



*Town of Bow*  
*Annual Report*  
*2011*



### ***The New Bow Center Historical Corner Sign***

The new Bow Center Historical Corner sign is located at the intersection of Bow Center Road and Woodhill Road at Branch Londonderry Turnpike.

Because of vandalism beyond repair to the original Bow Center sign, the Heritage Commission, under the leadership of Chairman Gary Nylen, sought to design, build, and erect a new sign.

The project began early in 2011, and it was completed in November, 2011. The Heritage Commission would like to thank the following residents for their many volunteer hours to make this project a reality:

- Carol Colby did all of the original artwork including laying out the map design and doing the original painted folk art to depict the various historic features unique to this intersection.
- Don Berube transformed the original oil painting onto an aluminum plate suitable for this type of signage.
- Matt Bailey routed the signage on the top and bottom and painted it.
- Young Furniture Manufacturing Company provided the structural framing for the sign.
- Charlie Griswold, President of the Men's Club, along with Gary Nylen proudly assembled the new sign for residents and visitors alike to enjoy. (Photo by Eric Anderson)

**Cover**—Baker Free Library addition dedicated on October 21, 2000. (Photo by Eric Anderson on August 19, 2011)

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

## **TOWN OF BOW, NEW HAMPSHIRE**



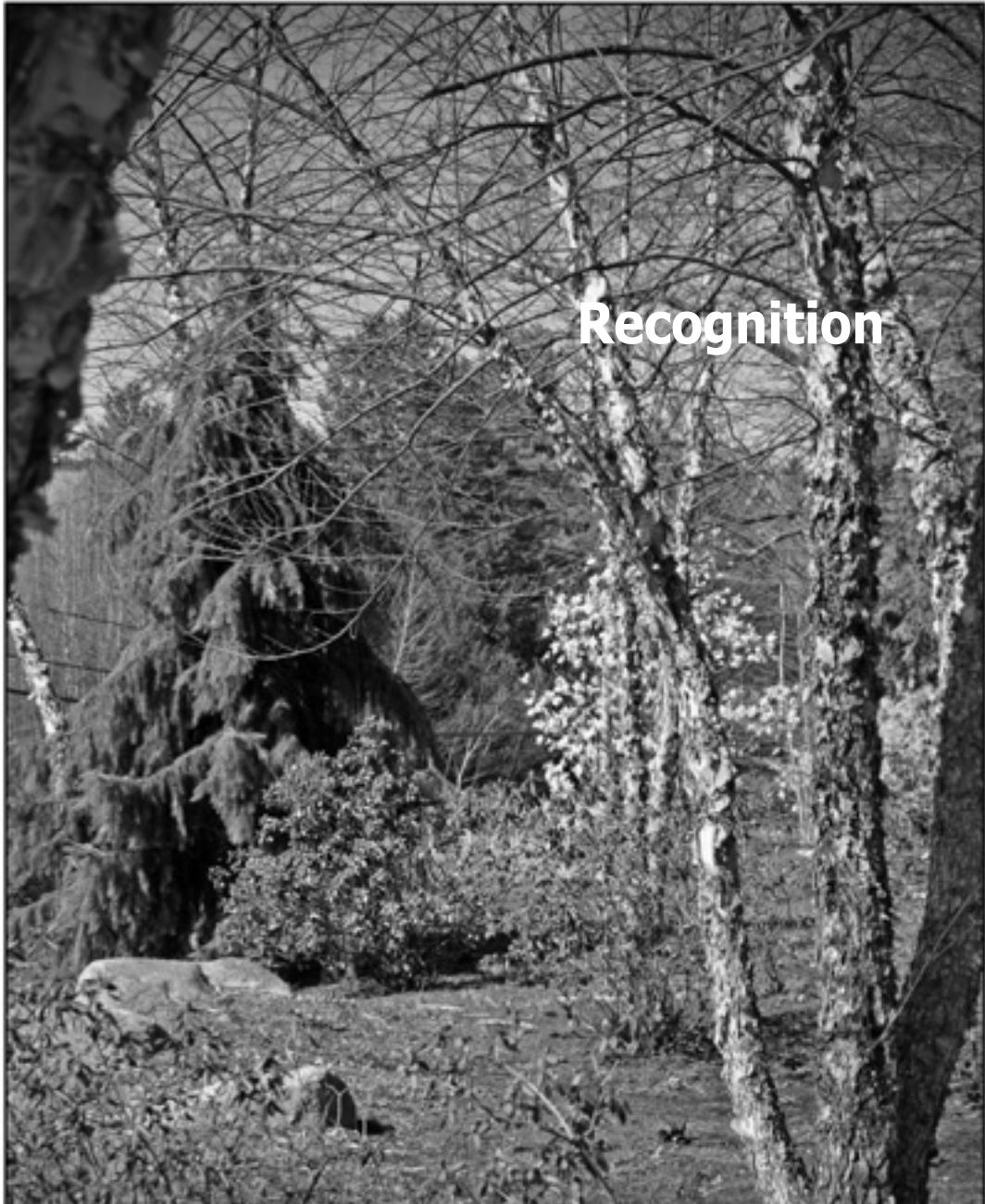
Together with the Reports of the  
Bow School District

**FOR THE YEAR 2011**

**Please bring this report with you to the Town Meeting  
on Wednesday, March 14, 2012**

**Our website is: [www.bow-nh.gov](http://www.bow-nh.gov)**





# Recognition

**Rotary Park in the Spring of 2011—The Park was originally funded and installed by the Bow Rotary Club in 1998-99, with help from local businesses, organizations, and individuals. The Bow Garden Club maintains the Park providing for its beautification year-round.**

*(Photo by Eric Anderson)*



## **2011 DEDICATION**

### **LEON KENISON**



The Selectmen are pleased to dedicate the 2011 Bow Annual Report to Leon Kenison. Leon personifies the selfless commitment to community service and volunteerism that continues to set the highest standards for all residents of our Town. Thanks to Leon sharing his talents without reservation, our town will continue to reap the benefits of Leon's service for decades to come.

Leon joined the Board of Selectmen in the Town of Bow in 2001 and served until 2009. During that time he served as Chairman for three years. He also served as Bow's representative to the N.H. House of Representatives for two years. In each position Leon gave freely of his wealth of knowledge and experience drawn from his long professional career.

Leon was born in Littleton, New Hampshire and raised in Jefferson. He attended the

University of New Hampshire where he graduated with a Bachelor of Science degree in Civil Engineering and a Masters Degree in Business Administration. He joined the Department of Transportation in 1964, retiring after serving 37 years as Commissioner. While at the NHDOT, he managed over 2,000 employees and oversaw a budget of \$500 million, and directed the planning, development and maintenance of state transportation infrastructure. Upon his “retirement” from the NHDOT, Leon joined a private consulting firm evaluating public works facilities. Additionally, he served as Interim City Manager of Lebanon and interim Lebanon Airport Manager. Still “retired”, Leon went on to serve as Director at the Pease Development Authority in Portsmouth, Town Administrator for the Town of Pittsfield and Hopkinton, and additionally, he became Public Works Director for the City of Nashua, transitioning to Broad Street Parkway Coordinator. Leon lived in Concord for 26 years where he served on numerous boards and commissions. During his lengthy career he served as President of both the NH Safety and Health Council and The American Society of Civil Engineers, and was a Trustee of the Capital Regional Food Program. He served as a member of the NH Municipal Association and on the Executive Board of the Local Government Center.

This lengthy career is worth noting because Leon drew on all of these experiences to provide exceptional insight and guidance to town officials on the widest possible range of issues. There is no other person in Bow who had as wide a range of expertise, and who gave so freely of his time and talent. Many residents are well aware that in his “spare time” Leon serves as a certified official of baseball and basketball, a pastime he has enjoyed for 30 years. He has enjoyed his membership in the Rotary Club for over 25 years in both Concord and Bow.

On behalf of the Town of Bow, the Selectmen sincerely thank Leon Kenison for his immense contribution to our Town. We salute a truly dedicated public servant and we are pleased to dedicate this 2011 Town of Bow Annual Report to Leon.

## **2011 CITIZEN OF THE YEAR**

### **LENNY VIRGIN**



In March, the Bow Men's Club selected and honored Bow Citizen of the Year, Lenny Virgin. Lenny retired from the Bow Highway Department as a heavy equipment operator in October 2011 after 44 years of service. While the Town honored him for his many years of exemplary service, the Bow Men's Club honored him for his quiet help to folks less fortunate and his devotion to family and friends.

# **2011 BOSTON POST CANE RECIPIENT**

## **EVELYN LONGLEY GALLANT**



Upon this presentation of the Boston Post Cane, Evelyn Longley Gallant has been recognized as the oldest citizen of the Town of Bow. The tradition of the Boston Post Cane began in 1909 when the publisher of the Boston Post newspaper presented gold-headed ebony canes to the Boards of Selectmen of 700 towns in New England for presentation to their oldest citizens. Although many canes have been lost through the years, the Town of Bow is proud to continue to present the Boston Post Cane to the oldest citizen of the Town as a fitting tribute to the many valuable contributions such citizens have made to the community.

Presented December 21, 2011

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# Introduction



**Melanie Labrecque, Sean Guerrette, and Kate Labrecque recite the  
“Pledge of Allegiance” at the Celebrating Children Preschool’s Annual  
Graduation Ceremonies held May 25, 2011.**

## 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

industrial zone to the east of Route 3-A. We are confident the water system will be in service before the third quarter of 2012.

The 2011 Annual Meeting authorized funds for the further study how best to meet the needs of the fire department and the police department, as well as the long-term goal of creating a town center. This effort was driven by the recognition that the present Community Building is inadequate to house the fire department, and that the police department facilities are similarly substandard. Selectman Anderson again chaired a study committee comprised of town residents, and Selectman Hunter served as vice-chair. The committee worked diligently throughout the year and will present a report to the 2012 Annual Meeting with further recommendations addressing how best to meet the needs of the community.

The Selectmen formed a committee to evaluate town employee benefits, chaired by Selectmen Jack Crisp, Jr. The committee was comprised of town residents, a budget committee representative, town employees, our Town Manager, and Finance Director. After a careful review of existing benefits, their cost to the town and town employees, the effect of benefit changes and the impact of state mandated increases to the town and its employees for state retirement benefits, the committee presented the Selectmen with recommendations adjusting current benefits. The committee also recommended this review occur annually.

Through the diligent effort of the Heritage Committee the Bow Bog Meeting House was recognized by the state as an historic building worthy of preservation. The effort was led by Faye Johnson with assistance from George Lagos in the preparation of a grant proposal to the New Hampshire Land and Community Heritage Investment Program (LCIP). In 2011 repair work was begun on the meeting house, with the

foundation restored and strengthened. More work remains and the 2012 Annual Meeting will address a warrant that will permit completion of repairs to the bell tower and other structural needs, with a matching grant from LCIP. Future generations will certainly benefit from having visionary efforts of the Heritage Committee in preserving this unique part of our town's history.

In 2011 the Selectmen hosted a reception for the volunteers who serve Bow. Throughout each year thousands of hours are donated by citizens on a variety of committees. Some were created by statute, such as the Planning Board and the Zoning Board of Adjustment, while others exist to improve the quality of life in our town, such as the Recycling Committee and the Bow Drinking Water Committee. There are committees that search out ways to attract new businesses to town and to save money, including the Business Development Committee and the Energy Committee. The work of each of these committees is done by volunteers who come together in order to improve the town we share. The Selectmen honor those who serve the town and encourage all residents to find their own way to serve the Town.

Also in 2011 the Selectmen and the Town Manager honored town employees with many years of service. Bow is fortunate to have hardworking and dedicated public servants. These individuals protect our families and our homes, plow and pave the roads, appear with an ambulance when needed, and deliver all the services needed to maintain our quality of life. Their conscientious service makes Bow the community we want and enjoy, and the Selectmen thank each employee for their work.

Our Recycling Committee presented the Selectman with a comprehensive proposal that will increase recycling in Bow and reduce the cost of solid waste disposal. The Selectmen view this as another fine example of citizens volunteering their time to find better solutions to challenges we face together. The details will be discussed at the 2012 Annual Meeting.

The review of street names and home numbering so that Bow will conform to the state and federal standards for emergency response continued with the committee chaired by Selectman Keane making recommendations for changing street names. In 2012 neighborhood meetings will be held with residents of the streets that the committee identified as most in need of change.

## TOWN MANAGER'S REPORT



Town Manager David Stack

At the end of 2011, I completed my first full year of service as Town Manager. Over the course of the year, I have met many wonderful and dedicated people who all work tirelessly to make Bow just a great place to live and work. I would like to thank everyone for all of the support that I have received as I get to know the Town and its residents. The citizens of Bow are proud of their Town and they are always willing to contribute.

It has been a busy year. I would like to present some of the highlights of what we have all been working on:

**Water/Sewer Project:** Progress continues to be made on the Town's Water and Sewer Construction Project in the commercial development zoning area on Route 3A. The Town's new water pump station and water tank have been constructed and the majority of the new water mains have been installed. The balance of the water main installation will be completed in the spring of 2012 and plans call for the new water system to go on-line in the summer of 2012.

Work on the new sewer pump station on Route 3A is almost complete and the contractor will be installing the new sewer main connecting the station to the Concord WWF in the summer and fall of 2012. This new water/sewer infrastructure is a very important investment that the Town has decided to make. The end result will be increased commercial development activity and construction in the 3A commercial zone and an increase in commercial property values.

**Economic Development:** The Business Development Commission continues to meet twice per month and is hard at work getting the word out that the Town of Bow has a new water system and is ready for commercial development. The Committee is collaborating with both the State of New Hampshire and the Capital Regional Development Council to attract new businesses and to support and work with existing businesses. It has been found that most new commercial growth is driven by existing business and we are striving to keep our relationships with the Bow business community strong. A new economic development web page is scheduled to go on-line in 2012 and it will contain all types of information about Bow and support resources for both existing businesses and those seeking to locate here.

**Personnel:** One of my top priorities upon assuming the position of Town Manager was to get the Town's personnel administration and policies in order and up to date. A new personnel plan was written for all Town employees and it was adopted by the Board of Selectmen. This project had been long overdue and the Town now has an up to date and statutorily compliant plan. The next project that was undertaken was an update and re-write of all employee job descriptions. Each employee was given the opportunity to review their individual descriptions and provide comments

to their individual department heads. The Department Heads then reviewed the descriptions and comments, added their own comments and input, and then presented them to me for final drafting. All employees now have accurate and up to date job descriptions. We next undertook a review of the Town's wage grade/step plan. The Board of Selectmen adopted a new nine step grade/step plan to replace the existing five step plan. The old plan consisted of five pay steps with a 5% increase between steps. The new plan contains nine steps with a 2.5% increase between each step. The Manager and Board then conducted a wage study utilizing pay data found in the Local Government Center's 2011 Wage, Salary and Benefits Survey. For comparison purposes, pay data was used from communities similar in size to Bow (population 5,000-9,999), as well as the Town of Hooksett. It was found in the study that 22 out of 35 Town positions fell below the average pay ranges for these positions. The proposed budget includes funds to upgrade these 22 positions and provide the 22 employees with an annual step increase in FY2012-13 of 2.5% on their individual employment anniversary dates.

**Design of New Safety Center Facility:** Last year, the Town's voters approved funding to conduct site studies and existing building evaluations to determine costs of upgrading and/or replacing the aging fire, police, and community building versus building new facilities as part of creating a town center vision. The Bow Town Center and Public Safety Facility Study Committee continued to work on this project

### **BOW LEADERSHIP TEAM**



Bottom row L-R: Police Chief Erin Commerford, Town Manager David Stack, Fire Chief Dana Abbott. Top row L-R: Town Clerk/Tax Collector Cate De Vasto, Community Development Director Bill Klubben, Building Inspector/Code Enforcement Officer Bruce Buttrick, Finance Director Robert Blanchette, Library Director Lori Fisher, Department of Public Works Director Timothy Sweeney, Parks & Recreation Director Cindy Rose. Missing: Human Services Director Debra Bourbeau. *Photo by Eric Anderson*

throughout the year. The Town contracted with the H.L. Turner Group of Concord to perform the site studies and building analysis and after reviewing the options the Committee presented a possible 3-phase plan to the Board of Selectmen that would allow the Town to go forward with this future vision for Bow. Phase I will include the construction of a new Safety Facility. Located at the corner of Logging Hill Road and Knox Road, to house the Fire, Police and Emergency Management Departments. Funds are being sought in 2012-13 to design the facility to the 70% level in order to develop cost estimates for construction.

More information and highlights of the activities undertaken by the Town in 2011 may be found throughout the rest of the Annual Report. I would like to thank all of the Town Department Heads and employees, the Board of Selectmen, and all of the volunteers who serve on Town Board's, Committees and Commissions. I would also like to thank my Administrative Assistant, Karen Mullaney, for her constant support and for the terrific job that she does.

Respectfully submitted,

David L. Stack  
Town Manager

## **TOWN OFFICIALS**

### **Board of Selectmen**

Harold T. Judd, Chairman .....	Term Expires 2014
Jack P. Crisp Jr., V-Chair.....	Term Expires 2012
Eric E. Anderson.....	Term Expires 2012
Thomas E. Keane .....	Term Expires 2013
Colleen S. Hunter.....	Term Expires 2013

### **Town Clerk/Tax Collector**

Catherine De Vasto .....	Term Expires 2012
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### **Town Moderator**

Peter Imse .....	Term Expires 2012
Supervisors of Checklist	
Deborah deMoul pied .....	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, Alt.
Lance Stoutenburgh, Alt .....	Sheri Crisp, Democrat, Alt.

### **Treasurer**

Roland Gamelin .....	Term Expires 2012
Suzanne Campbell, Deputy Treasurer	

## **TOWN OFFICIALS**

### **Budget Committee**

Kally Abrams, Chair.....	Term Expires 2013
Cindy Martin.....	Term Expires 2012
Dee Treybig.....	Term Expires 2012
Ginger Fraser .....	Term Expires 2013
Peter Cheney .....	Term Expires 2014
Bill Cohen .....	Term Expires 2014
Jack Crisp, Jr., Board of Selectmen Representative	
Robert Louf, School Board Representative	

### **Trustees of Trust Funds**

Jon Marvin .....	Term Expires 2012
John Caron .....	Term Expires 2014
Vacant.....	Term Expires 2013

### **Baker Free Library Trustees**

Thomas Ives, Trustee .....	Term Expires 2012
Lisa Richards, Trustee.....	Term Expires 2013
Colleen Haggerty, Trustee.....	Term Expires 2014
Ingrid White, Trustee .....	Term Expires 2015
Ann Hoey, Trustee .....	Term Expires 2016

## **BOARDS, COMMITTEES AND COMMISSIONS**

### **Bow Drinking Water Protection Committee**

Sandra Crystall, Planning Board.....	Term Expires 2012
Colleen Hunter, Selectman .....	Term Expires 2012
Cynthia Klevens, Citizen-at-Large .....	Term Expires 2012
Richard Kraybill, Business Development Comm.....	Term Expires 2012
Bill Klubben, Planning/Economic Development.....	Term Expires 2012
Katherine Lane, Conservation Commission .....	Term Expires 2012
Kevin Leonard, Citizen-at-Large .....	Term Expires 2012
Deb McCann, School Board .....	Term Expires 2012
Corey Welcome, Public Works .....	Term Expires 2012

### **Bow Business Development Commission**

Bill Hickey, Chair .....	Term Expires 2012
Jack Finan, Vice Chair .....	Term Expires 2014
Don Berube, Jr. .....	Term Expires 2012
Harold Judd, Selectman .....	Term Expires 2012
Richard Kraybill.....	Term Expires 2012
James Hoffman .....	Term Expires 2013
John Meissner .....	Term Expires 2014

### **Capital Improvement Plan Committee**

John Wallace, Chair, Planning Board
Bill Oldenburg, Vice Chair
David Stack, Town Manager
Kally Abrams, Budget Committee
Pansy Bloomfield, School Board
Arthur Cunningham, Planning Board
Tim Sweeney, Public Works Department
Colleen Hunter, Selectman
Jon Marvin, Trustees of Trust Funds

## **Central NH Regional Planning Commission**

Bruce Marshall .....	Term Expires 2012
Stephen Buckley .....	Term Expires 2013
Bill Oldenburg (TAC) .....	Term Expires 2014

## **Bow Conservation Commission**

Nancy Rheinhardt, Chair .....	Term Expires 2014
Colleen Hunter, Selectman .....	Term Expires 2012
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
Philip Downie .....	Term Expires 2014

## **Bow Energy Committee**

Robert Eldredge .....	Term Expires 2012
Peter Jukoski .....	Term Expires 2012
Cedric Dustin .....	Term Expires 2013
Colleen Hunter, Selectman .....	Term Expires 2012
Dana Mosher .....	Term Expires 2014
Alex Slocum .....	Term Expires 2014

## **Bow Heritage Commission**

Gary Nylen, Chair .....	Term Expires 2013
Tom Wilson, Vice Chair .....	Term Expires 2014
Susan Wheeler .....	Term Expires 2014
Eric Anderson, Selectman .....	Term Expires 2012
Faye Johnson .....	Term Expires 2012
Dennis Ordway .....	Term Expires 2012
John Meissner .....	Term Expires 2013
Nancy Knapp, Alternate .....	Term Expires 2013
Barren Benoit, Alternate .....	Term Expires 2014

## **Highway Safety Committee**

Dana Abbott, Fire Chief .....	Term Expires 2012
Robert Barry .....	Term Expires 2012
James Cailler .....	Term Expires 2012
Harold Judd, Selectman .....	Term Expires 2012
Sgt. Margaret Lougee, Police Dept. .....	Term Expires 2012
Tim Sweeney, Director of Public Works .....	Term Expires 2012

### **Planning Board**

Arthur Cunningham, Chair.....	Term Expires 2013
Harold Judd, Selectman .....	Term Expires 2012
John Wallace .....	Term Expires 2012
Andrew Young .....	Term Expires 2012
Bill Oldenburg .....	Term Expires 2013
Sandra Crystall.....	Term Expires 2014
Bruce Marshall.....	Term Expires 2014
Don Berube, Alternate .....	Term Expires 2012
Tony Reynolds, Alternate.....	Term Expires 2012
Allen Lindquist, Alternate.....	Term Expires 2014
Robert Meagher, Alternate.....	Term Expires 2014

### **Recycling Committee**

Jill Desrochers, Chair.....	Term Expires 2014
Gary Lynn .....	Term Expires 2013
Kimberlie Berrigan .....	Term Expires 2014
Colleen Hunter, Selectman .....	Term Expires 2012
Sara Brown.....	Term Expires 2012
Sheryl Cheney .....	Term Expires 2012
Kay Herrick.....	Term Expires 2012
Alethea Kehas .....	Term Expires 2013
Cynthia Klevens.....	Term Expires 2014
Thomas Sutton .....	Term Expires 2014

### **Zoning Board of Adjustment**

Harry Hadaway, Chairman.....	Term Expires 2013
Robert Ives, Vice Chairman.....	Term Expires 2014
Garth Orsmond.....	Term Expires 2012
Donald Burns .....	Term Expires 2014
Jeff Klaiber.....	Term Expires 2012
Tom Fagan, Alternate.....	Term Expires 2013
Tony Reynolds, Alternate.....	Term Expires 2014
LeaAnne Haney, Alternate.....	Term Expires 2014

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

Thomas Keane, Citizen Advisory Task Force.....	Term Expires 2012
Bill Klubben, Technical Support Rep. .....	Term Expires 2012

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

Bill Klubben..... Kenneth Koornneef

**Representatives to  
Regional Refuse Disposal Commission**

David Stack..... Term Expires 2012  
Tim Sweeney, Alternate ..... Term Expires 2012

**Upper Merrimack River Local Advisory Committee**

Krista Crowell..... Term Expires 2012  
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

### **Community Development Department**

Bill Klubben, Community Development Director

Bryan Westover, Community Development Assistant

Bruce Buttrick, Building Inspector/Code Enforcement Officer

Janette Shuman, Building Clerk

Louise Knee, Recording Secretary

Nancy Rheinhardt, Recording Secretary

Myrton Fellows, Custodian

### **Finance Department**

Robert Blanchette, Finance Director

Joyce Mooers, Bookkeeper

Lynn Labontee, Account Clerk

### **Human Services**

Debra Bourbeau, Human Services Director

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

Cate DeVasto, Town Clerk/Tax Collector

Mridula Naik, 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

Nisha Naik, 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

Anya Bottcher, Teacher Assistant

Willis Hyslop, Teacher Assistant

Jessica Ralston, Teacher Assistant

Julie Biehl, Substitute

Andrea Roy, Emergency 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

Anne-Marie Guertin, Program Coordinator

Malinda Blakey, Recreation Assistant

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, FF

Tony Camp, Chief Engineer, FF

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  
Christopher Girard, Firefighter, EMT-I  
Chris Gow, Firefighter, EMT-I  
Tim Ives, Firefighter, EMT  
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  
Margaret Francoeur, EMT  
Maria Koustas, EMT  
Anne Mattice, EMT  
Justin Abbot, Firefighter  
Edwin Bardwell, Firefighter  
David Eastman, Firefighter  
Matthew Espinosa, Firefighter  
Paul Lopresti, Firefighter  
Mark Mattice, Firefighter  
Hearshell Vanluven, Firefighter

### **Police Department**

Erin Commerford, Police Chief  
Gale Kenison, Administrative Assistant, Communication Specialists  
Scott Hayes, Lieutenant  
Margaret Lougee, Sergeant  
Arthur Merrigan, Sergeant  
Stacey Blanchette, Detective, Police Officer  
James Bradley, Police Officer  
Tyler Coady, Police Officer  
Nicolas Cutting, Police Officer  
Philip Lamy, Police Officer  
Matthew Pratte, Police Officer  
Justin Sargent, Police Officer  
Diana Scott, Police Officer  
Jacob St. Pierre, Police Officer  
Kristopher Begin, Part Time 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  
Melissa Williams, Communication Specialist

## **Department of Public Works**

Timothy Sweeney, Director of Public Works  
Nathan Hadaway, Foreman  
Todd Drew, Foreman  
Marcelino Acebron, Heavy Equipment Operator  
Robert Cepurneek, Driver-Laborer  
Gary Cooper, Driver-Laborer  
Dennis Hazeltine, Driver-Laborer  
Patrick Nylen, Driver-Laborer  
Brian Piroso, Driver-Laborer  
Wilfred Thibeault, Driver-Laborer  
Corey Welcome, Driver-Laborer  
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  
web address: [www.ayotte.senate.gov](http://www.ayotte.senate.gov)

41 Hooksett Road, Unit 2..... (603) 622-7979  
Manchester, NH 03104

#### **THE HONORABLE JEANNE SHAHEEN**

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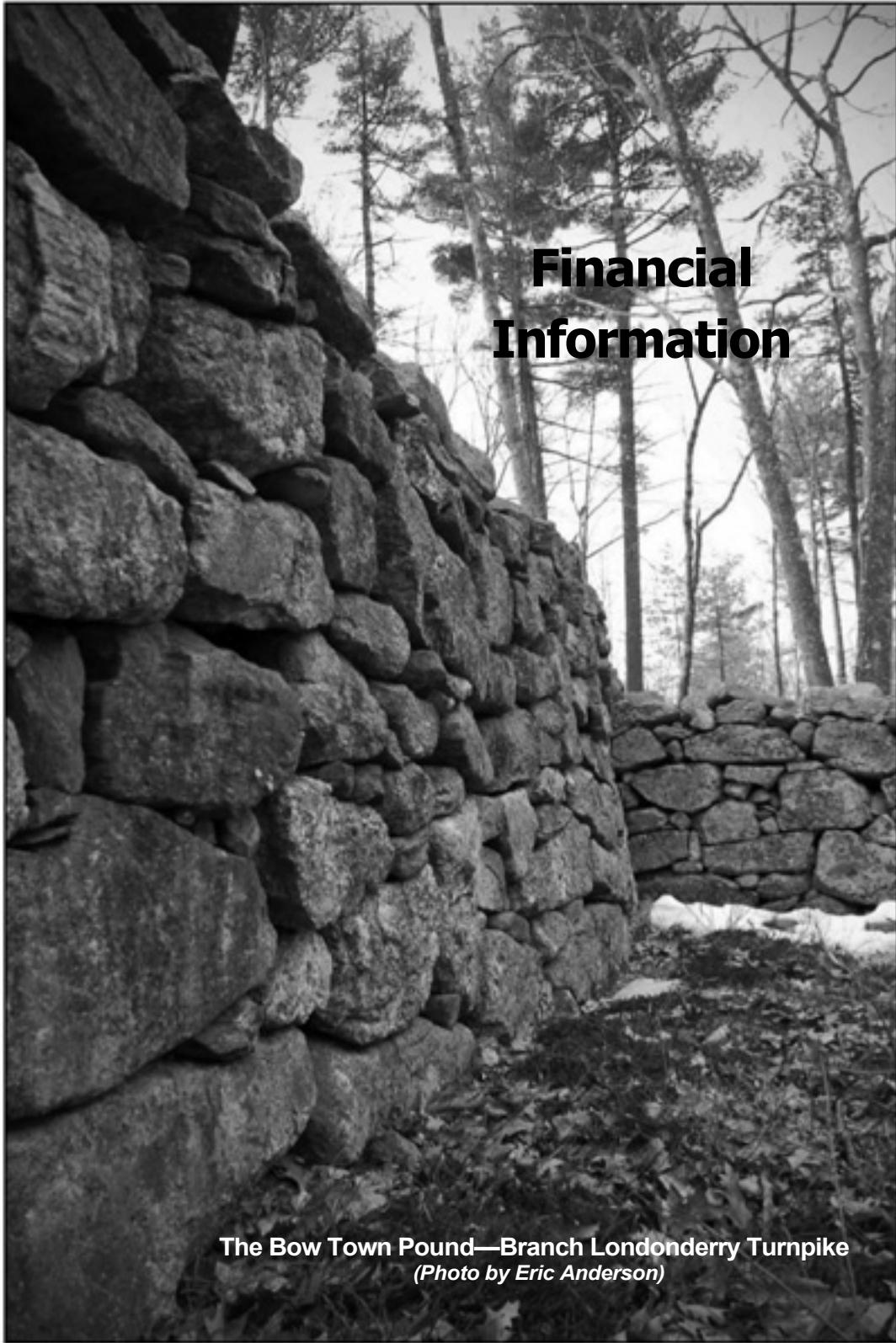
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**David Boutin, State Senator**

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# Financial Information

**The Bow Town Pound—Branch Londonderry Turnpike**  
*(Photo by Eric Anderson)*

## **WARRANT 2011 MEETING OF THE TOWN OF BOW**

The 2011 Town Meeting was called to order by Moderator, Peter Imse at 7:00 A.M. at the Bow Community Center. It was a very cold morning which changed to a beautiful day. Peter led the early voters in the Pledge of Allegiance and Susan Stevens inspected the ballot box before the polls opened. At 7:00 P.M. the polls were closed and the meeting was adjourned until Wednesday March 9, 2011 at 7:00 P.M.

