCHOOL DISTRICT OFFICERS

Term Expires

Mr. James Hatem, Moderator	2011
Atty. John E. Rich, Jr., Clerk	2012
Mr. Mark Lavalle, Treasurer	2011

BOW SCHOOL BOARD

Term Expires

Ms. Anne Baier, Chair	2011
Ms. Pansy Bloomfield, Vice Chair	2013
Ms. Deborah McCann, Member	2011
Mr. Thomas E. Keane, Member	2012
Mr. Robert Louf, Member	2013

AUDITOR

Plodzik & Sanderson, P.A.	Concord
---------------------------	---------

ADMINISTRATION

Dr. Dean S. T. Cascadden	Superintendent of Schools
Mr. Duane Ford	Business Administrator
Dr. Deborah Winings	Principal, Bow Elementary School
Mr. Kirk Spofford	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 12, 2010**

A duly called meeting of the voters of the Bow School District was held in the Bow High School auditorium on Friday, March 12, 2010. School Moderator, Jim Hatem, called the meeting to order at 7:09 PM. The Pledge of Allegiance was led by Joshua Filides, Michael Filides, Teddy Nappen, Evan Judd, Rick Bailey and Alex Putnam of Boy Scout Troop 75.

The National Anthem was sung by Hannah List and Holly Steward.

Moderator Jim Hatem introduced the Members of the School Board and some Administrative Members of the School District.

School Board Members: Chair Warren Fargo, Vice Chair Pansy Bloomfield, Deborah McCann, Anne Baier, and Tom Keane.

Officers and Administrators: School Superintendent Dr. Dean Cascadden and Business Administrator Duane Ford. Also present was John Rich, District Clerk.

Moderator Jim Hatem announced that Pansy Bloomfield and Robert Louf had been elected to the School Board at the recent Town election. Ms. Bloomfield presented retiring School Board Chair Warren Fargo with a plaque in recognition of his outstanding service.

Moderator Jim Hatem announced:

- The rules of procedure for the meeting were contained in the 2010 Annual Meeting Information Packet
- The procedure for the meeting would be that the Budget Committee and/or School Board would introduce all articles.
- Microphone locations and the availability of a portable one
- Speakers would only be recognized when at a microphone and would have 3 minutes to speak
- Procedure for hand counted vote

Mr. Hatem requested a show of hands of all registered voters wearing wristbands and asked those in attendance who were not registered voters to situate themselves in the designated area of the auditorium for non-voters.

Mr. Hatem explained that a petition for secret ballots had been requested for Ar-

ticles 2 and 3 and he explained the process for the ballot vote. There would be two ballot box locations; one at the front of the auditorium and a second outside the auditorium.

Mr. Hatem reminded the voters of the importance of respectful behavior and read a quote from Winston Churchill.

Mr. Hatem then asked if there were any questions regarding the proposed proceedings for the meeting. No one spoke. Mr. Hatem directed the attention to the 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 Dr. Dean Cascadden who provided information about the School District which was displayed on the overhead projector. These slides were also contained in the meeting information packet. Dr. Cascadden indicated that the School District enrollment has continued to decline from the peak year of 2001. The decline in enrollment is not uniform as Bow High School enrollment has risen since 2001, whereas, Elementary School enrollment has declined. Dr. Cascadden noted that the enrollment bubble as of October 1, 2009 was found at the eleventh grade level at Bow High School and student population is projected to decline after the 2010 school year. He then discussed the class size and cost per student comparing Bow to the New Hampshire averages. Dr. Cascadden discussed the 3 year operating cost per student from 2006 through 2009. He then discussed the changes to the operating budget from 2006 to 2009 and 2010-2011. The increased cost and decreased enrollment was highlighted.

Mr. Hatem then indicated that the meeting would consider Article 2.

Article 2

TO SEE if the School District will vote to raise and appropriate the Budget Committee's recommended amount of twenty-four million seven hundred ninety-one thousand eight hundred sixty six dollars (\$24,791,866) 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.

Recommended by the Budget Committee (Vote 5-2)

The School Board recommends twenty-four million seven hundred ninety-one thousand eight hundred sixty-six dollars (\$24,791,866). This article does not include appropriations in other warrant articles.

Recommended by the School Board (Vote 5-0)
(Majority vote required)

The Article was displayed on the overhead projector. Motion to present the Article for consideration was made by Warren Fargo and seconded by Ann Baier. Mr. Fargo indicated that Budget Committee Chair George Lagos would describe the Article. Mr. Lagos indicated that for the second consecutive year, there is basically no increase in the budgeted amount. However, the District's fixed costs have increased and Mr. Lagos discussed the various fixed costs that had increased. As a result of the increase in fixed costs, the School Board was recommending that 7 full-time positions be eliminated resulting in a \$474,955 savings. Mr. Lagos also noted that the 2 vehicle purchases requested in 2 additional warrant articles would come entirely from the capital reserve accounts. In closing, Mr. Lagos thanked Mr. Rick Hiland for his service on the Budget Committee.

Public comment received and; included:

1. Paul Alfano of 10 Ogden Drive spoke against Article 2 and stated that he believed the Town would be better off if Article 2 was increased by approximately 1% so that 4 of the 7 teacher positions proposed to be eliminated by the School Board would be retained.
2. Mr. Alfano noted that a quality education is among Bow's most important resources and, he felt that an increase in the student to teacher ratio would be adverse to the interest of the Town. As a result, he proposed an amendment to Article 2 increasing the amount appropriated to twenty-five million sixty thousand seven hundred ninety three dollars (\$25,060,793), the motion was seconded by various voters.
3. Jim Hoffman of 3 Nathaniel Drive spoke against the Motion to make the amendment proposal by Mr. Alfano. Mr. Hoffman noted that there had been a substantial reduction in enrollment since 2001 and that compromises had already been made by the School Board in formulating the budget.
4. Donald Lowe of 3 South Bow Road asked Dr. Cascadden information about class sizes and School Board policy for class sizes.
5. Jean Rich of 11 Nesbitt Drive spoke in favor of Mr. Alfano's proposed amendment to Article 2. She stated that maintaining smaller class size was very important as students faced a much more complex world today versus when voters were in school. She also stressed that she was concerned that the School Board was basing its decision to reduce teachers on a minority of voters in the District who had expressed concern about the tax rate.
6. Eleana Walsh of 534 Route 3A spoke in favor of the amendment and maintaining existing class sizes. She praised the staff at Bow Elementary School who had a positive impact on her child. Ms. Walsh discussed the impact that would be personally felt by the 7 teachers who would lose their jobs if the budget was enacted without the amendment.
7. Robert Bannister of 11 Betty Lane spoke against the amendment.
8. Tim Fraser of 33 Hampshire Hills Drive spoke in favor of the amendment and

discussed the impact of the teacher reductions at the High School that would occur if Article 2 was passed without amendment.

9. Tom Duval of Briarwood Drive spoke in favor of the amendment noting that good schools support property values.
10. Carl Michaud of 74 Bow Bog Road spoke in favor of the amendment and expressed concern that test scores would decline if class size increased.
11. Paul Burkette of 41 Ridgewood Drive questioned Dr. Cascadden about the teacher eliminations and enrollment fluctuations that Dr. Cascadden had made in his presentation.
12. John Urdi of 51 Putney Road spoke in favor of the amendment.

Bruce Fosburgh of 15 Poor Richard's Drive moved the question which was seconded by numerous voters.

Mr. Hatem noted that under the rules of the meeting, anyone who was at the microphone would be allowed to speak when a question was moved. As a result, Robin Martin of 8 Tonga Drive was allowed to speak in favor of the amendment and compared the impact of the cost of the amendment on taxpayers to that of a vanity license plate. Brittany Wood of 7 Bela View Drive who was also at the microphone when the question was moved asked Mr. Hatem if she could speak even though she was a student at Bow High School and was not an eligible voter. Mr. Hatem indicated that the voters would need to approve her request and requested a hand vote on allowing Mr. Wood to speak. A majority hand vote was in the affirmative. Ms. Wood stated that she was in support of the amendment, that class size mattered and praised the dedicated teachers at Bow High School.

Mr. Bruce Fosburgh of 15 Poor Richard's Drive raised a point of order and asked if the criteria set forth in Moderator's Rule Number 17 relating to a secret ballot had been met. Mr. Hatem stated that the criteria had been met as the voters requesting the secret ballot had been identified to him.

Being no one else at the microphones, Mr. Hatem called for a Vote. Mr. Hatem noted that a two-thirds vote was necessary to move the question. Upon a hand vote of two-thirds, moving the question was approved.

Mr. Hatem called for a ballot vote on Mr. Alfano's Motion to Amend Article 2. The ballot vote was 263 in favor and 163 against the amendment. The Motion to Amend Article 2 passed.

Mr. Hatem reopened Article 2 for public comment.

Paul Alfano moved the question which was seconded by numerous voters. Mr. Hatem called for a vote. Mr. Hatem noted that a two-thirds vote was necessary to move the

question. Upon a hand of two-thirds, moving the question was approved.

Mr. Hatem called for a ballot vote on Article 2 as amended. The ballot vote was 282 in favor and 134 against. Article 2 passed as amended.

Jean Rich moved to restrict reconsideration of Article 2 as amended which was seconded by numerous voters. Upon a unanimous hand vote, reconsideration of Article 2 as amended was restricted.

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 Educational Association which calls for the following increases in salaries and benefits at the current staffing levels:

Year	Estimated Increase
2010-11	\$9,328

and further to raise and appropriate the sum of nine thousand three hundred twenty-eight dollars (\$9,328) for the upcoming 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 the current staffing levels in accordance with the most recent collective bargaining agreement.

Recommended by the School Board (Vote 5-0)

Recommended by the Budget Committee (Vote 6-1)

The Article was displayed on the overhead projector. Motion to present the Article for consideration was made by Ms. Bloomfield and seconded by Mr. Keane. Ms. Bloomfield indicated that it had been a cordial negotiating year with Union representatives and both parties felt that a one year contract would be in the best interest of both parties in light of the challenging economy. Ms. Bloomfield noted that there was no change to the salary schedule, but that there was a \$100 longevity increase for total cost of \$9,328.

Being no one at the microphones, Mr. Hatem called for a vote by secret ballot. The ballot vote was 261 in favor and 50 against. Article 3 passed. Deb McCann moved to restrict reconsideration of Article 3 and Anne Baier seconded the Motion. It was unanimously voted by a show of hands to restrict reconsideration of Article 3.

Article 4

Shall the School District, if Article 3 is defeated, authorize the governing body to call one special meeting, at its option, to address Article 3 cost items only.

Mr. Hatem indicated that because Article 3 had passed, Article 4 would not be voted on.

Article 5

TO SEE if the School District will vote to raise and appropriate the sum of ninety eight thousand one hundred fifty-two dollars (\$98,152) for the purchase of a Bow High School athletic and field trip school bus to replace the current bus serving the same purpose and authorize the withdrawal of ninety eight thousand one hundred fifty-two dollars (\$98,152) from the Capital Improvements and Equipment Purchase at Bow High School Capital Reserve Fund created in 2000 for that purpose. The School Board has designated this as a special warrant article.

(Majority Vote Required)

Recommended by the School Board (Vote 5-0)
Recommended by the Budget Committee (Vote 7-0)

The Article was displayed on the overhead projector. Motion to present the Article for consideration was made by Ms. Baier and seconded by Mr. Fargo. Ms. Baier indicated that the bus was being purchased specifically for athletic field trips, had storage areas underneath the seats and would not be used for regular school transportation. She noted that the existing bus was approximately 13 years old. Ms. Baier stated that because the purchase of the bus was entirely financed by the Capital Reserve Fund, there would be no impact on taxes.

Being no one at the microphones, Mr. Hatem called for a vote. The majority hand vote was in the affirmative. Motion carried. Article 5 passed.

Article 6

TO SEE if the School District will vote to raise and appropriate the sum of forty-four thousand six hundred dollars (\$44,600) for the purchase of a tractor and to authorize the withdrawal of forty-four thousand six hundred dollars (\$44,600) from the Capital Improvements and Equipment Purchase at Bow High School Capital Reserve Fund created in 2000 for that purpose. The School Board has designated this as a special warrant article.

(Majority Vote Required)

Recommended by the School Board (Vote 5-0)
Recommended by the Budget Committee (Vote 7-0)

The Article was displayed on the overhead projector. Motion to present the Article for consideration was made by Mr. Keane and seconded by Mr. Fargo. Mr. Keane noted that it was proposed that the 19 horsepower tractor purchased in 1998 be replaced by a 57 horsepower tractor that had accessories such as a bucket lift and

snowplow. Mr. Keane noted that because the cost of the tractor was entirely financed by the Capital Reserve Fund, there would be no impact on taxes.

The public comment received:

1. Cliff Chulada of 20 Jonathan Lane urged the School Board and voters to fund the capital reserve account for future years so that the Town would be in a position to purchase additional items without adversely impacting taxes.

Being no one else at the microphones, Mr. Hatem called for a vote. The majority hand vote was in the affirmative. Motion carried. Article 6 passed.

A Motion made to adjourn the meeting was made by numerous voters and seconded by numerous voters. The March 12, 2010 School District meeting ended at 9:21 PM.

Respectfully submitted,

John E. Rich, Jr.

School District Clerk

On behalf of the Bow School Board:

Warren Fargo, Chair
Pansy Bloomfield, Vice Chair
Deborah McCann, Member
Thomas Keane, Member
Anne Baier, Member

**BOW SCHOOL DISTRICT
ELECTION WARRANT – 2011
State of New Hampshire**

To the inhabitants of the School District in the town of Bow qualified to vote in District affairs:

YOU ARE HEREBY NOTIFIED TO MEET AT THE BOW COMMUNITY BUILDING IN SAID DISTRICT ON TUESDAY, THE 8TH DAY OF MARCH 2011, AT 7:00 A.M. O'CLOCK IN THE FORENOON TO CAST BALLOTS FROM THAT HOUR OF SAID DAY UNTIL SEVEN O'CLOCK IN THE EVENING FOR THE FOLLOWING DISTRICT AFFAIRS:

To choose two members of the School Board, choose one Moderator, and choose one Clerk for the ensuing three years.

**GIVEN UNDER OUR HANDS AT SAID BOW
THIS 10TH DAY OF FEBRUARY, 2011:**

Ms. Anne Baier, Chair
Ms. Pansy Bloomfield, Vice Chair
Ms. Deborah D. McCann, Member
Mr. Thomas E. Keane, Member
Mr. Robert Louf, Member

A TRUE COPY OF THE WARRANT ATTEST:

Ms. Anne Baier, Chair
Ms. Pansy Bloomfield, Vice Chair
Ms. Deborah D. McCann, Member
Mr. Thomas E. Keane, Member
Mr. Robert Louf, Member

BOW SCHOOL DISTRICT 2011 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 11TH OF MARCH, 2011, 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-four million eight hundred twenty-four thousand seventy-two dollars (\$24,824,072.00) 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.

Recommended by the Budget Committee (Vote 7-0)

The School Board recommends twenty-four million eight hundred twenty-four thousand seventy-two dollars (\$24,824,072). This article does not include appropriations in other warrant articles.

**Recommended by the School Board (Vote 5-0)
(Majority vote required)**

Article 3

TO SEE if the School District will vote to discontinue the New School Construction and Additions Capital Reserve Fund created in March 1998. Said funds, with accumulated interest to date of withdrawal, are to be transferred to the School District General Fund. (Balance as of 12/31/10 - \$505,393.30)

**Recommended by the School Board (Vote 5-0)
Recommended by the Budget Committee (Vote 7-0)**

Article 4

TO SEE if the School District will vote to raise and appropriate the sum of two hundred fifty thousand dollars (\$250,000.00) to be added to the Bow School District Capital Reserve Fund created in March 1992. This sum to come from the June 30,

2011 fund balance available for transfer on July 1, 2011. No amount to be raised from taxation.