The results of the election on March 8, 2011 were as follows:

### **Warrant Article 1 – Town and School Officials**

Selectmen	1 Openings	3 year term
<b>Harry Judd</b>		<b>860</b>
James Hoffman		579
Trustee of Trust Funds	1 Opening	3 year term
<b>John Caron</b>		<b>1134</b>
Budget Committee	2 Openings	3 year term
<b>Bill Cohen</b>		<b>964</b>
<b>Peter Cheney</b>		<b>1045</b>
Library Trustee	1 Opening	5 year term
<b>Ann Hoey</b>		<b>1173</b>

### **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 16.01 Impact Fee Ordinance by adding Subdivision and Site Plan applicants to the definition of Fee payer; 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)

**YES .... 917      NO ... 339**

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)

**YES .... 813**      **NO ... 490**

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)

**YES .... 1048**      **NO ... 228**

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)

**YES .... 921**      **NO ... 338**

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)

**YES .... 878**      **NO ... 366**

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)

**YES .... 864**      **NO ... 396**

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)

**YES .... 952**      NO ... 304

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)

**YES .... 846**      NO ... 426

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)

**YES .... 978**      NO ... 299

**A total of 1457 votes were cast**

The 2011 Town Meeting was reconvened at the Bow High School Auditorium on Wednesday, March 9, 2011 at 7:05 P.M. by Town Moderator, Peter Imse. The first order of business was a presentation of the colors by the Bow Boy Scout Troop 75 consisting of Will Thalheimer, Senior Patrol Leader, Drew Wunderli, Shane Wunderli, Joe Lulka, Evan Judd, Teddy Nappen and Alex Wheeler. Then students from the Bow High School chorus sang the national anthem. Those performing were Shannon Mahoney, Erin Inks, Darian Hancarik, James Zahensky, Elizabeth Hall, Cody Aiken and Will Malvey.

Peter then introduced the head table consisting of Selectmen Keane, Hunter, Crisp, Anderson and Judd; the Town Attorney, Paul Fitzgerald, Town Clerk, Jill Hadaway, Town Manager, David Stack and Finance Director, Bob Levan. He thanked Hilary

Judd and Erin Inks who manned the computer and recognized Bob Jacques, for his assistance with the lights and sound. He acknowledged the assistant moderators who he had appointed to help with counts and other functions required during the meeting.

Peter introduced Kirk Hemphill from the Bow Men's Club who presented the Citizen of the Year Award to Leonard (Lenny) Virgin who has not only worked for the Town of Bow for over 40 years, but labors quietly and tirelessly to assist his neighbors or anyone in need. He was offered thanks for his service to his community.

Kally Abrams, Co Chair of the Budget Committee made a presentation to outgoing Chair, George Lagos and acknowledged his fine leadership and service as he directed the Budget Committee over the past years.

Peter reviewed the rules of the meeting and said that in case we didn't finish tonight he had scheduled the building for March 29<sup>th</sup> at 7:00 PM. This would also apply if we needed to return for reconsideration on any article. Then he shared a wonderful quote by Ben Franklin that started the meeting off on just the perfect note.

The warrant and the results of the election held on Tuesday, March 8, 2011 were read then the first article was presented.

**ARTICLE #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)

**ARTICLE # 3** was moved by George Lagos and seconded by Kally Abrams. Selectman, Jack Crisp introduced the article by first describing the budget process. He explained how the department heads form their budget and the Town Manager reviews it and makes suggestions and cuts. This year \$213,000 was cut from the department heads budgets before they went to the next step which is to the Board of Selectmen and they have the opportunity to make cuts and suggestions. The next review is before the Budget Committee who also has the opportunity to make cuts or additions as they see fit. Their budget is the final budget which goes before Town Meeting. Jack then introduced George Lagos, Budget Committee Chairman, who presented the budget. He explained that their budget was \$43,520 more than the selectmen's budget because they had determined that the town employees had not received any cost of living increase (COLA) in several years and since the school employees were getting an increase the town should as well. Also, with the future

sewer and water project costs that would more than likely prohibit any pay increases they felt there should be a 1.2% COLA for the town employees this year. George discussed the fixed costs such as the debt service on the sewer bond which would be \$204,500 in 2011-12 and \$909,780 in 2012-13; the current operating costs for the water system are projected to be \$113,000, with a possible offset of \$50,000 in revenue; and the cost for the cycled property valuations of \$67,000. There is also an increase in the wage and benefit costs which could increase depending on what the State does. Although there are the increases on the municipal side the school budget for this year is less than last year and so if all the variables stay the same the combined the total increase would be less than 1%.

Jim Hoffman questioned the increase by saying that last year there was over 4% increase and this year a proposed 5.2% increase which would make the total for the two years 9% increase which would equate to \$1,000.00 on a home with taxes of \$10,000 at present. Jack Crisp addressed the question by saying that when we combined the town and the school it came to less than 1% not the 5.2%. He also explained that due to the potential cuts from the State; the increase in health insurance; and bond payments on the water and sewer project the Selectman felt they had to vote against the COLA even though the employees deserved it. He stated several times that they felt it was a responsible budget. Mr. Hoffman continued to question the two years of increases and what it would mean to taxes. Jack said Jim was not using real numbers and that you had to look at the total of the town and school together to determine the real impact.

Mr. Hoffman countered that he still believed it would mean a \$1,000 increase. Bob Levan, Finance Director corrected Mr. Hoffman's statement by saying that the increase should only be \$88.00 on an average home valued at \$300,000.

Dennis Mosbeck said he agreed with Jim Hoffman and was concerned about the increase as well. He said he hadn't received a pay increase in years and is also concerned about the water and sewer project. He expressed the need for the town to watch the taxes because he can see larger increases in the years to come. He said he didn't see new business coming to town and was concerned that all we would get in the business area was low income housing which would be a drain on the town. Jack Crisp answered that an increase in the budget doesn't necessarily mean an increase in the tax rate because there are many factors involved. He said it is not accurate to say there is a straight translation from one to another. He reminded us that the voters expressed a desire for the water/sewer project and had voted to move forward with it. He said there is interest in the business community and that the zoning would not be conducive to low income housing in that area. He said the selectmen had looked long and hard for ways to cut spending and generate revenue. Harry Judd shared experiences where businesses had walked away from sites because there was no water or sewer available.

Julie Joslin asked how the Governor's proposed cuts to the State budget would affect our budget. Harry answered by saying that we will set a budget for this year and we will have to make due regardless of State aid. We will have to adjust our budget so the taxes don't go up. Tom Keane said the Speaker of the NH House has said they will not down-shift the tax burden onto the towns. Tom said he did not agree with Harry's explanation because DRA (Department of Revenue) sets the tax rate based on what we need and according to what we have set as a budget. Peter Imse directed the question to the Finance Director, Bob Levan who said they both had given true statements. DRA does set the tax rate based on the appropriations the voters determined at Town Meeting and then the selectmen determine the revenues. Since we don't know what will happen with the State the selectmen can decide if they wish to use the general fund balance to prevent a rise in taxes, or they can decide not to spend all that has been appropriated.

Leon Kenison made a motion to move the question and Sara Swenson seconded the motion. **The motion PASSED by majority vote.**

Because Dennis Mosbeck was at the microphone at the time the question was moved he was allowed to make another statement which was that he didn't consider the increase tonight was related to the school budget and we should only consider the municipal increase.

### **ARTICLE # 3 PASSED BY A MAJORITY VOTE**

**ARTICLE #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)

**ARTICLE # 4** was moved by George Lagos and seconded by Kally Abrams. The article was introduced by Tom Keane who explained that the selectmen had decided that the voters should decide if they want to spend money on road repairs and repaving. This article would repair and repave 2.5 miles of Longview Drive. Jack Crisp clarified that the 2.5 miles included other roads as well.

### **ARTICLE #4 PASSED BY MAJORITY VOTE**

**ARTICLE #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)

**ARTICLE #5** was moved by George Lagos and seconded by Kally Abrams. Eric Anderson addressed the article by first saying that there would be no tax impact and no money needed to be raised because the engineering study was authorized last year. The estimate for a structurally sound building would be \$150,000; however the Budget Committee didn't support spending that amount of money. The Selectmen felt something should be done as a stop-gap to shore up the foundation. They determined that could be done for \$25,000. Eric went on to explain that this is the Town's oldest public building owned by the Town since 1835. Mary Baker Eddy, founder of the Christian Science Church, donated the steeple bell in 1903. That same bell still hangs in the steeple today. It has recently been placed on the New Hampshire Register of Historic Places which will provide an opportunity to receive grants to help with restoration. Gary Nylen from the Heritage Commission gave a slide presentation to demonstrate the condition of the foundation and the needed repairs. He said that the \$25,000 is the minimum amount needed to keep the building safe and that they intend to apply for LCHIP grants to complete the work. Robert Lux asked how the building is used and how often. Eric answered that it is used for special occasions such as funerals and weddings but since the pews are attached to the floor and there is no heat or plumbing the uses are limited.

### **ARTICLE #5 PASSED BY MAJORITY VOTE**

**ARTICLE #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)

**ARTICLE #6** was moved by George Lagos and seconded by Kally Abrams. Harry Judd introduced the article and explained that this was the first article of the evening relating to the Capitol Reserve Fund (CIP) which consists of putting money aside to level out the tax Impact when we need to purchase equipment. It also prevents the necessity of borrowing money to make large purchases. He explained that in order to keep the budget down the selectmen decided to postpone the purchase of some equipment and to leave money in the fund so they wouldn't be asking for more this year. He went on to say that there are actually 12 elected officials who review and vote on budget items. Even if the selectmen's vote is 3-2 in reality in conjunction with the budget committee the vote was **10-3** in support. John Martin said he thinks we're putting 12% more money into CIP than we need to. Dennis Mosbeck said with vehicles lasting longer than they used to we should be able to squeeze out a few more years of use. Peter Bloomfield asked for clarification on

the previous slides. Jack Crisp explained that between \$550,000 and \$600,000 will be spent by 2015 to 2016. He also said that we needed to remember that when you raise money for the CIP it impacts taxes but when you take money out of the CIP there is no tax impact. He said the equipment is carefully evaluated three times a year and an effort is made to extend the life of all equipment.

## **ARTICLE #6 PASSED BY MAJORITY VOTE**

**ARTICLE #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)

**ARTICLE #7** was moved by George Lagos and seconded by Kally Abrams. Jack Crisp spoke to this article saying the money raised was to be put into the Fire Department's CIP fund. He said Fire Chief, Dana Abbott has been aggressively looking for additional funds over the past seven years and has obtained over \$1,000,000.00 of grants to defray the costs of the Fire Department. Dana Abbott said that 3 weeks ago the department received a grant for \$178,000 to replace protective clothing and a vehicle exhaust system for the fire station, which could be moved if the department is ever relocated to another building. Mr. Crisp said this would avoid a spike in the taxes and that the tax impact for this year would be \$.09.

## **ARTICLE #7 PASSED BY MAJORITY VOTE**

Rick Hink made a motion to restrict reconsideration of articles 3-7 which had been passed. The motion was seconded by George Lagos and **PASSED BY MAJORITY VOTE**.

**ARTICLE #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)

## **ARTICLE #8 PASSED BY MAJORITY VOTE**

**ARTICLE #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)

**ARTICLE #9** was moved by George Lagos and seconded by Kally Abrams. Colleen Hunter explained that the radios presently used by the Police Department were no longer being supported by the manufacturers. Their suggested life is five years and the Police have been using them for nine years. These radios are the life-line to the officers and need to be replaced.

### **ARTICLE #9 PASSED BY MAJORITY VOTE**

**ARTICLE #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)

**ARTICLE #10** was moved by George Lagos and Kally Abrams. Tom Keane explained that he only voted for those articles of great importance and this one relating to bridges was one of those types of investments. The Select Board was hoping for 80% of the aid for this project to come from the state.

### **ARTICLE #10 PASSED BY MAJORITY VOTE**

**ARTICLE #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)

**ARTICLE #11** was moved by Peirce Hunter and seconded by Kally Abrams. Harry Judd explained that this article if passed would have a \$.05 tax impact.

### **ARTICLE #11 PASSED BY MAJORITY VOTE**

**ARTICLE 12** 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)

**ARTICLE #12** was moved by George Lagos and seconded by Sara Swenson. Jack Crisp explained that this money would be taken from the CIP account and would not have any impact on the tax rate and that this is the way we enjoy the benefit of the CIP.

## **ARTICLE #12 PASSED BY MAJORITY VOTE**

**ARTICLE #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)

**ARTICLE #13** was moved by George Lagos and seconded by Sara Swenson. Colleen Hunter explained that the money for this article would come from the unreserved fund balance so there would be no tax impact. Ray Helgemoe asked how old the roof was. After a very long discussion about how the building was acquired, Eric Anderson answered that he believed it was put on about 1987. Marge Welch questioned what kind of roof would be put on and suggested that it be a metal roof. Bruce Buttrick, Building Inspector answered her question by explaining that the current roof was a rubber single flat roof and that because of the design of the roof the same type would likely be used again. It would be too costly to modify the structure to use any other type of material. Dennis Mosbeck concurred that he had never seen a metal roof on a flat structure. John Martin spoke in favor of the article saying the building needs to be maintained.

## **ARTICLE #13 PASSED BY MAJORITY VOTE**

**ARTICLE #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)

**ARTICLE #14** was moved by George Lagos and seconded by Kally Abrams. Harry Judd described the need to put money aside for future replacement of Fire Department equipment. The tax impact would be \$.03.

## **ARTICLE #14 PASSED BY MAJORTIY VOTE**

**ARTICLE #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)

**Article #15** was moved by George Lagos and seconded by Sara Swenson. Jack Crisp introduced the article and described the cruiser which needs to be replaced. Again since the funds are being withdrawn from the C1P account it will have no tax impact.

## **ARTICLE #15 PASSED BY MAJORITY VOTE**

**ARTICLE #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)

**ARTICLE #16** was moved by George Lagos and seconded by Sara Swenson. Eric Anderson who served on the Study Committee introduced the article and expressed his disappointment that the committee's report had been left out of the Town Report. He explained that there were 10 people who served on the committee and that Colleen Hunter had been the co-chair. In 1993 the Town acquired the land across the street from the Fire Station. The committee looked at the history of the 1992 Master Plan which talked of a Town Center. This committee's purpose was to look at all the options and decide what the best course of action would be. They talked with department heads and visited facilities and conferred with NH DOT about the traffic flow. Bob Eldridge who served on the committee discussed the issues they looked at and displayed slides to show where the land was and where buildings would be placed, making sure everyone knew they would not go on the "sliding hill". The existing buildings were evaluated as well as the cost to improve them. It was estimated that it would cost about \$1,300,000.00 to improve the Fire Station in 2007. They have questioned if it would be better to tear down the buildings and build new; reuse and retrofit the old buildings for other purposes or relocate the departments to other facilities. They did not feel they could recommend any one option at this time and asked for the money to further study the possibilities so they could find the answers to the many questions raised. Dennis Mosbeck asked about the Library if it would be part of the plan. Eric said originally it was, but then the

Library Trustees decided to expand the present building which meant it would stay where it is. He also asked if the Community Building floor was ever replaced and the answer was yes it was done last year.

## **ARTICLE #16 PASSED BY MAJORITY VOTE**

**ARTICLE #17** To see if the Town will vote to raise and appropriate the sum of \$25,000 for the purpose of hiring an architectura Vengineering 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)

**ARTICLE #17** was moved by George Lagos and seconded by Sara Swenson. Eric Anderson and Colleen Hunter both discussed the article and said there would be no tax impact because the money was already set aside for this. Art Cunningham a member of the committee said they didn't know what direction they will recommend but will have a recommendation for the next Town Meeting. This will provide money for the Selectmen to hire an architect if needed.

## **ARTICLE #17 PASSED BY MAJORITY VOTE**

**ARTICLE #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)

**ARTICLE #18** was moved by George Lagos and seconded by Kally Abrams. Tom Keane gave a brief introduction and a vote was taken.

## **ARTICLE #18 PASSED BY MAJORITY VOTE**

**ARTICLE #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)

**ARTICLE # 19** was moved by George Lagos and seconded by Sara Swenson. Eric Anderson described the need for a new mower to service the 200 miles of roadside in the town. Again because it was set aside in the CIP there will be no impact to the taxes.

### **ARTICLE #19 PASSED BY MAJORITY VOTE**

**ARTICLE # 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)

**ARTICLE #20** was moved by George Lagos and seconded by Sara Swenson. Colleen Hunter introduced the article by explaining the need to put money into the Parks and Recreation Equipment Fund for future replacements. This article would have a tax impact of \$.01.

### **ARTICLE #20 PASSED BY MAJORITY VOTE**

**ARTICLE #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)

**ARTICLE #21** was moved by George Lagos and seconded by Kally Abrams. Harry Judd described the fifteen year old top dresser which needs to be replaced. Because the money has been put aside in the CIP there will be no impact on taxes. Dennis Mosbeck asked what areas are serviced by this machine. Jack Crisp answered that all the recreation fields benefit from this machine. Cindy Rose, Recreation Director explained that it should have been replaced five years ago and that it is used on all five fields.

### **ARTICLE #21 PASSED BY MAJORITY VOTE**

**ARTICLE #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)

**ARTICLE #22** was moved by George Lagos and seconded by Peirce Hunter. Toni Keane introduced the article by saying it was a no-brainer, the roof leaks and that it won't even cost the amount requested. Ray Helgemoe asked when it was put on and what its life expectancy was. The answer was that the roof was put on about 1976 and Ray agreed it had reached its expectancy and more.

**ARTICLE #22 PASSED BY MAJORITY VOTE**

**ARTICLE #23** to see if the Town will enter into a Boundary Line Agreement with New Siteworks 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.

**ARTICLE #23** was moved by George Lagos and seconded by Sara Swenson. Jack Crisp explained the land swap with slides showing where the land is located and explained that it would mean the abutter to the Alexander Cemetery would be relinquishing his right of way in the cemetery with no exchange of money. Dennis Mosbeck asked if it would be an equal swap. Jack said yes, but we would get the easement.

**ARTICLE #24 PASSED BY MAJORITY VOTE**

Since there were no committee reports or additional business to come before the Town, a motion was made by George Lagos and seconded by Kally Abrams to adjourn the meeting. The meeting was adjourned at 9:45 P.M. by Moderator, Peter Imse. **A total of 188 registered voters attended the meeting.**

Respectfully Submitted by:

Jill Hadaway, Town Clerk/Tax Collector

**SCHEDULE OF TOWN PROPERTY  
AS OF DECEMBER 31, 2011**

<b>Block-lot</b>	<b>Property Location Or Facility</b>	<b>Acres</b>	<b>Bldg Value</b>	<b>Land Value</b>	<b>Value Total</b>
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 Dunbarton 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

Block-lot	Property Location Or Facility	Acres	Bldg Value	Land Value	Value Total
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

Block-lot	Property Location Or Facility	Acres	Bldg Value	Land Value	Value Total
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) 32 - 44 Br Londonderry Tpk-W Op Sp	79.00	\$0	\$370,400	\$370,400
4-118	(CE) 26 - 30 Br Londonderry Tpk-W Op Sp	20.00	\$0	\$155,600	\$155,600
4-119	(CE)	8.00	\$0	\$93,400	\$93,400
4-120	Br Londonderry Tpk-E Open Space (CE) 20 - 24 Br Londonderry Tpk-W Op Sp	40.00	\$0	\$257,500	\$257,500
4-121	(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

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 2011**

## **Appropriations**

Executive	277,250
Elections, voter registration, and tax collector	191,241
Financial administration	403,572
Planning and zoning	252,812
General government buildings	120,124
Cemeteries	12,117
Insurance	49,000
Other general government	5,400
Police	1,821,709
Fire and ambulance	1,070,941
Building inspection	157,130
Emergency management	13,156
Highways and streets	1,620,501
Street lighting	23,000
Solid waste disposal	729,499
Sewage collection and disposal	71,160
Water Services	113,000
Welfare administration and direct assistance	11,314
Parks and recreation	468,551
Library	473,577
Principal - long-term bonds and lease obligations	220,000
Interest - long-term bonds and lease obligations	338,588
Interest - tax anticipation notes	1
Machinery, vehicles, and equipment	177,000
Buildings	117,500
Improvements other than buildings	509,000
Transfer to capital reserve funds	508,000
 <b>Total appropriations</b>	 <b>9,755,143</b>

# STATEMENT OF APPROPRIATIONS, ESTIMATED REVENUES AND PROPERTY TAX ASSESSED FOR 2011

## Estimated Revenues

Timber tax	8,000
Excavation tax	2,000
Other taxes	20
Interest and penalties on delinquent taxes	162,000
Motor vehicle permit fees	1,390,000
Building permits	80,000
Other licenses and permits	10,565
State meals and rooms tax distribution	335,855
State highway block grant	224,807
State water pollution grants	10,514
State and federal forest land reimbursement	157
Other state aid	1,505
Income from departments	841,420
Sale of Municipal Property	61,000
Interest on deposits and investments	50,000
Transfer from capital reserve funds	184,500
Transfer from conservation funds	35,000
Transfer from trust funds	1,900
General Fund fund balance	460,000
Other sources	4,327
<b>Total estimated revenues</b>	<b>3,863,570</b>

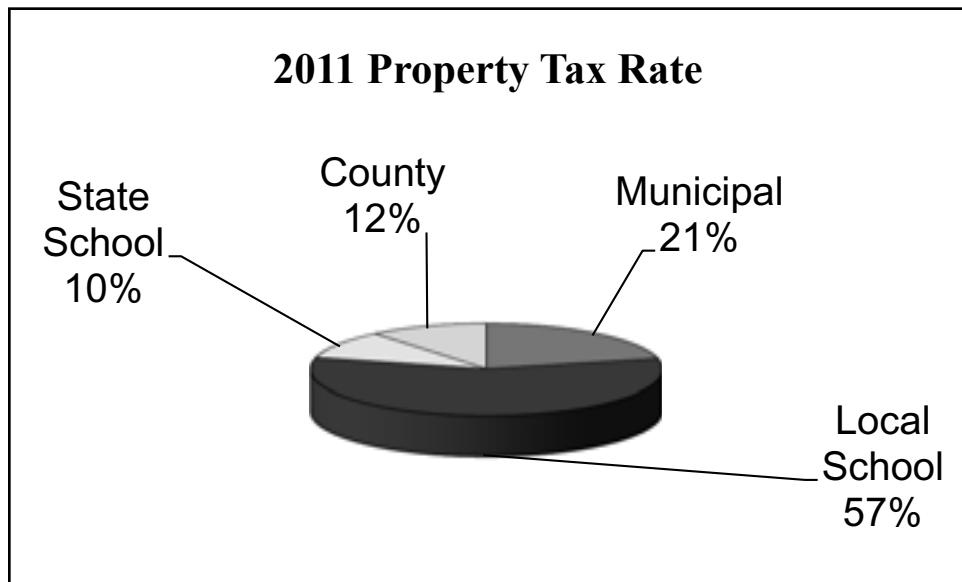
## Property Tax Assessed

Property Tax Assessed	
Total appropriations	9,755,143
Total estimated revenues	3,863,570
Net municipal appropriations	5,891,573
Tax overlay	44,534
War service tax credits	188,000
Net municipal assessment	6,124,107
Net local school assessment	16,108,390
Net county assessment	3,237,785
State education assessment	2,257,220
<b>Total tax assessments</b>	<b>27,727,502</b>

## STATEMENT OF APPROPRIATIONS, ESTIMATED REVENUES AND PROPERTY TAX ASSESSED FOR 2011

Tax Rate Computation	Assessment	Assessed Valuation (\$1,000's)	Tax Rate*
Municipal	6,124,107	1,041,877.797	5.88
Local school	16,108,390	1,041,877.797	15.46
County 3,237,785	1,041,877.797	3.11	
State education	<u>2,257,220</u>	834,663.097	2.70
<b>Total</b>	<b>27,727,502</b>		<b>27.15</b>

\* Tax rate = assessment divided by property valuation



**TRUSTEE OF TRUST FUNDS REPORT**  
**CAPITAL RESERVE FUNDS**  
**JULY 1, 2010 TO JUNE 30, 2011**

Capital Reserve Funds	Balance 07/01/10	Additions	Withdrawals	Investment Income	Balance 06/30/11
Fire Department Air Compressor	17,442.05	-	(17,968.22)	526.17	-
Cemetery Development Fund	99,795.83	-	-	3,269.03	103,064.86
Fire Department Equipment	68,885.27	35,000.00	-	1,991.92	105,877.19
Municipal Building Vault	467.93	-	(467.93)	-	-
Bridges	60,000.00	150,000.00	-	2,339.04	212,339.04
Fire Trucks	893,110.43	117,000.00	-	29,125.96	1,039,236.39
Highway Construction	448,193.66	259,000.00	(217,395.00)	15,138.39	504,936.34
Land Purchase	261,018.01	-	-	8,836.93	269,854.94
Library Computer System	329.15	-	(329.15)	-	-
Municipal Buildings and Grounds	65,764.12	6,000.00	-	2,389.99	74,154.11
Parks & Recreation Dept Equipment	75,302.69	18,000.00	(28,683.45)	2,516.44	67,135.68
Parks & Recreation Fields & Parking	21,765.12	-	-	726.99	22,492.11
Police Department Equipment	69,937.43	68,000.00	(12,000.00)	2,665.36	28,602.79
Public Safety Building	5,684.02	-	-	61.95	5,745.97
Public Works Department Equipment	734,405.74	212,000.00	(204,228.00)	24,006.08	766,183.82
Road Construction 1-2 Zone	1,278,465.23	-	-	42,788.77	1,321,254.00
Property Revaluation	41,440.55	-	(42,116.30)	675.75	-
Sewer System	21,324.75	-	-	795.16	23,119.91
Bow School District	10,255.54	250,000.00	-	391.93	260,647.47
Bow School District Paving	8,464.06	-	-	26.90	8,490.96
Bow School District HVAC	450,102.25	-	-	13,518.50	463,620.75
New School Construction/Additions	496,222.95	-	(512,505.25)	16,282.30	-
Bow High School Capital Improvements	256,093.21	-	(130,868.00)	7,721.86	132,947.07
Unanticipated Special Education Costs	308,492.54	-	-	10,482.98	318,975.52
Total Capital Reserve Funds	5,692,962.53	1,115,000.00	(1,166,562.01)	186,278.40	5,827,678.92
Expendable Trust Funds					
Library Emergency Repairs	29,585.75	-	-	975.51	30,561.26
Private Water Well Pollution Mitigation	25,361.50	-	(2,890.00)	803.07	23,274.57
Total Expendable Trust Funds	54,947.25	-	(2,890.00)	1,778.58	53,835.83



**TRUSTEE OF TRUST FUNDS REPORT**  
**NON-EXPANDABLE TRUST FUND**  
**JULY 1, 2010 TO JUNE 30, 2011**

	<b>Principal</b>			<b>Balance 06/30/11</b>	<b>Balance 07/01/10</b>
	<b>Balance 07/01/10</b>	<b>Additions</b>	<b>Cash Gains or (Losses)</b>		
Cemetery Trust Funds	43,274.68	-	1,728.74	45,003.42	68,590.81
Cemetery Perpetual Care Fund	76,457.25	1,650.00	1,291.04	79,398.29	1,958.56
Barker Free Library Trust Fund	12,219.58	-	206.34	12,425.92	1,632.63
Baker Trust Fund	9,054.76	-	152.90	9,207.66	1,054.18
Louise Wagner Trust Fund	3,390.75	-	56.75	3,417.50	(499.65)
McNammara Scholarship Fund	4,661.31	-	78.71	4,740.02	(628.82)
<b>Total Non-Expendable Trust Funds</b>	<b>149,028.33</b>	<b>1,650.00</b>	<b>3,514.48</b>	<b>154,192.81</b>	<b>72,107.71</b>

# TAX COLLECTOR'S REPORT

## 2011 DEBITS BOW

UNCOLLECTED TAXES BEG. OF YEAR*		Levy for Year of this Report	PRIOR LEVIES (PLEASE SPECIFY YEARS)	
			2010	
Property Taxes	#3110		1790955.28	
Resident Taxes	#3180			
Land Use Change	#3120		8510	
Yield Taxes	#3185			
Excavation Tax @ \$.02/yd	#3187			
Utility Charges	#3189		4987.73	
Property Tax Credit Balance**		< >		
Other Tax or Charges Credit Balance**		< >		
<b>TAXES COMMITTED THIS YEAR</b>				
Property Taxes	#3110	13430091	13831806.35	
Resident Taxes	#3180			
Land Use Change	#3120	21910	19630	
Yield Taxes	#3185	4900.65	11918.01	
Excavation Tax @ \$.02/yd	#3187	1250.08	838.78	
Utility Charges	#3189	35199.4	116939.48	
EXPENSE TAX			16081.7	
<b>OVERPAYMENT REFUNDS</b>				
Property Taxes	#3110	7050.05	20261.04	
Resident Taxes	#3180			
Land Use Change	#3120			
Yield Taxes	#3185			
Excavation Tax @ \$.02/yd	#3187			
UTILITY			54.96	
Interest - Late Tax	#3190	4.2	73054.28	
Resident Tax Penalty	#3190			
<b>TOTAL DEBITS</b>		13500405.38	15895037.61	\$

\*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.

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# TAX COLLECTOR'S REPORT

## 2011 CREDITS BOW

REMITTED TO TREASURER	Levy for Year of This Report	PRIOR LEVIES (PLEASE SPECIFY YEARS)	
		2010	
Property Taxes	11584044.35	15448064.57	
Resident Taxes			
Land Use Change	21910	28140	
Yield Taxes	2796.36	11848	
Interest (include lien conversion)	4.2	73054.28	
Penalties			
Excavation Tax @ \$.02/yd	310.5	838.78	
Utility Charges	34243	118689.17	
Conversion to Lien (principal only)			
<b>DISCOUNTS ALLOWED</b>			
<b>ABATEMENTS MADE</b>			
Property Taxes	4036.99	210418.18	
Resident Taxes			
Land Use Change			
Yield Taxes		70.01	
Excavation Tax @ \$.02/yd	939.58		
Utility Charges		3293	
<b>CURRENT LEVY DEEDED</b>		10057	
<b>UNCOLLECTED TAXES - END OF YEAR #1080</b>			
Property Taxes	1839076.71		
Resident Taxes			
Land Use Change			
Yield Taxes	2104.29		
Excavation Tax @ \$.02/yd			
Utility Charges	882.4		
Property Tax Credit Balance**	< >	621.62	
Other Tax or Charges Credit Balance**	< >		
<b>TOTAL CREDITS</b>	<b>13506405.38</b>	<b>15895037.61</b>	<b>\$</b>

\*\*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).

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# TAX COLLECTOR'S REPORT

## 2011 DEBITS BOW

	Last Year's Levy	PRIOR LEVIES (PLEASE SPECIFY YEARS)			
	2010	2009	2008	2007	
Unredeemed Liens Balance - Beg. Of Year		482803.36	298040.28	2762.47	
Liens Executed During Fiscal Year	503321.9				
Interest & Costs Collected (After Lien Execution)	1279.48	23459.39	94207.39	669.69	
<b>TOTAL DEBITS</b>	<b>504601.38</b>	<b>506262.75</b>	<b>392247.67</b>	<b>3432.16</b>	

### CREDITS

REMITTED TO TREASURER	Last Year's Levy	PRIOR LEVIES (PLEASE SPECIFY YEARS)			
	2010	2009	2008	2007	
Redemptions	49225.6	190924.37	279967.22	1333.81	
Interest & Costs Collected (After Lien Execution)	#3190	1279.48	23459.39	94207.39	669.69
Abatements of Unredeemed Liens					1428.66
Liens Deeded to Municipality	21586.77	20548.68	18073.06		
Unredeemed Liens Balance - End of Year	#1110	432509.53	271330.31		
<b>TOTAL CREDITS</b>	<b>504601.38</b>	<b>506262.75</b>	<b>392247.67</b>	<b>3432.16</b>	

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

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

TAX COLLECTOR'S SIGNATURE

DATE 7-5-11

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**TOWN CLERK REMITTANCE REPORT**  
**TOWN OF BOW**  
**July 1, 2010 - June 30, 2011**

ARTICLES OF AGREEMENT	\$ 30.00
CERTIFIED TITLE APPLICATIONS	\$ 3,318.00
DOG FINES	\$ 550.00
DOG LICENSES - STATE PORTION	\$ 3,278.00
DOG LICENSES - TOWN PORTION	\$ 8,897.00
FISH & GAME - STATE PORTION	\$ 805.50
FISH & GAME - TOWN PORTION	\$ 26.00
MARRIAGE LICENSES - STATE PORTION	\$ 860.00
MARRIAGE LICENSES - TOWN PORTION	\$ 140.00
MOTOR VEHICLES PERMITS	\$ 1,427,602.90
MUNICIPAL AGENT FEES	\$ 27,465.00
POLE TAX	\$ 20.00
RETURNED CHECK FEE	\$ 25.00
SALE OF COPIES	\$ 83.25
UNIFORM COMMERCIAL CODE	\$ 1,380.00
VITAL RECORDS, RESEARCH - STATE PORTION	\$ 1,536.00
VITAL RECORDS, RESEARCH - TOWN PORTION	\$ 604.00
<b>TOTAL:</b>	<b>\$ 1,428,957.95</b>

Respectfully Submitted by:



Cate De Vasto, Town Clerk/Tax Collector, as of 07/01/11

## TREASURER'S REPORT

### 2010-11 Transactions In Cash Accounts Held By Treasurer

Balance - July 1, 2010	18,097,406.23
<b>Receipts:</b>	
Town Clerk/Tax Collector	28,936,576.54
Federal and state aid	679,926.18
Expense reimbursements	
from capital reserve funds	528,037.01
Fuel cost reimbursements from	
Bow School District	93,345.56
Other expense reimbursements	65,024.02
Investment income	35,207.17
Engineering escrows,	
bonds, and impact fees	127,629.00
Police & Dispatch	182,462.95
Solid Waste Disposal	125,354.05
Fire & Ambulance	141,595.20
Parks and Recreation	118,119.76
Public Works	20,116.90
Community Development	113,585.38
Celebrating Children	45,427.84
Welfare	7,006.69
Conservation	10,311.93
Private Grants	10,756.83
Other sources -	
less than \$5,000 individually	9,388.34
<b>Total receipts</b>	<b>31,239,708.52</b>
Total cash available	49,337,117.75
Less selectmen's orders paid	<u>33,887,329.81</u>
Balance - June 30, 2011	15,449,790.94

### Cash Accounts By Fund

Fund	Investment	Income	Balance
			06/30/11
General Fund		27,528.67	12,581,612.74
Conservation Fund		1,600.33	462,903.13
Sewer Fund		5,989.12	1,760,421.09
Engineering Escrows,			
Bonds & Impact Fees Fund		-	612,745.56
300th Anniversary Fund		5.85	1,768.62
Heritage Fund		28.55	8,992.68
State Fees Agency Fund		-	1,203.00
Welfare Fund		<u>54.65</u>	<u>20,144.12</u>
<b>TOTAL</b>		<b>35,207.17</b>	<b>15,449,790.94</b>



## 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 Board of Selectmen  
Town of Bow  
Bow, New Hampshire

We have audited the accompanying financial statements of the governmental activities, each major fund and the aggregate non-charitable fund information of the Town of Bow as of and for the fiscal year ended June 30, 2011, 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 non-charitable fund information of the Town of Bow as of June 30, 2011, and the respective changes in financial position therefor 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 financial schedules are presented for purposes of additional analysis and are not a required part of the financial statements. The combining and individual fund financial schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. This 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 standards 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.

November 14, 2011

*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, 2011.

### Financial Highlights

As of June 30, 2011, the assets of the Town exceeded its liabilities by \$48,474,002 (net assets). Of this amount, \$9,327,603 (unrestricted net assets) may be used to meet the Town's ongoing obligations to citizens and creditors.

The Town's net assets decreased by \$625,206.

As of June 30, 2011, the Town's governmental funds reported combined ending fund balances of \$7,392,124, a decrease of \$3,899,980 in comparison with the prior year.

As of June 30, 2011, the \$3,262,674 unassigned fund balance of the General Fund represented 37% of total General Fund expenditures.

During the year ended June 30, 2011, the Town's total general obligation bonded debt decreased by \$220,000 (7%), 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, 2011. 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 financee-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 Water & Sewer Systems Capital Project Fund, which are considered to be major funds. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements elsewhere in this report.

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

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

**Other information.** In addition to the basic financial statements and accompanying notes, this report also presents certain supplementary information. The Town adopts an annual appropriated budget for its General Fund and some of its non-major funds. A budgetary comparison statement for the General Fund has been provided to demonstrate compliance with this budget. The combining statements, referred to above in connection with non-major governmental funds, are presented immediately following the 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 \$48,474,002 at June 30, 2011.

The largest portion of the Town's net assets (80%) 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

	<u>June 30, 2011</u>	<u>July 1, 2010</u>
Current assets	\$ 22,898,681	\$ 24,694,790
Capital assets	<u>41,864,779</u>	<u>38,684,196</u>
Total assets	64,763,460	63,378,986
Long-term liabilities outstanding	3,348,274	3,743,826
Current liabilities	<u>12,941,184</u>	<u>10,535,952</u>
Total liabilities	16,289,458	14,279,778
Net assets:		
Invested in capital assets, net of related debt	38,929,845	35,515,418
Restricted	216,554	389,535
Unrestricted	<u>9,327,603</u>	<u>13,194,255</u>
Total net assets	\$ 48,474,002	\$ 49,099,208

A relatively small portion of the Town's net assets (0.5%) represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net assets (\$9,327,603) may be used to meet the government's ongoing obligations to citizens and creditors.

At June 30, 2011, 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 \$625,206 during the year ended June 30, 2011.

**Town of Bow**  
**Changes in Net Assets**

	Year Ended June 30, 2011	Year Ended June 30, 2010
<b>Revenues:</b>		
Program revenues:		
Charges for services	\$ 905,200	\$ 881,525
Operating grants and contributions	234,459	332,399
Capital grants and contributions	59,601	3,523
General revenues:		
Property taxes and other taxes	5,577,456	5,779,752
Motor vehicle permit fees	1,427,004	1,378,362
Licenses, permits, and other fees	101,807	121,175
Unrestricted grants and contributions	348,131	351,112
Unrestricted investment income	<u>339,636</u>	<u>332,737</u>
Total revenues	8,993,294	9,180,585
<b>Expenses:</b>		
General government	1,502,363	1,452,471
Public safety	3,220,025	3,267,991
Highways and streets	2,959,619	2,822,968
Health and welfare	12,292	12,829
Sanitation	858,151	752,966
Culture and recreation	922,314	977,959
Interest on long-term debt	<u>143,736</u>	<u>136,556</u>
Total expenses	<u>9,618,500</u>	<u>9,423,740</u>
Change in net assets	( 625,206)	( 243,155)
Net assets - July 1	49,099,208	49,342,363
Net assets - June 30	\$48,474,002	\$49,099,208

**Financial Analysis of the Town's Funds**

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

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

As of June 30, 2011, the Town's governmental funds reported combined fund balances of \$7,392,124, a decrease of \$3,899,980 in comparison to the prior year. This amount consists of: non-spendable fund balances of \$235,221 representing prepaid expenses of the General Fund and the non-spendable portion of permanent funds; restricted fund balances of

\$4,592,035 representing expendable trust funds and the expendable portion of permanent funds); committed fund balances of \$660,000 representing designations by Town Meeting votes for future expenditures; assigned fund balances of \$2,177,778 representing special revenue funds and encumbrances; and an unassigned fund balance deficit of \$272,910 representing a General Fund unassigned fund balance of \$3,262,674 and a Water & Sewer System Capital Project Fund deficit of \$3,535,584.

The General Fund is the chief operating fund of the Town. As of June 30, 2011, the unassigned fund balance of the General Fund was \$3,262,674, while total fund balance amounted to \$3,601,539. As a measure of the General Fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance represents 37% of total General Fund expenditures, while total fund balance represents 41% of that same amount.

During the year ended June 30, 2011, the unassigned fund balance of the General Fund decreased by \$881,103, reflecting the following.

Favorable overall budgetary variance (non-GAAP budgetary basis)	\$ 252,032
Net decrease in budgetary transfers (non-GAAP budgetary basis)	15,032
Fund balance committed to prepaid expenses	( 18,667)
 Fund balance used for property tax relief	( 350,000)
Fund balance used for capital expenditures	( 519,500)
Fund balance designated for future expenditures	( 260,000)
Net decrease in unassigned fund balance	\$ (881,103)

GASB Statement 54 requires that the General Fund be combined with expendable trust funds for reporting purposes. Therefore, the Balance Sheet (Exhibit C-1) reflects the following fund balance amounts for the "General Fund" at June 30, 2011.

	General Fund	Expendable Trust Funds	Balance Sheet
Non-spendable fund balance	\$ 18,667	\$ 0	\$ 18,667
Restricted fund balance	0	4,573,092	4,573,092
Committed fund balance	260,000	400,000	660,000
Assigned fund balance	60,198	0	60,198
Unassigned fund balance	3,262,674	0	3,262,674
Total fund balance	\$3,601,539	\$4,973,092	\$8,574,631

An unassigned fund balance deficit of \$3,535,584 is reported in the Water & Sewer System Capital Project Fund at June 30, 2011, because the bonds to finance this project were not issued until July 2011. Project expenditures have been financed temporarily by loans from the General Fund.

### Budgetary Highlights

The Schedule of Revenues, Expenditures, and Changes in Fund Balance -- Budget and Actual demonstrates compliance with the adopted budget for the year ended June 30, 2011. Actual revenues and transfers in of the General Fund fell short of budgetary estimates by \$2,045,733, while expenditures and transfers out were \$2,297,765 less than appropriated amounts. This produced a favorable total variance of \$252,032. Major variances are identified below.

**Delayed intersection improvement projects:**

Unexpended appropriations	\$ 1,650,000
Unrealized revenue	( 1,500,000)

**Delayed Fire Department federal grant expenditure:**

Unexpended appropriations	129,206
Unrealized revenue	( 129,206)
Employee wages and benefits	279,854
Tax abatements and deedings	( 470,796)
Other - less than \$100,000 - net	<u>292,974</u>
Total favorable variance	\$ 252,032

### Capital Asset and Debt Administration

Capital assets. The Town's investment in capital assets as of June 30, 2011 amounted to \$38,929,845 (net of accumulated depreciation and related long-term debt). This investment in capital assets includes land, buildings, improvements, machinery, equipment, vehicles, and infrastructure and represents an increase of \$3,414,427 (10%) compared to the investment in capital assets at July 1, 2010.

**Town of Bow  
Investment in Capital Assets**

	<u>June 30, 2011</u>	<u>July 1, 2010</u>
Land	\$ 7,505,910	\$ 7,199,261
Buildings and improvements	3,631,001	3,626,105
Machinery, equipment, and vehicles	6,042,179	6,014,737
Infrastructure	42,103,693	42,067,022
System	1,654,935	1,534,935
Construction in progress	<u>5,860,722</u>	<u>2,234,542</u>
Total investment in capital assets	66,798,440	62,676,602
Related long-term debt	( 2,934,934 )	( 3,158,778 )
Accumulated depreciation	( 24,933,661 )	( 23,992,406 )
Net investment in capital assets	\$ 38,929,845	\$ 35,515,418

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

Ridgewood Drive reconstruction	\$ 242,671
Dump trucks - 2	205,337
Water and sewer system	3,723,519
Land easements	224,752
Other additions and removals (individually less than \$100,000)	266,752
Depreciation	( 1,482,448)
Decrease in long-term debt associated with capital assets	<u>233,844</u>
Net increase	<u>\$ 3,414,427</u>

Additional information on the Town's capital assets can be found in Notes 1-I and 7 of the financial statements.

**Long-term bonded debt.** As of June 30, 2011, the Town had total long-term bonded debt outstanding of \$2,915,000. The entire amount is backed by the full faith and credit of the Town.

**Town of Bow  
Long-Term Bonded Debt**

	<u>June 30, 2011</u>	<u>July 1, 2010</u>
1995 sewer construction bonds	\$ 225,000	\$ 270,000
2007 land acquisition bonds	705,000	765,000
2008 water and sewer system bonds	<u>1,985,000</u>	<u>2,100,000</u>
Total long-term debt	\$ 2,915,000	\$ 3,135,000

During the year ended June 30, 2011, the Town's total bonded debt outstanding decreased by \$220,000 (7%), 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 11 of the financial statements.

**Economic Factors and Next Year's Budget and Tax Rate**

**Economic factors.** The general outlook for Bow's economy seems to be positive. Based on New Hampshire Office of Energy & Planning estimates, Bow's population has increased by 5% since the 2000 census and by 37% 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 4.0% to 3.8% during the past year and still compares very favorably with state and national rates of 5.3% and 9.1%, 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. Of course Bow's economy is influenced by national and state economic conditions which have been extremely tumultuous in recent years. However, according to a recent state report, some favorable economic indicators have led to speculation that the economy has reached bottom and recovery is in sight.

Next year's budget and tax rate. The 2011-12 budget has been adopted and, based on this budget, it is expected that the average 2011 property tax bill will increase by approximately 3.9%.

#### 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 BOR, NEW HAMPSHIRE**  
*Statement of Net Assets*  
*June 30, 2011*

	<u>Governmental Activities</u>
<b>ASSETS</b>	
Cash and cash equivalents	\$ 15,397,359
Investments	4,700,966
Intergovernmental receivable	12,729
Other receivables, net of allowances for uncollectible	2,768,969
Prepaid items	18,697
Capital assets, net being depreciated	
Land	7,505,919
Construction in progress	5,860,722
Capital assets, net of accumulated depreciation	
Buildings and building improvements	2,820,986
Equipment, machinery, and vehicles	2,722,342
Infrastructure	21,925,687
System	1,029,132
Total assets	<u>64,763,469</u>
<b>LIABILITIES</b>	
Accounts payable	1,442,782
Accrued salaries and benefits	66,165
Contract payable	13,547
Intergovernmental payable	10,666,481
Accrued interest payable	44,374
Retainage payable	318,719
Uncurred revenue	109,827
Other postemployment benefits	279,289
Noncurrent obligations:	
Due within one year:	
Bonds	220,000
Capital leases	6,124
Compensated absences	17,327
Accrued landfill postclosure care costs	15,000
Due in more than one year:	
Bonds	2,695,000
Capital leases	13,810
Compensated absences	171,013
Accrued landfill postclosure care costs	210,000
Total liabilities	<u>16,289,458</u>
<b>NET ASSETS</b>	
Invested in capital assets, net of related debt	38,929,845
Restricted	216,554
Unrestricted	9,327,603
Total net assets	<u>\$ 48,474,002</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, 2011*

	Program Revenues			Net (Expense) Revenue and Change in Net Assets
	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Expenses				
<b>Governmental activities:</b>				
General government	\$ 1,502,363	\$ 60,138	\$ 407	\$ (1,441,818)
Public safety	3,220,025	317,238	1,025	(2,842,161)
Highways and streets	2,959,619	37,314	220,324	(2,701,981)
Sanitation	858,151	282,478	1,756	(573,917)
Health and welfare	12,292	429	7,560	(4,303)
Culture and recreation	922,314	207,603	5,387	(711,124)
Interest on long-term debt	143,736	-	-	(143,736)
<b>Total governmental activities</b>	<b>\$ 9,618,500</b>	<b>\$ 905,200</b>	<b>\$ 234,459</b>	<b>\$ 59,601</b>
<b>General revenues:</b>				
Taxes:				
Property				\$ 296,915
Other				280,541
Motor vehicle permit fees				1,427,004
Licenses and other fees				104,807
Grants and contributions not restricted to specific programs				348,131
Unrestricted investment earnings				329,636
Total general revenues				7,794,034
Change in net assets				(625,206)
Net assets, beginning				49,099,208
Net assets, ending				<b>\$ 48,474,002</b>

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

**EXHIBIT C-1**  
**TOWN OF RUM, NEW HAMPSHIRE**  
**Governmental Funds**  
*Balance Sheet*  
*June 30, 2011*

	Capital Project			Total Governmental Funds
	General	Water/Sewer System	Other Governmental Funds	
<b>ASSETS</b>				
Cash and cash equivalents	\$ 13,073,190	\$ -	\$ 2,120,169	\$ 15,397,359
Investments	4,479,567	-	221,099	4,700,966
Receivables, net of allowance for uncollectible:				
Taxes	2,510,774	-	-	2,510,774
Accounts	317,390	-	37,163	344,553
Intergovernmental	12,720	-	-	12,720
Interfund receivable	2,403,216	-	623	2,403,816
Prepaid items	18,667	-	-	18,667
Total assets	<u>\$ 22,669,524</u>	<u>\$ -</u>	<u>\$ 2,579,331</u>	<u>\$ 25,248,855</u>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>Liabilities:</b>				
Accounts payable	\$ 402,879	\$ 814,381	\$ 225,522	\$ 1,442,782
Accrued salaries and benefits	66,165	-	-	66,165
Intergovernmental payable	10,666,481	-	-	10,666,481
Interfund payable	600	2,402,484	732	2,403,816
Retainage payable	13,547	318,719	-	332,266
Deferred revenue	2,945,221	-	-	2,945,221
Total liabilities	<u>\$ 14,694,893</u>	<u>3,535,584</u>	<u>226,254</u>	<u>\$ 17,856,731</u>
<b>Fund balances:</b>				
Nonspendable fund balances	18,667	-	216,554	235,321
Restricted fund balances	4,573,092	-	18,943	4,592,035
Committed fund balances	660,000	-	-	660,000
Assigned fund balances	60,198	-	2,117,580	2,177,778
Unassigned fund balances	3,262,674	(3,535,584)	-	(272,910)
Total fund balances	<u>\$ 8,574,671</u>	<u>(3,535,584)</u>	<u>2,353,077</u>	<u>\$ 7,392,124</u>
Total liabilities and fund balances	<u>\$ 22,669,524</u>	<u>\$ -</u>	<u>\$ 2,579,331</u>	<u>\$ 25,248,855</u>

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

**EXHIBIT C-2**  
**TOE OF ROW, NEW HAMPSHIRE**  
*Reconciliation of Total Governmental Fund Balances to the Statement of Net Assets*  
*June 30, 2011*

Total fund balances of governmental funds (Exhibit C-1)	\$ 7,392,124
An amount 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	\$ 66,798,415
Less accumulated depreciation	<u>(24,914,661)</u>
	41,864,279
Long-term receivables not available to pay for current period expenditures and therefore, are reflected in the governmental funds:	
Water pollution prevention grant	\$ 48,033
Sewer hook-up fees	<u>5,612</u>
	53,642
Property taxes levied for the subsequent year are deferred in the governmental funds	
	2,835,394
Interfund receivables and payables between governmental funds are eliminated on the statement of net assets:	
Receivables	\$ (2,405,816)
Payables	<u>2,405,816</u>
	-
Interest on long-term debt is not accrued in governmental funds:	
Accrued interest payable	(44,374)
Long-term liabilities are not due and payable in the current period, and therefore, are not reported in the funds:	
Bonds	\$ 2,915,000
Capital leases	19,934
Compensated absences payable	188,140
Accrued landfill postclosure care costs	225,000
Other postemployment benefits	<u>279,289</u>
	(3,627,563)
Total net assets of governmental activities (Exhibit A)	<u>\$ 48,474,002</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, 2011*

	Capital				Total
	General	Project	Other	Governmental	
	Water-Sewer	Governmental	Funds	Funds	
<b>Revenues:</b>					
Taxes	\$ 5,467,132	\$ -	\$ 41,540	\$ 5,508,672	
Licenses and permits	1,528,811	-	-	1,528,811	
Intergovernmental	702,017	-	-	702,017	
Charges for services	682,117	-	212,066	894,183	
Miscellaneous	314,587	-	48,918	363,505	
<b>Total revenues</b>	<b>8,694,664</b>	<b>-</b>	<b>302,524</b>	<b>8,997,188</b>	
<b>Expenditures:</b>					
Current:					
General government	1,372,210	-	3,950	1,376,060	
Public safety	2,961,800	-	51,951	3,013,751	
Highways and streets	1,889,374	-	-	1,889,374	
Sanitation	698,180	-	83,280	781,460	
Welfare	8,825	-	3,467	12,292	
Culture and recreation	867,672	-	11,288	878,960	
Debt service:					
Principal	220,000	-	-	220,000	
Interest	144,137	-	-	144,137	
Capital outlay	609,711	3,723,519	247,904	4,581,134	
<b>Total expenditures</b>	<b>8,771,809</b>	<b>3,723,519</b>	<b>401,849</b>	<b>12,897,168</b>	
Deficiency of revenues under expenditures	(77,145)	(3,723,519)	(99,316)	(3,899,980)	
Other financing sources (uses)					
Transfers in	43,499	-	-	43,499	
Transfers out	-	-	(43,499)	(43,499)	
<b>Total other financing sources and uses</b>	<b>43,499</b>	<b>-</b>	<b>(43,499)</b>	<b>-</b>	
Net change in fund balances	(133,646)	(3,723,519)	(142,815)	(3,899,980)	
Fund balances, beginning	8,608,377	187,935	2,495,892	11,292,104	
Fund balances, ending	<b>\$ 8,574,631</b>	<b>\$ (3,535,584)</b>	<b>\$ 2,353,077</b>	<b>\$ 7,292,124</b>	

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

**EXHIBIT C-4**  
**JOHN OF BOB, 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, 2011*

Net change in fund balances of governmental funds (Exhibit C-3)	\$ (3,899,580)
Amounts reported for governmental funds as in the statement of activities are different because:	
Governmental funds report capital outlays as capital outlays. In the statement of activities, the cost of these assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlays exceed depreciation expense in the current period.	
Capitalized capital outlay	\$ 4,327,648
Depreciation expense	<u>(1,147,065)</u>
	3,180,583
Transfers in and out between governmental funds are eliminated on the operating statement:	
Transfers in	\$ (33,499)
Transfers out	<u>43,499</u>
	*
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	(10,966)
Sewer hook-up fees	11,498
Revenue in the statement of activities that does not provide current financial resources is not reported as revenue in governmental funds.	
Deferred tax revenue, June 30, 2010	\$ (2,848,507)
Deferred tax revenue, June 30, 2011	<u>2,835,394</u>
	(13,113)
The repayment of the principal of long-term debt consumes the current financial resources of governmental funds, but has no effect on net assets.	
Repayment of bond principal	\$ 220,000
Repayment of capital lease principal	<u>(13,844)</u>
	206,156
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	\$ 3,505
Increase in other postemployment benefits	(131,994)
Increase in unpermitted asbestos payable	(387)
Decrease in accrued liability for postclosure care costs	<u>15,000</u>
	(114,076)
Changes in net assets of governmental activities (Exhibit C-3)	<u>\$ (625,266)</u>

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

**EXHIBIT B**  
**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, 2011*

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>				
Taxes	\$ 5,798,072	\$ 5,798,072	\$ 5,467,132	\$ (330,940)
Licenses and permits	1,480,295	1,480,295	1,528,811	48,516
Interest and interest	1,680,131	1,858,100	641,803	(1,218,297)
Charges for services	704,090	704,090	682,117	(21,973)
Miscellaneous	28,459	29,309	37,053	(61,250)
<b>Total revenues</b>	<u>9,741,612</u>	<u>9,919,360</u>	<u>8,352,916</u>	<u>(1,566,950)</u>
<b>Expenditures:</b>				
Current:				
General government	1,368,982	1,367,332	1,348,784	(41,452)
Public safety	3,071,109	3,057,114	2,904,789	152,345
Highways and streets	2,001,718	2,001,718	1,866,711	(135,007)
Narration	752,824	752,824	698,180	54,644
Welfare	17,402	17,402	8,825	8,582
Culture and recreation	929,965	929,965	866,879	63,086
Debt service:				
Principal	220,000	220,000	220,000	-
Interest	144,139	144,139	144,137	2
Capital outlay	2,486,000	2,480,144	754,893	1,925,557
<b>Total expenditures</b>	<u>10,932,145</u>	<u>11,110,963</u>	<u>8,813,198</u>	<u>2,297,765</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(1,191,097)</u>	<u>(1,191,097)</u>	<u>(468,282)</u>	<u>730,815</u>
Other financing sources (uses)				
Transfers in:	1,186,597	1,186,597	707,814	(478,783)
Transfers out	(865,000)	(865,000)	(865,000)	-
<b>Total other financing sources and uses</b>	<u>321,597</u>	<u>321,597</u>	<u>(157,186)</u>	<u>(478,783)</u>
<b>Net change in fund balances</b>	<u>\$ (869,590)</u>	<u>\$ (869,590)</u>	<u>(617,468)</u>	<u>\$ 252,032</u>
Unreserved fund balance, budgetary basis July 1, 2010				4,158,809
Unassigned fund balance, budgetary basis June 30, 2011				3,541,341
Nonspendable fund balance, GAAP basis June 30, 2011				(18,567)
Committed fund balance, GAAP basis June 30, 2011				(260,590)
Unassigned fund balance, GAAP basis June 30, 2011				\$ 3,262,434

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

**EXHIBIT E-1**  
**TOWN OF BOW, NEW HAMPSHIRE**  
**Fiduciary Funds**  
**Statement of Fiduciary Net Assets**  
**June 30, 2011**

	Private Purpose Trust	Agency
<b>ASSETS</b>		
Cash and cash equivalents	\$ 913	\$ 771,609
Investments	6,351	1,096,898
Total assets	<u>7,264</u>	<u>1,868,507</u>
<b>LIABILITIES</b>		
Due to other governmental units	-	1,254,558
Due to others	-	613,949
Total liabilities	<u>-</u>	<u>1,868,507</u>
<b>NET ASSETS</b>		
Held in trust for special purposes	<u>\$ 7,264</u>	<u>\$ -</u>

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

**EXHIBIT E-2**  
**TOWN OF BOW, NEW HAMPSHIRE**  
**Fiduciary Funds**  
**Statement of Changes in Fiduciary Net Assets**  
**For the Fiscal Year Ended June 30, 2011**

	Private Purpose Trust
<b>ADDITIONS</b>	
Investment earnings	\$ 684
<b>DEDUCTIONS</b>	
Trust income distributions	<u>(362)</u>
Change in net assets	322
Net assets, beginning	6,942
Net assets, ending	<u>\$ 7,264</u>

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

**TOWN OF ROW, NEW HAMPSHIRE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED**  
**JUNE 30, 2011**

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**TOWN OF BOW, NEW HAMPSHIRE**

**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED**  
**JUNE 30, 2011**

**NOTE 1 - 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 funds 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.

**1-A Reporting Entity**

The Town of Bow is a municipal corporation governed by an elected 3-member Board of Selectmen and Town Manager. The reporting entity is comprised of the primary government and any other organizations *component units* that are included to ensure that the financial statements are not misleading.

Component units are legally separate organizations for which the Town is financially accountable. The Town is financially accountable for an organization if the Town appoints a voting majority of the organization's governing board, and (1) the Town is able to significantly influence the programs or services performed or provided by the organization; or (2) the Town is legally entitled to or can otherwise access the organization's resources; (3) the Town is legally obligated or has otherwise assumed the responsibility to finance the debts 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.

**1-B Basis of Presentation**

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

The statement of net assets presents information on all of the entity's 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. Vehicle maintenance, pension benefit, property and liability insurance, claims and judgments, and state assessments and 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, and (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. 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 categories. A fund is considered major if it is the primary operating fund of the Town or meets the following criteria:

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

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

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

**Nonmajor funds** – The Town also reports five nonmajor governmental funds:

**J-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.

**Governmental fund financial statements** – Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are susceptible to accrual, that is, when they are both measurable and available. Revenues are considered to be available if they are collected within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Town considers revenues to be available if they are collected within 60 days of the end of the current period. Property taxes, grants and contracts, and interest associated with the current period are considered to be susceptible to accrual. All other revenue items are 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 accrued. 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.

**TOWN OF BOW, NEW HAMPSHIRE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED**  
**JUNE 30, 2011**

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 becoming 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 fiscal 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 60 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 which is due over the next six months.

**I-D Cash and Cash Equivalents**

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

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 Selection or Town Manager. The treasurer shall deposit all such money in participation units in the public deposit investment pool established pursuant to NH 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.

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 386:52 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 June 30, recorded as revenue, which will be collected in the future and consist primarily of taxes, accounts, and intergovernmental receivables.

**TOWN OF BOW, NEW HAMPSHIRE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED**  
**JUNE 30, 2011**

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.

***1-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.

***1-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.

***1-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	5-50
Infrastructure	10-50
Systems	40

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.

***1-J Allowances for Uncollectible Accounts***

An allowance for uncollectible accounts has been established and recorded by management for the following purposes:

*Taxes* – where collectability is in doubt.

*Accounts* – for all receivables that are older than 120 days, and where collectability is in doubt.

***1-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 earned 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 statement of net assets, deferred revenue is classified as unearned revenue.

**TOWN OF BOW, NEW HAMPSHIRE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED**  
**JUNE 30, 2011**

***1-1. 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.

***1-3. Long-Term Obligations***

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

***1-5. 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.

***1-6. Equity/Fund Balance 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, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets. If there are significant unpaid related debt proceeds at year-end, the portion of the debt attributable to the unpaid 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."

***Governmental Fund Balances Classification:*** The governmental fund financial statements present fund balances based on classifications that comprise a hierarchy that is based primarily on the extent to which the School District is bound to honor commitments or the specific purposes for which amounts in the respective governmental funds can be spent. The classifications used in the governmental fund financial statements are as follows:

***Nonspendable:*** This classification includes amounts that cannot be spent because they are either (a) nonspendable funds or (b) are legally or contractually required to be maintained intact. The Town has classified prepaid items as being nonspendable as these items are not expected to be converted to cash within the next year.

***Restricted:*** This classification includes amounts for which constraints have been placed on the use of the resources either (a) externally imposed by creditors (such as through a debt covenant), grantors, contributors, or laws or regulations of other governments, or (b) imposed by law through constitutional provisions or enabling legislation. The Town has classified expendable trust funds as being restricted because their use is restricted by State Statute and because they are legally segregated for funding specific items of expenditure.

***Committed:*** This classification includes amounts that can be used only for specific purposes pursuant to constraints imposed by formal action of the legislative body (Town Meeting). These amounts cannot be used for any other purpose unless the legislative body (Town Meeting) removes or changes the specified use by taking the same type of action that was employed when the funds were initially committed.