Recommended by the School Board (Vote 5-0)
Recommended by the Budget Committee (Vote 6-1)

TO TRANSACT ANY other business that may legally come before the meeting.

GIVEN UNDER OUR HANDS AT SAID BOW THIS 8TH DAY OF FEBRUARY, 2011:

Anne Baier, Chair
Pansy Bloomfield, Vice-Chair
Deborah McCann, Member
Thomas Keane, Member
Robert Louf, Member

A TRUE COPY OF THE WARRANT ATTEST:

Anne Baier, Chair
Pansy Bloomfield, Vice-Chair
Deborah McCann, Member
Thomas Keane, Member
Robert Louf, Member

SCHOOL BUDGET FORM

**BUDGET FORM FOR SCHOOL DISTRICTS WHICH HAVE ADOPTED
THE PROVISIONS OF RSA 32:14 THROUGH 32:24**

OF: BOW, NH

Appropriations and Estimates of Revenue for the Fiscal Year From July 1, 2011 to June 30, 2012

IMPORTANT:

Please read RSA 32:5 applicable to all municipalities.

1. Use this form to list ALL APPROPRIATIONS in the appropriate recommended and not recommended area. This means the operating budget and all special and individual warrant articles must be posted.
2. Hold at least one public hearing on this budget.
3. When completed, a copy of the budget must be posted with the warrant. Another copy must be placed on file with the school clerk, and a copy sent to the Department of Revenue Administration at the address below within 20 days after the meeting.

This form was posted with the warrant on (Date): _____

BUDGET COMMITTEE

Please sign in ink.

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

THIS BUDGET SHALL BE POSTED WITH THE SCHOOL WARRANT

FOR DRA USE ONLY

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

MS-27
Rev. Feb. 2011

Acct.#	PURPOSE OF APPROPRIATIONS (RSA 32:3-V)	OP Bud. ART. #	Expenditures for Year 7/1/2009 to 6/30/2010	Appropriations Current Year as Approved by DRA		School Board's Appropriations Ensuing Fiscal Year (Recommended)		Budget Committee's Approp. Ensuing Fiscal Year (Recommended) (Not Recommended)	
				1	2	3	4	5	6
INSTRUCTION									
1100-1199	Regular Programs	2	\$916,502	10,085,751	10,005,194	-	-	10,005,194	-
1200-1299	Special Programs	2	4,482,572	4,764,387	4,574,988	-	-	4,574,988	-
1300-1399	Vocational Programs	2	70,152	44,536	57,526	-	-	57,526	-
1400-1499	Other Programs	2	542,709	560,448	563,305	-	-	563,305	-
1500-1599	Non-Public Programs	2	-	-	-	-	-	-	-
1600-1699	Adult/Continuing Ed. Programs	2	-	-	-	-	-	-	-
1700-1799	Community/Jr College Ed. Programs	2	-	-	-	-	-	-	-
1800-1899	Community Service Programs	2	-	-	-	-	-	-	-
SUPPORT SERVICES									
2000-2199	Student Support Services	2	1,658,448	1,791,396	1,805,406	-	-	1,805,406	-
2200-2299	Instructional Staff Services	2	946,548	945,739	954,776	-	-	954,776	-
GENERAL ADMINISTRATION									
2310-840	School Board Contingency	2	32,189	25,000	25,000	-	-	25,000	-
2310-2319	Other School Board	2	78,230	121,383	178,295	-	-	178,295	-
EXECUTIVE ADMINISTRATION									
2320-310	SAU Management Services	2	-	-	-	-	-	-	-
2320-2399	All Other Administration	2	239,238	246,552	261,780	-	-	261,780	-
2400-2499	School Administration Service	2	1,061,556	1,096,627	1,115,268	-	-	1,115,268	-
2500-2599	Business	2	176,146	176,226	180,580	-	-	180,580	-
2600-2699	Operation & Maintenance of Plant	2	1,916,383	2,130,360	2,075,523	-	-	2,075,523	-
2700-2799	Student Transportation	2	939,833	912,718	980,965	-	-	980,965	-
2800-2899	Support Service Central & Other	2	-	-	-	-	-	-	-
3100	Food Service Operations	2	565,720	718,629	659,985	-	-	659,985	-
3200	Enterprise Operations	2	-	-	-	-	-	-	-

BOW SCHOOL DISTRICT
MS-27 FISCAL YEAR 2011-2012

MS-27
Budget - School District of BOW, NH FY 2011-2012

Acct#	PURPOSE OF APPROPRIATIONS (RSA 32:3, V)	Op Bud	Expenditures WARR. for Year 7/1/2009 ART.# to 6/30/2010	Appropriations Current Year As Approved by DRA	School Board's Appropriations Ensuing Fiscal Year (Recommended)	School Board's Appropriations Ensuing Fiscal Year (Not Recommended)	Budget Committee's Approval. Ensuing Fiscal Year (Recommended)	
							6	7
FACILITIES ACQUISITION AND CONSTRUCTION								
4100	Site Acquisition	2	-	-	-	-	-	-
4200	Site Improvement	2	-	-	-	-	-	-
4300	Architectural/Engineering	2	-	-	-	-	-	-
4400	Educational Specification Develop.	2	-	-	-	-	-	-
4500	Building Acquisition/Construction	2	-	-	-	-	-	-
4600	Building Improvement Services	2	-	-	-	-	-	-
4900	Other Facilities Acquisition and Construction Services	2	-	-	-	-	-	-
OTHER OUTLAYS								
5110	Debt Service - Principal	2	1,005,000	1,005,000	-	-	1,005,000	-
5120	Debt Service - Interest	2	500,055	445,369	390,481	-	390,481	-
FUND TRANSFERS								
5220-5221	To Food Service	2	-	-	-	-	-	-
5222-5229	To Other Special Revenue	2	-	-	-	-	-	-
5230-5239	To Capital Projects	2	216,473	142,752	-	-	-	-
5254	To Agency Funds	2	-	-	-	-	-	-
5300-5309	Intergovernmental Agency Alloc.	2	-	-	-	-	-	-
SUPPLEMENTAL								
	DEFICIT	2	-	-	-	-	-	-
	Operating Budget Total		24,347,754	25,212,873	24,824,072	-	24,824,072	-

**BOW SCHOOL DISTRICT
MS-27 FISCAL YEAR 2011-2012**

Special warrant articles are defined in RSA 32:3, VI, as: 1) appropriations in petitioned warrant articles; 2) appropriations raised by bonds or notes; 3) appropriations to a separate fund created pursuant to law, such as capital reserve funds or trust funds; 4) an appropriation designated on the warrant as a special article or as a nonlapsing or nontransferring article.

"Individual" warrant articles are not necessarily the
1) Negotiated cost items for labor agreements; 2)
INDIVIDUAL WARRANT ARTICLES

MS-2/
Rev. 10/10

BOW SCHOOL DISTRICT
MS-27 FISCAL YEAR 2011-2012

MS-27

Budget - School District of BOW, NH FY 2011-2012

1	2	3	4	5	6
Acct.#	SOURCE OF REVENUE	WARR. ART.#	Revised Revenues Current Year	School Board's Estimated Revenues	Budget Committee's Est. Revenues
REVENUE FROM LOCAL SOURCES					
1300-1349	Tuition	2	30,309	60,000	60,000
1400-1449	Transportation Fees	2	-	-	-
1500-1599	Earnings on Investments	2	15,000	2,700	2,700
1600-1699	Food Service Sales	2	635,699	584,985	584,985
1700-1799	Student Activities	2	21,500	21,250	21,250
1800-1899	Community Services Activities	2	-	-	-
1900-1999	Other Local Sources	2	636,961	563,804	563,804
REVENUE FROM STATE SOURCES					
3210	School Building Aid	2	310,887	310,887	310,887
3220	Kindergarten Aid	2	-	-	-
3215	Kindergarten Building Aid	2	-	-	-
3230	Catastrophic Aid	2	306,385	300,000	300,000
3240-3249	Vocational Aid	2	-	-	-
3250	Adult Education	2	-	-	-
3260	Child Nutrition	2	35,930	35,000	35,000
3270	Driver Education	2	18,500	18,500	18,500
3290-3299	Other State Sources	2	-	-	-
REVENUE FROM FEDERAL SOURCES					
4100-4539	Federal Program Grants	2	-	-	-
4540	Vocational Education	2	-	-	-
4550	Adult Education	2	-	-	-
4560	Child Nutrition	2	47,000	40,000	40,000
4570	Disabilities Programs	2	-	-	-
4580	Medicaid Distribution	2	145,000	145,000	145,000
4590-4999	Other Federal Sources (except 4810)	2	-	-	-
4810	Federal Forest Reserve	2	-	-	-
OTHER FINANCING SOURCES					
5110-5139	Sale of Bonds or Notes				
5221	Transfer from Food Service-Spec.Rev.Fund				
5222	Transfer from Other Special Revenue Funds				
5230	Transfer from Capital Project Funds				
5251	Transfer from Capital Reserve Funds		142,752	-	-

MS-27
 Rev. 10/10

BOW SCHOOL DISTRICT

MS-27 FISCAL YEAR 2011-2012

MS-27

Budget - School District of _____ FY _____

1	2	3	4	5	6
Acct.#	SOURCE OF REVENUE	WARR. ART.#	Revised Revenues Current Year	School Board's Estimated Revenues	Budget Committee's Est. Revenues
OTHER FINANCING SOURCES (Cont.)					
5252	Transfer from Expendable Trust Funds				
5253	Transfer from Non-Expendable Trust Funds				
5300-5699	Other Financing Sources				
5140	This Section for Calculation of RAN's (Reimbursement Anticipation Notes) Per RSA 198:20-d for Catastrophic Aid Borrowing RAN, Revenue This FY _____ less RAN, Revenue Last FY _____ =NET RAN				
Supplemental Appropriation (Contra)					
Voted From Fund Balance					
Fund Balance to Reduce Taxes		3	764,075	1,269,468	1,269,468
Total Estimated Revenue & Credits			3,109,998	3,351,594	3,351,594

BUDGET SUMMARY

	Current Year Adopted Budget	School Board's Recommended Budget	Budget Committee's Recommended Budget
Operating Budget Appropriations Recommended (from page 3)	25,212,873	24,824,072	24,824,072
Special Warrant Articles Recommended (from page 4)	-	250,000	250,000
Individual Warrant Articles Recommended (from page 4)	-	-	-
TOTAL Appropriations Recommended	25,212,873	25,074,072	25,074,072
Less: Amount of Estimated Revenues & Credits (from above)	3,109,998	3,351,594	3,351,594
Less: Amount of State Education Tax/Grant	4,082,126	3,793,485	3,793,485
Estimated Amount of Local Taxes to be Raised For Education	18,020,749	17,928,993	17,928,993

Maximum Allowable Increase to Budget Committee's Recommended Budget per RSA 32:18: \$27,441,931
(See Supplemental Schedule With 10% Calculation)

MS-27
Rev. 10/10

BOW SCHOOL DISTRICT
PROPOSED BUDGET FOR FISCAL YEAR 2011-2012

Function	Object	Account	FY2009-10	FY2010-11	FY2011-12
Code	Code	Name	Actual	Budget	Proposed
GENERAL FUND BUDGET					
1100 REGULAR EDUCATION					
1100	610	Art Supplies - BES	3,278	3,228	3,228
1100	610	Art Supplies - BMS	3,091	3,166	3,103
1100	610	Art Supplies - BHS	14,894	14,000	14,000
1100	641	Art Books - BMS	0	0	206
		TOTAL ART EDUCATION	21,263	20,394	20,537
1100	610	Computer Literacy Supplies - BMS	423	415	407
1100	641	Computer Literacy Textbooks - BMS	0	70	0
		TOTAL COMPUTER LITERACY	423	485	407
1100	610	Language/Arts Supplies - BMS	2,122	2,102	2,060
1100	641	Language/Arts Textbooks - BMS	163	58	348
		TOTAL LANGUAGE ARTS	2,285	2,160	2,408
1100	610	World Language Supplies - BMS	0	350	343
1100	610	World Language Supplies - BHS	411	490	490
1100	641	World Language Textbooks - BMS	0	0	58
		TOTAL WORLD LANGUAGES	411	840	891
1100	610	Physical Education Supplies - BES	721	632	632
1100	610	Physical Education Supplies - BMS	977	948	929
1100	610	Physical Education Supplies - BHS	3,389	3,394	4,304
		TOTAL PHYSICAL EDUCATION	5,087	4,974	5,865
1100	610	Family/Consumer Science Supplies - BMS	3,577	3,578	3,507
1100	610	Family/Consumer Science Supplies - BHS	4,918	4,760	5,100
1100	642	Family/Consumer Science Electronic Info - BMS	0	0	0
		TOTAL FAMILY/CONSUMER SCIENCE	8,495	8,338	8,607
1100	610	Technology Education Supplies - BMS	4,552	4,756	4,661
1100	610	Technology Education Supplies - BHS	9,257	6,400	6,400
1100	641	Technology Education Textbooks - BMS	814	0	661
1100	641	Technology Education Textbooks - BHS	0	0	0
		TOTAL TECHNOLOGY EDUCATION	14,623	11,156	11,722
1100	610	Math Supplies - BES	1,884	2,005	2,005
1100	610	Math Supplies - BMS	1,297	1,310	1,284
1100	610	Math Supplies - BHS	1,337	1,200	1,343
1100	641	Math Textbooks - BES	13,788	11,921	12,102
1100	641	Math Textbooks - BMS	0	143	32
		TOTAL MATHEMATICS	18,306	16,579	16,766
1100	610	Music/Band Supplies - BES	638	407	407
1100	610	Music/Band Supplies - BMS	3,406	3,353	3,286
1100	610	Music/Band Supplies - BHS	6,698	7,600	7,430
1100	641	Music/Band Textbooks - BES	195	305	305
1100	730	New Musical Instruments - BES	1,803	1,200	1,200
1100	730	New Musical Instruments - BMS	0	0	0
1100	730	New Musical Instruments - BHS	8,533	5,045	4,980
		TOTAL MUSIC/BAND	21,274	17,910	17,608
1100	610	Science Supplies - BES	2,909	2,910	2,910
1100	610	Science Supplies - BMS	6,485	7,290	7,144
1100	610	Science Supplies - BHS	11,509	11,700	11,200
1100	641	Science Textbooks - BES	2,397	2,500	2,500
1100	641	Science Textbooks - BMS	0	0	163
1100	739	Science Other Equipment - BMS	0	0	0
		TOTAL SCIENCE	23,300	24,400	23,917
1100	610	Social Studies Supplies - BMS	840	1,344	1,317
1100	641	Social Studies Textbooks - BES	2,797	2,920	2,250
1100	641	Social Studies Textbooks - BMS	0	77	568
1100	739	Social Studies Other Equipment - BES	1,440	1,488	1,488
		TOTAL SOCIAL STUDIES	5,077	5,829	5,623
1100	110	Certified Staff Wages - BES	1,863,229	1,899,580	1,831,157
1100	110	Certified Staff Wages - BMS	1,918,488	1,937,382	1,877,074