**TOUCH OF ROW, NEW HAMPSHIRE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED**  
**JUNE 30, 2011**

**Assigned:** This classification includes the remaining positive fund balance for all governmental funds except for the general fund and reserve for encumbrances in the general fund at year-end.

**Unassigned:** This classification includes the residual fund balance for the General Fund. The Unassigned classification also includes negative residual fund balance of any other governmental fund that can not be eliminated by offsetting of Assigned fund balance amounts.

As discussed in Note 1, restricted funds are used first as appropriate, followed by committed resources, and then assigned resources, as appropriate opportunities arise. In the event that unassigned fund balance becomes zero, then assigned and committed fund balances are used in that order.

***1-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). 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.

***1-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 – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY***

***2-1 Budgetary Information***

General governmental revenues and expenditures accounted for in budgetary funds are controlled by a formal integrated budgetary accounting system in accordance with various legal requirements which govern the Town's operations. At its annual meeting, the Town adopts a budget for the current year for the general fund, as well as the natural resources 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 2011, \$869,500 of the beginning general fund fund balance was applied for this purpose.

**TOWN OF BOW, NEW HAMPSHIRE**

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**2-B Budgetary Reconciliation**

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

Revenues and other financing sources:

Per Exhibit D (budgetary basis)	\$ 9,760,230
Adjustment:	

Basis of Heretofore:

GAAP Statement No. 34:	
To bring on expendable trust revenue earned during year	281,574
To eliminate transfers between the general and expendable trust funds	(170,781)
To recognize transfer between general and investing funds	41,499
On-behalf retirement contributions made by the State of New Hampshire	
recognized as revenue on the GAAP basis, but not on the budgetary basis	60,214
Per Exhibit C-3 (GAAP basis)	<u>\$ 8,738,163</u>

Expenditures and other financing uses:

Per Exhibit D (budgetary basis)	\$ 9,678,188
Adjustment:	

Basis differences:

Encumbrances beginning	123,124
Encumbrances ending	(227,617)
GAAP Statement No. 34:	
To bring on expendable trust expenditures made during the year	2,860
To eliminate transfers between general and expendable trust funds	(865,885)
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	60,214
Per Exhibit C-3 (GAAP basis)	<u>\$ 8,771,889</u>

**DETAILED NOTES ON ALL FUNDS**

**NOTE 3 – CASH AND CASH EQUIVALENTS**

Custodial credit risk is the risk that in the event of a bank failure, a government's deposits may not be returned to it. The government does not have a deposit policy for custodial credit risk. As of June 30, 2011, \$811,155 of the Town's bank balances of \$16,252,816 was exposed to custodial credit risk as uninsured and uncollateralized.

Cash and cash equivalents reconciliation:

Cash per statement of net assets (Exhibit A)	\$ 15,397,159
Cash per statement of fiduciary net assets (Exhibit B-1)	772,522
Total cash and cash equivalents	<u>\$ 16,169,681</u>

Included in the Town's cash equivalents at June 30, 2011, are short-term investments in repurchase agreements issued by a local banking institution. Under these agreements, the Town will be repaid principal plus interest on a specified date which is subsequent to year-end.

## TOWN OF BOW, NEW HAMPSHIRE

NOTES TO THE BASIC FINANCIAL STATEMENTS  
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## NOTE 4 - 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, 2011, the Town had the following investments:

Certificate of deposit:	\$ 16,821
New Hampshire Public Deposit Investment Pool	130,763
US Government obligations	574,665
US Government agencies	1,460,702
Corporate bonds	1,729,055
Fixed income mutual funds	911,853
Equity mutual funds	792,559
Exchange traded funds	184,597
	<b>\$ 5,804,215</b>

## Investment reconciliation:

Investments per statement of net assets (Exhibit A)	\$ 5,700,966
Investments per statement of fiduciary net assets (Exhibit B)	1,033,249
Total investments	<b>\$ 5,804,215</b>

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

*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. 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, 2011 the Town's investments had the following maturities:

Type of investment:	Fair Value	Investment Maturity (in Years)				
		Less than 1	1-5	6-10	10+	Thereafter
Certificate of deposit	\$ 16,821	\$ 8,087	\$ 7,954	\$ -	\$ -	\$ -
US Government obligations*	574,665	-	574,665	-	-	-
US Government agencies*	1,460,702	200,923	241,527	669,511	348,711	-
Corporate bonds*	1,729,055	101,909	895,895	713,751	-	-
	<b>\$ 5,779,413</b>	<b>\$ 316,919</b>	<b>\$ 1,720,021</b>	<b>\$ 1,399,792</b>	<b>\$ 548,711</b>	

*Credit Risk* - The fixed income investments\* had the following credit risk structure at June 30, 2011, as provided by Moody's Investor Services:

AAA	\$ 1,512,453
AA and AAA	\$ 532,128
A and AA	\$ 1,195,812
Other	\$ 732,884

*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 *	in Total	
		1	2
US Treasury Notes	9.9		
Fed National Mortgage Association	8.2		
Fed Home Loan Banks	7.1		
Convergent National Mortgage Association	6.3		
GE Capital Corp	5.0		

**TOWN OF BOW, NEW HAMPSHIRE**

**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
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**Custodial Credit Risk** – The custodial credit risk is the risk that the Town will not be able to recover the value of its investments in collateral securities that are in the possession of a third party if the counterparty fails. Of the Town's \$5,804,215 in investments at June 30, 2011, \$5,657,631 of the underlying securities 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 5. 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, 2010, upon which the 2010 property tax levy was based is:

For the New Hampshire education tax	\$ 885,121,459
Total all taxes	\$ 1,114,040,511

The Town subscribes to the semi-annual method of tax collection as provided for by RSA 76:15(a). Taxes were levied on October 27, 2010 and May 18, 2011, with payments due on December 6, 2010 and July 1, 2011. 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.

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, 2011 were as follows:

	Per \$1,000 of Assessed Valuation	Property Taxes Assessed
Municipal portion	\$5.27	\$ 5,874,907
School portion		
State of New Hampshire	\$2.48	2,194,767
Local	\$14.21	15,825,992
County portion	\$2.30	3,009,864
Total	<u>\$24.69</u>	<u>\$ 26,910,520</u>

During the current fiscal year, the tax collector executed a lien on May 4 for all uncollected 2010 property taxes.

Taxes receivable at June 30, 2011, are as follows:

Property	
Levy of 2011	\$ 1,639,037
Unrecalled render tax lien	
Levy of 2010	432,510
Levy of 2009	271,130
Tax delinquent property	84,125
Yield	2,384
Tax deferral receivable	1,678
Less allowance for estimated non-taxable taxes	(83,000)
Less tax overpayments	17,050
Net taxes receivable	<u>\$ 2,549,774</u>

**TOWN OF BOW, NEW HAMPSHIRE**  
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**NOTE 6 OTHER RECEIVABLES**

Receivables at June 30, 2011 consisted of accounts (billings for police patrols, 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 substantial 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, 2011 for the Town's individual, major fund and nonmajor funds in the aggregate, including applicable allowances for uncollectible accounts are as follows:

	General Fund	Nonmajor Funds	Total
Receivables			
Accounts	\$ 191,214	\$ 37,161	\$ 228,375
Intergovernmental	12,720	*	12,720
Gross receivables	203,934	37,161	241,095
Less allowance for uncollectible	(53,824)	*	(53,824)
Net total receivables	<u>\$ 146,110</u>	<u>\$ 37,161</u>	<u>\$ 183,275</u>

**NOTE 7 CAPITAL ASSETS**

Capital asset activity for the year ended June 30, 2011 consisted of the following:

	Balance, beginning	Additions	Expenses	Balance, ending
At cost				
Not being depreciated:				
Land	\$ 7,199,261	\$ 306,649	\$ 0	\$ 7,505,910
Construction in progress	2,234,542	3,749,823	(123,642)	5,860,723
Total capital assets not being depreciated	<u>9,433,803</u>	<u>4,056,472</u>	<u>(123,642)</u>	<u>13,366,632</u>
Being depreciated:				
Buildings and building improvements	3,676,105	4,896	*	3,681,001
Machinery, vehicles, and equipment	5,860,927	399,717	(169,465)	6,032,179
Infrastructure	42,106,022	242,671	(204,600)	42,143,093
System	1,534,935	120,010	*	1,654,945
Total capital assets being depreciated	<u>53,076,969</u>	<u>762,284</u>	<u>(372,465)</u>	<u>54,431,808</u>
Total capital assets	<u>62,470,772</u>	<u>4,823,755</u>	<u>(129,607)</u>	<u>66,798,140</u>
Less accumulated depreciation				
Buildings and building improvements	(773,071)	(36,945)	*	(810,015)
Machinery, vehicles, and equipment	(2,968,245)	(148,055)	(166,468)	(3,319,837)
Infrastructure	(19,517,776)	(319,150)	(168,920)	(20,138,006)
System	(132,504)	(88,299)	*	(220,803)
Total accumulated depreciation	<u>(23,786,596)</u>	<u>(487,448)</u>	<u>(315,183)</u>	<u>(24,581,631)</u>
Net book value, capital assets being depreciated	<u>29,290,393</u>	<u>174,836</u>	<u>(171,059)</u>	<u>28,498,137</u>
Net book value, all governmental activity capital assets	<u>\$ 38,684,196</u>	<u>\$ 3,341,107</u>	<u>\$ 1163,724</u>	<u>\$ 41,866,779</u>

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

General government	\$ 13,551
Public safety	266,070
Highways and streets	1,068,123
Sanitation	91,691
Culture and recreation	42,807
Total depreciation expense	<u>\$ 1,482,448</u>

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Long-term liabilities payable are comprised of the following:

	Original Amount	Issue Date	Maturity Date	Interest Rate %	Obligations at June 30, 2011	Current Portion
<b>General obligation bonds payable</b>						
Sewer construction	\$ 965,000	1995	2016	5.259-5.625	\$ 125,000	\$ 45,000
Land purchase	\$ 880,000	2008	2023	4.300-4.500	705,000	60,000
Water/sewer system	\$ 2,212,000	2009	2029	4.300-4.500	1,985,000	115,000
					2,915,000	220,000
<b>Capital leases payable</b>						
Copiers	\$ 25,590	2010	2014	6.410	19,954	9,124
<b>Compensated absences payable</b>						
Accrued vacation time and compensated absences payable					188,140	17,327
<b>Other postemployment benefits payable</b>						
Accrued landfill postclosure care costs					215,000	15,000
<b>Total</b>	<b>\$ 3,027,563</b>				<b>\$ 258,321</b>	

The annual requirements to amortize all general obligation bonds outstanding as of June 30, 2011, including interest payments, are as follows:

Fiscal Year Ending	June 30,	Principal	Interest	Total
	2012	\$ 220,000	\$ 134,087	\$ 354,087
	2013	215,000	129,512	344,512
	2014	215,000	112,850	327,850
	2015	215,000	102,323	317,323
	2016	215,000	90,941	305,941
	2017-2021	845,600	312,928	1,162,928
	2022-2026	600,000	137,275	737,275
	2027-2029	350,000	22,206	372,206
<b>Total</b>	<b>\$ 2,915,000</b>	<b>\$ 1,041,392</b>	<b>\$ 3,956,392</b>	

The annual requirements to amortize all capital leases outstanding as of June 30, 2012, including interest payments, are as follows:

Fiscal Year Ending	June 30,	Principal	Interest	Total
	2012	\$ 6,124	\$ 1,651	\$ 7,775
	2013	6,631	1,144	7,775
	2014	7,179	596	7,775
<b>Total</b>	<b>\$ 19,934</b>	<b>\$ 3,391</b>	<b>\$ 23,325</b>	

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.

**Accrued Landfill Postclosure Care Costs**

The Town ceased operating its landfill in 1997. Federal and State laws and regulations require that the Town place a final cover on its landfill when closed and perform certain maintenance and monitoring functions at the landfill site after closure. A liability is being recognized based on postclosure care costs that will be incurred. The recognition of these landfill closure and postclosure care costs is based on the amount of the landfill used through the end of the year. The estimated liability for landfill closure and postclosure care costs has a balance of \$225,000 as of June 30, 2011, which is based on the amount that would be paid if all equipment, facilities, and services required to close, monitor and maintain the landfill were acquired as of June 30, 2011. 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.

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**Bonds Notes, Authorized and Unissued**

Bonds and notes authorized and issued as of June 30, 2011 were as follows:

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

**NOTE 12 - 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, 2011, the Town is due to receive the following annual amounts to offset debt payments:

Fiscal Year Ending June 30,	Principal
2002	\$ 10,514
2003	10,061
2004	9,608
2005	9,155
2006	8,692
Total	<u><u>\$ 48,010</u></u>

**NOTE 13 - GOVERNMENTAL ACTIVITIES NET ASSETS**

Governmental activities net assets reported on the government-wide statement of net assets at June 30, 2011 include the following:

	<u><u>Governmental Activities</u></u>
Invested in capital assets, net of related debt:	
Capital assets, net of accumulated depreciation	\$ 41,864,779
Less:	
General obligation bonds payable, net	(2,915,090)
Capital leases payable, net	(19,932)
Total invested in capital assets, net of related debt	<u><u>\$ 38,029,845</u></u>
Restricted for special purposes	716,534
Undeveloped	9,527,605
Total net assets	<u><u>\$ 48,473,992</u></u>

**NOTE 14 - PRIOR PERIOD ADJUSTMENTS**

Fund equity at July 1, 2010 was restated to give record funds previously recorded as special revenue funds under GASB Statement No. 54. These funds are now considered part of the general fund.

	General Fund	Expendable Trust Fund	Total
Adjustments	\$ 4,341,376	\$ 14,341,376	\$ 4,341,376
Net assets fund balance, as previously reported	4,266,991	4,341,376	1,266,991
Net assets fund balance, as restated	<u><u>\$ 8,608,272</u></u>	<u><u>\$ 18,682,747</u></u>	<u><u>\$ 8,608,272</u></u>

**NOTE 15 - DEFICIT FUND BALANCES**

The water/sewer system capital project fund had a deficit fund balance of June 30, 2011. This deficit will be financed through bond proceeds that will be issued in the subsequent year.

**TOwn OF BOW, NEW HAMPSHIRE**

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**NOTE 16 - 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 108-A:2 and is qualified as an exempt organization under Sections 401(a) and 501(c)(3) 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 4.2% of earnings. Police officers and firefighters are required to contribute 9.3% of gross earnings. The Town contributed 14.63% for police, 18.52% for fire, and 9.16% for other employees. The contribution requirements for the Town of Bow for the fiscal years 2009, 2010, and 2011 were \$269,186, \$302,818, and \$324,121, respectively, which were paid in full in each year.

The State of New Hampshire funds 25% of the total employer normal contribution rate for police officers and firefighters employed by the Town. This amount (\$68,214) 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.

**NOTE 17 - OTHER POSTEMPLOYMENT BENEFITS (OPEB)**

In addition to pension benefits described in Note 16, the Town provides postemployment benefit options for health care to eligible retirees, terminated employees, and their dependents. The benefits are provided in accordance with NH Statutes and the Consolidated Omnibus Budget Reconciliation Act of 1985 (COBRA). The criteria to determine eligibility include: years of service, employee age, and whether the employee has vested in the respective retirement plan. The Town funds the benefits on a pay-as-you-go basis. Eligible employees are required to pay set premiums for a portion of the cost with the Town subsidizing the remaining costs. There are 52 participants currently eligible. Expenses for the postretirement health care benefits are recognized as eligible employee claims are paid.

**Plan Description** – 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 cost for retirees exceed the blended premium paid by retirees, the retirees are receiving an implicit rate subsidy from the Town. The coverage levels are the same as those afforded to active employees. Upon a retiree reaching 65 years of age, Medicare becomes the primary insurer and the Town's plan becomes secondary.

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

The Governmental Accounting Standards Board (GASB) issued Statement 45, *Accounting and Financial Reporting by Governmental Entities for Postemployment Benefits Other Than Pensions*. GASB Statement 45, was implemented by the Town during fiscal year 2010, and requires that the long-term cost of retirement health care and obligations for other postemployment benefits (OPEB) be determined on an actuarial basis and reported similar to pension plans. GASB Statement 45 does not mandate the pre-funding of postemployment benefit liabilities. However, any pre-funding of these benefits will help minimize or eliminate the postemployment benefit obligation that will be required to be reported on the financial statements.

The Town has only partially funded (on a pay-as-you-go basis) the annual required contribution (ARC) at actuarially determined rate in accordance with the parameters of GASB Statement 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities over a period not to exceed thirty years.

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The following table presents the OPEB cost for the year, the amount contributed and changes in the OPEB plan for fiscal year 2011:

Annual required contribution in OPEB cost	\$ 273,721
Contributions made (payroll, severance)	(341,725)
Increase in net OPEB cost plan	(33,004)
Net OPEB obligation, beginning	\$ 250,289
Net OPEB obligation, ending	\$ 250,289

The Town's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for fiscal year 2011 was as follows:

Fiscal Year Ends	Annual Required Contribution		Annual Contributions (payroll, severance)		Percentage Contributed	Net OPEB Obligation
	FAIR	GAAP	FAIR	GAAP		
June 30, 2011	\$ 273,721	\$ 341,725	\$ 250,289	\$ 250,289	51.80%	\$ 250,289

As of June 30, 2010 the date of the most recent actuarial valuation, the actuarial accrued liability (AAAL) for benefits was \$1,840,450 with no actuarial value of assets, resulting in an unadjusted actuarial accrued liability (UAAL) of \$1,840,450. The covered payroll (annual payroll of active employees covered by the plan) was \$1,938,183 during fiscal year 2011, and the ratio of the UAAL to the covered payroll was 94.96%.

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

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

In the June 30, 2010 actuarial valuation, the projected fair credit cost method was used. The actuarial assumptions included a 2.5% investment rate of return per annum. The projected annual healthcare cost trend is 10% initially, reduced by decrements to an ultimate rate of 5% after four years. The UAAL is being amortized as a level dollar amount over an open basis. The remaining amortization period at June 30, 2011 was 28 years.

#### **NOTE 18 - 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 2011, the Town was a member of the Local Government Center Property-Liability Trust, LLC. This entity is considered a public entity risk pool, 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 retentive 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.

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Contributions paid in fiscal year ending June 30, 2011, to be recorded as an insurance expenditure totaled \$83,012 for property and liability and \$71,381 for workers compensation insurance. There were no unpaid contributions for the year ended June 30, 2011. 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 Town foresees no likelihood of any additional assessments for past years.

**NOTE 19 - CONTINGENT LIABILITIES**

There are various legal claims and suits pending against the Town which arise 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.

**NOTE 20 - SUBSEQUENT EVENTS**

Subsequent events are events or transactions that occur after the balance sheet date, but before the financial statements are issued. Recognized subsequent events are events or transactions that provided additional evidence about conditions that existed at the balance sheet date, including the estimates inherent in the process of preparing the financial statements. Nonrecognized subsequent events are events that provide evidence about conditions that did not exist at the balance sheet date, but arose after the date. Management has evaluated subsequent events through November 14, 2011, the date the June 30, 2011 financial statements were issued, and no events occurred requiring recognition or disclosure.

**NOTE 21 - 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 mandatory for the Town for fiscal year ended June 30, 2011 and accordingly have been implemented. GASB Statement No's 60 through 62 issued during this period are not effective for financial statements until the subsequent year(s).

**EXHIBIT F**  
**TOWN OF BOW, NEW HAMPSHIRE**  
*Schedule of Funding Progress for Other Postemployment Benefit Plan*  
*For the Fiscal Year Ended June 30, 2011*

Actuarial Valuation Date	Actuarial Value of Assets (a)	Accrued Liability (AAL) (b)	Unfunded Accrued Liability (UAAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAAL as a Percentage of Covered Payroll (b-a/c)
June 30, 2010	\$ -	\$ 1,840,450	\$ 1,840,450	0.00%	\$ 1,938,183	94.96%

The note to the required supplementary information is an integral part of this schedule.

*TOWN OF BOW, NEW HAMPSHIRE*  
*NOTE TO THE REQUIRED SUPPLEMENTARY INFORMATION*  
*FOR THE FISCAL YEAR ENDED*  
*JUNE 30, 2011*

*Schedule of Funding Progress for Other Postemployment Benefits (OPEB)*

As required by GASB Statement No. 45, Schedule F represents the actuarial determined costs associated with the Town's other postemployment benefits for the fiscal year ended June 30, 2011.

**SCHEDULE 1**  
**TOUR OF BOR, NEW HAMPSHIRE**

**Major-General Fund**

*Schedule of Estimated and Actual Revenues (Non-GAAP Budgetary Basis)*  
*For the Fiscal Year Ended June 30, 2011*

	Estimated	Actual	Variance Positive (Negative)
<b>Taxes</b>			
Property	\$ 5,639,542	\$ 5,128,132	\$ (111,410)
Other	8,060	16,818	8,818
Excavation	2,500	2,089	(411)
Other taxes	30	20	(10)
Payment in lieu of taxes	-	16,082	16,082
Interest and penalties on taxes	148,000	202,991	55,991
<b>Total from taxes</b>	<b>5,798,072</b>	<b>5,367,132</b>	<b>(130,940)</b>
<b>Licenses, permits, and fees</b>			
Motor vehicle permit fees	1,390,000	1,427,004	37,004
Building permits	80,000	92,299	12,299
Other	10,295	9,508	(787)
<b>Total from licenses, permits, and fees</b>	<b>1,480,295</b>	<b>1,528,811</b>	<b>48,516</b>
<b>Intergovernmental</b>			
State:			
Meals and rooms distribution	345,359	345,334	-
Highway block grant	219,369	219,571	204
Water pollution grants	10,966	10,966	-
State and federal forest land reimbursement	172	172	-
Other	1,104,285	1,126	(109,159)
Federal:			
Other	177,959	60,627	(117,342)
<b>Total from intergovernmental</b>	<b>1,858,100</b>	<b>641,963</b>	<b>(1,216,297)</b>
<b>Charges for services</b>			
Income from departments	294,090	682,117	(388,027)
<b>Miscellaneous</b>			
Sale of municipal property	-	1,500	1,500
Interest on investments	75,000	30,772	(44,228)
Contributions and donations	3,459	381	(2,878)
Other	850	200	(650)
<b>Total from miscellaneous</b>	<b>79,309</b>	<b>33,953</b>	<b>(45,356)</b>
<b>Other financing sources</b>			
Transfers in	1,186,597	707,814	(478,783)
<b>Total revenues and other financing sources</b>	<b>11,106,403</b>	<b>\$ 9,060,230</b>	<b>\$ (2,045,733)</b>
Committed fund balance - July 1, 2010	539,500		
Fund balance used to reduce tax rate	350,000		
<b>Total revenues, other financing sources, and use of fund balance</b>	<b>\$ 11,925,903</b>		

**SCHEDULE 2**  
**TOWN OF BOW, NEW HAMPSHIRE**  
**Major General Fund**  
*Schedule of Appropriations, Expenditures, and Net Unaudited Cash-basis Budgetary Balances  
 For the Fiscal Year Ended June 30, 2011*

	Fiscal Year Enacted Budget Year	Appropriations	Expenditures	Enacted to Settled Year	Varied Pursue Budget
<b>Current:</b>					
General government					
Police	\$ 234,763	\$ 205,698	\$ 0	\$ 0	\$ (29,064)
Fire protection and regulation	2,568	18,943	18,943	0	0,106
Financial administration	4,063	326,673	326,673	0	0,153
Recall on real property	0	49,830	48,960	0	231
Planning and zoning	16,881	247,933	243,057	9,757	16,930
General government buildings	10,366	121,525	115,231	5,913	11,915
Completes	0	17,516	14,624	0	2,892
Insurance, not otherwise allocated	0	82,190	82,061	0	1,129
Other	0	2,905	2,764	0	611
Total general government	<u>11,541</u>	<u>1,307,312</u>	<u>1,169,220</u>	<u>12,106</u>	<u>(41,152)</u>
Police & fire					
Police	0	1,823,611	1,699,138	769	132,503
Fire	0	1,078,196	1,074,154	2,434	31,618
Building inspection	0	153,101	164,387	0	(11,286)
Emergency management	0	1,800	11,984	0	100,1845
Other	0	1,625	853	0	762
Total police & safety	<u>0</u>	<u>4,056,111</u>	<u>2,901,586</u>	<u>3,263</u>	<u>152,345</u>
Highways and streets					
Highway work	3,289	1,651,708	1,501,051	11,439	146,427
Road paving	55,263	151,066	156,523	24,560	(5,426)
Total highways and streets	<u>58,552</u>	<u>2,102,774</u>	<u>1,857,574</u>	<u>35,799</u>	<u>151,407</u>
Sanitation					
Solid waste disposal	0	252,824	0,98,106	0	54,644
Health					
Administration	0	11,757	4,698	0	8,059
Intergovernmental and welfare payments	0	4,156	4,157	0	21
Total welfare	<u>0</u>	<u>15,913</u>	<u>8,855</u>	<u>0</u>	<u>8,582</u>
Culture and recreation					
Parks and recreation	1,293	597,309	564,798	1,198	78,584
Library	0	459,212	456,877	0	2,335
Other	0	78,954	46,557	0	32,387
Total culture and recreation	<u>1,293</u>	<u>1,135,475</u>	<u>1,062,232</u>	<u>1,198</u>	<u>78,586</u>
Debt service					
Principal of long-term debt	0	220,000	220,000	0	0
Interest on long-term debt	0	15,130	14,132	0	2
Total debt service	<u>0</u>	<u>235,130</u>	<u>234,132</u>	<u>0</u>	<u>2</u>
Capital outlay					
Fuel dispenser	15,032	0	15,032	0	0
Snow plow truck, big file server	13,196	0	13,196	0	0
Salt spreader, 5 ton trailer	0	5,000	0	0	5,000
Dump truck/salt spreader control	0	7,000	7,000	0	0
Public works facility furnace replacement	0	6,140	6,040	0	1,000

*SCHEDULE 2 (Continued)*  
**2013-14 BUDGET**  
**Major General Fund**  
*Schedule of Appropriations, Expenditures, and Encumbrances (Non-GAAP Budgetary Basis)*  
*For the Fiscal Year Ended June 30, 2013*

	Encumbered from Prior Year	Appropriation	Expenditures	Encumbered to date capital Year	Variance Previous (Negative)
<b>Capital outlays (continued)</b>					
Bois Carter School maintenance	-	2,500	2,000	-	(2,500)
Route 1A intersection improvements	-	1,200,000	-	-	1,200,000
Knox Rd/White Rock Hill Rd intersection improvements	-	450,000	-	-	450,000
Box 30 Rd culvert	-	250,000	12,500	168,110	169,110
Ridgewood Dr reclamation	-	250,000	215,500	-	44,400
Brew Dog Meeting House repairs	-	15,000	9,722	-	5,278
Stamp trucks	-	215,000	105,447	-	109,553
HPW facility improvements	-	30,000	-	-	30,000
Alexander Cemetery plot layout system	-	-	4,921	-	(4,921)
Parks and recreation pickup truck	-	58,000	28,583	-	30,417
Hanson Park battlefield fencing	-	-	-	5,300	(5,300)
Fire Station call instrumentation system	-	191,944	67,758	-	129,200
Police department cruise accessories	-	-	4,900	-	(4,900)
Police department server	-	-	1,921	-	(1,921)
Police department file server	-	22,000	12,569	-	(3,431)
Police department computer equipment	-	-	10,683	-	(10,683)
Initial capital outlays	<u>28,728</u>	<u>2,689,121</u>	<u>604,711</u>	<u>123,310</u>	<u>2,925,551</u>
<b>Other financing uses:</b>					
Transfers out:	-	-	-	-	-
Nonmajor funds	-	-	-	-	-
Special revenue	-	-	-	-	-
Expendable trust	-	864,700	864,700	-	-
Total appropriations, expenditures, other financing uses, and encumbrances	<u>\$ 123,310</u>	<u>\$ 11,975,593</u>	<u>\$ 9,573,705</u>	<u>\$ 725,617</u>	<u>\$ 2,397,763</u>

**SCHEDULE 3**  
**TO THE BUDGET**  
**Major General Fund**  
*Schedule of Changes in Unassigned Fund Balance (Non-GAAP Budgetary Basis)*  
*For the Fiscal Year Ended June 30, 2011*

Unreserved fund balance - GAAP basis - July 1, 2010	\$ 4,140,777
Budgetary transfers July 1, 2010	15,032
Unreserved fund balance - budgetary basis - July 1, 2010	4,158,809
Nonspendable fund balance - GAAP basis, July 1, 2010	(44,225)
Committed fund balance - GAAP basis, July 1, 2010	(519,500)
Unassigned fund balance - GAAP basis July 1, 2010	3,595,084
Nonspendable fund balance - budgetary basis - July 1, 2010	44,225
Committed fund balance - GAAP basis - July 1, 2010	519,500
Changes:	
Committed fund balance - July 1, 2010	(519,500)
Unassigned fund balance used to reduce tax rate	(350,000)
<b>2011 Budget summary:</b>	
Revenue shortfall (Schedule 1)	\$ (2,045,733)
Unexpended balance of appropriations (Schedule 2)	2,291,765
<b>2011 Budget surplus</b>	<b>252,032</b>
Unassigned fund balance - budgetary basis - June 30, 2011	3,541,341
Nonspendable fund balance, GAAP basis - June 30, 2011	(18,665)
Committed fund balance, GAAP basis - June 30, 2011	(260,000)
Unassigned fund balance - GAAP basis - June 30, 2011	\$ 3,262,674

**SCHEDULE 4**  
**TOwn OF Bow, NEW HAMPSHIRE**  
*Nonmajor Governmental Funds*  
*Combining Balance Sheet*  
*June 30, 2011*

	Special Revenue Funds					Permanent Fund	Total
	Baker Free Library	Newspaper	Conservation	Other			
<b>ASSETS</b>							
Cash and cash equivalents	\$ 36,120	\$ 1,760,421	\$ 462,963	\$ 30,906	\$ 29,519	\$ 2,320,119	
Investments	16,021	-	-	-	205,378	221,109	
Accounts receivable	992	36,166	-	-	-	17,251	
Interfund receivable	-	-	-	-	600	600	
<b>Total assets</b>	<b>\$ 53,433</b>	<b>\$ 1,796,587</b>	<b>\$ 462,963</b>	<b>\$ 30,906</b>	<b>\$ 235,497</b>	<b>\$ 2,320,331</b>	
<b>LIABILITIES AND FUND BALANCES</b>							
Liabilities:							
Accounts payable	\$ -	\$ 770	\$ 224,752	\$ -	\$ -	\$ 225,522	
Interfund payable	732	-	-	-	-	-	732
<b>Total liabilities</b>	<b>732</b>	<b>770</b>	<b>224,752</b>	<b>\$ -</b>	<b>\$ -</b>	<b>225,522</b>	
Fund balances:							
Nonspendable fund balance	-	-	-	-	-	216,554	216,554
Restricted fund balance	-	-	-	-	-	18,943	18,943
Assigned fund balance	52,706	2,795,817	218,151	30,906	-	2,117,580	
<b>Total fund balances</b>	<b>52,706</b>	<b>2,795,817</b>	<b>218,151</b>	<b>30,906</b>	<b>\$ 235,497</b>	<b>2,320,331</b>	
<b>Total liabilities and fund balances</b>	<b>\$ 53,433</b>	<b>\$ 1,796,587</b>	<b>\$ 462,963</b>	<b>\$ 30,906</b>	<b>\$ 235,497</b>	<b>\$ 2,320,331</b>	

**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, 2011*

	Special Revenue Funds					
	Library	News	Conservation	Other	Permanently Fund	Fund
<b>Revenues:</b>						
Taxes	\$ 9,610	\$ 147,351	\$ 41,540	\$ 52,854	\$ 2,251	\$ 212,064
Charges for services						
Miscellaneous	3,729	5,980	11,912	7,816	19,472	48,918
<b>Total revenues</b>	<b>13,339</b>	<b>155,331</b>	<b>53,452</b>	<b>60,670</b>	<b>21,723</b>	<b>262,982</b>
<b>Expenditures:</b>						
Current:						
General government	+	+	3,950	+	+	3,950
Public safety	+	+	+	51,951	+	51,951
Sanitation	+	83,280	+	+	+	83,280
Welfare	+	+	+	3,467	+	3,467
Culture and recreation	11,288	+	+	+	+	11,288
Capital outlay	+	21,152	224,752	+	+	247,904
<b>Total expenditures</b>	<b>11,288</b>	<b>106,432</b>	<b>228,702</b>	<b>35,418</b>	<b>+</b>	<b>401,840</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>2,051</b>	<b>46,908</b>	<b>(175,250)</b>	<b>5,252</b>	<b>21,723</b>	<b>(99,116)</b>
Other financing uses:						
Transfers out:	+	+	(41,540)	+	(1,959)	(43,499)
<b>Net change in fund balances</b>	<b>2,051</b>	<b>46,908</b>	<b>(216,799)</b>	<b>5,252</b>	<b>19,764</b>	<b>(142,815)</b>
Fund balances, beginning	<b>50,655</b>	<b>1,718,909</b>	<b>554,941</b>	<b>25,654</b>	<b>215,753</b>	<b>2,495,892</b>
Fund balances, ending	<b>\$ 52,706</b>	<b>\$ 1,795,312</b>	<b>\$ 218,151</b>	<b>\$ 20,906</b>	<b>\$ 235,497</b>	<b>\$ 2,353,077</b>



## PLODZIK & SANDERSON

*Professional Association of Accountants & Auditors*

193 North Main Street • Concord • New Hampshire • 603-224-1180

### **INDEPENDENT AUDITOR'S COMMUNICATION OF NO MATERIAL WEAKNESSES**

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

In planning and performing our audit of the financial statements of the governmental activities, each major fund, and the aggregate containing fund information of the Town of Bow as of and for the year ended June 30, 2011, in accordance with auditing standards generally accepted in the United States of America, we considered the Town's internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control. Accordingly, we do not express an opinion on the effectiveness of the Town of Bow's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. In addition, because of inherent limitations in internal control, including the possibility of management override of controls, misstatements due to error or fraud may occur and not be detected by such controls. A material weakness is a deficiency, or combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be significant deficiencies or material weaknesses and, therefore, there can be no assurance that all such deficiencies have been identified. We did not identify any deficiencies in internal control that we consider to be material weaknesses.

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

November 14, 2011

*Plodzik & Sanderson  
Professional Association*

# Town Departments



The Bow Bog Meeting House has been placed on the New Hampshire Register of Historic Places. A plaque was unveiled during at Open House held on June 18, 2011. Selectmen Jack Crisp and Harry Judd along with Heritage Commission Chair Gary Nylen officiate.  
*(Photo by Nancy Knapp)*

## ASSESSING DEPARTMENT REPORT

For the fiscal year 2011, Bow had a total of 3,405 parcels, of which 3,250 were taxable and 156 were tax exempt. There were 2,627 improved residential properties, including 116 condominiums. The vacant residential land included 119 parcels, 62 condominium sites, and 142 tracts of land solely under the Current Use program. There were 199 developed commercial and industrial properties, including 89 condominiums, and there were 74 vacant commercial/industrial parcels. The remaining 23 properties were in the public utility category.

We are continuing with the Cycled Inspection process, whereby one-fifth of the town is measured and inspected each year on a rotating basis. It is posted on the Town's website in the spring, and property owners in the selected area 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 six years:

YEAR	2011	2010	2009	2008	2007	2006
Town of Bow	\$ 5.88	\$ 5.27	\$ 5.06	\$ 4.64	\$ 4.06	\$ 5.34
Bow School District	\$ 15.46	\$ 14.21	\$ 13.58	\$ 13.37	\$ 12.59	\$ 16.79
State Education	\$ 2.70	\$ 2.48	\$ 2.44	\$ 2.24	\$ 2.31	\$ 3.29
County	\$ 3.11	\$ 2.70	\$ 2.50	\$ 2.28	\$ 2.06	\$ 2.57
<b>TOTAL RATE</b>	<b>\$ 27.15</b>	<b>\$ 24.66</b>	<b>\$ 23.58</b>	<b>\$ 22.53</b>	<b>\$ 21.02</b>	<b>\$ 27.99</b>

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 (358) .....	\$179,000
Permanently Disabled Veterans Credit of \$2,000 (4) .....	8,000
Surviving Spouse of Those Killed in Action (1).....	2,000
<b>Total Amount of Veterans Credits .....</b>	<b>\$189,000</b>

Following is the summary inventory of values which was used by the State of New

Hampshire in calculating Bow's tax rate for 2011:

Residential Land	\$244,835,312
Commercial/Industrial Land	51,706,575
Discretionary Preservation Easement Land	2,100
Land in the Current Use Program	480,790
<b>Total of Taxable Land</b>	<b>\$297,024,777</b>
Residential Buildings	\$460,112,225
Commercial/Industrial Buildings	87,549,975
Discretionary Preservation Easement Buildings	14,600
<b>Total of Taxable Buildings</b>	<b>\$547,676,800</b>
Public Utilities	\$257,151,400
Other Utilities ( <i>private water companies</i> )	58,100
<b>Total of Utilities</b>	<b>\$257,209,500</b>
<b>Total Valuation</b>	<b>\$1,101,911,077</b>
(All taxable property, before exemptions)	
<b>Minus the following:</b>	
Air Pollution Control Exemption (PSNH)	-\$49,936,700
Improvements to Assist the Disabled (2)	-84,549
<b>Modified Assessed Valuation</b>	<b>\$1,051,889,828</b>
( <i>Used to calculate the total equalized value</i> )	
Blind Exemptions (7)	\$ 386,900
Elderly Exemptions (59)	8,759,200
Disabled Exemptions (6)	827,800
Wood-Heating Energy Exemptions (8)	18,800
Solar Energy Exemptions (4)	19,331
<b>Total Amount of Exemptions</b>	<b>\$10,012,031</b>
<b>Net Valuation for 3 Tax Rates</b>	<b>\$1,041,877,797</b>
( <i>For municipal, county and local education rates</i> )	
Minus the Public Utility Value	- \$257,151,400
Minus the Air Pollution Control Exemption	- 49,936,700
<b>Net Valuation for State Education Tax</b>	<b>\$734,789,697</b>

All of the Property Tax Exemptions and the Tax Credits together equal \$60,222,280, or 5.5% of Bow's Total Valuation.

The real estate market has seen some further decreases over the last year. In 2010, our equalization ratio, as determined by the Department of Revenue Administration was at 101.4%. This means that our assessed values for 2010 were about 1.4% higher than market value.

Our analysis for the 2011 valuation update included all qualified sales from October

1, 2010 through September 30, 2011. If no update had been performed in Bow for the 2011 tax year, the equalization ratio (or assessment to sale price) would have been approximately 108%.

There were 73 qualified, arm's-length sale transactions in Bow during this one year time frame. Of those, there were 62 single family home sales and 5 condominium sales.

The following medians were found for 2011:

Single family home sale price was \$284,000 with 2260 square feet  
Condominium sale price was \$300,000 with 1512 square feet

In 2010, the following held true:

Single family home sale price was \$296,840 with 2133 square feet  
Condominium sale price was \$277,225 with 1678 square feet.

Our reports show that the real estate market for single family homes in the past year has decreased by 4.5% while condominium sale prices are slightly increasing by 7.6%. The increase in condominium sale prices is likely attributed to buyers' asking for specific upgrades to the property prior to purchase. The commercial and industrial real estate market has seen little change with some speculation that the market may increase in the future with the expansion of the water and sewer lines on Route 3-A.

The average single family homeowner saw a 10% decrease in their assessed value from 2010 to 2011. The average condominium homeowner saw a 6% decrease for the same time period. Based on these decreases, it is projected that the Town of Bow will have an equalization ratio of approximately 95.8% for 2011.

If you wish to file an abatement application form, because you feel your assessment is not in line with the equalized market value, or if there is a data error on your property record, the deadline is March 1st following receipt of the final tax bill. Applications are available in the Assessing Office or at [www.nh.gov/btla/forms/index.htm](http://www.nh.gov/btla/forms/index.htm). We maintain a comprehensive sales record book here, and if you do not have a computer at home, the property records are available on our public computer in the lobby for your reference and comparison. You may also go to [www.visionappraisal.com](http://www.visionappraisal.com) for property information. We hope you benefit from the convenience that the Vision Appraisal website offers along with our online maps at [www.caigisonline.com/BowNH](http://www.caigisonline.com/BowNH). If you have a question, or you need to obtain the most current, official property information, please contact the Assessing Office. We're here to help you however we can.

We'd like to encourage everyone to visit the Town of Bow's website at [www.bownh.com](http://www.bownh.com).

Respectfully submitted

Carol Anne Olson, Assessing Technician

Monica Gordon, Certified Assessor, Corcoran Consulting Associates

## 2011 BAKER FREE LIBRARY TRUSTEES ANNUAL REPORT



2011 Library Trustees,  
with Library Director Lori Fisher  
in center of back row. Trustees from left to right:  
Lisa Richards, Ingrid White, Tom Ives, and Ann Hoey.  
Missing: Colleen Haggerty.  
*Photo by Eric Anderson*

The Baker Free Library was a hub of learning and activity in 2011, with increases in circulation of materials and attendance at programs and classes. Overall circulation rose 2 % over 2010, and it was up 21 % from four years ago. Downloadable audio books saw the biggest increase in circulation—up 41% over last year. Computer use decreased slightly, most likely due to increased smart phone ownership. Baker Free Library registered its 5,000th patron in 2011, and by year's end, the Library had 5,006 cardholders.

Program attendance was 24% higher than last year. The Baker Free Library staff did much to encourage more participation in library programs among Bow school children, especially middle school students. In addition to a successful summer reading program, the Library also began a Lego Club—thanks to the donation of legos by the Friends of the Baker Free Library. Staff members also engaged teens in a focus group to provide suggestions for teen programming at the Library.

Library Director Lori Fisher continued to remain active both in the Bow community and the larger NH library community. She helped staff the Emergency Operations Center in Bow during Hurricane Irene. This past November, she began her term as president of the New Hampshire Library Association, and she continued to present programs at statewide library conferences. The Trustees are proud of Lori's contributions on the professional and community level. They are also grateful for her dedicated stewardship of the Baker Free Library.

In November, staff, trustees and community members recognized Charlotte Buxton for her 25 year tenure working at the library. Her years of service to the Bow community were recognized with a farewell luncheon and reception. The Trustees presented her with a plaque and expressed their appreciation for all of her hard work and dedication.

The Trustees said good-bye to Library Board Trustee Elizabeth Foy, who resigned her position in April. Colleen Haggerty, who had left the Board in March, was confirmed by the trustees to fill Elizabeth Foy's place for the remainder of her

term. Ann Hoey was elected to the Board in March and was named Member-at-Large. Colleen Haggerty assumed the Chairperson position, while Tom Ives and Lisa Richards remained as Co-Treasurers. Ingrid White served as Secretary until September, at which time Ann Hoey became Secretary.

The Baker Free Library continued to work with the Bow Police Department to improve safety in the building. Safety training, which began in 2010, was completed for the remainder of the staff in 2011. Several procedures governing use of the lower level were instituted, and safety features were installed on both levels. The library building and grounds demanded some attention during 2011. A violation of state water codes was resolved, a heating problem was repaired, several trees were either taken down or cabled together to prevent more splitting, air conditioner units were fixed, and parking lot lights were repaired.

The Trustees revised or developed several policies during 2011, including the fire evacuation policy, the circulation policy, the meeting room policy, the hiring policy, the public posting policy, and the e-reader lending policy. The e-reader policy was drafted because the Trustees approved the purchase of six e-readers, which will be circulated to patrons beginning in January of 2012. In addition to adding e-readers, the Baker Free Library also increased the number of e-books available for checkout by joining the Overdrive Advantage Program. This online service will help the Baker Free Library provide more of the popular e-books for its Bow patrons and it will help decrease the reserve time for these items. It will also remain a member of the statewide Downloadable Audio books Consortium, which circulates both audio books and e-books online.

In January, the Friends of the Baker Free Library notified the Trustees of their intention to donate money toward the long-range lower level renovation project. This project had been planned since the completion of the Library renovation/addition in 2000, and it has been shaped by feedback gathered through the focus groups and surveys conducted by the Library over the past several years. During the months of 2011, the Trustees took steps to formalize plans for the renovation. The Trustees heard a presentation by members of the Whipple Free Library's Building Committee, and they solicited interest from area architects. One architect, Chris Carly, was chosen to develop a schematic of the lower level renovation. His fees were paid by funds donated by the Friends of the Baker Free Library. A Building Committee was established and includes the following members: Ingrid White, Trustee and Chair; Lisa Richards, Trustee; Lori Fisher, Library Director; Gary Nylen, Bow Heritage Commission; Norman Williams, Friend of the Baker Free Library; Christine Carey, Friend of the Baker Free Library; Paul Rizzi, Public Member; and Eric Anderson, Public Member. A significant task of the Building Committee is fundraising. In December, the Trustees approved a warrant article to raise money for the purpose of renovating the lower level of the Baker Free Library into usable multi-purpose community space.

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

We appreciate the Baker Free Library's wonderful staff, and we are grateful for the support of the Bow community.

Respectfully Submitted,

Colleen Haggerty, Chair

Thomas Ives, Co-Treasurer

Lisa Richards, Co-Treasurer

Ingrid White, Building Committee Chair

Ann Hoey, Secretary

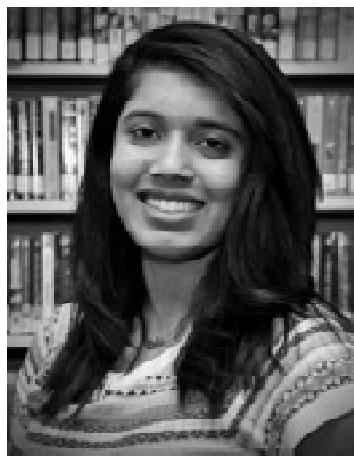
## BAKER FREE LIBRARY DIRECTOR'S ANNUAL REPORT

### 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

In June 2011 we were happy to welcome Nisha Naik, Bow High School sophomore, as our new PM Circulation Assistant for Thursdays, Fridays, and every other Saturday. Nisha has been a wonderful addition to our staff.



Nisha Naik,  
New PM Circulation Assistant  
*Photo by Eric Anderson*



Charlotte Buxton (left) accepts a plaque honoring  
her 25 years of service from Colleen Haggerty,  
Chair of the Library Trustees  
*Photo by library staff*

### Charlotte Buxton Celebrates 25-Year Anniversary

Charlotte Buxton, one of our part-time Library Assistants, celebrated her 25-year anniversary with the library in November 2011. A celebration on November 16th included the presentation of a plaque on behalf of the trustees honoring Charlotte's many contributions to the Town of Bow. Thank you, Charlotte, for all that you have done and continue to do for the residents of Bow!

### Increased Collaboration with Town and School

The library staff has made significant efforts to collaborate more with town departments and the three Bow schools in 2011. The Library, Bow Police Department, and Bow Parks & Recreation Department created a 2011 calendar of town-wide events

that increased awareness of and attendance at National Night Out, the Halloween Party, and the Tree Lighting & Holiday Celebration. The library participated in all three events, particularly drawing rave reviews for the frozen t-shirt contests held during National Night Out. Our children's librarian, Jennifer Ericsson, coordinated with middle school librarian Janine Rousseau-Evans to visit 5th and 6th grade classes in June to talk up participation in our annual summer reading program. These visits were in addition to Jennifer's usual visits to every class in the elementary school! We saw a significant increase in the number of middle school students taking out materials this summer due to her efforts. Through the Teen Advisory Board, during the fall months the library offered a morning REACH program (Page Turners 2.0) at BMS and a book discussion group (the Next Chapter Club) at BHS. Both regular programs have been well-attended and are continuing into 2012. Lastly, in order to make sure we are efficiently using the resources given to us by residents, our children's librarian and I are now meeting quarterly with the three school librarians to discuss how we can work more effectively together. It has been a terrific year for expanding our collaboration efforts, and we intend to continue working more with other town departments, organizations, and the schools during 2012.

### **Future Library Space Use – Following Resident Input**

In January 2011 the library's Teen Advisory Board (TAB) and other members of the Bow teen community held a focus group discussion regarding what teens would like to see the library offer regarding events, workshops, materials, and facilities. Of the 17 members of the focus group, over half were not active members of TAB, but were teens who are interested in using the library more. The top areas of interest for the teens were movie nights, music/movie appreciation workshops, and a finished teen space or coffee house space in the lower level. The input from these teens is part of our efforts since 2008 to solicit annual resident feedback regarding our facilities, services, and resources.

The library trustees and staff continue to focus on goals outlined in the library's five year plan (2009-2013). One of the major goals which received more attention in 2011 is the renovation of the lower level of the library. The results of three years worth of resident input were compiled, reviewed, and honed into a preliminary design that addresses many needs in our community. One thing that will not be a part of the renovated lower level is more space for materials to borrow. Due to efforts by the staff in 2011, all materials that can be borrowed by card holders are now on the main floor of the library. This has made it much easier for residents to find materials and for staff to conduct review and weeding projects to keep our collections up-to-date. We continue to look for ways to enhance the use of the library and welcome suggestions from residents.

### **Digital Reading Continues to Grow**

Our library has been a part of the New Hampshire Downloadable Books consortium since 2006. This consortium, currently comprised of 180 libraries across New

Hampshire, pools their money to make the most cost-effective joint purchases of downloadable audio books and eBooks. Since the consortium starting purchasing and circulating eBooks in April 2010, our library's use of the service has increased 42%! In 2011, our cost per consortium eBook circulation for our patrons has been \$0.31 an item – a very reasonable and cost-effective way for us to offer eBooks to Bow residents. But demand for eBooks is increasing dramatically, as evidenced by the long wait lists for popular eBook titles. To address this need, the library trustees authorized our participation in the OverDrive Advantage Program beginning in September. This program is seamlessly integrated into the NH Downloadable Books interface, and allows us to tailor our eBook purchases to our residents. At the end of 2011, the staff of the library started preparing six eReaders (three Nook Touch and three Kindle Touch) for circulation to patrons beginning in January 2012. These eReaders will have eBooks preloaded, ready for reading, and will be updated with new titles quarterly. None of these major technology changes could occur without constant staff training and development. My appreciation goes out to all of our staff for continuing to learn and be responsive to the technological needs of our users.

### **Residents See Amazing Value Through Library Use**

One of the services offered by our library catalog software is the ability for patrons to see the total retail value of the items they have borrowed each calendar year so they can see how much money they saved by borrowing materials instead of purchasing them. From January through December 2011, our users borrowed over \$1.5 million worth of materials! With approximately 2,500 households in Bow (each pay an average of \$120 per year in taxes to support the library), the savings per household is an average of \$500 annually. To see the amount of money you actually saved by borrowing materials from the library, simply request a receipt when you check out. You may be surprised at how much you saved by borrowing instead of purchasing!

### **Friends of the Library**

Since being revitalized in 2010, the Friends of the Baker Free Library has become an active organization whose purpose is to help the library meet the needs of Bow residents. The Perpetual Book Sale continues to be the main focus of the Friends' efforts, with two-\$2/bag sales each year. The Friends held a number of events this year, from Science Fridays and Saturdays to the Haiku contest in May and the 2nd annual Art Contest in October. They were also involved in the Summer Reading Program Kick-Off and Summer Reading Program Ice Cream Party, providing volunteer support that is needed due to the growth of those events. 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 2012 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

## **2011 Year-End Library Statistics**

### **Registered Patrons:**

<b>Type of Card Holder 2011</b>	<b>Number of Patrons 2011</b>
Adults	3045
Children	1499
School Staff	73
Out of Town	88
ILL libraries	226
Courtesy Cards - Employees of Bow businesses	110
<b>Total Registered Patrons</b>	<b>5041</b>

### **Items Circulated:**

Adult Circ 2009..56,310	Adult Circ 2010 ..62,142	Adult Circ 2011 ... 62,584
j Circ 2009.....37,510	j Circ 2010 .....36,095	j Circ 2011 ..... 37,991
<b>Total 2009.....93,820</b>	<b>Total 2010 .....98,237</b>	<b>Total 2011 ..... 100,575</b>

Total Number of Titles in the Collection:..... 49,626

Total materials added:..... 6,593 (includes books,  
magazines, audio  
books, music, DVD)

Adult program attendance: ..... 1,805

Children program attendance: ..... 3,080

Meeting Room Bookings: ..... 251 (47 different groups)

Computer/Internet Use: ..... 2,201

Volunteer Hours:..... 525 hours

# BUILDING INSPECTOR/ CODE ENFORCEMENT OFFICER'S REPORT



L to R: Janette Shuman - Building Clerk

Bruce Buttrick - Building Inspector

## What is a Building Permit?

A building permit gives you legal permission to start construction of a building project in accordance with local ordinances and construction codes.

## When do you need a permit?

The best way to find out if you need a permit is to call the Building Department. Discuss your plans with the building inspector before beginning construction to determine whether you need a permit.

### Permits are usually required for the following:

- **New buildings, Additions** (bedrooms, bathrooms, family rooms, garages),
- **Renovations** (garage conversions, basement fit-ups, kitchen expansions, bonus rooms fit-ups etc.), decks, fences > 6ft high, fireplaces, pools.
- **Electrical systems** (service upgrades, generators etc)
- **Plumbing systems** (water heaters, etc)
- **HVAC** (heating, ventilating and air-conditioning) systems (boilers, furnaces, gas piping, room heaters and wood & pellet stoves, etc)

### Building permits are beneficial to you and your community.

Your home or business is an investment. If your construction project does not comply with the codes adopted by your community, the value of your investment could be reduced. Property insurers may not cover work done without permits and inspections. If you decide to sell a home or building that has had modifications without a permit, you may be required to tear down the addition, leave it unoccupied or make costly repairs.



An ongoing commercial construction project

Your permit also allows the Building Inspector to protect

the public by reducing the potential hazards of unsafe construction and ensuring public health, safety and welfare. By following code guidelines, the completed project will meet minimum standards of safety and will be less likely to cause injury to you, your family, your friends or future owners.

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

### **Permits Issued**

	<b>2009</b>	<b>2010</b>	<b>2011</b>
New Single Family Homes	0	8	7
New Homes over 55	0	3	1
Re-permit (White Rock Townhouses)	0	4	4
New Townhouses	0	14	0
Re-permit New Townhouses (Catch)	0	6	0
Additions	18	11	24
Garages	6	12	5
Decks	8	13	7
Residential Renovations	19	22	16
Commercial	2	9	1
Commercial Renovations	4	14	15
Electrical	45	36	49
Plumbing	18	17	17
Pools	8	5	8
Sheds	18	21	10
Basement Remodels	8	5	5
Mechanical (Heating, A/C, Gas Piping etc.)	61	71	61
Wood Stoves	11	5	2
Pellet Stoves	1	1	2
Gas Stoves	4	7	1
Signs	7	9	13
Misc	12	11	14
Demolition	6	4	4
Fire rebuild	2	0	1
Sewer Connection	1	0	0
PSNH Pollution Control Project	30	24	13
<b>Permit Totals</b>	<b>289</b>	<b>332</b>	<b>280</b>
<b>Inspections for permits</b>		<b>633</b>	

<b>Building Permit Construction Costs (est.)</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>
Residential S.F. and Townhouse starts	0	5,228,350	1,962,750.00
Other residential activity	2,381,182	1,906,739	3,508,066.54
Commercial starts*	1,030,000	1,978,535	500,000.00
Other Commercial activity*	294,126	1,500,656	11,803,153.00
PSNH pollution control project	21,745,345	18,098,021	3,263,815.00
Total - building permit construction costs	25,450,653	28,712,301	21,037,784.54

\* excludes PSNH pollution control activity

<b>Building Permit Revenues</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>
Residential S.F. and Townhouse starts	0	22,585.55	8,393.25
Total residential activity	19,385.51	35,764.92	42,920.02
Commercial starts*	4,209.75	2,758.02	1,700.00
Total commercial activity*	1,828.30	9,244.51	20,494.41
PSNH pollution control project	65,078.73	34,985.55	9,968.05
Total - building permit revenues	90,970.29	105,338.55	83,475.73

\* 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 .....	2
Site plan violations .....	1
Side yard setbacks .....	2
Illegal/undocumented apartments.....	2
Land use violations.....	2
Request for Zoning Determination:.....	4

Number of Code Enforcement actions initiated:

Site Plan non compliance: .....	3
Notices of Violation:.....	11

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 wetlands area. I would recommend that any homeowner or business owner to please call before contemplating any construction activity or change of use 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 last year:



Municipal Building



Old School House



Old Town Hall

### **Municipal Building**

- Modified some toilet rooms with H/C toilets.

### **Old School House**

- No major repairs or renovations at this time.

### **Old Town Hall**

- Replaced the well pump and associated piping due to failure of existing one.
- Modified the Ladies toilet room with H/C toilet & grab bars.

### **Bow Bog Meeting House**

- The first phase of repairs and renovations occurred this fall which included shoring up the foundation stones and repair of an existing truss at base of steeple.

Respectfully submitted,

Bruce Buttrick  
Building Inspector/Code Enforcement Officer

## CEMETERY SEXTON REPORT



Evans Cemetery



Alexander Cemetery

In 2012 the cemetery functions will be under a newly created division within the Department of Public Works. The cemeteries division will be responsible for the operation, maintenance and record keeping of the Town owned and private cemeteries in Bow. The sale of grave plots will still be handled and processed through the Building Department as is presently done.

I would like to thank the DPW staff for their help, assistance, recommendations, and support over the years.

The Alexander Cemetery design and layout is ongoing with the surveyor. They have located existing boundaries. With the approval of last year's Town Meeting, the Town is currently engaged in a lot line adjustment which will eliminate our encroachment onto adjacent property and an easement through the Cemetery.

### Burials in 2011:

Alexander Cemetery

Burials: 2

Cremations: 7

Evans Cemetery

Burials: 6

Cremations: 10

Respectfully submitted,

Bruce Buttrick  
Cemetery Sexton

## **COMMUNICATIONS CENTER**

**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. The Center works hand in hand with the officers of each town, and regularly assists the school districts, public works departments, and numerous other town agencies. The Police Department and Communications Center are located on Robinson Road and are open 24 hours a day, 365 days a year. Please come in anytime and see us.

Since extending our dispatch services to Weare and New Boston, there has been an increase in calls for service of approx 5000 for the year. This has definitely put our dispatchers to the test. The Center handled a total of 41,307 calls for service for this past year.

Operation Call-In is available 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. It is a fantastic program and we'd love to have as many members as possible.

ATTENTION to all Bow residents with home security systems: Please make sure to keep your police department up to date with all pertinent information, i.e., emergency contact information, names of key holders, personal cell and work phone numbers, etc. It is imperative that we have this information in the event there is an alarm activation at your residence or any other emergency. Simply visit our station day or night and fill out the form.

Just a reminder to all citizens; please call us immediately if you believe you have witnessed a crime, spotted suspicious activity or have any concern at all. We are here for you 24 hours a day. Your call is never unwarranted.

Thank you all for your support.

Respectfully submitted,

Jordana A. Wing  
Communication Supervisor

## COMMUNITY DEVELOPMENT DEPARTMENT



L-R Bill Klubben Community Development Director  
and Bryan Westover Community Development Assistant  
*Photo by Eric Anderson*

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.

Ground was broken in November of 2010 for the water and wastewater infrastructure project. Construction went into high gear in Spring 2011. At the end of 2011, the Town anticipates putting the new municipal water system online and to begin serving customers in mid-2012.

The new municipal water system includes two wells in the largest untapped stratified drift aquifer in the state, a water treatment works / pump station, million gallon storage tank, and 30,000 feet of mains. The water mains will serve properties along NH 3-A from Vaughn Road to Johnson Road, in River Road from Vaughn Road to Dunklee Road, and in Vaughn, Johnson, and Dunklee Roads.

The top BDC objective is to encourage business development in Bow, particularly in the new water system service area. Staff is working with the Commission to grow local businesses and recruit new businesses, to meet with existing businesses, to upgrade the Town and BDC websites to communicate our assets to the world, and to improve signage and other techniques to encourage business development.

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. As we work on business development and attraction, CRDC plays a key role in supporting the efforts of the BDC, Town Manager, other boards, citizen volunteers, and staff.

Community Development staff coordinate the review of all PB development applications to ensure that notice and other administrative requirements are satisfied, and to ensure that the Board has the information it needs to complete full, fair, and thorough reviews of proposals. Staff supports the preparation of the annual capital improvement plan and amendments to the Zoning Ordinance and PB regulations.

We had few subdivision (5), site plan (2), and conditional use permit (6) applications submitted to the Planning Board in 2011. We helped draft, post, and process nine Zoning amendments for the March 8, 2011 Town Meeting. Voters approved all nine amendments and staff incorporated them into the Ordinance. The Planning Board approved seven amendments for the March 13, 2012 Town Meeting. The Board of Selectmen posted one amendment and the Planning Board is considering one more. No amendments were proposed by petition.

Public Service Company of NH (PSNH) continued construction of its scrubber (wet flue-gas desulfurization) project. Although construction will continue into 2012, the Clean Air Project (CAP) scrubber went on line in September 2011. Staff assisted the Planning Board in the review of eight additional CAP approvals in 2011. With help from special contractors, the Building Inspector will monitor construction of the project 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.

We work closely with numerous volunteer board members. The Town depends on their long hours and we appreciate the direction they provide. Please join us in thanking them. Please consider submitting a volunteer application form and joining a Town board or commission.

Other CD staff functions include:

- point of contact for developers, abutters, and property owners
- preparing agendas and packets for 34 BDC and PB meetings
- tracking impact fees, escrow accounts, and bonds related to development projects

- general and administrative support to the Bow Drinking Water Protection Committee and the Bow Economic Development Corporation (BEDC)

Bruce Buttrick, Building Inspector / Code Enforcement Officer, and Janette Shuman, Building Clerk, are also part of the Community Development Department. They prepare a separate report on building department activity. Although not part of CD, we worked closely with Assessing Technician Carol Olson until her retirement in December and continue to work with 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](mailto:planassist@bow-nh.gov) or to Bill at [commdevel@bow-nh.gov](mailto:commdevel@bow-nh.gov). You can also contact us from the BDC and PB pages of the Town website [www.bow-nh.gov](http://www.bow-nh.gov).