BOW SCHOOL DISTRICT
PROPOSED BUDGET FOR FISCAL YEAR 2011-2012

Function	Object	Account	FY2009-10	FY2010-11	FY2011-12
Code	Code	Name	Actual	Budget	Proposed
1100	110	Certified Staff Wages - BHS	2,899,067	2,805,401	2,689,364
1100	111	Aides Wages - BES	11,964	12,498	9,638
1100	111	Aides Wages - BMS	34,649	36,457	36,581
1100	111	Aides Wages - BHS	0	0	0
1100	120	Substitutes Wages - DW	116,256	105,000	105,000
1100	240	Course Reimbursement - DW	50,000	52,000	52,000
1100	241	Course Reimbursement Aides - DW	6,000	6,500	6,500
1100	310	Home Instruction Contracted Service - BES	0	500	500
1100	310	Home Instruction Contracted Service - BMS	0	1,000	1,000
1100	310	Home Instruction Contracted Service - BHS	0	1,000	1,000
1100	320	Pre-Employment Contracted Service - DW	330	750	675
1100	430	Maintenance Contracts - BES	14,946	14,746	14,829
1100	430	Maintenance Contracts - BMS	11,956	15,221	13,721
1100	430	Maintenance Contracts - BHS	20,594	25,162	20,100
1100	610	General Supplies - BES	25,296	23,765	24,359
1100	610	General Supplies - BMS	19,334	18,902	18,524
1100	610	General Supplies - BHS	13,024	13,000	12,900
1100	641	Textbooks - BHS	47,771	40,668	31,529
1100	733	New Furniture/Fixtures - BMS	0	250	403
1100	733	New Furniture/Fixtures - BHS	420	500	500
1100	734	New Equipment - BES	0	0	22,335
1100	734	New Equipment - BMS	493	444	9,547
1100	734	New Equipment - BHS	1,830	2,000	17,868
1100	737	Replacement Furniture/Fixtures - BMS	543	0	3,480
1100	737	Replacement Furniture/Fixtures - BHS	0	0	0
1100	738	Replacement Equipment - BES	1,952	0	0
1100	738	Replacement Equipment - BMS	4,023	761	4,126
1100	738	Replacement Equipment - BHS	1,424	1,500	1,500
1100	739	Other Equipment - BES	0	0	0
1100	810	Dues/Fees - BES	872	792	792
1100	810	Dues/Fees - BMS	1,606	1,994	1,882
1100	810	Dues/Fees - BHS	9,660	6,908	6,900
1100	890	Driver Education	18,450	20,000	20,000
		TOTAL REGULAR INSTRUCTION	7,094,176	7,044,681	6,835,784
1100	610	Reading Supplies - BES	755	725	725
1100	610	Reading Supplies - BMS	1,222	1,199	1,175
1100	610	Reading Supplies - BHS	3,000	3,000	3,000
1100	641	Reading Testing Supplies - BMS	0	107	0
1100	641	Reading Books - BES	18,436	19,242	19,825
1100	641	Reading Books - BMS	1,498	1,500	2,831
		TOTAL READING	24,912	25,773	27,556
1100	430	Computer Repairs - BES	3,595	3,750	3,843
1100	430	Computer Repairs - BMS	7,489	8,000	8,000
1100	430	Computer Repairs - BHS	3,168	4,000	4,000
1100	610	Computer Supplies - BES	5,327	5,515	5,652
1100	610	Computer Supplies - BMS	8,971	9,498	9,498
1100	610	Computer Supplies - BHS	8,010	8,188	8,188
		TOTAL COMPUTER REPAIRS/SUPPLIES	36,560	38,951	39,181
1100	610	Humanities Supplies - BHS	2,804	2,900	2,700
		TOTAL HUMANITIES	2,804	2,900	2,700
1100	610	Health/Wellness Supplies - BHS	213	600	600
		TOTAL HEALTH/WELLNESS	213	600	600
1100	211	Health Insurance - DW	1,452,470	1,595,640	1,706,448
1100	211	Health Insurance Retiree Payments - DW	10,841	9,442	8,992
1100	212	Dental Insurance - DW	147,913	158,335	159,149
1100	213	Life Insurance - DW	13,246	15,931	15,301
1100	214	Disability Insurance - DW	26,702	27,136	26,060
1100	220	FICA - DW	511,203	519,918	500,984
1100	230	NH Retirement - DW	456,724	507,941	548,391

BOW SCHOOL DISTRICT
PROPOSED BUDGET FOR FISCAL YEAR 2011-2012

Function Code	Object Code	Account Name	FY2009-10 Actual	FY2010-11 Budget	FY2011-12 Proposed
1100	250	Unemployment Insurance - DW	5,439	6,075	7,909
1100	260	Workers Comp Insurance - DW	12,757	19,363	11,788
		TOTAL EMPLOYEE BENEFITS	2,637,295	2,859,781	2,985,022
		TOTAL 1100 REGULAR EDUCATION	9,916,502	10,085,751	10,005,194
		1200 SPECIAL EDUCATION			
1200	110	Certified Staff Wages - BES	396,279	402,785	417,183
1200	110	Certified Staff Wages - BMS	332,651	342,549	342,750
1200	110	Certified Staff Wages - BHS	352,647	354,817	356,760
1200	111	Aides Wages - BES	340,602	335,550	332,173
1200	111	Aides Wages - BMS	344,685	447,918	337,339
1200	111	Aides Wages - BHS	321,290	344,588	366,136
1200	113	Clerical Wages - BHS	32,990	33,763	33,763
1200	120	Substitutes - DW	31,106	28,000	28,000
1200	240	Course Reimbursement - DW	1,780	1,780	1,780
1200	319	Home Instruction Contracted Service - BES	0	1,000	1,000
1200	319	Home Instruction Contracted Service - BMS	0	1,500	1,500
1200	319	Home Instruction Contracted Service - BHS	0	2,000	2,000
1200	322	Conferences/Seminars - DW	(1,439)	4,500	4,500
1200	323	Professional Services for Pupils - DW	305,466	239,400	291,400
1200	324	Transcription Services - DW	0	2,000	500
1200	325	Testing - BES	0	390	0
1200	533	Video Communications - BES	0	0	0
1200	533	Video Communications - BHS	0	0	0
1200	569	Tuition to Private Schools - DW	700,254	704,000	578,700
1200	580	Travel - DW	2,657	3,800	3,800
1200	610	Supplies - DW	2,578	3,400	3,400
1200	610	Supplies - BES	1,769	4,295	1,723
1200	610	Supplies - BMS	2,982	3,545	3,708
1200	610	Supplies - BHS	5,473	8,674	7,046
1200	611	Computer Supplies - DW	0	0	0
1200	641	Professional Books - DW	0	0	0
1200	641	Textbooks - BES	64	1,128	2,420
1200	641	Textbooks - BMS	0	0	0
1200	641	Textbooks - BHS	451	2,186	1,232
1200	650	Software - DW	0	979	0
1200	650	Software - BMS	1,191	470	0
1200	650	Software - BHS	580	3,298	0
1200	733	New Furniture - BMS	0	0	0
1200	734	New Equipment - DW	0	0	6,000
1200	734	New Equipment - BES	2,691	0	2,010
1200	734	New Equipment - BMS	889	0	4,020
1200	734	New Equipment - BHS	608	537	1,005
1200	810	Memberships/Dues - DW	1,522	1,800	1,800
1200	890	Summer School	56,510	48,500	64,619
		TOTAL SPECIAL EDUCATION	3,238,276	3,329,152	3,198,267
1200	211	Health Insurance - DW	590,005	731,229	702,290
1200	212	Dental Insurance - DW	46,099	50,438	52,334
1200	213	Life Insurance - DW	4,344	5,492	5,334
1200	214	Disability Insurance - DW	8,782	9,382	9,113
1200	220	FICA - DW	155,536	175,183	169,379
1200	230	NH Retirement - DW	184,278	197,084	220,860
1200	250	Unemployment Insurance - DW	4,102	4,650	6,269
1200	260	Workers Comp Insurance - DW	4,135	6,665	4,075
		TOTAL EMPLOYEE BENEFITS	997,282	1,180,123	1,169,654

BOW SCHOOL DISTRICT
PROPOSED BUDGET FOR FISCAL YEAR 2011-2012

Function	Object	Account	FY2009-10	FY2010-11	FY2011-12
Code	Code	Name	Actual	Budget	Proposed
		TOTAL 1200 SPECIAL EDUCATION	4,235,558	4,509,275	4,367,921
		1260 BILINGUAL EDUCATION			
1260	110	Certified Staff Wages	57,073	59,136	0
1260	320	Professional Services for Pupils - DW	0	0	20,800
		TOTAL BILINGUAL EDUCATION	57,073	59,136	20,800
1260	211	Health Insurance - DW	20,154	20,116	0
1260	212	Dental Insurance - DW	1,856	1,958	0
1260	213	Life Insurance - DW	112	142	0
1260	214	Disability Insurance - DW	227	242	0
1260	220	FICA - DW	4,366	4,524	0
1260	230	NH Retirement - DW	3,958	4,743	0
1260	250	Unemployment Insurance - DW	45	50	0
1260	260	Workers Comp Insurance - DW	107	170	0
		TOTAL EMPLOYEE BENEFITS	30,825	31,945	0
		TOTAL 1260 BILINGUAL EDUCATION	87,898	91,081	20,800
		1280 GIFTED & TALENTED			
1280	110	Certified Staff Wages - BES	61,492	61,492	63,442
1280	110	Certified Staff Wages - BMS	63,342	63,442	63,442
1280	610	Supplies - BES	1,501	1,550	1,550
1280	610	Supplies - BMS	912	919	900
1280	641	Textbooks - BES	32	500	500
1280	641	Textbooks - BMS	438	619	623
1280	733	New Furniture - BMS	0	0	0
1280	734	New Equipment - BMS	0	0	0
		TOTAL GIFTED & TALENTED	127,717	128,522	130,457
1280	211	Health Insurance - DW	7,539	10,499	29,046
1280	212	Dental Insurance - DW	3,947	4,165	4,352
1280	213	Life Insurance - DW	247	300	305
1280	214	Disability Insurance - DW	499	512	520
1280	220	FICA - DW	9,550	9,557	9,707
1280	230	NH Retirement - DW	9,295	10,020	11,508
1280	250	Unemployment Insurance - DW	89	100	144
1280	260	Workers Comp Insurance - DW	233	356	228
		TOTAL EMPLOYEE BENEFITS	31,398	35,509	55,810
		TOTAL 1280 GIFTED & TALENTED	159,116	164,031	186,267
		1300 VOCATIONAL EDUCATION			
1300	110	Transportation Staff Wages - BHS	14,872	14,174	14,173
1300	561	Vocational Education Tuition - BHS	53,919	28,875	42,000
		TOTAL VOCATIONAL	68,791	43,049	56,173
1300	220	FICA - DW	1,080	1,084	1,084
1300	260	Workers Comp Insurance - DW	281	403	269
		TOTAL EMPLOYEE BENEFITS	1,361	1,487	1,353
		TOTAL 1300 VOCATIONAL	70,152	44,536	57,526
		1410 CO-CURRICULAR			
1410	110	Wages - BES	3,510	8,424	8,424
1410	110	Wages - BMS	27,395	28,933	30,337
1410	110	Wages - BHS	50,667	49,552	49,552
1410	322	Conferences - BHS	1,548	3,850	3,850
1410	610	Supplies - BES	800	699	699
1410	610	Supplies - BMS	3,402	3,585	3,514

BOW SCHOOL DISTRICT
PROPOSED BUDGET FOR FISCAL YEAR 2011-2012

Function	Object	Account	FY2009-10	FY2010-11	FY2011-12
Code	Code	Name	Actual	Budget	Proposed
1410	610	Supplies - BHS	17,504	15,000	14,500
1410	734	New Equipment - BMS	0	0	220
1410	810	Dues/Fees - BES	2,150	2,215	2,355
1410	810	Dues/Fees - BMS	1,764	2,930	2,505
1410	890	Assemblies - BHS	500	2,400	2,200
		TOTAL CO-CURRICULAR	109,239	117,588	118,156
1410	220	FICA - DW	6,240	6,649	6,756
1410	230	NH Retirement - DW	6,434	6,970	8,010
1410	260	Workers Comp Insurance - DW	158	248	159
		TOTAL EMPLOYEE BENEFITS	12,833	13,867	14,925
		TOTAL 1410 CO-CURRICULAR	122,072	131,455	133,081
		1420 ATHLETICS			
1420	110	Athletic Director - BHS	59,263	59,263	59,263
1420	320	Officials - BMS	4,000	4,946	4,820
1420	320	Officials - BHS	44,260	44,428	44,648
1420	322	Conference/Seminars - BHS	2,771	3,120	3,120
1420	400	Purchased Services - BHS	26,823	30,468	30,620
1420	442	Equipment - BHS	1,600	2,000	0
1420	610	Playground Supplies - BES	445	400	400
1420	610	Athletic Supplies - BMS	1,727	1,358	1,331
1420	610	Athletic Supplies - BHS	17,767	18,194	17,699
1420	738	Replacement Equipment - BMS	1,369	1,560	1,560
1420	738	Replacement Equipment - BHS	11,284	9,659	9,451
1420	810	Dues/Fees - BHS	3,690	5,025	5,035
		TOTAL ATHLETICS	174,999	180,421	177,947
1420	110	Athletic Stipends - BMS	19,200	19,200	19,200
1420	110	Athletic Stipends - BHS	156,341	157,309	157,309
		TOTAL ATHLETIC STIPENDS	175,541	176,509	176,509
1420	211	Health Insurance - DW	21,567	21,269	23,599
1420	212	Dental Insurance - DW	1,856	1,958	2,046
1420	213	Life Insurance - DW	117	142	142
1420	214	Disability Insurance - DW	237	243	243
1420	220	FICA - DW	17,963	18,037	18,037
1420	230	NH Retirement - DW	17,219	18,909	21,385
1420	250	Unemployment Insurance - DW	45	50	72
1420	260	Workers Comp Insurance - DW	435	672	424
		TOTAL EMPLOYEE BENEFITS	59,438	61,280	65,948
		TOTAL 1420 ATHLETICS	409,978	418,210	420,404
		1490 SUMMER ENRICHMENT PROGRAM			
1490	112	Wages - BMS	0	0	0
1490	112	Wages - BHS	9,300	9,300	8,400
1490	610	Supplies - BMS	0	0	0
		TOTAL SUMMER ENRICHMENT	9,300	9,300	8,400
1490	220	FICA - DW	711	711	643
1490	230	NH Retirement - DW	631	746	762
1490	260	Workers Comp - DW	16	26	15
		TOTAL EMPLOYEE BENEFITS	1,359	1,483	1,420
		TOTAL 1490 SUMMER ENRICHMENT	10,659	10,783	9,820
		2113 SOCIAL WORK SERVICES			
2113	110	Certified Staff Wages	0	0	0

BOW SCHOOL DISTRICT
PROPOSED BUDGET FOR FISCAL YEAR 2011-2012

Function	Object	Account	FY2009-10	FY2010-11	FY2011-12
Code	Code	Name	Actual	Budget	Proposed
		TOTAL BILINGUAL EDUCATION	0	0	0
2113	211	Health Insurance - DW	3,194	5,317	16,078
2113	212	Dental Insurance - DW	0	552	1,227
2113	213	Life Insurance - DW	132	160	160
2113	214	Disability Insurance - DW	266	273	273
2113	220	FICA - DW	0	0	0
2113	230	NH Retirement - DW	6,358	6,101	7,387
2113	250	Unemployment Insurance - DW	45	50	72
2113	260	Workers Comp Insurance - DW	124	190	120
		TOTAL EMPLOYEE BENEFITS	10,119	12,643	25,317
		TOTAL 2113 SOCIAL WORK SERVICES	10,119	12,643	25,317
		2119 SCHOOL RESOURCE OFFICER SERVICES			
2119	300	SRO Contracted Services to Town	25,000	25,000	25,000
		TOTAL 2119 SCHOOL RESOURCE OFFICER SERVICES	25,000	25,000	25,000
		2120 GUIDANCE SERVICES			
2120	110	Certified Staff Wages - BES	53,729	55,796	58,021
2120	110	Certified Staff Wages - BMS	119,378	121,559	99,513
2120	110	Certified Staff Wages - BHS	255,541	257,812	236,885
2120	113	Clerical Wages - BHS	34,381	35,767	35,767
2120	114	District Wide Registrar	0	0	5,000
2120	335	Testing - BHS	1,500	5,000	7,400
2120	323	Contracted Services - DW	6,005	10,000	0
2120	580	Travel - BHS	1,275	2,300	2,800
2120	580	School to Career Travel - BHS	919	1,500	1,500
2120	610	Supplies - BES	325	500	525
2120	610	Supplies - BMS	217	322	316
2120	610	Supplies - BHS	3,830	4,800	4,800
2120	610	School to Career Supplies - BHS	586	400	400
2120	641	Books/Printed Media - BHS	1,179	1,311	861
2120	641	School to Career Books/Printed Media - BHS	510	579	579
2120	642	Software - BHS	1,413	1,300	4,980
2120	734	New Equipment - BHS	1,684	0	0
2120	737	Replacement Furniture - BMS	0	352	0
2120	810	Dues - BHS	200	200	200
		TOTAL GUIDANCE	482,672	499,498	459,547
		2120			
2120	211	Health Insurance - DW	71,775	80,404	89,202
2120	212	Dental Insurance - DW	8,967	9,787	10,227
2120	213	Life Insurance - DW	938	1,130	1,044
2120	214	Disability Insurance - DW	1,895	1,931	1,784
2120	220	FICA - DW	35,422	36,026	33,292
2120	230	NH Retirement - DW	31,245	38,177	33,377
2120	250	Unemployment Insurance - DW	357	400	648
2120	260	Workers Comp Insurance - DW	884	1,342	783
		TOTAL EMPLOYEE BENEFITS	151,482	169,197	170,357
		TOTAL 2120 GUIDANCE SERVICES	634,154	668,695	629,904
		2132 HEALTH SERVICES			
2132	110	Certified Staff Wages - BES	51,031	51,131	51,131
2132	110	Certified Staff Wages - BMS	51,361	51,131	51,131
2132	110	Certified Staff Wages - BHS	57,807	57,907	57,907
2132	111	Health Assistant Wages - BES	7,259	7,591	7,591
2132	111	Health Assistant Wages - BMS	6,091	6,353	6,353
2132	430	Equipment Repair - BES	0	100	200

BOW SCHOOL DISTRICT
PROPOSED BUDGET FOR FISCAL YEAR 2011-2012

Function	Object	Account	FY2009-10	FY2010-11	FY2011-12
Code	Code	Name	Actual	Budget	Proposed
2132	430	Equipment Repair - BMS	0	100	100
2132	550	Printing - BHS	47	60	60
2132	580	Travel - BHS	147	340	340
2132	610	Supplies - BES	895	1,200	1,200
2132	610	Supplies - BMS	956	964	964
2132	610	Supplies - BHS	1,819	1,835	1,835
2132	641	Books - BHS	117	117	110
2132	737	Replacement Furniture - BES	0	0	0
2132	738	Replacement Equipment - BMS	0	0	0
2132	810	Dues - BHS	135	135	140
		TOTAL HEALTH SERVICES	177,664	178,964	179,062
2132	211	Health Insurance - DW	42,284	48,627	54,408
2132	212	Dental Insurance - DW	3,902	3,522	3,680
2132	213	Life Insurance - DW	341	418	418
2132	214	Disability Insurance - DW	689	714	714
2132	220	FICA - DW	13,276	13,320	13,320
2132	230	NH Retirement - DW	12,229	12,846	14,527
2132	250	Unemployment Insurance - DW	223	220	300
2132	260	Workers Comp Insurance - DW	321	496	313
		TOTAL EMPLOYEE BENEFITS	73,265	80,163	87,680
		TOTAL 2130 HEALTH SERVICES	250,928	259,127	266,742
		2140 PSYCHOLOGICAL SERVICES			
2140	110	Certified Staff Wages - DW	68,615	68,539	77,548
2140	325	Testing - DW	8,333	4,426	2,470
2140	610	Supplies - DW	496	605	0
2140	641	Textbooks - DW	0	311	0
		TOTAL PSYCHOLOGICAL SERVICES	77,443	73,881	80,018
2140	211	Health Insurance - DW	10,090	13,027	14,415
2140	212	Dental Insurance - DW	2,093	2,208	2,307
2140	213	Life Insurance - DW	242	294	316
2140	214	Disability Insurance - DW	490	503	540
2140	220	FICA - DW	5,249	5,243	5,932
2140	230	NH Retirement - DW	9,327	9,833	11,936
2140	260	Workers Comp Insurance - DW	228	349	237
		TOTAL EMPLOYEE BENEFITS	27,719	31,457	35,683
		TOTAL 2140 PSYCHOLOGICAL SERVICES	105,162	105,338	115,701
		2150 SPEECH/LANGUAGE SERVICES			
2150	110	Certified Staff Wages - DW	221,801	218,347	220,192
2150	111	Speech Pathologist Aides Wages - DW	76,507	91,079	103,365
2150	320	Contracted Services - DW	0	0	0
2150	325	Testing - DW	1,094	694	353
2150	610	Supplies - DW	483	1,617	463
2150	641	Books - DW	684	130	0
2150	650	Software - DW	0	268	0
2150	734	Equipment - DW	0	0	109
		TOTAL SPEECH/LANGUAGE SERVICES	300,569	312,135	324,482
2150	211	Health Insurance - DW	33,714	46,721	51,421
2150	212	Dental Insurance - DW	4,823	6,193	6,471
2150	213	Life Insurance - DW	574	757	781
2150	214	Disability Insurance - DW	1,159	1,293	1,334
2150	220	FICA - DW	22,821	23,671	24,752
2150	230	NH Retirement - DW	21,903	26,400	31,622
2150	250	Unemployment Insurance - DW	401	500	720

BOW SCHOOL DISTRICT
PROPOSED BUDGET FOR FISCAL YEAR 2011-2012

Function	Object	Account	FY2009-10	FY2010-11	FY2011-12
Code	Code	Name	Actual	Budget	Proposed
2150	260	Workers Comp Insurance - DW	559	929	612
		TOTAL EMPLOYEE BENEFITS	85,955	106,464	117,713
		TOTAL 2150 SPEECH/LANGUAGE SERVICES	386,524	418,599	442,195
		2160 PT/OT SERVICES			
2160	110	Certified Staff Wages - DW	145,248	152,640	150,535
2160	111	COTA Wages - DW	0	0	0
2160	320	Contracted Services - DW	52,554	80,000	88,000
2160	325	Testing - DW	959	544	550
2160	610	Supplies - DW	1,335	2,530	985
2160	734	Equipment - DW	0	14,093	2,362
		TOTAL PT/OT SERVICES	200,096	249,807	242,432
2160	211	Health Insurance - DW	27,404	30,750	36,346
2160	212	Dental Insurance - DW	2,091	3,309	3,276
2160	213	Life Insurance - DW	277	366	361
2160	214	Disability Insurance - DW	561	626	617
2160	220	FICA - DW	11,111	11,677	11,516
2160	230	NH Retirement - DW	4,624	4,874	5,512
2160	250	Unemployment Insurance - DW	134	150	216
2160	260	Workers Comp Insurance - DW	261	435	271
		TOTAL EMPLOYEE BENEFITS	46,465	52,187	58,115
		TOTAL 2160 PT/OT SERVICES	246,560	301,994	300,547
		2190 OTHER SUPPORT SERVICES			
2190	110	Wages - DW	0	0	0
		TOTAL OTHER SUPPORT SERVICES	0	0	0
2190	211	Health Insurance - DW	0	0	0
2190	212	Dental Insurance - DW	0	0	0
2190	213	Life Insurance - DW	0	0	0
2190	214	Disability Insurance - DW	0	0	0
2190	220	FICA - DW	0	0	0
2190	230	NH Retirement - DW	0	0	0
2190	250	Unemployment Insurance - DW	0	0	0
2190	260	Workers Comp Insurance - DW	0	0	0
		TOTAL EMPLOYEE BENEFITS	0	0	0
		TOTAL 2190 OTHER SUPPORT SERVICES	0	0	0
		2212 PROFESSIONAL SERVICES/TESTING			
2212	110	Wages - DW	8,925	9,000	9,000
2212	335	Test Scoring - BES	1,391	2,517	2,517
2212	641	Books - BES	460	650	675
2212	641	Books - BMS	111	330	330
		TOTAL PROFESSIONAL SERVICES/TESTING	10,887	12,497	12,522
2212	220	FICA - DW	683	689	689
2212	230	NH Retirement - DW	709	722	816
2212	260	Workers Comp Insurance - DW	17	26	16
		TOTAL EMPLOYEE BENEFITS	1,408	1,437	1,521
		TOTAL 2212 PROF. SERVICES/TESTING	12,295	13,934	14,043
		2213 IMPROVEMENT OF INSTRUCTION			
2213	320	Staff Development - BES	6,085	6,000	6,000
2213	320	Staff Development - BMS	9,931	10,000	10,000
2213	320	Staff Development - BHS	14,645	15,000	15,000

BOW SCHOOL DISTRICT
PROPOSED BUDGET FOR FISCAL YEAR 2011-2012

Function	Object	Account	FY2009-10	FY2010-11	FY2011-12
Code	Code	Name	Actual	Budget	Proposed
2213	321	In-Service Training - BES	9,851	10,000	10,000
2213	321	In-Service Training - BMS	5,834	6,000	6,000
2213	321	In-Service Training - BHS	9,827	10,000	10,000
		<i>NEASC Accreditation Costs - \$7,000</i>			
2213	322	Conferences/Conventions - BES	4,637	7,000	7,175
2213	322	Conferences/Conventions - BMS	6,127	7,095	7,150
2213	322	Conferences/Conventions - BHS	12,431	13,000	13,000
		TOTAL 2213 IMPROVEMENT OF INSTRUCTION	79,367	84,095	84,325
		2222 LIBRARY/MEDIA SERVICES			
2222	110	Certified Staff Wages - BES	68,087	68,387	68,387
2222	110	Certified Staff Wages - BMS	54,689	56,872	59,136
2222	110	Certified Staff Wages - BHS	65,287	65,387	65,587
2222	111	Aides Wages - BES	6,298	6,582	6,582
2222	111	Aides Wages - BMS	7,492	7,868	7,868
2222	111	Aides Wages - BHS	24,583	26,018	26,018
2222	430	Equipment Repairs/Maintenance - BES	495	675	675
2222	430	Equipment Repairs/Maintenance - BMS	976	846	600
2222	430	Equipment Repairs/Maintenance - BHS	1,687	2,054	859
2222	610	Supplies - BES	389	400	400
2222	610	Supplies - BMS	758	934	915
2222	610	Supplies - BHS	1,497	1,930	1,770
2222	641	Books/Printed Media - BES	8,978	9,000	9,000
2222	641	Books/Printed Media - BMS	7,494	7,500	7,300
2222	641	Books/Printed Media - BHS	19,068	14,258	14,818
2222	642	Electronic Information - BES	3,997	2,702	3,327
2222	642	Electronic Information - BMS	1,901	1,900	2,449
2222	642	Electronic Information - BHS	23,352	24,122	24,863
2222	733	New Furniture/Fixtures - BES	0	0	0
2222	733	New Furniture/Fixtures - BMS	0	0	0
2222	733	New Furniture/Fixtures - BHS	1,497	1,000	400
2222	734	New Equipment - BES	0	0	0
2222	734	New Equipment - BMS	0	0	138
2222	734	New Equipment - BHS	0	510	230
2222	737	Replacement Furniture/Fixtures - BMS	0	0	0
2222	738	Replacement Equipment - BES	1,242	1,242	435
2222	738	Replacement Equipment - BMS	719	384	885
2222	738	Replacement Equipment - BHS	1,199	978	1,076
2222	810	Dues - BHS	220	245	260
		TOTAL LIBRARY/MEDIA SERVICES	301,908	301,794	303,978
2222	211	Health Insurance - DW	54,985	64,286	69,488
2222	212	Dental Insurance - DW	6,453	6,434	6,793
2222	213	Life Insurance - DW	448	555	561
2222	214	Disability Insurance - DW	906	948	958
2222	220	FICA - DW	17,322	17,680	17,869
2222	230	NH Retirement - DW	16,289	17,673	20,401
2222	250	Unemployment Insurance - DW	267	272	375
2222	260	Workers Comp Insurance - DW	422	658	420
		TOTAL EMPLOYEE BENEFITS	97,093	108,506	116,865
		TOTAL 2222 LIBRARY/MEDIA SERVICES	399,001	410,300	420,843
		2223 AUDIO/VISUAL SERVICES			
2223	445	Film Rental - BHS	0	175	100
2223	610	Supplies - BES	106	275	275
2223	610	Supplies - BMS	308	745	730
		TOTAL 2223 AUDIO/VISUAL SERVICES	415	1,195	1,105

BOW SCHOOL DISTRICT
PROPOSED BUDGET FOR FISCAL YEAR 2011-2012

Function	Object	Account	FY2009-10	FY2010-11	FY2011-12
Code	Code	Name	Actual	Budget	Proposed
2250 TECHNOLOGY SERVICES					
2250	110	Technology Assistant Wages - DW	89,451	93,606	98,098
2250	320	Staff Development - DW	4,958	5,000	5,000
2250	532	Data Services - DW	19,227	20,977	20,337
2250	539	Data Management - DW	15,174	65,957	54,664
2250	734	New Equipment - DW	279,389	200,253	200,253
		TOTAL TECHNOLOGY SERVICES	408,198	385,793	378,352
2250	211	Health Insurance - DW	28,468	31,478	34,667
2250	212	Dental Insurance - DW	2,315	2,133	1,955
2250	213	Life Insurance - DW	176	225	235
2250	214	Disability Insurance - DW	357	384	402
2250	220	FICA - DW	6,843	7,161	7,505
2250	230	NH Retirement - DW	8,767	8,574	10,879
2250	250	Unemployment Insurance - DW	178	200	288
2250	260	Workers Comp Insurance - DW	166	267	177
		TOTAL EMPLOYEE BENEFITS	47,271	50,422	56,108
		TOTAL 2250 TECHNOLOGY SERVICES	455,470	436,215	434,460
2300 GENERAL FUND CONTINGENCY					
2300	840	General Fund Contingency - DW	32,189	25,000	25,000
2300	845	Salary Payment/Adjustment - DW	0	0	58,905
		TOTAL 2300 GENERAL FUND CONTINGENCY	32,189	25,000	83,905
2311 SCHOOL BOARD SERVICES					
2311	110	School Board Wages - DW	12,500	12,500	12,500
2311	111	School Board Clerical Wages - DW	2,160	1,991	1,991
2311	540	Advertising - DW	23,053	32,000	30,000
2311	610	Supplies - DW	3,706	5,000	5,000
2311	810	Dues - DW	5,475	5,506	5,513
		TOTAL SCHOOL BOARD SERVICES	46,894	56,997	55,004
2311	220	FICA - DW	1,019	1,109	1,109
		TOTAL EMPLOYEE BENEFITS	1,019	1,109	1,109
		TOTAL 2311 SCHOOL BOARD SERVICES	47,913	58,106	56,113
2313-2317 CONTRACTED SERVICES					
2312	110	Clerk/Moderator Wages - DW	200	200	200
2313	110	District Treasurer Wages	1,000	1,000	1,000
2315	380	Legal Services - DW	16,524	45,000	45,000
2317	370	Audit Services - DW	12,517	17,000	17,000
		TOTAL CONTRACTED SERVICES	30,240	63,200	63,200
2313	220	FICA - DW	77	77	77
		TOTAL EMPLOYEE BENEFITS	77	77	77
		TOTAL 2313-2317 CONTRACTED SERVICES	30,317	63,277	63,277
2321 OFFICE OF THE SUPERINTENDENT					
2321	110	Superintendent Salary - DW	107,363	107,362	107,362
2321	113	Administrative Assistant Wages - DW	42,587	43,456	43,456
2321	240	Course Reimbursement - DW	0	0	0
2321	321	In-Service Training - DW	2,961	3,000	3,000
2321	322	Conferences/Conventions - DW	925	2,300	2,500
2321	331	Consultants - DW	4,008	3,750	4,000
2321	340	Criminal Records Check - DW	6,500	6,500	6,500