Respectfully submitted

Bill Klubben, Director  
Bryan Westover, Community Development Assistant

## EMERGENCY MANAGEMENT DEPARTMENT



Lee Kimball  
Emergency Management  
Director

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

The community of Bow experienced at least four major snowstorms this past calendar year along with three major emergencies that required activation of the Town Emergency Operations Center. The Bow High School also served as a regional shelter for the tropical storm event in August. During each of the activations,

the emergency management team worked aggressively to identify problems and find resolutions to ensure the safety and health of the community.

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

The team met on a quarterly basis and participated in training activities that included: shelter operations, EOC operations, WEBEOC training, and participation



August 2011 - Microburst

in a statewide exercise with Unitil. The Town was awarded Homeland Security grants for EOC equipment and disaster assistance for the October snowstorm. The functional needs database was completed and utilized for two of the disaster events this year. We conducted informational sessions with organization within the community to enhance awareness, preparedness, and recruitment of volunteers to assist in the process.

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

Citizens wishing to seek additional information are encouraged to contact:

Lee Kimball, Director  
Bow Emergency Management  
10 Grandview Road  
Bow, NH 03304  
603-226-3670 (Home)  
603-568-8096 (Cell)  
lmkassociate@comcast.net

### **BE PREPARED – EMERGENCY PLANNING STARTS AT HOME**



August 2011 Tropical Storm Irene - Emergency Management Team  
L - R: Library Director Lori Fisher, Community Development Director  
Bill Klubben, Building Inspector /Code Officer Bruce Buttrick

## **FIRE DEPARTMENT**

During the year, the Fire Department responded to 1,083 fire and medical calls.

During 2011, the Fire Department lost two long time members. The first loss was Mary Lougee. Mary most recently served as the Chairperson of the Bow Ambulance Oversight Committee. This was a position she held from 1998 until her passing in May. Mary was also one of the Charter members of the Bow Rescue Squad. Mary and her husband Bob gave countless hours organizing and training members of the Bow Rescue Squad.

The second loss was Firefighter Bruce VanDyke. Bruce was an active member, and although he was a quiet person, he was always ready, able and willing to do anything that needed to be done. We wish that there were more members like Bruce in the Department. Both of these members will be missed.

The Bow Fire Department completed another busy year of training. Members train every Wednesday evening and several weekends. 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 basic EMS/Firefighting skills to maintain the current level of training. 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 to maintain competency. The past year EMS providers were introduced to and practiced the use of advanced airway treatments and IV infusion skills. We also trained jointly with the Bow Police Department on several occasions.

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

- Amoskeg Beverage
- 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 continues as an active member of Capital Area Mutual Aid Fire Compact which is made up of twenty area community Fire Departments.

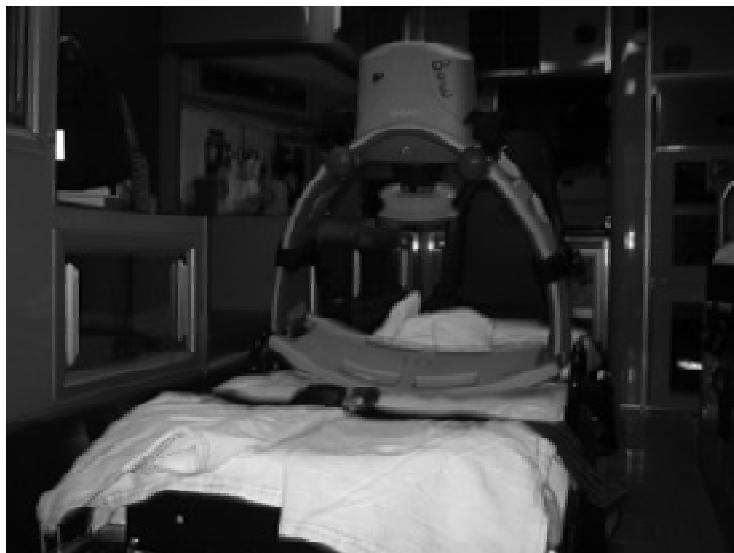
The Compact has grown and strengthened over the nearly half century of providing services throughout the region. The Compact holds monthly meetings, and training sessions throughout the year and in various communities to maintain a united approach to all emergencies. It is neighbors helping neighbors, every day and night of the year.

The Department has received two Lucas 2 CPR Assist devices for our ambulances. These devices were part of a “Get the Beat” program through Concord Hospital. These devices do chest compressions on patients in cardiac arrest. The list price for these two pieces of equipment was approximately \$36,000. It was through anonymous donations of \$13,000 to the Fire Department that we were able to receive these two life saving pieces of equipment. The Department would like to thank those that made the donations for the two Lucas devices.

The members of the Bow Fire Department would like to thank Chief Erin 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 2011 at calls, mutual aid drills and other activities.

We would like to give special thanks to Town Manager David Stack and the Board of Selectmen for their support during the past year.



Lucas 2 CPR Assist Device

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.

**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, Chief

## **FOREST FIRE WARDEN AND STATE FOREST RANGER**

Your local Forest Fire Warden, Fire Department, and the State of New Hampshire Division of Forests & Lands, work collaboratively to reduce the risk and frequency of wildland fires in New Hampshire. To help us assist you, please contact your local Forest Fire Warden or Fire Department to determine if a permit is required before doing ANY outside burning. Under State law (RSA 227-L:I7) a fire permit is required for all outside burning, unless the ground is completely covered with snow. The New Hampshire Department of Environmental Services also prohibits the open burning of household waste. Citizens are encouraged to contact the local fire department or DES at 603-271-1370 or [www.des.state.nh.us](http://www.des.state.nh.us) for more information. Safe open burning requires diligence and responsibility. Help us to protect New Hampshire's forest resources. For more information please contact the Division of Forests & Lands at (603) 271-2214, or online at [www.nhdll.org](http://www.nhdll.org).

Both in terms of the number of fires, as well as the number of acres burned, this past fire season was the smallest since records have been kept. Extensive rainfall virtually all season long kept the fire danger down. When fires did start they were kept very small. The largest fire for the season was only 5.4 acres which occurred in Littleton on May 2nd 2011. There was however a small window of high fire danger in the northern third of the state during July when little rainfall was recorded.

During this time there were a number of lightning started fires which are fairly unusual in New Hampshire. 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 III 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. 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 2011 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](http://www.firewise.org).

Please help Smokey Bear, your local fire department, and the state's Forest Rangers by being fire wise and fire safe!

<b>Causes of Fires</b>	<b>Reported</b>	<b>Year</b>	<b>Total Fires</b>	<b>Total Acres</b>
Arson	7	2011	125	42
Debris	63	2010	360	145
Campfire	10	2009	334	173
Children	2	2008	455	175
Smoking	9	2007	437	212
Railroad	1			
Equipment	1			
Lightning	1			
Misc.*	29	(*Misc.: power lines, fireworks, electric fences, etc.)		

### **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 2011, the Human Services Department had ten new applications for assistance requests. Three of the applications were for fuel assistance, one for prescription assistance and one for rental assistance and three 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, forty children received gifts from Toy's for Tot's, the Giving Tree located at the Bow branch of Merrimack County Savings Bank, and residents and business who adopted families to ensure they had a happier and brighter holiday. The Capital Region Food Program provided the holiday meal for fifty-five families. The Bow Girl Scouts and other local organizations provided Thanksgiving meals for those in need. The Bow Rotary provided a financial grant to assist with additional food purchases as needed.

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

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

Respectively submitted,

Debra A. Bourbeau  
Human Services Director

## PARKS AND RECREATION DEPARTMENT

I would like to first thank all of you for making the Bow Parks and Recreation Department such an active department. All of us who work here take great pride in offering a well-rounded recreation program for all ages. If you haven't stopped in to see what we have to offer, please do! We enjoy seeing our "regular" customers and we enjoy welcoming new people to our activities and events. As they say "Our door is always open". Well, maybe not always. But when it is open, it is open for everyone.

2011 was a fun-filled year for our Department, with activities for all ages. Our youngest participants start around the age of 2 and go all the way up to.....well; one of our "regular" fitness participants will be turning 90 this January. So when we say we offer something for all ages, I think we really do.



The Lover Family enjoying our annual Family Sleigh Rides at Charmingfare Farm.



Emily & Julia Hou build with beads during a class with Celebrating Children.

Below is a listing of the various programs and events we offered during 2011:

**Seasonal Events:**

Tree Lighting Ceremony  
Easter Egg Hunt  
Halloween Home Decorating  
Night Out  
Letters From The North Pole  
Community Halloween Party

**Family Trips**

Bus Trip to Boston  
Charmingfare Farm Sleigh Ride  
Chuckster's Magic  
Gunstock  
Patriot Place  
Red Sox Game

**Youth Programs**

Abrakadoodle Art  
Babysitting Course  
Celebrating Children Pre-School  
Children's Dance  
Cooking Camp  
Counselor In Training  
Fairy Fun  
For Kids Who Cook  
Gingerbread House Workshop  
Jr. Environmental Explorers  
Volleyball  
Mad Kinder Science  
Pats Peak Ski/Snowboard  
Safe On My Own Course  
Scrapbooking Camp  
Summer Camp  
Summer Trips  
Swim Lessons

**Family/Adult Programs**

Archery  
Basketball  
Ross Painting Classes National  
Dog Obedience  
Duplicate Bridge  
Golf  
Hiking  
Scrapbooking  
Snowshoeing  
Tennis  
Young at Heart Club  
Your Life in Balance

**Fitness Programs**

Couch to 5K Running Program  
Fun Family Fit Night  
50+ Fitness  
Pay It Forward  
Mixed Cardio &  
Strength Training  
Yoga  
Zumba®  
Zumba® Gold  
Zumbatonic®  
Step & Sculpt Fitness

**Youth Sports (as young as 3 to High School)**

Basketball Camps  
Floor Hockey  
Golf  
Hershey Track/Field  
Soccer  
Sports Day  
Tennis

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

**Not sure where to find out about our programs or events?** Program Flyers are available for picking up at the Bow Town Office, Baker Free Library, local schools, and at The Bow Community Building. Check out our website [www.bowrecnh.com](http://www.bowrecnh.com) anytime for updated information on 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 Bow Community Building with the Fire Department. Just park on the pond side of the building and enter the front door. Our office is on the left. Our mailing address is: 10 Grandview Rd, Bow, NH 03304.

**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. We also offer a very popular 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 you 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? Our fields typically open in April and close the end of October. During this past March we kept our fingers crossed to see what our fields were going to look like once the snow left. If you remember, the summer of 2010 was very dry and damaging to our fields. By November, there was very little grass on them. Well, Sean's hard work that November (he spent the month aerating, seeding and topdressing each field) paid off as new grass sprouted. We did keep Sargent Field closed for the spring season to help this new grass mature. Closing any field in Bow is very difficult as we have so many youth sports teams vying for our fields. Thanks to the cooperation of the schools and the flexibility of the Bow Little League, the BES Field became the home field for the minor's Little League teams. Without irrigation and drainage, we are limited to what kind of control we have with these fields. With the help of the local sports leagues and the residents of Bow and the cooperation of the Bow School District, we are working on a plan to start renovating these fields and building new fields. We are hoping to work with an engineer in 2012 to help us with these projects. More news will come out on this as we progress.

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.

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. A special Thank-You goes to the Department of Public Works for their continued assistance whenever we ask of them.

In closing, I want to again thank everyone who helps to make this department such a success and asset to The Town of Bow. I thank the residents of Bow who continually support and value our department, the town officials and employees who work with our department with the best interests of the town, 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, the caring and dedicated staff at our Celebrating Children Pre-School and the permanent employees here at Bow Parks and Recreation who strive to make this office such a welcoming experience to all who walk through the doors.

Respectfully Submitted,

Cindy Rose, Director  
Sean Weldon, Groundskeeper  
Anne-Marie Guertin, Program Coordinator  
Malinda Blakey, Recreation Assistant



**Bowgie & The Easter Bunny  
at our Annual Easter Egg Hunt.**

Bowgie is the Bow Parks & Recreation Department's Mascot. If you see Bowgie on a flyer, a T-Shirt, a hat or out visiting, you will know it is a Bow Parks & Recreation Event!

As Bowgie likes to say:  
"Hop on over and visit us!"

## **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.

It was another consistently active year for the Department, with a concentrated focus on officer training. Each month, the Department held an in service training that ran two to four hours per session. The Attorney General's office conducted a Department training regarding mandated procedures in the investigations of fatal motor vehicle crashes. Officers completed training in defensive tactics. The Department held a regional training at the Bow Middle School on "active shooter" response. Attendees learned the best emergency response and management if there was an ill intended armed person(s) in the schools. Participants included members of the Bow Police Department as well as members of surrounding law enforcement departments. This multiple day training was instructed by members of the New Hampshire State Police SWAT team. In the following month's training, Officers advanced their knowledge about writing and executing search warrants. Members completed their annual certifications for firearms training. Recertification for Cardio Pulmonary Resuscitation was completed in July. Special firearm training drills were completed by each officer in the fall. An investigator from the New Hampshire Liquor Commission conducted a training on investigating underage drinking incidents. A joint training with the Bow Fire Department on public safety response to calls involving autistic individuals closed out the year.

In April, as well as in October, the Department participated in National Drug Take Back Day. This effort, coordinated by the Drug Enforcement Agency, is a way to decrease the misuse and illegal selling of prescription drugs. On these particular days, the Department was an official drop site for any unused or expired medications. They were collected in whatever container or conditioner they were in with no questions asked. The medications were secured and transferred to the DEA for destruction. In April, Bow had the largest amount of medications collected in Merrimack County.

This was the third 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 2nd. The event took place at the high school and we escaped the pouring rains that saturated surrounding towns. There were displays by the Bow Fire Department, Bow Public Works Department, the Bow PTO, and the Baker Free Library. There was regional participation including members from the New Hampshire Fish and Game, the New Hampshire Marine Patrol, the New Hampshire Forest Protection Bureau, Merrimack



Lt. Scott Hayes at a display at National Night Out 2011

local band, canine demonstrations, horse drawn rides, and a dance academy exhibit. The Bow Parks and Recreation Department coordinated numerous game stations, craft activities, and a number of people to assist with these.

On October 28, the third annual Halloween party was held. The Department really expanded the effort by working strongly with the Parks and Recreation Department. There was also great participation from various other Departments such as the Town Clerk's Office, the Baker Free Library, and members of the Selectboard. Numerous students and additional organizations helped to make this evening a great success. There was a haunted tour, pumpkin carvings, safety items, games, and treats. There was also a best costume contest, cider, donuts, and food. The Parks and Recreation Department coordinated the scheduling of the annual magician for this night and the show took place in the auditorium. Thank-you to all the sponsors and attendees, it is a pleasure to be able to offer this community event.



Officer Diana Scott at the Halloween Costume Contest 2011

The Bow Police Association also hosted its third 5k road race in November, on Thanksgiving. This year there were three hundred and seventy seven runners and thirty one walkers. The run was held in memory of Officer Nathan Taylor and a portion of the proceeds went to the Taylor Fund. There were numerous family



Officer Jake St. Pierre with Hailey Taylor, daughter of former Officer Nathan Taylor, at the 2011 Turkey Trot

members who participated together in the event, as well as serious athletes, friends, neighbors, members of law enforcement, and members of the Taylor family. The support is much appreciated as is the opportunity to make positive connections with the community. Please join us next year!

The Department continued further efforts in providing community oriented policing services over the past year. Under the instruction of Officer Diana Scott, one and twenty nine students from the Bow Middle School graduated from the D.A.R.E. program. Officer Scott 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 handling 536 juvenile related calls for service.

In 2011, the Department handled 23,064 calls for service, made 276 arrests, covered 135 motor vehicle collisions, issued 3,158 citations and warnings, and investigated 77 DWI related offenses. There were a total of 119 parking tickets issued. Investigations were conducted in the thefts of significant amounts of wire from three area businesses. Two local businesses experienced thefts of expensive auto parts. As a result, extra patrols were completed and in March, Lieutenant Hayes observed a truck leaving a local business after hours. After stopping the truck and investigating the matter, he determined that the two people had just stolen a significant amount of metal material from the business. The people were arrested and subsequently prosecuted. In July, Officer Sargent apprehended three individuals in the process of stealing sixty five vehicle rims from a local business. The business owner was

contacted at the time of the crime and was also able to retrieve similar property stolen on a different date due to this arrest. This felony level case was transferred to Merrimack County Attorney's Office for prosecution. In October, as a result of proactively patrolling, Officer Coady located a man involved in suspicious activity. The Terrorist Screening Center in Washington was contacted and by Officer Coady following the appropriate protocol, the Center confirmed a match of this person to a known or suspected terrorist. Officer Coady later received recognition from the Terrorist Screening Center because of his work. Detective Blanchette completed a lengthy investigation involving an individual who was charged with kidnapping, assault and criminal threatening. The person pushed another person out of a vehicle and stabbed a third person causing injury to both. The perpetrator remained in hiding for a lengthy time and was finally arrested in December. He has since been indicted and is awaiting prosecution in Superior Court. Detective Blanchette was also responsible for the investigations of numerous crimes some of which included sexual assaults, identity theft, burglaries, child pornography possession, and robberies. The Department also participated again this year with various law enforcement agencies in Merrimack County to conduct regionalized underage drinking and compliance check patrols. We maintained our attendance at the Merrimack County Investigators meetings as well as the Concord Crimeline meetings this past year. The radar board and box were utilized to deter speeding motorists and gather information on areas of high activity.

The Department continues to utilize its website, [bownhpolicedepartment.com](http://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. 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 was challenged with a mixture of weather events and construction projects in the year 2011.

The winter season proved to be one of the snowiest in a long while. The Department tackled approximately 24 snow events while balancing the concerns of salt usage. The most important objective is to keep traveling conditions safe, followed by the environmental concerns associated with pollution of water supplies, and the costs associated with both.

The spring and summer months proved to be the rainiest in a few years. This challenged the repair strategies required to prepare approximately four miles of roadway for pavement upgrades. Longview Drive required extensive repairs, including the installation over 3,000 ft of under drainage and the replacement of four large culvert pipes that were buried quite deep. Prior to paving, culvert replacements and new under drainage were installed on Tonga Drive, Knox Road and Hope Lane.



This year, there were many Town-wide construction projects including the installation of a box culvert on Bow Bog Road and the beginning stages of a new water and sewer system. These projects involved many hours of coordination with engineers, utilities, inspectors and contractors.



At the end of October, we encountered an unusual Halloween snow storm. The entire Eastern region received record breaking snowfall. Many residents reported



over 20 inches of snow in the higher elevations of Bow. This uncommon event was followed by mild winter weather for November and December and this provided large savings associated with winter maintenance including reductions of salt, overtime and parts for plows trucks.

The ability of the Department to repair and service the entire town fleet has resulted in large savings to the Town, especially with the costs associated with heavy equipment maintenance and repairs.

On behalf of the DPW staff, we look forward to continuing our efforts to provide safe travel for all who travel through Bow.

Respectfully submitted,

Timothy Sweeney  
Director of Public Works



**“Your Dedicated DPW Staff”**

L to R: Back Row, Dennis Hazeltine, Todd Drew, Nate Hadaway, Mark Acebron, Brian Poroso, Tim Sweeney. Front Row: Bob Cepurneek, Will Thibeault, Lenny Virgin (Retired), Corey Welcome, Rick Nylen: Absent: Gary Cooper and Mike Hague. *Photo by Eric Anderson*

## TOWN CLERK/TAX COLLECTOR REPORT

Last year was a watershed for the Town Clerk/Tax Collector's office. After 16½ years of dedicated service, Jill Hadaway retired from the Town of Bow. I had the privilege of working with Jill as her Deputy for more than half of her tenure. Additionally, I am happy to report that Jill has agreed to act as an emergency substitute for this office. Both employees and residents alike will still be able to benefit from her wit, warmth and wisdom. Thank you, Jill, for all you have done for the Town of Bow.

Since my appointment six months ago as Town Clerk / Tax Collector, there have been quite a few changes. The first change was an office re-organization over the Fourth of July weekend to make the space more efficient for employee work processes as well as more energy efficient. (Thank you to my husband, Dan, and son, Marcus, who "volunteered" for duty.) It makes my day when a resident comments on how much brighter the office is, when I know that I reduce the overhead lighting usage by 35%! Also as part of the office re-organization, Bow Police Chief Erin Commerford conducted a security review of the office and safety training exercises for the staff.



Mridula Naik

And, speaking of staff, Mridula Naik, started as my new Deputy in mid July. Mridula and her husband, Sudhir, have been residents of Bow for over 17 years. Their children, Nisha and Neeraj both attend Bow schools. Mridula comes to this office with extensive accounting and tax experience. She is a great asset to the town and has worked tirelessly to learn successfully the many facets of the work produced in this office. Sara Swenson

continues to be the heart and institutional memory of this office. Her support and assistance has been integral to this year's smooth transition in leadership.

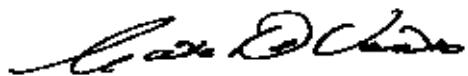
Another notable change in the office was the implementation of "single check" motor vehicle renewals. As of January, 2012, residents only need one check, payable to the "Town of Bow," to register a vehicle. You no longer need to write a separate check to the State of NH – DMV! All of us here in the Town Clerk/Tax Collector's office are excited to offer this service. It is one more step in our ongoing efforts to improve the way we do business. In the next fiscal year, if approved, it is my goal to offer online services and to begin accepting debit and credit card payments, also online.



Sara Swenson

Please let me know if you have any suggestions or comments. I look forward to seeing you all at Town Meeting!

Best regards,



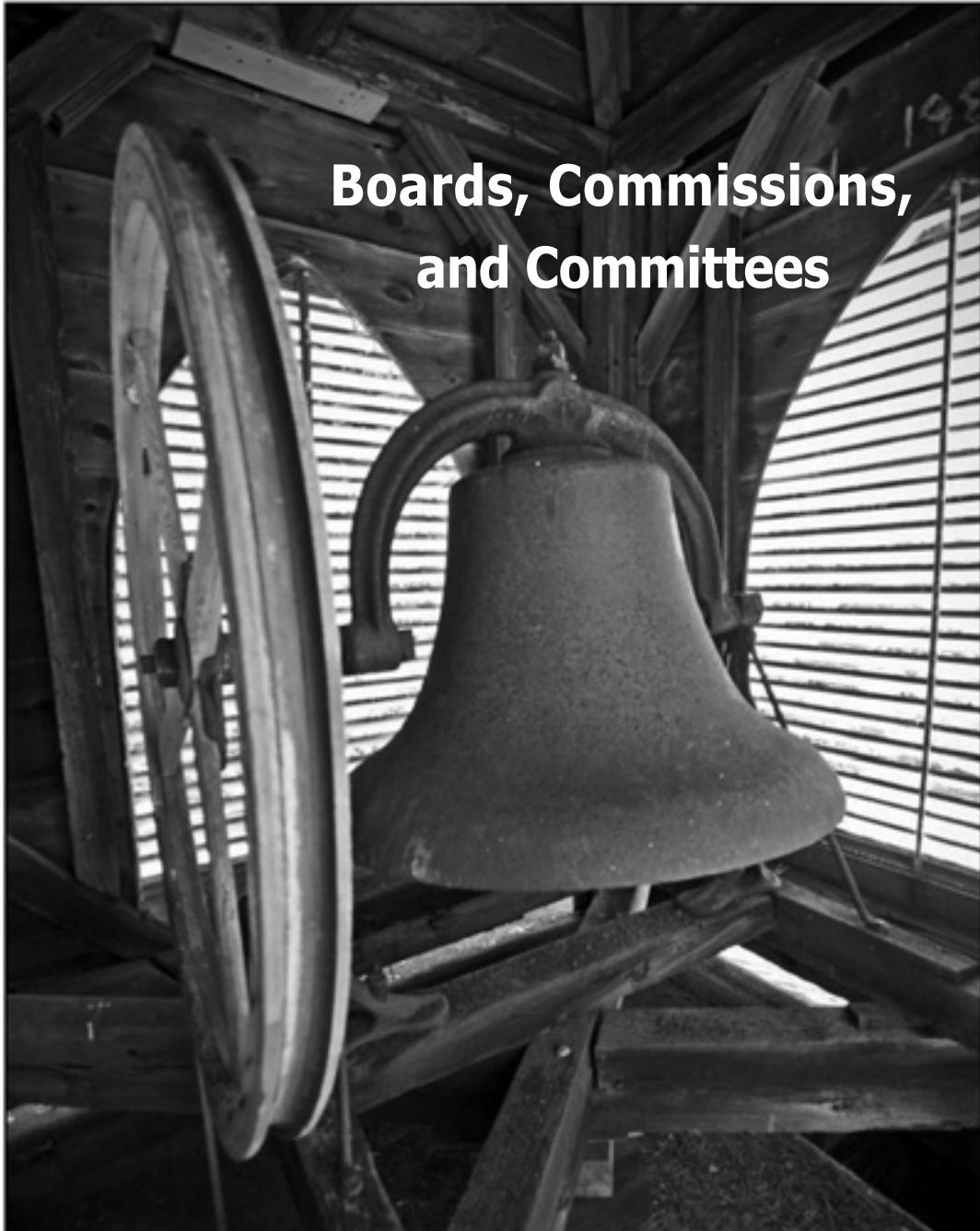
Cate De Vasto  
Town Clerk/Tax Collector



## 2011 EMPLOYEE SERVICE AWARDS CEREMONY



Bottom row L-R: Adam Seligman, Fire, Malinda Blakey, Parks & Recreation, Charlotte Buxton, Library, Jennifer Leger, Library, Keith Lambert, Fire, Schott Hayes, Fire. Top row L-R: Gale Kenison, Police, Margaret Lougee, Police, Kenneth Judkins, Fire, Thomas Ferguson, Fire, Justin Sargent, Police, Arthur Merrigan, Police, David Stack, Town Manager. Missing: Daniel Keller, Fire, Don Eaton, Fire, Robert Purcell, Fire, Richard Bilodeau, Fire. *Photo by Eric Anderson*



# Boards, Commissions, and Committees

The original bell that Mary Baker Eddy, Founder of the Christian Science Church, donated in 1903, is still housed in the steeple of the Bow Bog Meeting House on Bow Bog Road.

*(Photo by Eric Anderson)*

## **BOW BUSINESS DEVELOPMENT COMMISSION**

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

The purposes of the Commission are to advise the Select Board on issues affecting economic development and to establish a process for long range economic development.

Construction on the water and wastewater infrastructure project went into high gear in Spring, 2011. At the end of 2011, the Town anticipates putting the new municipal water system online and to begin serving customers in mid-2012. Trumbull-Nelson worked through the winter on the wastewater pump station behind Northeast Foods (NH 3-A) and on the water system pump station/treatment works behind the River Road Business Bays on River Road. The contractor started work in November, 2010 and both pump stations are nearly complete. The water pump station has been connected to the system and the wastewater pump station cannot be connected until sewer mains are constructed in 2012.

As soon as the ground was ready in the Spring, Preload began construction of the Town's new 1,000,000 gallon water storage tank. The tank is visible from I-93 and is accessed from NH 3-A near Johnson Road. When winter shut down construction, the tank was essentially complete and connected to the water system. Water had been pumped into the tank and underground electric service was installed.

SUR West constructed water mains on NH 3-A from Vaughn Road to Johnson Road, on River Road from Vaughn Road to Dunklee Road, and on Vaughn, Johnson, and Dunklee Roads. The sewer main under the Turkey River and across the Grappone Toyota parking lot and NH 3-A was also constructed. SUR West will return in Spring, 2012 to complete the new sewer mains in the Bow Junction area and on Hall Street, which will allow the new wastewater pump station to go online. With the infrastructure under construction, the BDC shifted its emphasis to other elements of its economic development plan. The objective is to encourage business development in Bow, particularly in the new water system service area. The Commission is working to help grow local businesses and recruit new businesses to increase the tax base and shorten the time frame to achieve return on investment for the infrastructure.

Thanks to the 2011 Town Meeting, the Business Development Commission had funding to upgrade the Commission's website to communicate our assets to the business world. The Commission added critical information to the Town and BDC websites <http://www.bowbusinessdevelopment.com/> that businesses will use to make location decisions. At year's end, the overall website upgrade was in progress.



In addition to the Internet, the BDC is working on signage and other techniques to encourage business development. If you've driven on I-93 through Town, you have seen the new water tank and the prominent BOW, NH sign facing the highway. The Town also installed a sign on the Town owned property on Rte. 3-A to solicit developers and the Committee is working on improving existing highway signage to let travelers know where Bow is and where our business development area is located.

The Commission, Town Manager, and staff have been meeting with Bow business leaders to put a face on the Town, gain their views of the community, find out what brought them to Bow, if they have expansion or relocation plans, how their dealings with the Town have been, and to offer assistance. Examples of businesses we have visited include Keller/Kalwall, Coastal Forest Products, Redi-Mix, Scanada, and Amoskeag Beverages. We will continue the meetings to gather first hand information on the strengths and weaknesses of the business environment in Bow.

Other elements of the economic development plan include:

- Developing and marketing the Bow brand
- Identifying our product, the land available for business development
- Identifying industry sectors that are a good fit for our assets and developing intelligence and contact information on specific businesses
- Developing a business park in Bow as a ready to build location for business
- Improving the regulatory climate in Bow and creating incentives for business retention and attraction.



L-R Sitting: Community Development Assistant Bryan Westover, Jack Finan, Vice Chair, Bill Hickey, Chairman, Dick Kraybill, Secretary, Bill Klubben - Community Development Director. L-R standing: Jim Hoffman, John Meissner, Town Manager Dave Stack, Don Berube, Jr., Derrick Wong, Stephen Heavener - CRDC. *Photo by Eric Anderson*

The BDC met 21 times in 2011 to develop and implement an economic development vision for the Town, to understand our business development weaknesses and build on our strengths, gather intelligence and implement strategies to grow business, and monitor the water and wastewater infrastructure project construction. The number one priority of the Commission is to make Bow business friendly and create a business climate in Bow that will support economic development.

The Town continued its engagement with the Capital Regional Development Council (CRDC) to assist in its efforts to promote economic development in Bow. CRDC is the statewide economic development organization formed 50 years ago to promote economic development activities throughout the state. Bow engaged CRDC in 2009 and the BDC plans to continue the relationship at least through 2012 to help us upgrade our Internet presence, identify target business sectors and business prospects, develop our product (suitable sites), and implement economic development best practices. For additional information contact Stephen Heavener at CRDC, [sheavener@crdc-nh.com](mailto:sheavener@crdc-nh.com).

The Commission asks that Bow citizens help in our efforts to find and solicit business development. You can help by telling us of existing businesses we need to visit now and pass on potential business development prospects.

The BDC invites input and participation from all our Bow neighbors. Regular meetings are at 7:15 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 the citizens of Bow and all our Bow partners for your support. I also thank the members of the Business Development Commission for their many hours of service to the Town. If you are interested in serving with us, please contact any member of the Commission or submit a volunteer application form to the Select Board.

Respectfully submitted,

William Hickey, Chair  
Jack Finan, Vice Chair  
Richard Kraybill, Secretary  
Harry Judd, Select Board Rep.  
Don Berube, Jr.  
Jim Hoffman  
John Meissner  
Derrick Wong  
Dave Stack, Town Manager

## BOW CONSERVATION COMMISSION

Congratulations Bow residents; we have expanded our land protection program with 2 recently purchased conservation easements!