BOW SCHOOL DISTRICT
PROPOSED BUDGET FOR FISCAL YEAR 2011-2012

Function	Object	Account	FY2009-10			FY2010-11			FY2011-12		
			Actual	Budget	Proposed	Actual	Budget	Proposed	Actual	Budget	Proposed
2321	442	Copier Lease - DW		757	1,123				1,244		
2321	531	Telephone - DW		659	900				960		
2321	532	Postage - DW		5,036	4,750				5,000		
2321	540	Advertising - DW		0	0				0		
2321	550	Printing - DW		2,721	2,250				2,250		
2321	580	Travel - DW		173	1,250				1,000		
2321	610	Supplies - DW		6,912	7,750				7,500		
2321	641	Books/Media - DW		95	150				150		
2321	734	New Equipment - DW		243	0				0		
2321	738	Replacement Furniture/Fixtures - DW		511	750				750		
2321	810	Dues/Fees - DW		2,685	2,609				2,759		
		TOTAL OFFICE OF THE SUPERINTENDENT		184,135	187,900				188,431		
2321	211	Health Insurance - DW		17,816	20,218				21,978		
2321	212	Dental Insurance - DW		2,969	3,132				3,273		
2321	213	Life Insurance - DW		715	877				877		
2321	214	Disability Insurance - DW		587	618				618		
2321	220	FICA - DW		11,459	11,538				11,538		
2321	230	NH Retirement - DW		21,196	21,739				24,650		
2321	250	Unemployment Insurance - DW		89	100				144		
2321	260	Workers Comp Insurance - DW		273	430				271		
		TOTAL EMPLOYEE BENEFITS		55,103	58,652				63,349		
		TOTAL 2321 OFFICE OF THE SUPERINTENDENT		239,238	246,552				251,780		
		2410 OFFICE OF THE PRINCIPAL									
2410	110	Principal Salary - BES		89,578	89,290				93,429		
2410	110	Principal Salary - BMS		93,592	93,429				93,429		
2410	110	Principal Salary - BHS		94,709	94,709				94,709		
2410	113	Clerical Wages - BES		64,519	66,636				66,636		
2410	113	Clerical Wages - BMS		69,367	72,853				72,853		
2410	113	Clerical Wages - BHS		85,661	88,195				88,195		
2410	119	Assistant Principal Salary - BES		76,201	76,201				76,201		
2410	119	Assistant Principal Salary - BMS		75,665	75,665				75,665		
2410	119	Assistant Principal Salary - BHS		82,074	82,074				82,074		
2410	240	Course Reimbursement - BES		4,980	3,980				3,980		
2410	240	Course Reimbursement - BMS		2,160	2,160				2,160		
2410	240	Course Reimbursement - BHS		2,160	2,200				2,200		
2410	322	Conferences/Conventions - BES		1,874	2,500				2,500		
2410	322	Conferences/Conventions - BMS		1,470	1,750				1,750		
2410	322	Conferences/Conventions - BHS		2,800	2,500				2,500		
2410	531	Telephone - BES		3,114	3,000				2,736		
2410	531	Telephone - BMS		3,084	2,550				3,602		
2410	531	Telephone - BHS		16,797	14,790				11,179		
2410	534	Postage - BES		2,615	2,595				2,800		
2410	534	Postage - BMS		2,675	3,600				3,600		
2410	534	Postage - BHS		7,360	10,500				10,500		
2410	550	Printing - BES		1,352	1,800				1,800		
2410	550	Printing - BMS		851	2,000				2,000		
2410	550	Printing - BHS		9,450	9,500				9,500		
2410	580	Travel - BES		636	950				950		
2410	580	Travel - BMS		403	900				900		
2410	580	Travel - BHS		1,983	1,000				1,000		
2410	610	Supplies - BES		0	325				325		
2410	610	Supplies - BMS		1,248	1,620				1,588		
2410	610	Supplies - BHS		5,298	5,200				5,000		
2410	733	New Furniture/Fixtures - BHS		1,458	1,500				1,200		
2410	734	New Equipment - BHS		346	1,200				0		
2410	737	Replacement Furniture/Fixtures - BHS		152	1,800				2,000		
2410	738	Replacement Equipment - BES		0	525				525		

BOW SCHOOL DISTRICT
PROPOSED BUDGET FOR FISCAL YEAR 2011-2012

Function	Object	Account	FY2009-10			FY2010-11			FY2011-12		
			Code	Code	Name	Actual	Budget	Proposed	Actual	Budget	Proposed
2410	738	Replacement Equipment - BMS				1,932	0	0			0
2410	810	Dues - BES				1,672	1,977	1,977			
2410	810	Dues - BMS				1,567	1,802	1,802			
2410	810	Dues - BHS				2,075	2,156	2,156			
2410	890	High School Graduation - BHS				7,950	9,000	9,000			
		TOTAL OFFICE OF THE PRINCIPAL				820,829	834,432	834,421			
2410	211	Health Insurance - DW				97,634	108,516	118,626			
2410	212	Dental Insurance - DW				11,440	12,621	11,142			
2410	213	Life Insurance - DW				3,465	4,228	4,258			
2410	214	Disability Insurance - DW				2,918	3,030	3,047			
2410	220	FICA - DW				55,940	56,537	56,854			
2410	230	NH Retirement - DW				67,391	74,507	84,646			
2410	250	Unemployment Insurance - DW				580	650	936			
2410	260	Workers Comp Insurance - DW				1,360	2,106	1,338			
		TOTAL EMPLOYEE BENEFITS				240,727	262,195	280,847			
		TOTAL 2410 OFFICE OF THE PRINCIPAL				1,061,556	1,096,627	1,115,268			
		2511 BUSINESS/FISCAL SERVICES									
2511	110	Business Administrator Wages - DW				81,574	81,574	81,574			
2511	113	Bookkeeping Wages - DW				45,191	43,456	43,456			
2511	114	SAU Part-Time/Over Time Wages - DW				804	0	0			
2511	240	Course Reimbursement - DW				0	0	0			
2511	322	Conferences/Conventions - DW				1,285	1,300	1,300			
2511	331	Software Support				5,583	5,750	6,350			
2511	430	Equipment Repair - DW				2,482	2,500	2,500			
2511	580	Travel - DW				948	800	950			
2511	738	Replacement Equipment - DW				2,260	2,000	2,000			
2511	810	Dues/Fees - DW				465	390	390			
		TOTAL BUSINESS/FISCAL SERVICES				140,592	137,770	138,520			
2511	211	Health Insurance - DW				8,618	10,634	11,799			
2511	212	Dental Insurance - DW				1,856	2,510	2,623			
2511	213	Life Insurance - DW				577	692	692			
2511	214	Disability Insurance - DW				515	513	513			
2511	220	FICA - DW				9,698	9,565	9,565			
2511	230	NH Retirement - DW				13,960	14,086	16,499			
2511	250	Unemployment Insurance - DW				89	100	144			
2511	260	Workers Comp Insurance - DW				240	356	225			
		TOTAL EMPLOYEE BENEFITS				35,554	38,456	42,060			
		TOTAL 2511 BUSINESS/FISCAL SERVICES				176,146	176,226	180,580			
		2620 OPERATING BUILDING SERVICES									
2620	110	Custodial Wages - BES				106,895	102,555	102,721			
2620	110	Custodial Wages - BMS				118,530	116,952	114,567			
2620	110	Custodial Wages - BHS				194,618	196,262	197,098			
2620	130	Custodial Overtime - DW				9,460	10,000	10,000			
2620	320	Contracted Services - BES				0	0	0			
2620	322	Staff Development - BES				0	300	250			
2620	322	Staff Development - BMS				0	300	250			
2620	322	Staff Development - BHS				0	300	250			
2620	411	Water/Sewerage - BES				10,702	10,500	10,300			
2620	411	Water/Sewerage - BMS				10,732	10,600	10,400			
2620	411	Water/Sewerage - BHS				18,138	13,900	13,700			
2620	421	Rubbish Removal - BES				5,639	5,979	5,979			
2620	421	Rubbish Removal - BMS				6,979	5,979	5,979			
2620	421	Rubbish Removal - BHS				8,425	8,727	8,727			
2620	430	Equipment Maintenance - BHS				801	750	750			

BOW SCHOOL DISTRICT
PROPOSED BUDGET FOR FISCAL YEAR 2011-2012

Function Code	Object Code	Account Name	FY2009-10	FY2010-11	FY2011-12
			Actual	Budget	Proposed
2620	431	Electrical Repairs - BES	2,588	4,500	4,300
2620	431	Electrical Repairs - BMS	2,395	3,500	3,200
2620	431	Electrical Repairs - BHS	2,810	5,500	5,000
2620	432	HVAC Repairs - BES	10,535	17,000	17,000
2620	432	HVAC Repairs - BMS	6,337	10,500	10,500
2620	432	HVAC Repairs - BHS	18,818	25,000	25,000
2620	433	Plumbing Repairs - BES	1,767	1,500	1,750
2620	433	Plumbing Repairs - BMS	1,938	1,500	2,000
2620	433	Plumbing Repairs - BHS	3,244	2,500	3,000
2620	434	Glass Breakage - BES	658	750	750
2620	434	Glass Breakage - BMS	9	750	750
2620	434	Glass Breakage - BHS	1,375	750	750
2620	435	Building Exterior - BES	14,529	3,500	4,200
2620	435	Building Exterior - BMS	7,408	5,500	6,000
2620	435	Building Exterior - BHS	5,930	6,000	6,000
2620	436	Building Interior - BES	22,253	13,000	13,000
2620	436	Building Interior - BMS	24,440	13,000	13,000
2620	436	Building Interior - BHS	44,064	30,000	30,000
2620	521	Property/Liability Insurance - DW	51,410	53,981	53,926
2620	521	Insurance Deductible Cost - DW	1,436	2,000	2,000
2620	610	Custodial Supplies - BES	13,270	12,631	13,250
2620	610	Custodial Supplies - BMS	13,839	14,214	14,000
2620	610	Custodial Supplies - BHS	26,876	25,571	26,000
2620	621	Heating Gas - BES	19,671	27,828	23,508
2620	621	Heating Gas - BMS	40,689	70,116	50,559
2620	621	Heating Gas - BHS	85,458	176,520	136,786
2620	622	Electricity - DW	442,309	496,858	470,707
2620	624	Fuel Oil - BES	17,964	33,971	23,304
2620	624	Diesel Oil - BMS	1,392	1,500	1,500
2620	624	Diesel Fuel - BHS	1,366	1,500	1,500
2620	733	New Furniture/Fixtures - BES	0	0	0
2620	734	New Equipment - BES	0	0	0
2620	734	New Equipment - BMS	0	0	0
2620	734	New Equipment - BHS	1,780	0	0
2620	737	Replacement Furniture/Fixtures - BES	3,883	3,500	3,500
2620	737	Replacement Furniture/Fixtures - BMS	904	3,500	3,500
2620	737	Replacement Furniture/Fixtures - BHS	0	0	0
2620	738	Replacement Equipment - BES	765	750	1,000
2620	738	Replacement Equipment - BMS	0	750	1,000
2620	738	Replacement Equipment - BHS	0	750	1,000
2620	810	Dues - BES	114	0	0
2620	810	Dues - BMS	0	0	0
2620	810	Dues - BHS	0	0	0
		TOTAL OPERATING BUILDING SERVICES	1,385,140	1,553,794	1,454,211
2620	211	Health Insurance - DW	76,354	94,190	109,274
2620	212	Dental Insurance - DW	6,792	9,926	9,653
2620	213	Life Insurance - DW	848	1,022	1,019
2620	214	Disability Insurance - DW	1,714	1,746	1,740
2620	220	FICA - DW	32,857	32,571	32,465
2620	230	NH Retirement - DW	30,384	32,933	39,763
2620	250	Unemployment Insurance - DW	1,025	997	1,334
2620	260	Workers Comp Insurance - DW	5,326	9,081	5,517
		TOTAL EMPLOYEE BENEFITS	155,300	182,466	200,765
		TOTAL 2620 OPERATING BUILDING SERVICES	1,540,440	1,736,260	1,654,976
		2630 CARE/UPKEEP OF GROUNDS SERVICES			
2630	110	Building Maintenance Wages - DW	66,263	68,425	67,097
2630	110	Grounds Maintenance Wages - DW	67,197	68,714	68,578

BOW SCHOOL DISTRICT
PROPOSED BUDGET FOR FISCAL YEAR 2011-2012

Function	Object	Account	FY2009-10	FY2010-11	FY2011-12
Code	Code	Name	Actual	Budget	Proposed
2630	130	Grounds Maintenance Overtime - DW	3,390	5,000	5,000
2630	424	Maintenance of Grounds - BES	9,595	8,500	9,500
2630	424	Maintenance of Grounds - BMS	9,815	9,500	10,500
2630	424	Maintenance of Grounds - BHS	36,445	28,500	33,000
2630	430	Equipment Maintenance - DW	3,206	4,200	4,200
2630	610	Supplies - DW	10,538	10,500	10,500
2630	626	Gas - DW	4,905	4,575	4,975
2630	734	New Equipment - DW	0	0	0
		TOTAL CARE/UPKEEP OF GROUNDS SERVICES	211,355	207,914	213,350
2630	211	Health Insurance - DW	55,345	69,433	77,569
2630	212	Dental Insurance - DW	4,186	4,416	5,007
2630	213	Life Insurance - DW	275	341	338
2630	214	Disability Insurance - DW	556	583	577
2630	220	FICA - DW	10,469	10,874	10,762
2630	230	NH Retirement - DW	12,463	12,489	14,973
2630	250	Unemployment Insurance - DW	267	254	352
2630	260	Workers Comp Insurance - DW	1,728	3,032	1,829
		TOTAL EMPLOYEE BENEFITS	85,289	101,422	111,407
		TOTAL 2630 CARE/UPKEEP OF GROUNDS SERVICES	296,644	309,336	324,757
		2640 CARE/UPKEEP OF EQUIPMENT SERVICES			
2640	430	Maintenance Contracts - BES	11,345	13,090	12,984
2640	430	Maintenance Contracts - BMS	19,867	19,200	21,515
2640	430	Maintenance Contracts - BHS	33,982	36,582	43,086
2640	437	Repairs Instructional Equipment - BES	0	0	0
2640	437	Repairs Instructional Equipment - BMS	1,705	2,397	3,865
2640	437	Repairs Instructional Equipment - BHS	9,107	8,645	9,490
2640	438	Repairs Non-Instructional Equipment - BES	0	1,100	1,100
2640	438	Repairs Non-Instructional Equipment - BMS	649	1,500	1,500
2640	438	Repairs Non-Instructional Equipment - BHS	2,645	2,250	2,250
		TOTAL 2640 CARE/UPKEEP OF EQUIPMENT SERVICES	79,299	84,764	95,790
		2721 STUDENT TRANSPORTATION			
2721	110	Wages - Regular Transportation - DW	251,298	256,826	256,931
2721	321	In-service Training - DW	220	350	300
2721	531	Telephone - DW	701	540	960
2721	610	Training Supplies - DW	891	750	800
2721	641	Books/Printed Material - DW	370	350	375
2721	642	Software - DW	2,950	2,950	2,950
2721	732	Bus Lease - New Vehicles - DW	0	0	0
2721	890	Other Transportation Expense - DW	5,370	5,500	5,700
		TOTAL STUDENT TRANSPORTATION	261,800	267,266	268,016
2721	211	Health Insurance - DW	40,071	46,405	48,009
2721	212	Dental Insurance - DW	4,674	3,525	3,683
2721	213	Life Insurance - DW	496	616	617
2721	220	FICA - DW	18,698	19,647	19,655
2721	230	NH Retirement - DW	1,535	0	0
2721	250	Unemployment Insurance - DW	802	875	1,224
2721	260	Workers Comp Insurance - DW	5,099	7,297	4,676
		TOTAL EMPLOYEE BENEFITS	71,377	78,365	77,864
		TOTAL 2721 STUDENT TRANSPORTATION	333,177	345,631	345,880
		2722 SPECIAL EDUCATION TRANSPORTATION			
2722	110	Wages - SPED Transportation - DW	67,897	53,939	53,888
2722	519	Contracted Transportation - DW	107,538	60,000	108,000

BOW SCHOOL DISTRICT
PROPOSED BUDGET FOR FISCAL YEAR 2011-2012

Function	Object	Account	FY2009-10	FY2010-11	FY2011-12
Code	Code	Name	Actual	Budget	Proposed
2722	734	Handicapped Transportation New Equipment - DW	0	0	0
2722	738	Handicapped Transportation Replacement Equipment - DW	9,192	9,192	0
		TOTAL SPECIAL EDUCATION TRANSPORTATION	184,627	123,131	161,888
2722	211	Health Insurance - DW	0	0	0
2722	212	Dental Insurance - DW	0	0	0
2722	213	Life Insurance - DW	105	129	129
2722	214	Disability Insurance - DW	0	0	0
2722	220	FICA - DW	5,054	4,126	4,122
2722	230	NH Retirement - DW	0	0	0
2722	250	Unemployment Insurance - DW	223	184	256
2722	260	Workers Comp Insurance - DW	1,071	1,533	981
		TOTAL EMPLOYEE BENEFITS	6,452	5,972	5,488
		TOTAL 2722 SPECIAL EDUCATION TRANSPORTATION	191,079	129,103	167,376
		2724 CO-CURRICULAR TRANSPORTATION			
2724	110	Wages - Co-Curricular Transportation - DW	15,925	16,626	16,620
2724	519	Contracted Transportation - DW	413	0	1,000
		TOTAL CO-CURRICULAR TRANSPORTATION	16,337	16,626	17,620
2724	220	FICA - DW	1,157	1,272	1,271
2724	260	Workers Comp Insurance - DW	324	472	302
		TOTAL EMPLOYEE BENEFITS	1,482	1,744	1,573
		TOTAL 2724 CO-CURRICULAR TRANSPORTATION	17,819	18,370	19,193
		2725 ATHLETIC TRANSPORTATION			
2725	110	Wages - Athletic Transportation - DW	28,820	24,939	24,930
2725	519	Contracted Transportation - DW	4,527	4,000	4,000
		TOTAL CO-CURRICULAR TRANSPORTATION	33,347	28,939	28,930
2725	220	FICA - DW	2,075	1,908	1,907
2725	260	Workers Comp Insurance - DW	495	709	454
		TOTAL EMPLOYEE BENEFITS	2,570	2,617	2,361
		TOTAL 2725 ATHLETIC TRANSPORTATION	35,917	31,556	31,291
		2740 VEHICLE REPAIRS			
2740	110	Wages - Vehicle Repair - DW	46,244	47,290	47,293
2740	130	Wages - Vehicle Repair Overtime - DW	4,983	5,096	5,096
2740	439	Contracted Services - DW	61,186	59,750	63,000
2740	521	Vehicle Insurance - DW	0	0	0
2740	580	Travel - DW	189	500	400
2740	610	Supplies - DW	30,717	32,000	32,000
2740	626	Diesel Fuel - DW	75,862	88,403	86,952
2740	736	Replacement Vehicles - DW	106,675	119,574	122,589
2740	738	Replacement Equipment - DW	7,698	3,000	24,600
		TOTAL VEHICLE REPAIR	333,553	355,613	381,930
2740	211	Health Insurance - DW	18,494	21,269	23,599
2740	212	Dental Insurance - DW	0	490	512
2740	213	Life Insurance - DW	101	126	126
2740	214	Disability Insurance - DW	205	215	215
2740	220	FICA - DW	3,841	4,008	4,008
2740	230	NH Retirement - DW	4,562	4,799	5,810
2740	250	Unemployment Insurance - DW	45	50	72
2740	260	Workers Comp Insurance - DW	1,040	1,488	953
		TOTAL EMPLOYEE BENEFITS	28,287	32,445	35,295

BOW SCHOOL DISTRICT
PROPOSED BUDGET FOR FISCAL YEAR 2011-2012

Function	Object	Account	FY2009-10	FY2010-11	FY2011-12
Code	Code	Name	Actual	Budget	Proposed
		TOTAL 2740 VEHICLE REPAIR	361,841	388,058	417,225
		4000-5000 OTHER			
5110	910	Debt Service Principal	1,005,000	1,005,000	1,005,000
5120	830	Debt Service Interest	500,055	445,369	390,481
5251	930	Transfer to Capital Reserve Fund	0	0	0
5252	930	Transfer to Expendable Trust	0	0	0
		TOTAL 4000-5000 OTHER	1,505,055	1,450,369	1,395,481
		TOTAL PROPOSED OPERATING GENERAL FUND	23,565,561	24,351,492	24,164,087
5230	930	Transfer to Capital Projects	216,473	142,752	0
		TOTAL PROPOSED GENERAL FUND	23,782,034	24,494,244	24,164,087
Food Service Fund Budget			FY2009-10	FY2010-11	FY2011-12
			Actual	Budget	Proposed
3120	110	Wages	214,213	216,426	208,371
3120	120	Wages - Substitutes	0	0	0
3120	320	Staff Development	1,495	4,000	2,000
3120	429	Contracted Services	720	1,000	1,000
3120	430	Equipment Repair	5,388	7,500	7,500
3120	580	Travel	382	500	500
3120	610	Non-Food Supplies	15,192	19,500	19,500
3120	631	Food	180,907	280,500	225,000
3120	632	Milk	33,062	45,000	40,000
3120	639	Commodities	27,288	30,000	30,000
3120	738	Replacement Equipment	0	0	0
3120	739	Capital Equipment	3,560	10,000	7,500
3120	890	Miscellaneous	506	850	500
		TOTAL FOOD SERVICE	482,711	615,276	541,871
3120	211	Health Insurance - DW	46,450	66,397	79,090
3120	212	Dental Insurance - DW	6,888	5,333	6,799
3120	213	Life Insurance - DW	425	519	500
3120	214	Disability Insurance - DW	858	887	854
3120	220	FICA - DW	16,115	16,557	15,940
3120	230	NH Retirement - DW	8,852	8,144	11,144
3120	250	Unemployment Insurance - DW	802	900	1,078
3120	260	Workers Comp Insurance - DW	2,619	4,616	2,709
		TOTAL EMPLOYEE BENEFITS	83,009	103,353	118,114
		TOTAL PROPOSED FOOD SERVICE FUND	565,720	718,629	659,985
		TOTAL PROPOSED OPERATING GENERAL FUND			24,164,087
		TOTAL PROPOSED FOOD SERVICE FUND			659,985
		TOTAL WARRANT ARTICLE #2			24,824,072

**BOW SCHOOL DISTRICT
REPORT OF SPECIAL EDUCATION
EXPENDITURES / REVENUES**

	Fiscal Year 2008-2009	Fiscal Year 2009-2010
Expenditures		
Special Education Expenditures	\$ 4,188,609.97	\$ 4,595,289.08
Revenues		
IDEA Grant	\$ 246,013.32	\$ 260,628.27
IDEA Preschool Grant	\$ 8,308.15	\$ 4,984.35
Tuition	\$ 5,250.00	\$ 170,345.19
Medicaid	\$ 162,608.04	\$ 17,395.00
Catastrophic Aid	\$ 387,785.68	\$ 394,043.42
Adequacy Allocation for Special Education	\$ 478,488.00	\$ 315,631.00
	\$ 1,288,453.19	\$ 1,417,455.59
Expenditures Net Of Revenues	\$ 2,900,156.78	\$ 3,177,833.49

BOW SCHOOL DISTRICT
ESTIMATED REVENUES FOR FISCAL YEAR 2011-2012

Function	Account Name	FY2008-09 Estimate	FY2008-09 Actual	FY2009-10 Estimate	FY2009-10 Actual	FY2010-11 Estimate	FY2010-11 Proposed	Difference \$	Difference %
GENERAL FUND BUDGET ESTIMATED REVENUES									
1111	State Education Tax	2,189,685	2,189,685	2,161,223	2,161,223	2,194,767	2,257,220	62,453	2.85%
1121	Local Property Taxes	16,175,169	16,175,169	15,294,335	15,294,335	15,825,982	15,927,167	101,185	0.64%
	TOTAL 1100 PROPERTY TAXES	18,364,854	18,364,854	17,455,358	17,455,358	18,020,749	18,184,386	163,637	0.91%
1310	Regular Day Tuition	0	19,513	0	15,259	25,000	50,000	25,000	0.00%
1315	Summer School Tuition	5,250	5,550	8,100	8,170	33,099	36,000	(3,901)	-9.34%
1330	Special Education Tuition	2,000	5,250	2,000	17,395	2,000	7,000	5,000	100.00%
	TOTAL 1300 TUITION REVENUE	7,250	30,213	10,100	40,824	30,309	60,000	29,691	97.96%
1411	Transportation From Individuals	0	0	0	0	0	0	0	0.00%
	TOTAL 1400 TRANSPORTATION REVENUE	0	0	0	0	0	0	0	0.00%
1500	Interest Income	40,000	42,543	30,000	15,553	15,000	2,700	(12,300)	-82.00%
	TOTAL 1500 EARNINGS ON INVESTMENTS	40,000	42,543	30,000	15,553	15,000	2,700	(12,300)	-82.00%
1740	Student Activity Fees	12,000	14,870	11,000	13,908	12,000	11,000	(1,000)	-8.33%
1750	Athletic Gate Receipts	8,000	10,95	10,000	10,799	9,500	10,350	750	7.89%
	TOTAL 1700 STUDENT/ADMISSION REVENUE	20,000	25,065	21,000	24,707	21,500	21,250	(2,50)	-1.16%
1900	Facilities Rental	0	1,259	0	3,113	0	0	0	0.00%
1990	Miscellaneous	5,000	3,231	5,000	16,897	5,000	5,000	0	0.00%
1995	Insurance Co-Pays	350,000	422,63	375,000	24,164	453,051	425,000	(28,051)	-6.19%
1996	Impact Fees	183,431	185,331	163,489	165,941	178,910	133,804	(45,106)	-25.21%
	TOTAL 1900 OTHER REVENUE	540,431	612,284	543,489	60,116	63,961	563,804	(73,157)	-11.49%
3110	Equitable Education Grant	4,087,208	4,087,208	4,115,670	4,115,670	4,082,126	3,793,485	(288,641)	-7.07%
3210	School Building Aid	308,197	299,418	310,987	310,987	310,987	310,987	0	0.00%
3220	Vocational Aid	0	3,335	0	4,548	0	0	0	0.00%
3230	Medicaid Reimbursement	70,000	162,608	100,000	254,428	145,000	145,000	0	0.00%
3250	Catastrophic Aid	325,000	387,759	375,000	394,043	306,385	300,000	(6,385)	-2.08%
3270	Drivers Education	20,000	19,200	18,500	10,200	18,500	18,500	0	0.00%
	TOTAL 3000 STATE AID	4,810,405	4,959,628	4,920,057	5,039,776	4,862,898	4,567,872	(295,026)	-6.07%
	TOTAL ESTIMATED OPERATING BUDGET REVENUES	23,782,940	24,034,785	22,980,004	23,236,333	23,587,417	23,400,012	(187,405)	-0.79%
7700	Transfer From Capital Reserve Fund	252,000	222,649	245,500	216,525	142,752	0	(142,752)	-100.00%
	TOTAL 7700 TRANSFERS FROM OTHER SOURCES	252,000	222,649	245,500	216,525	142,752	0	(142,752)	-100.00%
	TOTAL ESTIMATED GENERAL FUND REVENUES	24,034,940	24,257,434	23,225,504	23,452,859	23,740,169	23,400,012	(330,157)	-1.39%

BOW SCHOOL DISTRICT
ESTIMATED REVENUES FOR FISCAL YEAR 2011-2012

Function Code	Account Name	FY2008-09		FY2009-10		FY2010-11		FY2011-12		Difference %
		Estimate	Actual	Estimate	Actual	Estimate	Actual	Estimate	Actual	
		FY2008-09	FY2009-10	FY2010-11	FY2011-12					
		Estimate	Actual	Estimate	Actual	Estimate	Actual	Estimate	Actual	
FOOD SERVICE FUND BUDGET ESTIMATED REVENUES										
1500	Interest									0.00%
TOTAL 1500 EARNINGS ON INVESTMENTS		0	1	0	0	0	0	0	0	0.00%
1611	HES Daily Lunch Sales	120,345	93,290	125,005	85,536	120,000	100,000	(20,000)	(20,000)	-16.67%
1611	BMS Daily Lunch Sales	220,000	190,657	235,000	177,003	245,000	230,000	(15,000)	(15,000)	-6.12%
1611	BHS Daily Lunch Sales	245,000	216,632	245,000	208,802	238,699	245,000	(13,699)	(2,015)	-5.30%
1630	Special Function Sales	10,000	8,104	10,000	10,879	12,000	9,905	(2,015)	(2,015)	-16.79%
TOTAL 1600 FOOD SERVICE SALES		595,365	508,682	615,005	482,219	635,699	584,985	(50,714)	(50,714)	-7.98%
1990	Miscellaneous	0	0	0	0	0	0	0	0	0
TOTAL 1900 OTHER REVENUE		0	0	0.00%						
3260	State Child Nutrition	5,500	5,172	5,750	4,753	5,750	5,000	(750)	(750)	-13.04%
3260	State Commodity	19,000	30,816	26,000	25,127	30,180	30,000	(180)	(180)	-0.60%
TOTAL 3200 STATE REVENUE		24,500	35,988	31,750	29,880	35,930	35,000	(930)	(930)	-2.59%
4560	Federal Child Nutrition	45,000	44,970	45,000	49,451	47,000	40,000	(7,000)	(7,000)	-14.89%
TOTAL 4500 FEDERAL REVENUE		45,000	44,970	45,000	49,451	47,000	40,000	(7,000)	(7,000)	-14.89%
7700	Transfer From Fund Balance	0	0	0	0	0	0	0	0	0.00%
TOTAL 7700 TRANSFERS FROM OTHER SOURCES		0	0	0.00%						
TOTAL ESTIMATED FOOD SERVICE REVENUES		664,865	580,647	601,755	561,551	718,679	650,085	(58,644)	(58,644)	-8.16%



PLODZIK & SANDERSON

Professional Association/Accountants & Auditors

193 North Main Street • Concord • New Hampshire • 03301-5063 • 603-225-6996 • FAX: 603-224-1380

INDEPENDENT AUDITOR'S REPORT

To the Members of the School Board
Bow School District
Bow, New Hampshire

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Bow School District as of and for the fiscal year ended June 30, 2010, which collectively comprise the School District's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the School District's management. 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, and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. 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 includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

As discussed in Note 13 of the notes to the basic financial statements, management has not recorded a liability for other postemployment benefits in governmental activities, and accordingly, has not recorded an expense for the current period change in that liability. Accounting principles generally accepted in the United States of America require that other postemployment benefits be accrued as liabilities and expenses on the government-wide financial statements which would increase liabilities, reduce the net assets, and change the expenses of governmental activities. The amount by which this departure would affect the liabilities, net assets, and expenses of the governmental activities is not reasonably determinable.