With the purchase of these easements, our Page Road forest will be connected across the street with the new easement on the Patrick Richardson property which extends to Branch Londonderry Turnpike. From there, we have a connection with an easement from Andrew Richardson which now can access the Hammond preserve. We hope that you have an opportunity to walk through these properties and enjoy some beautiful panoramic views, wildlife, open fields, stone walls, wetlands and wooded uplands. Protecting these properties from development will also protect the habitat of the various species of animals that live there.

If you are interested in volunteering for creating and maintaining trails, please contact us. We are very grateful and would like to thank Jeff and Hilary Warner, Bob Dawkins, members of the Bow Open Spaces, Bow Pioneers Club and Bow Boy Scouts for maintaining our existing trails system.



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

The Bow Conservation Commission (BCC) 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.

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 Colleen Hunter who has provided great insight for the BCC and we are thankful for her volunteer spirit. We also would like to thank Bryan Westover, Bow Planning Department for his technical advice and expert guidance.

Thank you to the following volunteers:

- Kitty Lane, Rep. to NH Association of Conservation Commissions
- John Meissner
- Wendy Waskin
- Dave Kirkpatrick
- Harold Keyes

Hope to see you on the trails

Nancy Reinhardt, Chair

## **BOW DRINKING WATER PROTECTION COMMITTEE**

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

### **Background**

In 2005, the Committee with the assistance of the Granite State Rural Water Association developed Wellhead Protection Plans for the municipally owned and school-managed water systems. In addition, an overall drinking water protection plan was developed for the Town.

The Committee continues to undertake various efforts on topics related to drinking water quality and quantity.

In 2011, the Committee continued efforts started in 2010 to prepare the Wellhead Protection Program – Implementation Plan for the new municipal well.

The Drinking Water Protection Committee prepared the Wellhead Protection Program Implementation Plan for the Town of Bow in response to the Large Groundwater Withdrawal Permit issued by the New Hampshire Department of Environmental Services (NHDES) in 2010 for the new Bow Municipal Water System. The Plan applies to the immediate area surrounding the new well and a 2.5 square mile Wellhead Protection Area, which contributes groundwater recharge to the water system.

Human activities in the WHPA have the potential to adversely impact groundwater quality of the new municipal water system. The protection of this groundwater resource is of critical importance. The goal of the Implementation Plan is to provide an organized approach with action items, schedule of activities, and required submissions to NHDES. These action items are both required and necessary to preserve the productivity of the aquifer, identify potential contaminant sources, minimize the potential for contamination within the WHPA, and respond to water system threats when justified.

Dick Kraybill, Cindy Klevens, Bernie Rousseau, Kevin Leonard, Sandy Crystall and Bill Klubben drafted sections of the plan. Pansy Bloomfield provided additional technical assistance. Dick Kraybill and Sandy Crystall made presentations to the Select Board in June and by Cindy Klevens and Sandy Crystall in September. Many thanks to Dick Kraybill who played a significant role in the development of the plan.

As much as possible, the Committee continued to provide information about drinking

water protection at various location and Town events, including 2011 Town Meeting Ballot Day and “Art in the Park” in June.

The committee would like to request that residents do their part to protect drinking water by:

1. Have your septic tank pumped regularly (every 2 – 3 years). Not doing so could damage your leach field and be costly to repair (in addition to not treating the waste water properly)
2. Don’t flush any medications (prescriptions or over-the-counter) down the toilet. Check the NHDES website for information about Medicine Disposal in New Hampshire. See: [www.des.nh.gov/organization/divisions/water/dwgb/dwspp/medsafety/index.htm](http://www.des.nh.gov/organization/divisions/water/dwgb/dwspp/medsafety/index.htm)
3. If you have a private well, test it periodically (at least every 3 – 5 years). See: [www.des.nh.gov/organization/commissioner/pip/factsheets/dwgb/documents/dwgb-2-1.pdf](http://www.des.nh.gov/organization/commissioner/pip/factsheets/dwgb/documents/dwgb-2-1.pdf)

Committee member Bernie Rousseau resigned in 2011. We thank Bernie for his participation and willingly sharing his expertise during his tenure on the committee.



L-R sitting: Kevin Leonard, Sandy Crystall, Bill Klubben: L-R standing: Cindy Klevens, Pansy Bloomfield, Dick Kraybill, Colleen Hunter. Missing from photo: Kitty Lane, Nathan Hadaway. *Photo by Eric Anderson*

I wish to thank our members who put in significant time and energy during this past year to develop the plan to protect Bow's drinking water.

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

Respectfully submitted

Sandy Crystall, Chair & Planning Board Rep.

Kevin Leonard, Vice Chair

Colleen Hunter, Select Board Rep.

Cindy Klevens, Resident at Large

Dick Kraybill, Business Development Commission Rep.

Pansy Bloomfield, School Board Rep.

Nate Hadaway, Dept of Public Works Rep.

Kitty Lane, Bow Conservation Commission Rep.

## 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](http://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. Last 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.

Submitted by:

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

Robert Louf, Vice President

Rick Hiland, Secretary – Treasurer

Joseph Brigham, Director

Sandy Eldredge, Director

Richard Heath, Director

Leon Kenison, Director

Paul Rizzi, 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 with the goal of the Town and residents benefiting from decreased utility bills along with more comfortable, healthy and safer buildings.

For residents: BEC in partnership with the Baker Free Library, for a second year in a row, ran a number of educational workshops for free. The workshops held at the Baker Free Library included the educational Button Up Home Energy Savings workshop along with several other topics. Residents learned about how to get a comprehensive home energy analysis for as little as \$100 and about programs that will pay for 50% (up to \$4,000) towards weatherization energy improvements resulting in energy savings of 20-30%+ for the majority of homes. Plans are to run workshops again in 2012 and presence at town events.

BEC was able to connect a family in need with the Community Action Program that resulted in the home being weatherized at no charge to the family, and will save them about \$1,500 a year off their utility bills.

For the Town: BEC continued working with the Energy Technical Assistance & Planning for New Hampshire Communities (ETAP) after they had conducted basic energy audits of the Town buildings in 2010. The Level 1 audit looked at the HVAC systems, lighting, insulation, energy usage, weatherization and more. BEC proposed to the Selectman to aggregate the Towns and School electrical needs along with other municipalities and schools to take advantage of purchasing electricity through other electrical companies at discounted prices.

BEC is now participating with Central NH Regional Planning Commission energy meetings with other Local Energy Committees in the area. The goal is to work together, share resources and knowledge, partner on educational events, and exchange information. Have a central website or other for residents to utilize, instead of each town doing their own initiatives.

Respectfully submitted,

Robert Eldredge  
Selectman Thomas Keene and Colleen Hunter  
Dana Mosher  
Peter Jukoski  
Alexander Slocum  
Debby deMouplied  
Susan Moore  
Cedric Dustin Jr.

## BOW HERITAGE COMMISSION

The Bow Heritage Commission (BHC) had a very busy and productive year. On January 24, the 1835 Bow Bog Meeting House was placed on the State Register of Historic Places. This is Bow's first building to receive such designation. Faye Johnson did the historic research and prepared and filed this application. We celebrated with a well attended open house in June, with Alex Wheeler (descendant of the builder George Washington Wheeler), and Daniel Belair (descendant of original Bow settler Benjamin Noyes) ringing the bell donated by Mary Baker Eddy. We were assisted in this celebration by the Men's Club, Boy Scout Troop 75, the Suncook Valley Chorale, Board of Selectmen, Garden Club, and the Model A. Club.

The contract for repairs to the foundation and truss 4 was awarded to Turnstone Construction and the work was completed. The interesting discovery of a brick structure and "stairs to nowhere" beneath the building will require future investigation. Anyone who has heard stories or rumors about this, please contact the BHC.



On June 18, 2011 Bow celebrated the State of New Hampshire placing the Bow Bog Meeting House on the NH Registry of Historic Places. (Photo by Nancy Knapp)

An application for an LCHIP grant was filed in September with the successful award of \$50,000 toward the repairs to the roof and bell tower. The Commission wishes to thank George Lagos for his invaluable assistance in the preparation of this application.

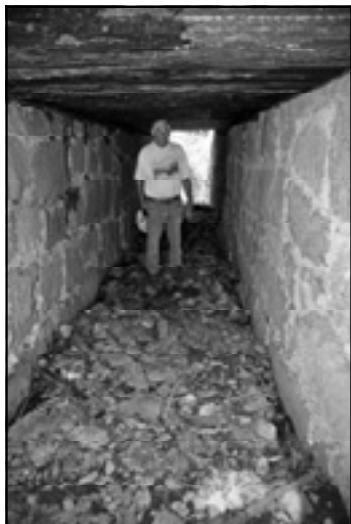
The Historic Bow Center sign has been redesigned and replaced thanks to the following volunteers working together to preserve Bow's history: Carol Colby, painted artwork; Don Berube printing on metal; Young's Furniture, wood framing; Matt Bailey, routed sign; and Charlie Griswold, wood shake roof and sign installation (refer to the inside cover).

A candid photo of Robert Goodsell in Viet Nam submitted by the BHC was selected for inclusion on the Wall of Remembrance at the Army Monument in Boscawen unveiled in a Memorial Day ceremony.

Carol Gouin, a former member of BHC who still volunteers, is collecting photos, military and personal information on Bow veterans from World Wars I and II to provide a more personal view of history. If you have photos and information please contact the BHC.

Gary Nylen is working as a member of the Baker Free Library building committee to coordinate a history room in the basement renovation.

Members John Meissner and Eric Anderson have located the cattle and sheep



crossings under the railroad tracks just south of the Garvin's Falls Power Station that aided the farmers at the White and Ordway farms to pasture their animals along the Merrimack River. A portion of the property accessed by the cattle crossing belongs to the Town and may someday be opened for use.

BHC is continuing to assist the Bow Men's Club in construction of a roof to protect the snow roller at Bow Center, and an Historic Bow Center celebration will be held when this is completed. Nancy Knapp and Faye Johnson are photographing and recording data on Bow's historic private cemeteries and will report their findings to Bruce Buttrick in 2012.

Gary Nylen conducted extensive historic research on the last Londonderry Turnpike mile marker still standing in its original location (Route 3A opposite the truck stop south of Johnson Rd.), and has prepared and filed a request for a state marker at this location.

In the past year we have inventoried and indexed the records of the Bow Bog Meeting House Society, answered a number of out-of-town requests for historic information, presented Civil War information at the 8th grade Baker Free Library Lincoln presentation, digitized photos, prepared and adopted a utilization plan and rental agreement for the Bow Bog Meeting House, worked with site engineers to look for buried milestones markers during water line installation, worked with the Building inspector on removal of damaged trees at the Bow Bog Meeting House, and updated the BHC brochure.

The discovery of the last known standing granite Milestone Marker in existence in Bow. This marker is located on Route 3-A, formerly known as the Londonderry Turnpike, established in 1804. The Milestone Marker is located six miles from a marker that once stood at Butters Corner in Concord, NH. The marker at Butters Corner stated that Boston was sixty-three miles. This route ran from West Street in Concord, southerly to Bow, Hooksett, Londonderry, and Salem, to the MA/NH line at Andover. (Photo by Eric Anderson)



This year the Bow Heritage Commission was asked to review the report of the Renumbering and Renaming Committee regarding historic road names that were recommended for change. We replied with detailed recommendations. Bow's heritage and history is in its road names and it is the charge of the Bow Heritage Commission to preserve that history. Many of the early Bow roads were named for the person living on it (Allen, Albin, Baker, Johnson, Knox, Ordway, Putney), or the activity occurring on it (Logging Hill, Ferry). Others told you where you were (Bow Bog, South Bow, River, Bow Center), or where you were going (South Bow Dunbarton, North Bow Dunbarton, Woodhill Hooksett, and Dunbarton Center). Some are of major historic significance (Branch Londonderry Turnpike). Where asked BHC has recommended replacement historic names from the same era. It has also recommended that historic name signs remain on the sign posts if names are changed. BHC does not support the change of South/Logging Hill/Bow Center/Woodhill, but has, as requested, recommended Bow Center as a replacement. BHC also does not support the change of our directional roads, but will continue to work with the Board of Selectmen, the Committee and townspeople as the project moves forward.

As we are a Commission of nine, we could use the help of some "Friends of Bow History" to help refurbish the Bow Center School, prepare and host open houses, hold fund raisers, etc. Nancy Knapp is continuing to add photos to our digital history. If you would like to add your family history photos, they will be scanned and returned to you. If you would like to become a "Friend of Bow's History", please contact Faye Johnson (228-8149 or [fjohnson915@myfairpoint.net](mailto:fjohnson915@myfairpoint.net)).

Gary Nylen, Chair  
Tom Wilson, Vice Chair  
Faye Johnson, Secretary  
Sue Wheeler  
Nancy Knapp  
John Meissner  
Dennis Ordway  
Eric Anderson,  
Selectmen Representative



Front: Tom Wilson, Vice Chair; Gary Nylen, Chair; and Faye Johnson, Secretary. Back Row: Nancy Knapp; John Meissner, and Sue Wheeler.

*(Photo by Commission Member 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 Health and Safety workshops available to all employees: "AED and CPR training", "Ergonomics", "Nutrition – Beyond the basics", "Outdoor safety" Stress management", and Winter safety. We also offered a flu immunization clinic in the fall for all employees.

We held 6 meetings of the committee and inspected the following buildings: Municipal Bldg, Fire Station & Community Bldg, Old Town Hall, Parks and Recreation facilities and fields, 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.

This past year we lost a dedicated member upon the retirement of Bob Levan, without his dedicated notes and participation the committee would not have been as successful as it was.

Respectfully submitted,

Bruce Buttrick – Chairman  
Lee Kimball – Vice Chair  
Tim Sweeny -DPW  
Bob Blanchette - Finance

Todd Drew - Secretary  
Gale Kenison - Police  
Myrt Fellows - Municipal Bldg.  
Sean Weldon - Parks & Recreation



L-R sitting: Lee Kimball, Bruce Buttrick, Robert Blanchette, L-R standing: Sean Weldon, Myrt Fellows, Todd Drew, Tim Sweeny, Gale Kenison.

## **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](http://www.cnhrpc.org)

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

CNHRPC's mission is to comply with State statute by preparing and adopting regional land use and transportation plans and a regional housing needs assessment. CNHRPC also evaluates developments of regional impact and provides data, information, training, and high-quality, cost-effective services to our member communities. CNHRPC advocates for member communities and assists and encourages them in both municipal and regional endeavors.

In 2011, the Central New Hampshire Regional Planning Commission undertook the following local and region-wide activities:

- Provided technical assistance services for member communities, including zoning ordinance development, grant writing assistance, plan review services, local master plan development, and planning board process training.
- Undertook Hazard Mitigation Plan update development assistance in twelve communities through funding from the NH Department of Homeland Security and Emergency Management (NH HSEM).
- Provided assistance to the Suncook River Community Planning Team through funding and local match provided by NH HSEM and the New Hampshire Department of Environmental Services (NH DES). Staff also initiated work with the Suncook River Nomination Committee to seek designation of the river into the NH Rivers Management and Protection Program. More information on the project can be found at [www.suncookriver.org](http://www.suncookriver.org).
- Undertook energy planning assistance in 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 (NH OEP). In Bow, CNHRPC staff coordinated the setup of the Town's energy data in the Peregrine Focus Energy Inventory Tool. CNHRPC also coordinated a site visit and follow-up from Peregrine Energy Group to assess the Town's municipal buildings.

- Coordinated the activities of the CNHRPC Transportation Advisory Committee (TAC). Bill Oldenburg is the Town's representative to the TAC.
- CNHRPC staff worked with the TAC to complete 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](http://www.cnhrpc.org/transportation/transportation-improvement-program-tip.html).
- Conducted 265 traffic counts throughout the region, including 13 in the Town of Bow. Based on individual requests, these counts can consist of volume, speed, vehicle classification and direction. Historical traffic counts by town are available at [www.cnhrpc.org/gis-a-data/traffic-count-data.html](http://www.cnhrpc.org/gis-a-data/traffic-count-data.html).
- Following the recommendations of the 2010 Coordinated Transit and Human Services Transportation Plan, CNHRPC assisted in the development of an expanded volunteer driver program in the region in coordination with the Mid-State Regional Coordinating Council. The volunteer driver program provides rides at no cost to seniors and disabled residents of the Central NH Region. See [www.midstatercc.org/volunteer-driver-program](http://www.midstatercc.org/volunteer-driver-program).
- Provided assistance to 11 communities with Safe Routes to School (SRTS) projects including grant writing, comprehensive travel plan preparation, and technical assistance for infrastructure projects.
- Coordinated local and regional planning projects through funding provided under the I-93 Community Technical Assistance Program (CTAP). CTAP funding was used to support the preparation of the Bow Density Transfer Credit Study.
- Compiled information regarding the availability of broadband internet services throughout the region through funding provided by the National Telecommunications and Information Administration (NTIA). Planning for future broadband services, including the organization of a regional broadband stakeholders group, was initiated in 2011.
- Continued to acquire, update, and utilize Geographic Information Systems (GIS) data for planning, cartography, and analysis across all projects.
- Completed assistance to the Contoocook and North Branch Rivers Local Advisory Committee (CNBRLAC) in the development of the Contoocook and North Branch Rivers Management Plan.
- Provided continuing technical assistance to the Upper Merrimack River Local Advisory Committee (UMRLAC), specifically working to implement additional

objectives of the Upper Merrimack Management and Implementation Plan pertaining to buffer protection.

- Developed 2010 Census Data Fact Sheets for each community in the CNHRPC region. The fact sheets summarize population, housing, and race data for each community, the county, and the state from the 2010 Census. Fact Sheets are available at [www.cnhrpc.org/gis-a-data/census-data.html](http://www.cnhrpc.org/gis-a-data/census-data.html).
- 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](http://www.path-nh.org).

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

## 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 13 times during 2011 to process development applications and to update Town ordinances. In addition, the Board conducted three site walks, plus attended four Zoning Board site walks. Site walks provide the board and other interested residents an opportunity to view properties proposed for development, as well as previously approved projects. The Board received thirteen new applications in 2011, compared to three in 2010 and nine in 2009. 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, four lot line adjustments, one planned open space residential subdivision, and six conditional use permits. The Town issued seven building permits for new single-family homes, and one for an elderly single family home.

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 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 with a 75 SF (75' tall) evaporator tower and a 980 SF (63' tall) soda ash silo, 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 2011, the Planning Board granted eight additional approvals. Construction on buildings began in Spring 2009 and is scheduled to continue into 2012.

The Clean Air Project went on-line in September 2011. The large white vapor plume emitted from the new chimney replaced the gray-brown plume previously emitted.

For the March 2011 Town Meeting, the Planning Board submitted nine zoning amendments for adoption, all of which voters approved. Amendments included revising Article 16 Impact Fee Ordinance to clarify Planning Board authority to suspend impact fees and to add authority for the Planning Board to grant waivers; adding a definition (3.02) to clarify when, where, and for how long temporary structures may be erected; adding definitions (3.02) for commercial and small electricity generation and revising 5.11 Table of Uses to permit commercial generators as a principal use and to permit small producers from renewable sources as an accessory use; revising 5.06 Uses Not Permitted to add procedures for Uses Not Specified in 5.11 Table of Use Regulations; revising 7.04 Accessory Dwelling Units such that the size limitation will be calculated based on Habitable Floor Area and revising the definition of Habitable Floor Area; revising 7.06 Home Occupation to clarify the definition of and limitations on Home Occupations; revising 7.14 Excavation E. 2. to clarify that performance bonds and other sureties are as approved by the Board of Selectmen and that the Zoning Board of Adjustment can hire independent experts to assist in the review of excavation applications; revising definitions (3.02) of Basement and Story and adding definitions for Grade Plane and Story Above Grade Plane to clarify the definition of Story and the calculation of number of stories; and, revising 10.01 Wetlands B. 3. and F. 2. e. to update references to NHDES Rules Citation for Wetlands, specifically stream crossings.

The Planning Board held public hearings on seven zoning amendments in December 2011. The Board approved the amendments, which will be on the ballot at the



L-R sitting: Louise Knee, Recording Secretary, Colleen Hunter, Art Cunningham, Bill Oldenburg. L-R standing: Bob Meagher, Tony Reynolds, Don Berube, Jr., Allen Lindquist, Sandy Crystall. Missing from photo: John Wallace, Bruce Marshall. *Photo by Eric Anderson.*

March 13, 2012 Town Meeting. The amendments include expanding the AP Overlay District to include the Well Head Protection Area for the new Bow Municipal Water System; revising 10.02 F Floodplain District Design Standards to require that new construction and substantial improvements be built at least two feet above the base flood elevation; modifying BDD 15.17 D Waivers to allow requests for waivers to be submitted via a Conditional Use Permit application; modifying 15.11 Table of Uses, Principal Uses H. 9. Contractor's Yard and Tradesman's Shop to separate Contractor's Yard from Tradesman's Shop in the Table of Uses, add definitions for each, and allow Tradesman's Shop in two more Districts; revising 7.16 B Transitional Screening to provide residential districts in abutting towns with the same protection as residential districts in Bow from commercial and industrial uses; revising 11.01 B and 11.02 B.1 to remove the provisions for automatic merger of substandard lots; and modifying 7.18 Livestock to reduce the standards required to have Small Backyard Flocks of chicken hens.

The Board scheduled public hearings on two additional zoning amendments on January 12, 2012. The first would revise 7.18 to require that livestock manure be managed in accordance with Best Management Practices. After the hearing, the Board will determine whether the amendment will be on the ballot. The second is proposed by the Board of Selectmen (BOS) and will be on the March 13, 2012 ballot with a recommendation by the Planning Board. The BOS amendment would establish a new Residential One Family (R-1) district in 4.01 with a list of uses in 5.11. The amendment would change the Residential (R) District (generally bounded by Interstate 93 on the west and the Merrimack River on the east and from Vaughn Road on the south extending to about 2000' north of Dow Road) to the new R-1 District.

In 2011 the Town collected \$100,846 for schools under the impact fee ordinance (over \$1M has been collected since 2001). That compares to \$108,616 in 2010 and \$75,443 in 2009. The Town also received cash contributions of \$1,347 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 2013) of the CIP. The Planning Board adopted the Plan in October 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.

Planning Board members Andy Young and Dennis Ordway resigned in 2011 to pursue other interests. I thank Andy and Dennis, and believe the citizens of Bow owe them thanks for their service.

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 2011.

Respectfully submitted

Arthur J Cunningham, Chair

John Wallace, Vice Chair

Bill Oldenburg, Secretary

Colleen Hunter, Select Board Rep.

Don Berube, Jr.

Sandy Crystall

Allen Lindquist, Alternate

Bruce Marshall, Alternate

Tony Reynolds, Alternate

## **NOTICE**

TO OWNERS OF PARCELS  
INVOLUNTARILY MERGED  
BY THE TOWN OF BOW

Per sections 11.01 B and 11.02 B 1 of the Town of Bow Zoning Ordinance, the Town has merged certain abutting non-conforming parcels of land held in common ownership.

Per RSA 674:39-aa, effective July 24, 2011, parcels that were involuntarily merged prior to September 18, 2010 by the Town, shall at the request of the owner, be restored to their premerger status.

The request must be submitted to the governing body prior to December 31, 2016.

Restoration of lots to their premerger status shall not be deemed to cure any non-conformity with existing local land use ordinances.

Per RSA 674:39-aa, VI, the Town of Bow shall post this notice in a public place no later than January 1, 2012 and the notice shall remain posted through December 31, 2016. The Town shall publish a notice in its 2011 through 2015 annual reports.

Posted in the Bow Municipal Building on December 15, 2011.

## **RECYCLING & SOLID WASTE COMMITTEE**

The Bow Recycling and Solid Waste Committee promotes recycling and reducing solid waste disposal costs. In 2011, the committee was involved in compost bin sales, school recycling efforts and Household Hazardous Waste Day.

### **Where does Bow trash and recycling 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. Bow recyclables are currently taken to various recycling facilities selected by our waste hauler, based on current market conditions. This will change during the fall of 2012.

### **How is recycling changing in Bow?**

When the Co-op completes construction of its single stream recycling facility scheduled for the end of 2012, Bow's recyclables will go to the new Co-op facility. The Town is a joint owner of the Co-op facility and will receive revenue from our recyclables, based on the facility's profitability. Additional recycling benefits Bow by boosting throughput volumes and profits at the new facility and by Bow's avoidance of the high cost of trash disposal. The bottom line is the economic argument for recycling will become twice as compelling when the facility opens.

### **What is Single Stream Recycling?**

Bow's current recycling program separates the recyclables into two streams: paper and containers. In a single stream recycling program, all recyclables can be combined in one recycling bin. This makes recycling easy and convenient! No sorting necessary and allows for the use of one large toters with wheels to get the recyclables to the curb! Nationwide studies have shown that the ease of single stream recycling results in up to a 20% increase in the volume of recyclables.

### **How much does trash disposal cost?**

The cost for waste disposal for this year is unchanged at \$66.8/ton (50% higher than the disposal fee paid three years ago). Recyclables currently cost \$20/ton. After the Co-op single stream facility opens, Bow will receive revenue for its recyclables based upon the market rate, which currently is \$20/ton. The cost savings from diverting one ton of waste from trash to recycling will jump from a savings of \$46.8/ton this year to \$86.8/ton in the fall of 2012

### **How does the trash get to the facilities?**

Pinard started hauling Bow wastes and recyclables in 2009. Pinard has a three year contract with an agreement for two optional one year extensions. Bow anticipates exercising the first of the additional year extensions in 2012. The Town

pays \$361,550 per year for the pick up and hauling plus approximately \$260,000 in tipping fees for waste and recyclables.

### **Bow's Trash and Recycling - by the Numbers**

The total residential trash disposed of at the Wheelabrator Incinerator in 2011 was 2312.07 tons. Our residential waste practices are heading in the right direction, down 5% from 2010, the third consecutive year of declines.

The total residential recycling tonnage in 2011 was 501 tons of paper and 336.74 tons of mixed cans/aluminum/plastic (both totals similar to 2010). Our recycling tonnage represents approximately 26.7% of our total waste (higher than 2010 due to the lower trash disposal tonnage), and saved a net \$39,206 in solid waste disposal fees for taxpayers. Although 27% 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?**

#### Recycling Survey Results and Recycling Container Recommendation

The committee created an online survey to solicit feedback from the Town on recycling. About 10 percent of households in Town responded. The survey results indicated that the respondents strongly supported efforts to control waste disposal costs with 72% of respondents supportive or highly supportive. The majority of respondents did not support a pay by bag program. Options that limit the volume of Town paid waste disposal were viewed favorably with 23% very supportive, 20% supportive and 22% neutral. Also there was strong support for mandatory recycling in Bow (51% highly supportive, 16% supportive and 11% neutral) but little support for vigorous enforcement of mandatory recycling. Respondents viewed replacement of toters and recycling containers in a slightly favorable fashion and about half of the respondents indicated that they would increase their recycling if single stream recycling was in place.

Based on the survey results and the upcoming switch to single stream recycling, the recycling committee recommends replacement of the Town's curbside recycling containers. The current recycling containers are over a decade old and are dramatically undersized and inconvenient. The recycling containers need to be upgraded prior to initiation of single stream recycling at the new Co-op facility to fully take advantage of the opportunities posed by single stream recycling. The additional recycling prompted by the convenience of single stream recycling and the new toters should pay for the approximately \$50 per household cost of new toters. Larger, more convenient recycling containers will save money by improving waste diversion rates and lowering long term hauling costs by making it possible to pick up curbside waste faster.

### **Household Hazardous Waste Day October 2010**

Approximately 285 Bow households participated in the Household Hazardous Waste and Electronics collection in 2011. 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 \$1,824 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 2011 included: mercury containing thermometers and thermostats, a truck load of car batteries, 250 gallons of waste oil, and about 30,000 pounds of hazardous wastes (almost double the 2010 total). NiCd, lithium and smaller sealed lead acid batteries were also collected and about 80 pounds of heavy metals from batteries were properly disposed of. The committee also recycled approximately 10 cubic yards of cardboard during the collection. The proper disposal of these wastes is critical for protection of our local groundwater and land resources, especially because all of Bow households currently rely on private and community wells for their drinking water.

### **Compost Bin Sale Spring 2011**

Compost bins were sold again this year to help divert food wastes from the trash stream. We sold 18 kitchen compost collection pails, 18 compost bins, and 12 rain barrels. Hundreds of compost bins have been sold to date by the committee; composting eliminates a high volume waste from trash while returning organics and nutrients to the soil.

### **School Volunteer Activities**

The Committee was actively involved at the schools in 2011. Kim led a strong educational effort and kicked off waste free lunch days at the elementary school. She also actively participated in the school recycling clubs. The committee purchased recycling bins for the schools, started a paper recycling fund raiser using a program established by Paper Retriever and worked on establishing a food waste composting program.

The committee will continue to work toward increasing recycling rates and reducing trash by performing outreach to residents particularly with the upcoming conversion to single stream recycling. 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.

Prepared by Bow Recycling & Solid Waste Committee:

Jill Desrochers (Chair)

Gary Lynn (Secretary)

Sherri Cheney (Treasurer)

Kay Herrick, Kimberlie Berrigan (school liaison)

Tom Keane (Board of Selectmen Representative)

Sarah Brown

Alethea Kehas

Cynthia Klevens.



L-R sitting: Sherri Cheney, Jill Desrochers, Gary Lynn: L-R standing: Alethea Kehas, Kay Herrick, Kimberlie Berrigan, Cynthia Klevens. Missing from photo: Tom Sutton, Sarah Brown. *Photo by Eric Anderson.*

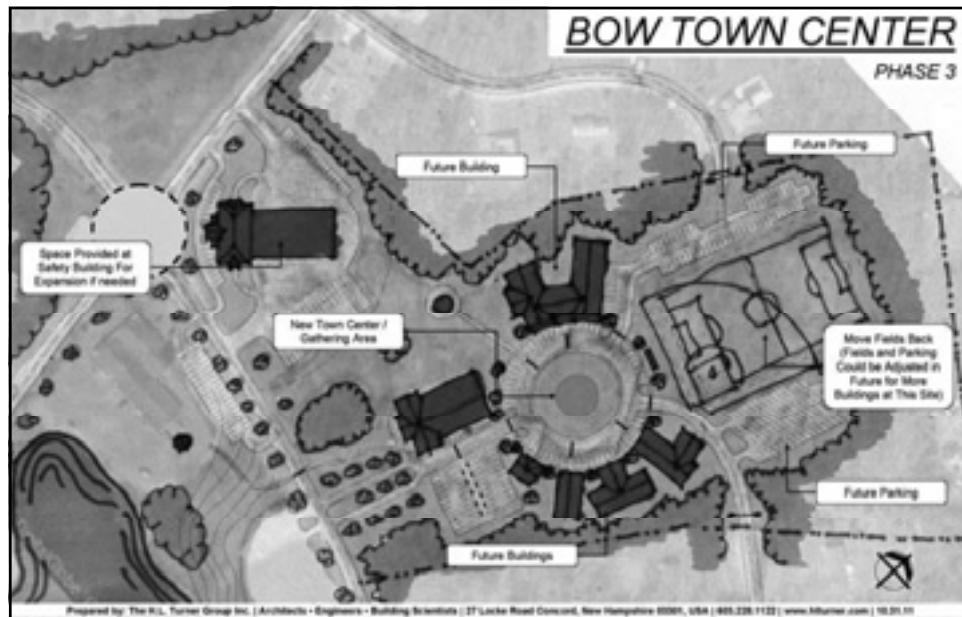
## 2011 REPORT TOWN CENTER & PUBLIC SAFETY FACILITY STUDY COMMITTEE

The Board of Selectmen originally established a 10-person Town Center and Public Safety Facility Study Committee in August of 2010. A few of the original appointees were not able to continue into 2011. To fill those vacancies Sharon Eng, Richard Swett, Dee Treybig, and Derrick Wong were appointed in June of 2011.