In our opinion, because of the effects of the matter discussed in the preceding paragraph, the financial statements referred to above do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the governmental activities of the Bow School District as of June 30, 2010, or the changes in its financial position for the year then ended.

In addition, in our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of each major fund and the aggregate remaining fund information of the Bow School District as of June 30, 2010, and the respective changes in financial position thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated January 3, 2011 on our consideration of the Bow School District's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 3 through 11 and 29 through 31 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

*Bow School District
Independent Auditor's Report*

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.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Bow School District's financial statements as a whole. The combining and individual fund financial schedules are presented for purposes of additional analysis and are not a required part of the financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audit of States, Local Governments, and Non-Profit Organizations*, and is also not a required part of the financial statements. The combining and individual fund financial statements and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the 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 standard generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

January 3, 2011

Gregory A. Colley, CPA
LODZIK & SANDERSON
Professional Association

STATEMENT OF BONDED INDEBTEDNESS

Annual Requirements to Amortize General Obligation Debt

Fiscal Year	Principal	Interest	Total
2011-2012	\$ 1,005,000.00	\$ 390,481.25	\$ 1,395,481.25
2012-2013	\$ 1,005,000.00	\$ 335,593.75	\$ 1,340,593.75
2013-2014	\$ 1,005,000.00	\$ 280,706.25	\$ 1,285,706.25
2014-2015	\$ 1,005,000.00	\$ 225,818.75	\$ 1,230,818.75
2015-2016	\$ 1,005,000.00	\$ 170,931.75	\$ 1,175,931.25
Thereafter	<u>\$ 3,05,000.00</u>	<u>\$ 563,143.75</u>	<u>\$ 3,568,143.75</u>
	\$ 8,030,000.00	\$ 1,966,675.00	\$ 9,996,675.00

REPORT OF TRUST FUND BALANCES

As of December 31, 2010

Month/Year Created	Name	Balance
March-92	Bow School District	\$ 10,469.88
March-96	BSD HVAC	\$ 443,130.42
March-98	New School Construction/Additions	\$ 505,393.30
March-00	Bow High School Capital Improvements	\$ 129,555.96
March-02	Unanticipated Special Education Costs	\$ 314,368.05
March-06	BSD Paving	<u>\$ 8,479.13</u>
		\$ 1,411,369.74

**ANNUAL REPORT
SCHOOL BOARD CHAIR
2010 - 2011**

The 2010-2011 school year has been one full of successes as well as challenges. Our students continue to do well academically, athletically and artistically. Students start participating in service learning projects as early as kindergarten. We have a community of taxpayers who recognize the value, to the town of Bow, of a high quality educational system. Our teaching staff is constantly striving to improve instruction. Enrollment continues to decrease and while we have reduced teaching positions, we have tried to do this without greatly impacting the programming at the schools.

Many of our challenges have been financial. The School Board came into the budget process this year, committed to keeping the tax impact at or near 0%. This was not an easy task, as our revenues from the state continue to decrease as our enrollments decline and the state tries to balance its own budget. The district's costs for the NH Retirement system and health insurance have both gone up. The amount of aid that the state sends to Bow has gone down. We are well aware of the economic challenges that many people are facing and attempted to put forth a fiscally responsible budget while keeping pace with rapidly changing technology and preserving programs. We are in the process of implementing a new student information system. This will allow for an efficient way to manage attendance as well as grades. Eventually, parents will be able to access the system through a portal and see progress reports, report cards and attendance information. Our teachers are continually working on curriculum revisions and differentiating instruction for all children.

Under the able guidance of our superintendent and business administrator, we continue to control our spending while maintaining a high level of programming. Every year we consider our staffing needs based on enrollment. Staffing is the single greatest expense of the school district. This year we have reduced the teaching staff reflecting the decrease in enrollment. We were also able to fund three positions from the Federal Education Jobs Grant. The Board has implemented a bullying policy reflecting the new state law. We have met several times with the Select Board. By working together, we can better assure that large expenses, such as a sewer/water bond do not run concurrently with the school's debt service. At this writing, the Board is working to negotiate reasonable contracts with both the BEA (teaching staff) and the BESS (support staff). We know we have a highly competent teaching staff as well as support personnel and hope that we will come to agreements soon.

We are excited that our students consistently score well on standardized tests and that our students leave Bow High School, productive citizens, ready for a college

or work experience. We couldn't do this without the support of the parents, all the taxpayers, the teaching staff and our administrators. Our thanks go out to all the stakeholders.

Respectfully submitted,

Anne Baier

Chair, Bow School Board

**ANNUAL REPORT
SUPERINTENDENT OF SCHOOLS
2010 – 2011**

As I work through my fourth year of being the Superintendent of SAU 67, I find that the District is approaching a crossroad. During my tenure here, the dominant theme has been declining enrollment and subsequent reductions in staffing. At the same time, the weak economy has generated pressure to keep costs contained and tax impacts minimal. However, Bow has always been a strong school system with high standards and achievement, and the community has shown a desire to maintain educational quality in spite of economic pressures as evidenced by the addition of money for reinstating some teaching positions at last year's Annual District Meeting.

In this year's budget preparations, the Board set a goal of keeping the budget tax neutral. The process began with a half a million dollar increase due to fixed cost increases such as retirement, health insurance, and teacher step and longevity increases which are in the budget because of the statutory "Evergreen" clause. These were quickly offset by enrollment-based staff reductions at all three levels. There were also some significant savings in utilities and Special Education. The District did propose some new technology purchases including 10 Smartboards and equipping all our busses with dual camera recording systems. The sum of the proposals was an operating budget below last year's approved one.

However, the District also faced a known reduction of almost \$300,000.00 in revenue due to enrollment-based lowering of our adequacy grant from the State. The Board chose to further reduce the budget by funding three proposed positions using \$135,505.00 from one-time Federal Ed Jobs money that will be available for next year. This brought the proposed budget to a decrease of \$187,405.00 from last year, which is -0.77%. The Board then proposed closing a "New Construction" Capital Reserve Fund that has around \$500,000.00 in it, and in a separate article, returning half to the taxpayers and putting the other half into a more general Capital Reserve Fund that could be used for renovations rather than just new construction. This plan was endorsed by the Budget Committee and produces a Warrant that is less than tax neutral for this year.

This tax neutral plan will come true if things do not change at the State level. I have heard the Governor, leaders of both chambers, and our own local representative go on record that there is a desire to keep State education funding level to the localities. However, the State government has a large budget deficit to close and could make decisions after our March meeting that would impact both our revenue and expenses. I know that Duane Ford, our Business Administrator, always warns that our claims about taxes are based on a number of assumptions, but this years warning is especially true.

The Board also negotiated with the two major unions this year – Bow Educational Support Staff (BESS) representing support staff and the Bow Educational Association

(BEA) representing teachers and other certified staff. Neither contract was settled. A major issue in both negotiations was salary and benefits, especially health insurance and prescription plans.

So what is the cross road that we are approaching? I feel that the present course is not sustainable. There will be changes made by our State government that will impact our local schools. Most likely, Evergreen will be repealed, and we are unsure how this will affect negotiations. It is very possible that there will be changes in adequacy grants, and there is a real possibility that a constitutional amendment will be put forth concerning the State's obligation to fund local schools. School building aid has been suspended, and Bow may never again qualify for assistance. (We do know a possible project is to rehabilitate Bow Elementary School, but that will most likely wait at least five years until the High School bond is paid off. We will begin studying the need for a BES project this year.) There is talk about reforming the state retirement system, and there is a lot of discussion about how to deal with health care issues.

In my tenure, we have been able to keep budgets and taxes down because we have been in declining enrollment and have been able to reduce staff accordingly. The enrollment decline will slow and we already have, in essence, cut staff for the next budget by using the Ed Jobs money. We are proposing using money from a Capital Reserve Fund to offset tax impact, and we have not settled a contract with our two unions. At the State level, there is much discussion about education funding and even more uncertainty about what will ultimately happen. For taxpayers, the Warrant is relatively simple this year, but future years will most likely bring more difficult decisions.

Our schools continue to perform well on our state tests and we are moving forward with initiatives. This year we are implementing a new Student Information System that will help us efficiently track students and will eventually allow us to open a parent portal into grades. We also are continuing an initiative to map our curriculum and compare it to State standards and assessments. Our staff continues to provide a high quality program. However, I am concerned about maintenance of effort as we move forward with unsettled contracts. Schools are a people-based business. Our major expense and our major asset is our quality staff. Teachers and support staff make our schools great, and we need to find a way to settle our master contracts in a way that will be acceptable to the community and to the employees. That may prove to be a very difficult task.

If you have any questions, suggestions for improvements, or comments please contact me.

Sincerely,

Dean S. T. Cascadden

Superintendent of Schools

ANNUAL REPORT
BOW ELEMENTARY SCHOOL PRINCIPALS
2010 – 2011

It has been another great year at Bow Elementary School and we are proud of the work of our wonderful students and our committed staff. At BES, we believe it takes an entire community to educate a child and we are grateful to share positive partnerships with parents who actively support our goals. They and the many dedicated volunteers help us deliver high quality programs of instruction that meet the needs of the ‘whole’ developing child.

Many of you are aware that Bow Elementary School has been designated a school-in-need-of-improvement in both math and reading due to the NECAP (our state test) scores for a subgroup of our student population. While our overall school scores are strong, the scores of students with educational disabilities did not reach the annual measurable objective set by the Department of Education (as per No Child Left Behind). We have chosen to view this designation as an opportunity to focus our efforts on strengthening our instruction for all students and enhancing the professional development of all staff. A large body of research confirms that the most important factor in a student’s overall achievement is the teacher in the classroom and we have some of the best! We are, however, committed to the continuous learning of both students and staff and understand that recent research in the cognitive sciences and best practices in instruction and intervention offer opportunities to help us become even more effective.

Core instruction is delivered in classrooms to all students and targeted, more intensive instruction is delivered in small intervention groups both in and out of the classroom. Our literacy program includes focused instruction in the five elements of reading (phonemic awareness, phonics, comprehension, fluency and vocabulary) at all grade levels. Literary and informational writing instruction includes the development of skills in ideas, organization, voice, word choice, sentence fluency and conventions. We implement the Everyday Math program for our mathematics instruction and work to develop problem-solving and conceptual understanding in kindergarten through grade four. Various units of instruction in science emphasize the scientific process and understanding the world around us and our social studies instruction includes the interconnectedness of history, geography, economics, civics and government.

We have a strong art program and welcomed Mark Ragonese as a guest artist-in-residence this year. Please visit our school to view the many student displays of amazing art throughout our hallways and classrooms! Our music program continues to host wonderful concert performances at each of grades one through four and our physical education program focuses on the development of basic motor skills needed

to execute a variety of more complex motor sequences and games. Participation in the integrated arts helps students learn and we appreciate that we can offer these exciting learning opportunities to our students.

Other very important areas of student learning are the development of appropriate social skills and the skills needed to become independent problem solvers and life-long learners. Developing positive interaction skills, managing one's feelings and emotions, working cooperatively with others on a team, communicating effectively, treating others, including those with differences, with respect and appreciation – all are important skills that impact an individual's learning and life experiences. Our guidance program, in collaboration with all staff in every environment in our school, focuses on fostering these skills through classroom lessons and small group counseling. Our work also includes a focus on the prevention of bullying behavior and diligent attention to the guidelines of New Hampshire's new bullying legislation.

Our enrichment program continues to offer in-class and extended learning opportunities for all students. These include after school chess club, Destination Imagination teams, an annual Invention Convention, fourth grade newspaper, math clubs and Junior Great Book literature experiences. As you can see, our days are full at Bow Elementary School!

We want to express our deep appreciation to the citizens of Bow for their continuing support of our programs and our work. Student learning is the primary focus in decision-making at every level in our school district and we are grateful to work in a community that values the importance of high quality education for every child.

Thank you!

Dr. Deb Winings, Principal

Jane Morrill-Winter, Assistant Principal

ANNUAL REPORT
BOW MEMORIAL SCHOOL PRINCIPAL
2010 - 2011

Bow Memorial continues to be a school in transition. After so many years of increasing student population and the need to add professional staff, we are now moving in the opposite direction. At one point, we educated over 620 students in this facility. Our projected enrollment for 2011-2012 is 462 students. Since our enrollment began to decline four years ago, we have attempted to be judicious in our staff reductions. Again this year, we are confident that our proposed reductions in staff will be the best use of our resources. Our goal remains, the retention of the variety of quality programs that we offer to our students in an appropriate learning environment. Looking ahead to enrollments currently at Bow Elementary, we recognize that more structural changes are in our collective future. As we grew and expanded our student population was successful. We are very confident that we will continue to successfully adjust to decreasing enrollment while keeping our constant focus on student achievement.

This year Bow Memorial students voluntarily participated in a project called “The Million Voice Survey”, produced by the Quaqlia Institute for Student Aspirations. The project was an opportunity for students to speak with anonymity about their respective school’s climate. Based on student responses to approximately eighty questions that covered topics such as “Belonging, Spirit of Adventure, Leadership, Responsibility, Heroes, and Sense of Accomplishment”, we are pleased to report that our student population reported very favorably about their school. It is also interesting to note that grade level breakouts of student responses would appear to suggest that our students become increasingly more connected and positive about their school environment as the years pass. This is the second time we have participated in this project and our results very much mirror the positive nature of our first set of data from 2008-2009.

State-Wide Testing Results

While Bow Memorial continues to perform at the very highest levels in the State of New Hampshire NECAP testing, we have been identified as a “School In Need of Improvement” in the area of Mathematics, Special Education subgroup. This determination is made using a relatively complex system to assess groups of the student population as prescribed by the Federal “No Child Left Behind Act.” That law requires that all students be on grade level (proficient) in Reading and Math by 2014.

The results of our latest NECAP tests show that 92.9% of our whole school population is on grade level in Mathematics testing. In the Reading results 96.4% of Bow Memorial School students are on grade level (proficient). Reviewing these results within the State and in particular with schools of similar socio-economic

backgrounds, we see that these results place us among the very finest middle schools in New Hampshire. Where Bow Memorial does not meet the established standard is in the tested area of Mathematics with our Special Education subgroup.

This group of students tested at 71.3% on grade level (proficient) which does not meet the 88% standard set forth some ten years ago by NCLB. Currently in Reading, we have 84.7% “proficient” and therefore are not listed as a “School In Need of Improvement” Special Education subgroup in Reading.

As a result of these determinations we have designed and implemented a plan of improvement for our school. While we remain committed to have all of our students excel and be “proficient” we are realistic in our view that having 100% of our student proficient by 2014 is not likely in any school.

On a separate, but related note, the State of New Hampshire is working on looking at testing data that measures student growth from year to year. Dr. Cascadden presented a look at Bow Memorial using this data at the January School Board Meeting. It is interesting to note, that using this frame of reference, Bow Memorial also does exceedingly well when compared to the rest of the State. We are hopeful that a combination of the two assessments, or some variation on that theme, will be implemented by the State in the future to satisfy Federal mandates.

This past summer Mr. Edwards from Bow Memorial and Mr. Wawrzyniak from Bow High School instituted the Bow Memorial Technology Summer Camp. Students who chose to attend this extended learning experience were effusive in their praise of the experience. The program was run at no cost to the district and represents a step forward in our desire to extend learning opportunities beyond the traditional school experience.

We are also pleased to report that Bow Memorial implemented our second Summer Math Camp in 2010. Attended by nearly 30 students, this two week intensive Math experience yielded a second year of very strong measurable growth for most students who participated. This summer’s learning experience has been incorporated into our School Improvement Plan in Math.

As you can tell, we are very proud of our students and our school. We clearly recognize that the Bow Community is an essential ingredient in any successes that our school experiences.

We recognize and appreciate the value of your continued support of our school.

Respectfully submitted,

Kirk Spofford

Principal

**ANNUAL REPORT
BOW HIGH SCHOOL PRINCIPAL
2010 - 2011**

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, which is reflected in various state and national assessments, competitions, and championship events. Despite a steadily declining enrollment, which we expect to stabilize somewhat in the ensuing years, we are committed to continuing to provide a meaningful, relevant and purposeful educational experience for each of our Bow High School students. Looking back over the past year, this report will highlight some of the more notable achievements of our student body, and will also summarize significant initiatives that we are now involved with.

One area of student achievement that deserves to be highlighted is the steady growth of student leadership and involvement of student organizations such as the National Honor Society, Peer Outreach, Interact, and the Student Senate. Working with teacher advisors and community partners, students in these organizations have taken the initiative and demonstrated the positive impact their active leadership has had on the student body and community through a variety of events and activities that take place throughout the school year. Also worth noting here is the positive impact of the student body on the school district and community, especially with regard to community service hours and Senior Seminar Projects. Last year's Class of 2010 volunteered well in excess of 1000 collective hours for the greater good of the Bow community and surrounding areas. Thank you to community organizations and businesses for your ongoing support of the volunteer work that our students do for the betterment of the community.

Our visual and performing arts programs also continue to thrive. Last Spring our students performed the musical The Wedding Singer, followed by this fall's production The Yellow Boat, with plans currently underway to offer the musical Cinderella in spring, 2011. Our student musicians were once again very successful on the state level, with many students chosen for All State Honors in Jazz, Choir, and Classical Music. This year for the first time, our Pep Band performed during select winter athletic events, and our entire Band was invited to participate in the Memorial Day Parade in Washington, DC. Many thanks to Bow POPS and to all the parent volunteers who have helped our music and arts programs to be so successful.

Our athletic program continues to achieve at high levels of success, with many of our individual student-athletes and teams crowned as champions and runner ups in a number of sports throughout the year. Last winter our Girls' and Boys' Nordic Ski teams became State Champions, as did our Boys' Alpine Ski team and Boys' Hockey team. In the Spring our Boys' Lacrosse team won the State Championship, and this past Fall our Boys' Cross Country team won the State Championship, with four of our teams earning Runner Up at the State Championship Finals: Girls' Field

Hockey, Girls' and Boys' Soccer, and Girls' Cross Country. This winter our Girls' Nordic Ski team and Boys' Alpine Ski teams both won State Championships, with our Boys' Nordic Ski team finishing in 2nd place. With other winter sports teams' seasons still underway, stay tuned for the results as we contend for state championships. Many thanks to Bow Boosters and the active support and involvement of parent volunteers with our athletic programs.

We hear a great deal about 21st Century Skills, and it may be helpful to summarize what this specifically refers to, for we will continue to assimilate those skills into our curriculum as we move forward. This is essentially a 21st century model for education that will better prepare students for the demands of this century, and includes Learning and Innovation Skills, Digital Literacy Skills, and Career and Life Skills. As we take steps to renew our ten year New England Association of Schools and Colleges (NEASC) accreditation, we will involve students, faculty & staff, and the community in clarifying what this means for the students of Bow High School. I have included this information here because we have begun to take steps this year for next year's comprehensive Self-Study process, which will then be followed in the fall by a visiting accreditation committee who will conduct a comprehensive review of everything related to Bow High School.

Another aspect of 21st Century Skills is reflected in the alternative learning options now available to Bow High School students. These include: Extended Learning Opportunities, which is very similar to what used to be referred to as Independent Study; Virtual Learning Academy (VLAC) courses, which enable students to either recover lost credits or enrich their curriculum offerings through online courses; Internships, which allow students to earn credit while working at a business or other organization; and the expansion of dual enrollment course offerings in partnership with Southern NH University, which allow students the opportunity to earn both high school and college credit for selected courses that they successfully complete here at Bow High School. Additionally, this year we offered students the option of completing a NH Minimum Standard 20 credit Diploma, which students apply for and are reviewed on an individual basis. All of this information is covered in greater depth in the BHS Program of Studies.

In summary, Bow High School students continue to be successful at the highest levels of achievement in academics, athletics, and the arts. Despite the many challenges that we encounter, we 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 professionalism and dedication of our teaching faculty and support staff, and the caring support of an involved community.

Respectfully submitted,

John House-Myers

Principal

**ANNUAL REPORT
BOW POPS
2010 - 2011**

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 cooperate with faculty and the Bow School Board.

Once again, Bow High School will host the Large Group Music Festival on March 25-26, 2011. During this festival, more than 35 schools and 3,000 students and families will come to Bow to participate in this two-day event. Bow POPS volunteers will operate the food concessions and participate in roles as announcers and monitors. Profit from last year's Large Group festival brought in over \$6,000 to support Performing Arts in the Bow Schools! We anticipate another successful festival and welcome volunteers from the community to join us.

POPS is always exploring ideas for new fundraisers, and we welcome your ideas and assistance. Activities of POPS are greatly dependent upon the parent volunteers, and we truly appreciate donations of time, effort, and support.

This year's officers are: Co-Presidents, Dana Hochgraf and Melissa List; Secretary, Sandra Czibik; Treasurer, Theresa Poole and Auditing Treasurer, Tamar Roberts.

Our one-hour meetings are held on the second Tuesday of each month during the school year at 7:00 p. m. in the Bow High School band room. We welcome your participation! If you wish to contact us, please send an email to: bowpops@gmail.com.

Respectfully submitted,

Dana Hochgraf and Melissa List

Co-Presidents

ANNUAL REPORT
BOW PARENT-TEACHER ORGANIZATION
2010 – 2011

The Bow PTO's goal is as important as ever -- to enhance 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, through the commitment of many volunteer hours. This year your PTO raised over \$22,000.00 for our three schools. Our biggest fundraiser is always our annual magazine drive. The September drive and ongoing on-line availability raised approximately \$15,000. Thanks to everyone who purchased a magazine subscription! Our wonderful volunteers also helped us organize our community service events, the Ski & Skate Sale and movie night; our fundraisers included the 31st Annual PTO Craft Fair, our membership drive and a Scholastic Book Fair at the elementary school and Craft Fair, as well as other events. This year, through the help of our Bow community, the Hannaford Helps Schools program raised approximately \$1,000.

The state of the economy certainly affected us this year and we were obligated to make difficult budget cuts, mainly in the teacher enrichment fund, with cuts to the artists in residence and elementary library funds. We wish to continue to recognize the efforts of the dedicated teachers at the High School and as part of our budget cuts, the high school Teacher Enrichment Program was revamped into Team Enrichment. We want to thank Principal House-Meyers and Jacqueline Coe for their work on compiling the team lists for the PTO. We are committed to find new ways to raise monies for the PTO budget, without asking more from our great community. As part of the going green effort of the Bow School District, we are very excited about our new form of communication to the community, which is our Constant Contact email newsletter. Please make sure to look for it!

Some examples of programs that we have funded this past year include Rachel's Challenge, an anti-bullying presentation at the High School, an all important topic. We also funded a cartoonist for the middle school and a wood working artist for the elementary school. We are bursting with pride for our Bow High School Band will be marching in the Washington DC Memorial Day Parade! We contributed to fundraising efforts to send our students to Washington DC. We also voted to financially support the new Dare Program at the Middle School, an anti-drug program currently run by Officer Diane Scott of the Bow PD. The PTO funds also support teacher/specialist with monies to be used to purchase additional items for their classes.

School events and assemblies, library and nurse supplies, camps, artist in residence programs, appreciation days, scholarships, yearbook, and many other safety and educational programs are funded by PTO dollars. In 2010, Bow was the proud recipient of its 24th consecutive Blue Ribbon Award to honor over 7,000 volunteer hours during the course of the year. 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!

Volunteers can offer as little as a two-hour per year effort or commit to a weekly classroom support function – it all adds up to our schools being enriched through each person’s efforts. Our schools are a better place because of them. 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!

Over the past year, we welcomed a new Vice President, Robin Martin, who has been an involved PTO member for several years, and a Girl Scout Leader. We are excited to work with Robin and appreciate her commitment to the PTO. We wish to thank Susan Dykens for her support as vice president, and her continued involvement with the Ski & Skate Sale. We said goodbye to Dee Treybig, who has served as our Treasurer for the past three years and welcomed Carole Blondeau, a seasoned bookkeeper, who transitioned to the all important Treasurer’s position smoothly. We appreciate all of Dee’s efforts and applaud Carole’s initiative for this position. Jennifer Strong-Rain continues to serve as our Secretary, keeping our records and reminders with great efficiency. People not able to attend a PTO meeting are able to get detailed information from her superb on-line minutes. We also welcomed our new Craft Fair Chairperson, Christina Scott who is excited to be a part of this wonderful event. We want to give huge thanks to Maggie Hamilton and Michelle Jakoski for their hard work and dedication to the continued success of our renowned Craft Fair. We have had many new chairpersons and support positions for our fundraisers this year, for which we are very grateful and, through their tremendous efforts, are working on keeping our budget on track for the year despite the ailing economy. The expanse of experience and volunteerism that we have on board is truly amazing. All of this work is not only done by the wonderful parents that turn out for our monthly meetings, but also through the teachers at all three schools that volunteer their time to attend meetings. Thanks to all for making this a great year, and for your commitment to another great year ahead.

During these tough economic recovery times ahead of us, volunteerism and commitment to our schools is more important than ever. The PTO membership is looking forward to another terrific year in 2011 – 2012. 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:

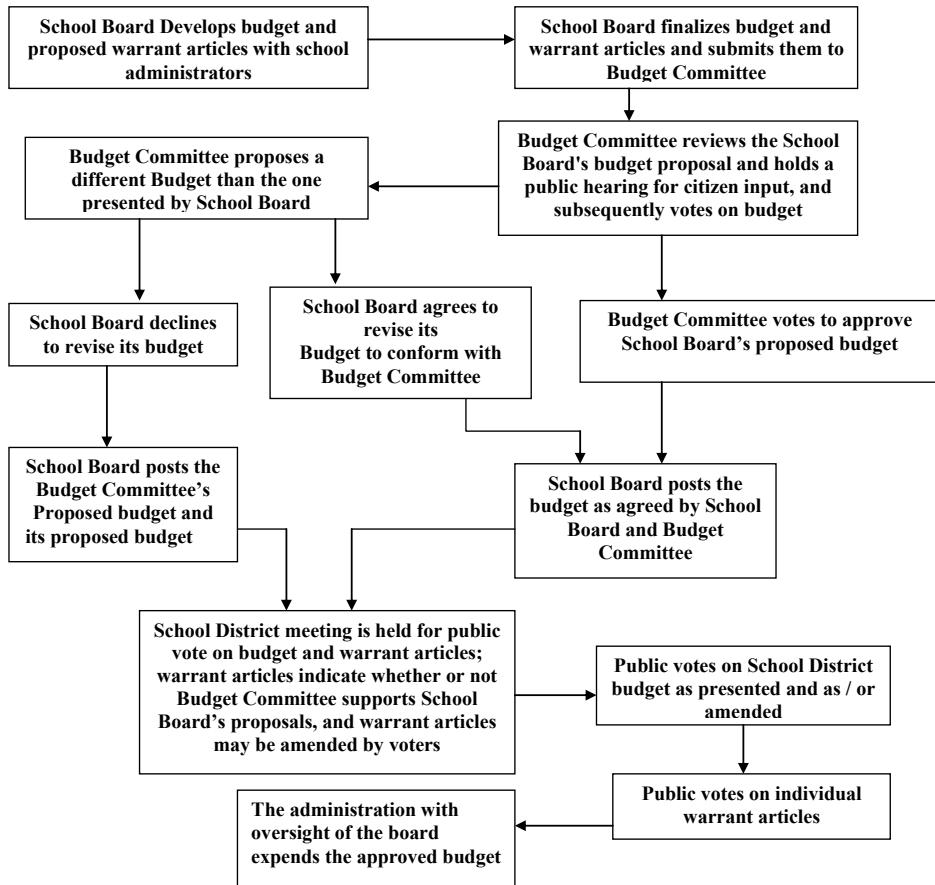
Ann Bouchard

President

ANNUAL REPORT
BOW SCHOOL DISTRICT ENROLLMENT HISTORY
AS OF OCTOBER 1, 2010

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
1996-97	18	97	138	132	115	120	126	137	111	114	117	70	77	60
1997-98	16	112	117	138	139	119	133	132	135	122	122	115	69	72
1998-99	18	120	140	114	139	135	127	138	143	139	128	120	122	71
1999-00	14	75	142	141	121	148	145	145	136	149	157	123	120	119
2000-01	11	84	101	153	142	129	154	151	155	149	149	168	121	116
2001-02	23	87	118	104	156	149	132	156	151	154	147	145	165	118
2002-03	14	71	120	119	116	162	153	131	164	155	160	149	143	163
2003-04	16	90	114	114	127	120	166	155	134	169	165	156	146	139
2004-05	18	75	103	117	115	135	122	180	158	138	169	168	152	147
2005-06	12	89	98	103	117	126	137	126	184	159	143	173	165	159
2006-07	16	84	104	105	107	121	131	145	127	189	160	143	173	164
2007-08	16	77	100	108	112	103	122	135	141	126	185	159	145	171
2008-09	8	80	96	97	117	119	104	122	141	146	129	187	158	141
2009-10	20	71	99	91	96	120	119	106	120	141	143	127	176	163
2010-11	16	64	86	102	93	98	126	124	104	118	138	141	121	178
TOTALS			Pre-4	Gr 5-8	Gr 9-12					TOTALS				
1996-97	620		488		324					1432				
1997-98	641		522		378					1543				
1998-99	666		547		441					1654				
1999-00	641		575		519					1735				
2000-01	620		609		554					1783				
2001-02	637		593		575					1805				
2002-03	602		603		615					1820				
2003-04	581		624		606					1811				
2004-05	563		598		637					1798				
2005-06	546		606		640					1792				
2006-07	537		592		640					1769				
2007-08	516		524		664					1700				
2008-09	517		513		617					1647				
2009-10	497		486		609					1592				
2010-11	459		472		578					1509				

SCHOOL DISTRICT BUDGET PROCESS



If there are surplus funds at the end of the fiscal year

Returned to taxpayers

Available for funding warrant articles at following year's School District meeting to establish or add to capital reserve, or to expend for special projects

TOWN INFORMATION

Emergency Numbers

Ambulance	911
Fire	911
Police	911

www.bow-nh.gov

Bow Municipal Offices

10 Grandview Road

Hours: Monday - Friday 7:30 a.m. - 4:00 p.m.

Selectmen's Office - 228-1187, Ext. 10

Town Manager's Office - 228-1187, Ext. 10

Finance - 228-1187, Ext. 11

Town Clerk/Tax Collector - 225-2683

Community Development/Planning/Building Inspector/

Code Enforcement - 228-1187, Ext. 14

Assessing Office - 228-1187 Ext. 15

Department of Public Works

12 Robinson Road

Hours: Monday - Friday 6:00 a.m. - 2:30 p.m.

228-2207 or 228-1201

Parks & Recreation Department

2 Knox Road

Hours: Monday through Friday 8:00 a.m. - 4:00 p.m.

228-2222

Fire Department

2 Knox Road

Non Emergency - 228-4320

Police Department

12 Robinson Road

Non Emergency Day - 228-1240

Non Emergency Night - 228-0511

Baker Free Library

509 South Street

224-7113

Monday - Thursday 10:00 a.m. - 8:00 p.m.

Friday 10:00 a.m. - 7:00 p.m.

Saturday 9:00 a.m. - 1:00 p.m.

HOW EACH DOLLAR WAS SPENT IN 2010

(Town Operations Total = 28 Cents)