Since June 2011, the Committee has been meeting nearly weekly to follow through on the direction that the 2011 Town Meeting provided to the Committee in Articles 16 and 17.

With the unanimous recommendation of the Committee, the Town awarded a contract to the H.L. Turner Group, Inc., of Concord, N.H., to (1) update the 1996 Town Center schematic design; (2) conduct a geo-technical site analysis of Block 5 Lot 68 located across Knox Road from the present Fire Station and Recreation Center; (3) assess potential mold and hazardous building materials issues in the current Community Building, the Fire Department Building, and the Police Department Building; and (4) prepare the costs of either upgrading the Town's current fire, police, and recreation facilities or building new facilities.

**Update Schematic Design** – The Committee adopted a 3-phased approach to meet the current needs of the Town. **Phase I** includes the building of a new Public Safety Facility to meet the current and future needs of the Fire Department, Police Depart-



The Committee adopted a 3-phased approach to meet the current needs of the Town and to plan for the final build-out of a Town Center over a period of time.

ment, Rescue Squad, Dispatch Center, and the Office of Emergency Management. The existing Fire Department Facility would be decommissioned. Once vacated, the existing Police Facility would be used to meet the Town's other space needs.

In **Phase II**, an all new Multi-Generational Recreational Facility would also be built on Lot 68. In addition, a new athletic field is planned. The existing decommissioned Fire Station and the vacated Recreation Center would be demolished. The lot on which those facilities were located would be converted to a Town Park adjacent to the Town Pond. The Town Gazebo and the popular sledding hill would also be relocated to the Park area.

During **Phase III**, Municipal Facilities as well as commercial space for restaurants, coffee shops, specialty venues, etc., could be established. In addition, Phase III would round-out the master plan for a Town Center serving as a focal point and a gathering place to further establish a sense of community.

There is an immediate need for a Public Safety Services Facility to meet the current demands being placed on these organizations. Phases II and III can be accommodated as the Town deems them to be necessary over time. The Committee did not establish a time-line for either Phase II or Phase III. That can be determined by the Town as those needs arise.

**Geo-Technical Site Analysis** – Geotechnical Services, Inc., Goffstown, N.H., the sub-contractor, undertook the geotechnical investigation of Lot 68. The results of their investigation to use this lot for a Town Center were encouraging. A copy of their report is available for review.

**Assessment of Mold and Hazardous Building Materials** – RPF Associates, Inc., of Northwood, N.H., served as the sub-contractor to undertake this assessment. Specifically, the Police Department Facility, the Community Center, and the Rescue Building were a part of this survey. No major issues were discovered. Their report

is extensive, and it is available for inspection (note below).



Because of height constraints in the garage door opening, contemporary equipment must be custom built for the Bow Fire Department at an added cost. (Photo by Eric Anderson)

**Costs to Upgrade Current Facilities vs. Build New Facilities** – H.L. Turner developed an opinion of costs for upgrading existing facilities to meet current 2009 International Building Codes for an “essential facility,” which would be designed to resist extreme events such as hurricanes and seismic events. The contractor did not recommend upgrading these facilities due to the costs associated with

correcting the numerous issues in the existing facilities.

The costs associated with building new “individual” facilities are not recommended either. It would cost more to build a separate new Fire Station to code and to build a separate new Police Station to code than it would to build a new “combined” facility with shared fire/police space to code. The Committee is recommending this approach after reviewing the associated costs with the various alternatives. For instance, the cost breakdown follows:

#### **Opinion of Costs \***

New Combined Safety Facility (Phase I)	\$5.88 M
Upgrade Fire/Community Bldg	\$4.3 M
Upgrade Police Station	<u>\$1.54 M</u>
Total to Upgrade— within the same footprint	\$5.84 M
New Fire Station	\$3.96 M
New Police Station	<u>\$3.38 M</u>
Build New Separately	\$7.34 M
New Multi-Generational Community Building (Phase II)	\$4.52 M

#### **Estimated Tax Impact**

##### **Phase I =**

\$0.38/\$1,000 valuation or approximately \$96 for a \$250,000 home

##### **Phases I + II =**

\$0.63/\$1,000 valuation or approximately \$160 for a \$250,000 home

The H.L. Turner Group Inc., Concord, N.H., has provided the above “opinion of costs” as of November 1, 2011. (\* Note—A 10% contingency is not included in these amounts.)

As the Committee’s study moves into 2012, its prime contractor, H.L. Turner, is developing some Combined Safety Facility designs that the 2012 Town Meeting can review.

The Committee will be recommending that the 2012 Town Meeting raise and appropriate approximately \$250,000 to begin the detailed engineering construction drawings so that the 2013 Town Meeting could then approve the funding for the



Front Row: David Stack, Town Manager; Colleen Hunter, Vice Chair; Eric Anderson, Chair; Sharon Eng, Clerk; and Art Cunningham, Planning Board Chair. Back Row: Kenneth Demain, Dee Treybig, Budget Committee Representative; Derrick Wong, Richard Swett, Bob Eldredge, and John Martin.

construction of a new Combined Safety Facility. That facility would be located on Lot 68, that the Town originally purchased in 1993 for the establishment of a new Bow Town Center.

A minority of the Committee has suggested that both Phases I and II be undertaken concurrently. The Board of Selectmen has said that consideration of Phase II would only be addressed if Phase I passes at the 2012 Town Meeting. The “opinion of cost” for both of these phases is approximately \$10.4 million.

At the beginning of 2012 in preparation for the 2012 Town Meeting, the Committee will be available to brief the various Town groups, organizations, clubs, as well as offer a public informational presentation on February 22, 2012 at the Community Center. Should the Town choose to proceed with the design of a Combined Safety Facility, additional public sessions will be held during the design phase seeking the community’s feedback.

All of the Committee’s meetings are open to the public as well. Those meetings are held at the Municipal Building on Grandview Road most often on a Wednesday evening beginning at 7 PM. Check the official Town Calendar on the Town’s Web-site for specific dates and times. The Committee agendas and minutes are also posted there.

The Committee would like to thank David Stack, the Town Manager, for his contribution to the Committee and for his oversight of the contract. In addition, the Committee would like to thank H. Dana Abbott, the Fire Chief; Erin Commerford, Police Chief; Lee Kim-ball, Emergency Management Director; and Cindy Rose, Recreation Director; for their attending all of the Committee’s meetings and for offering their professional counsel on a variety of technical issues.

Respectfully submitted,

Eric Anderson, Chair

Colleen Hunter, Co-Chair

The complete “Town Center Upgrade Report” by H.L. Turner, Inc., is available for inspection daily in the Town Manager’s Office located at the Municipal Building, 10 Grandview Road, Bow. Portions of that report and all of the Committee’s meeting minutes, briefing materials, and conceptual designs can be viewed on the Town’s Web-site at [www.bow-nh.gov](http://www.bow-nh.gov).



Fire Station

**Neither Facility Meets the “Essential Facility” IBC 2009 Code to Resist Extreme Events—Hurricanes, Seismic Events, etc., for Police Stations and Fire Stations. \*** (Photos by Eric Anderson)



Police Station

\* Reference the H.L. Turner Group Inc., Report dated October 17, 2011.

## 2010 REPORT – THE BOW TOWN CENTER AND PUBLIC SAFETY FACILITY STUDY COMMITTEE

(This report was inadvertently omitted from the 2010 Bow Town Report)

The Board of Selectmen appointed a 10 member Study Committee in August 2010. The committee met a total of ten times, and offered its recommendations to the Board of Selectmen on December 16, 2010. The Committee was charged to:

- Determine whether the Town should develop an updated plan for a “Town Center” to be implemented over time to meet the immediate needs of the Town for its Police, Fire, Recreation, and Municipal Services.
- To determine the best course of action for the Town to take with facility shortcomings within the Fire Department, Police Department, Parks & Recreation Department, and the Municipal Building in both the near term (thru the next 5 years) and the longer term (10-15 years). • To establish the criteria for the design and function of a Public Safety Services Facility. • To determine how vacated space in any vacated Town building might best be used.
- And, at the intersection of Logging Hill Road, Knox Road, White Rock Hill Road, and Bow Center Road, to determine how the traffic flow can best be handled through the next 5-25 years.

As part of its study, the Committee toured the existing facilities to see first hand their shortcomings, talked with each of the department heads to learn of their top three priorities, toured facilities in other communities to see how they solved their problems, reviewed prior “town center” and facility reports with the various consultants, the Town Manager offered suggestions on vacated facility utilization, the Finance Director discussed the current and future Town bonding obligations, The



Committee Members: Bob Eldredge, Matthew Labonte, Tim Fraser, Art Cunningham (Planning Board Chair), Colleen Hunter (Co-Chair), Eric Anderson (Chair), Sandra Seney (Secretary), George Lagos (Budget Committee Chair), John Martin, and Kenneth Demain. *Photo by Cindy Rose*

Town Planner and Economic Development Director discussed the criteria for a Bow Town Center, and the Department of Transportation discussed the benefits and costs associated with a round-a-bout as well as other means for handling the traffic flow at this major Town intersection.

At the conclusion of its study, the Committee recommended that the Board of Selectmen offer the 2011 Town Meeting three warrant articles to begin to address the Town's facility needs:

- Hire architectural and engineering firms to address the Committee's information needs to include an updated Town Center analysis, updated schematic design, and assessment of potential mold and hazardous building materials issues in two Town buildings.
- Hire an architectural firm for the design development of a new Town facility.
- And lastly, re-establish a Town Center Capital Reserve Fund.

The Committee wishes to thank the Town Manager, Department Heads, Town Staff, the consulting firms, volunteers, and concerned residents for their welcome support and understanding throughout this accelerated study process.

Respectively submitted,

Eric Anderson, Chair

Colleen Hunter, Co-Chair

Sandra Seney, Secretary

Art Cunningham, Planning Board Chair

George Lagos, Budget Committee Chair

Bob Eldredge

Kenneth Demain

Tim Fraser

Matthew LaBonte

John Martin



The 1995 Town Center Plan - This plan was developed after the Town Meeting in 1993 approved the purchased the 17 acre lot across Knox Road from the Fire Department & Recreation Center. The Master Plan of 1992 described a Town Center having a "central location for the town civic activities including municipal offices, schools.

## UPPER MERRIMACK RIVER LOCAL ADVISORY COMMITTEE

Established in 1990, the Upper Merrimack Local Advisory Committee (UMRLAC) has represented its six communities of Boscawen, Bow, Canterbury, Concord, Franklin, and Northfield in a variety of studies, planning activities, and programs related to the upper Merrimack River and its watershed, and serves as the area towns' and cities' advisory board on its designation in the state's Rivers Management and Protection Program.

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, Essex/Briar Hydro, Franklin Savings Bank, Franklin Wastewater Treatment Facility, Public Service of NH (Corporate and Merrimack Station), and Watts Regulator/Webster Valve. The UMRLAC 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 have worked together on a study that maps buffers and setbacks for the six municipalities in the upper Merrimack River area. They have surveyed the planning boards, zoning boards of adjustment, and conservation commissions in Bow, Boscawen, Concord, Franklin, and Northfield to garner their input on the study. Many thanks to Vanessa Goold and Matt Monahan, CNHRPC, for their great work on this continuing effort. In 2012, the UMRLAC will be conducting a mid-term evaluation of its Plan.

The UMRLAC provided local comment on several project plans and proposals important to our region. Reviews included applications for the I-89 Turkey River exit, river access for the Public Service Company of New Hampshire, and a storage facility (Bow); Concord Airport, Brochu's access, NH Technical Institute parking lot expansion, and the odor reduction plan for the wastewater treatment plan (Concord); and the Edmunds expansion (Franklin).

The UMRLAC's legislative testimony was heard on a number of bills including those affecting the Rivers Management and Protection Act and the (former) Comprehensive Shoreland Protection Act (four new rivers and rivers systems were added to the Act).

Working with Adopt-a-River Site sponsor Essex Hydro, the UMRLAC monitored environmental conditions on at Franklin Falls with the assistance of volunteers Kathy and Jacob Arseneau. These data are essential to assist Essex with its ongoing permit for its hydroelectric operations.

Now in its sixteenth year, the Upper Merrimack Monitoring Program (UMMP) continues to work with several dozen volunteers to monitor water quality on the upper Merrimack River. This year the volunteers were especially challenged with high water levels and flooding throughout the watershed. The UMMP data show increasing high water levels and flooding events over the last several years.

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. They stored our equipment and supplies over the spring and summer and then moved them into their new science building where Bug Nights will be convened in 2012. There would not be Bug Nights without the generous hosting, wonderful staff support, and student participation from St. Paul's School.

Michele Tremblay continues to participate in a standard operating procedures work group to streamline permitting requirements and notifications with the NH Department of Environmental Services.

Several upper Merrimack communities have endorsed Wild and Scenic designation for the river. The UMRLAC will continue to work with them in 2012.

This year, the UMRLAC started a new column, "River Ramblings" with each representative taking a turn submitting the article. Please look for it in your town and city newsletters.

Natalie McCormack from the US Army Corps of Engineers provided a presentation at an UMRLAC meeting that detailed the history and management of the flood control facilities in the Merrimack watershed. Lindsay Webb, NH Fish and Game Department gave a presentation on the state's Wildlife Action Plan and connectivity with the Upper Merrimack Management and Implementation Plan.

The UMRLAC elected the following slate of officers in November: Michele Tremblay, Chair; Steve Landry, Vice-Chair, Krista Crowell, Treasurer; and Gary Lynn, Secretary. Sadly, we bid farewell to Alan Bartlett who chose not to seek re-appointment. Alan is part of a multi-generational farm in Concord. An interesting fact: The Bartlett's cornfield is the nearest to a state capitol in the entire nation. He provided a welcomed and much appreciated presence as a Concord representative. Concord representatives are needed. Please contact Michele Tremblay at [MLT@naturesource.net](mailto:MLT@naturesource.net) or 603.796.2615 if you are interested in working with the UMRLAC.

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](http://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 the Town of Bow was first established on March 8, 1955 when the Townspeople approved Warrant Article 4 at the Town Meeting. Article XII of the newly adopted Zoning Ordinance directed the Board of Selectmen to appoint members to the Zoning Board of Adjustment (ZBA) 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. Each Member is 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 Appeals from certain decisions made by the Code Enforcement Officer / Building Inspector. There are also provisions for rehearing of ZBA decisions under some circumstances.

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 2011, the ZBA submitted a proposed amendment to define Contractor's Yard and separate it from Tradesman's Shop in the Table of Uses.

In 2011, the Board welcomed LeaAnne Haney as a newly appointed Alternate Member by the Board of Selectmen, and said good-bye and thank-you to Alternate Member Andrew Cohen, who has served on the Board since 2008 and resigned, and to Regular Member Robert Meagher, who has served on the Board since 2007 and decided to go serve on the Planning Board. The Board of Selectmen also re-appointed Regular Member Don Burns, Regular Member Bob Ives and Alternate Member Tony Reynolds to another three-year term.

The ZBA began 2011 with one (1) Appeal and one (1) Motion for Rehearing carried over from 2010. In 2011, the Board reviewed thirteen (13) applications, rejected one (1) and accepted twelve (12). Eight (8) Variances were received of which four (4) were approved with conditions, two (2) were denied, one (1) was withdrawn and one (1) was carried forward into 2012. Five (5) Special Exceptions were reviewed

of which one (1) was not accepted, as it was deemed an appurtenant structure not requiring a Special Exception, and four (4) were approved with conditions. The Motion for Rehearing and the Appeal of Administrator's Decision carried forward were withdrawn.

ZBA Agendas, Minutes, Rules of Procedure and Application Forms can be viewed 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](http://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. Carol Olson retired in December 2011 and will surely be missed in 2012.

On behalf of the Town, the Chairman extends appreciation to each and every Board Member for their commitment of time, energy and ideas.

Respectfully submitted,

Harry C. Hadaway, Jr., Chairman  
Robert W. Ives, Vice Chairman  
Jeffrey A. Klaiber, Secretary  
Donald A. Burns

Garth Orsmond  
LeaAnne Haney, Alt.  
Tony Reynolds, Alt.  
Tom Fagan, Alt.



L-R sitting: Bruce Buttrick, Bob Ives, Harry Hadaway, Jeff Klaiber, Louise Knee, Recording Secretary L-R standing: Tom Fagan, Garth Orsmond, Tony Reynolds, Don Burns, LeaAnne Haney. *Photo by Eric Anderson.*



# Town Organizations



**The Bow Rotary Club sponsors the Annual Summer Concert Series with local bands providing the entertainment.**

*(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 2011 season, we had the following participation numbers:

### 2011 Bow Athletic Club Participants

Program	Participants
Soccer	150
Spirit Squad	20
Field Hockey	40
Basketball	250
Baseball	175
Softball	50
<b>Total Participants</b>	<b>685</b>

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 2011 season, we had the following participation numbers:

### 2011-2012 Bow Athletic Club Board of Directors

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

## BOW COMMUNITY MEN'S CLUB

2011 got off to a great start for the Club and we served 172 people at the New Year's break-fast in the Community Building. While not a record turnout, we were encouraged by the presence of so many of our fellow townspeople at this annual event. Over the years our experienced crew has gained valuable lessons in serving up a tasty, all you can eat, start your diet tomorrow treat. Mike Wayne and Matt Bailey headed up a crew of eighteen volunteers working on that meal.

Much of the rest of the year had mixed reviews and results. February saw us once again team up with the Rotary to participate in the Winterfest. The club volunteers served lunch to around 150 hungry souls. Thanks to our vice president Mark Dartnell, owner of the Taylor Rental store, a huge gas grill was set up in the parking lot, enabling us to cook many burgers and hot dogs at a time. We hope we will be invited to do this event again in 2012.

Each Valentine's Day weekend we honor our wives and sweethearts with a party at the old town hall, complete with food, music, door prizes and a fun evening to help break up the long winter (if only for a few hours). Thirteen couples enjoyed the evening with Lani Kangas, a fantastic vocalist and song stylist, performing music from many eras and genres. This attendance was down some from previous years, usually at twenty five to thirty couples.

Some better news during the February/March time frame was the Zoning Board approval of the location of a shelter over the old town roller on Bow Center Road. Working with the Heritage Commission, we plan to build the shelter using timbers salvaged from the old Hammond barn and boards sawed from the pines lost in the 2008 ice storm. Illness and bad weather have created a hold on this job until spring 2012, although design and preliminary material prep have been done. Gary Nylen and John Meissner are overseeing this project.

March also saw us select and honor Bow Citizen of the Year, Lenny Virgin, retiring High-way Department heavy equipment operator. While the Town honored him for his many years of exemplary service, we honored him for his quiet help to folks less fortunate and his devotion to family and friends.

Also in March, Bow High School music director Michelle Jaques spoke at our monthly meeting and asked for our help in raising funds to send the Bow High School Marching Band to Washington to perform in the annual Memorial Day parade on the National Mall. Many of our members purchased tickets to the fundraiser jazz concert put on by Skip Poole and the Capitol City for the Arts Jazz Orchestra and also featuring lots of local talent. We also gave direct assistance with a substantial donation from the club. We had sort of hoped that our St. Patrick's Day dinner could help augment that donation, but poor attendance that night did not produce a profit.

Since we were going to be without a band for our annual, ever growing, Memorial Day parade, both Bryan Westover and the members of the parade committee were in a mild quandary on how to fill the void. Pipe Major Mike Mansfield brought his New Hampshire Police Association Pipe Band, and the day was saved! What a show they put on. Over 250 marchers and over 1,000 onlookers were in awe of this talented band of musicians. Paul Bourgelais had the BHS mixed chorus sing at the memorial services. After Col. West and Cdr. Burdett completed the roll of the fallen, Mary Ann Irish sounded Taps. Upon the final note of Taps, the pipers did the "Amazing Grace" fadeaway ceremony, a fitting and inspiring finale to this solemn day.

The annual chicken barbecue which precedes the parade and memorial service was cooked and served by Kirk Hemphill and crew to almost 100 people, a modest success

Forty-one people attended our annual summer outing in Manchester to watch the NH Fisher Cats baseball team lose to the Portland Sea Dogs. Consolation was sweet since there was an open buffet (included) and libations one third the price of those at Fenway Park!



L-R Matthew Bailey, Michael Wayne, Simon Warwick

Our annual Lobsterfest this year was also a modest success, despite losing a lot of our regulars to the races at Loudon going on at the same time. We will try to avoid this conflict in the future by scheduling this event at a later time.

We were blessed in 2011 to have many great speakers, thanks to our program chairman, Peter Burdett. I can mention a few examples here to show the variety of subjects covered. Dean Wilber, master sugar maker, brought not only a PowerPoint type presentation of his craft, he gave each person there a bottle of his syrup. Police

Chief Erin Commerford updated us on security and recent Department activities and ongoing programs. She gave each member present refrigerator magnets. Skip Poole, orchestra leader, talked about the jazz era, and gave each member a CD of his music. Our own Tom Bloomquist, recently back from a medical mission in Central America, related some of his experiences there. His gift to us was his safe return from that troubled part of the world. Paul Mulcahy, a professional forester, talked to us on proper woodlot management.

In spite of a fierce snowstorm on October 30th, we provided a full course dinner to over 100 members and guests of the Concord Coachmen Chorus. This has become an annual fun event for participants as well as servers and cooks.

We continue to sponsor the Boy Scout Troop 75, Cub Scout Pack 75, and Venture Troop 75. With the help of these young men we police over eight lane miles of the Town's roads. This year we netted well over fifty bags of trash.

The Club tries to be a presence in many other activities by Town organizations, including Art in the Park, Strawberry Festival, Heritage Commission dedications and the Junior Service League breakfast to name just a few. We would urge all townspeople and organizations to participate in all our events, and to follow our activities on our own website [www.bowmensclub.org](http://www.bowmensclub.org)

Respectfully submitted,

Charlie Griswold, Secretary  
Bow Community Men's Club

## BOW GARDEN CLUB

2011 was a year full of activity for the Bow Garden Club. In April, we kicked off our program year with a presentation by Michelle Mensinger. She told us all about how to attract birds and butterflies to our gardens and it was so popular we are inviting Michelle back again in 2012. Our annual spring cleanup of Rotary Park also took place in April and many members turned out to assist with the cleanup. April also saw us bidding a fond farewell to long time member and Past President, Alice Jorda, who was moving out of state. Club members from around the State attended a Tea at the Old Town Hall that was held in Alice's honor.

In May, members created their own spring container gardens with assistance from Karissa of Cole Gardens. We also held our very successful plant sale that takes place each year on the Saturday of Memorial Day weekend. We sold annuals and perennials supplied by Ledgeview Farm along with many plants from our member's own gardens. This is one of our largest fundraisers of the year and sells out quickly so come early! Members of the club also planted the window boxes at the Gazebo on this day. On Memorial Day, two wreaths, created and donated by the Garden Club were used during the ceremony commemorating members of the community who lost their lives while serving in the Navy, Marine Corp, and Coast Guard.

June found us involved with many events including National Garden Week and a field trip to local resident, Gordon Geick's home, to enjoy a guided tour of his amazing rose gardens. We had our second annual "Gathering at the Gazebo – Art in the Park" although this year due to very inclement weather it was held in the Community Building. The CJ Poole Trio was a wonderful musical addition to this event. We thank the many groups that joined us and hope to see them all again in 2012. The Garden Club also joined the Bow Heritage Commission at their Open House at the Bow Bog Meeting House.

BGC members visiting local resident, Gordon Geick's rose gardens. From left to right: Reby Kropp, Lorraine Dacko, Sally Crosby, Janet Shaw, Bonnie Addario, Cathy Ahrens, Kerry Buckley, Beverly Page, Catherine Wittliff, Joyce Kimball, Georgette Daugherty, Gretchen Wood, Janice Kuch, Barbara Downie, Linda Barrington and Ruth Brack.

Our July program was "Starting with Orchids" – for beginners and experts alike. Our speaker was Charles Crisler of the NH Orchid Society. Also in July, it was an honor for the Club to host a tea for one of our own members, Virginia Urdi, after her installation as the President of the NH Federation of Garden Clubs. It was a perfect summer afternoon at the Gazebo. August found us learning all about invasive species in our landscape as we listened to Lyn Lombard and Hannah Proctor and learned how to identify and eliminate these plants in our gardens. Throughout

the spring and summer, club members shared ‘garden duty’ and tended to the community gardens throughout the town. We take great pride in our commitment to community service and keeping the gardens both large and small throughout town looking their finest.

The fall was very busy. We enjoyed a wonderful tour of Apple Hill Farm in September and thank our hosts, Diane and Chuck Souther for their hospitality. Also in September a number of our members helped to organize, took part in and received awards for their entries in a Petite Standard Flower Show that took place at the White Rock Senior Living Community. In October, we held our annual campaign for the Pajama Program to collect pajamas and books for children in need. We would like to thank the Baker Free Library staff for their involvement in this program and helping us kick it off with a well attended ‘Story Hour’. Fall clean up of Rotary Park took place in October as club members readied the gardens for winter. The Junior Garden Club helped with the fall decorations at the Gazebo and the pumpkin creations in the window boxes were wonderful. October was also the perfect month for a very informative program on bats by speaker D. Scott Reynolds, PhD. Members took part in the Making Strides Walk in October and helped to plant the Garden of Hope at Memorial Field in Concord. It is a beautiful garden and I encourage everyone to visit it in the spring and fall. We held our annual and very popular Poinsettia Fund Raiser in November. We would like to thank all of the members and patrons



that helped to make this so successful. For our November program we were lucky to have Jill Tamarro of Cole Gardens show us how to create beautiful holiday centerpieces. We held our Garden Therapy program in December and members of the club and residents of White Rock Senior Center had a wonderful time creating candleholders made from fresh greens, berries and apples. Our Annual Greens Workshop also took place in December. During this workshop, members decorated wreaths purchased from Bow Rotary and made swags for the town buildings and signs. This is a wonderful Holiday tradition for the club and our members take great pleasure in getting the town ready for the holidays. Thanks also to the Bow Rotary for donating the Christmas tree that shines so brightly in the Gazebo during the holiday season. The Annual Meeting, Potluck Brunch and famous Yankee Swap marked the end of our Program year.

The garden club looks forward to another active year in 2012. We have some very interesting programs on the agenda that will appeal to a wide audience and we hope you will join us at our meetings, which are open to the public unless otherwise noted. New members are always welcome and we encourage anyone with an interest in gardening to attend a meeting to see what we are all about. Please visit our website [www.bowgardenclub.org](http://www.bowgardenclub.org) for more information.

Happy Gardening,

Cathy Ahrens  
President, Bow Garden Club

## BOW GIRL SCOUTS

The Bow Girl Scout program is part of the Girl Scouts of the Green and White Mountains (GSGWM) 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, 2011, the Bow Girl Scout program had 170 girls in 16 troops with 55 adult volunteers. The membership includes Daisies (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) and Ambassadors level (grades 11 and 12).

### **Community and Service Unit Events:**

The Bow Girl Scout troops join together to lead, contribute to, and/or participate in community events.

A father/daughter square dance was held at the Community Center with everyone enjoying themselves and raising money for the Girl Scout Family Partnership Fund.

The Girl Scouts donated Easter baskets to the Bow Welfare Department. Girl Scouts conducted the flag ceremony at the Town of Bow School Board Meeting. The troops marched together in the Memorial Day Town Parade.

In the fall of 2011, the Girl Scout Council placed the Bow Girl Scout Service Unit in a new Community with the Hooksett, Suncook, Allenstown, and Pembroke Service Units. The newly formed Community #228 AKA PHABS allows the girls to experience scouting within a larger geographical area and offers girls the ability to participate in troops and events in the five towns that make up the new Community. The Leadership team supporting the Leaders, Troops, and girls is made up of volunteers from across the Community.

In October, the troops hosted the 5th 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.

The Girls Scouts planned and attended a weekend Camporee at Camp Kettleford in Bedford. Cadette Troop 22648 was in charge of organizing the event with a theme of Countries around the World.

Delegates of girls and adults from the Bow 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.

The Bow Service Unit was recognized at the Annual Meeting and received the President's Award for:

- Surpassing girl and adult membership recruitment and retention goals
- Service Unit members have been trained for their position and the composition of the team reflects our town of Bow
- Showing an increase in Family Support
- Completing and filing reports on time
- Supporting and recognizing Volunteers
- Successful Communication that utilized a variety of modalities and methods

In the fall, a dinner was held to show appreciation for all of the Girl Scouts and their families, and Volunteers and for a bridging ceremony. Girls, who are moving to the next level of Girl Scouts, join together to "bridge" from one level to the next.

At the troop level, 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. The product sales also support girl programs that are offered by the Girl Scout Council.

### **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, Susan Larrabee, Jennifer Lefebure, Bev Nappen, Jen Ulrich, Lizanne Molind, Diane McCully, Donna Arcand, Nancy Rescino, Melissa Clark, and Nancy Zehensky), 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.

**Joining Girl Scouts:**

If you know of girls that would like to join the Bow Girl Scout program, please have their parent or guardian sign up through the Girl Scout Website at [www.girlscoutsgwm.org](http://www.girlscoutsgwm.org). 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](mailto:sheilajohnson4@gmail.com).

Respectfully Submitted,

Sheila Johnson  
Bow Girl Scouts Service Unit Manager and  
Community PHABS Volunteer Support Coordinator  
29 Rocky Point Drive, Bow, NH 03304

## **BOW OPEN SPACES**

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

Bow Open Spaces (BOS) holds conservation easements on 4 town forests as well as other parcels throughout Bow. Trails on these lands and forests are used and enjoyed by many, including hikers, skiers, and snowmobilers.

In 2011, BOS conducted a of number public/community walks within the forests, both to monitor the various conservation easements (some 1760 acres) and to provide recreational experiences for members of the public. We obtained two new easements and soon will monitor the Hammond Nature Preserve for the town. We held an October orienteering event at Nottingcook which was much enjoyed by those who attended. BOS had a display of monitored properties at the town library for nearly two months last summer. See us at this year's town meeting!

The organization continued to work with Bow High School students working to complete their “senior seminar” requirements, including the planning and construction by one of the students of a new trail on the property. 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 Martin Murray at [murrame@gmail.com](mailto:murrame@gmail.com). In addition, all Town of Bow residents and supporters are invited and encouraged to support the important work of Bow Open Spaces by becoming a member.

For more information, including membership, contact Bob Dawkins at: [bobdawkins@hotmail.com](mailto:bobdawkins@hotmail.com)

Respectfully submitted,

Robert Lux, President

Robert Dawkins, Past President

Craig Ott, Vice-President

Mike Morris, Secretary

Frank Boucher, Treasurer

Ken Demain, Stewardship

Barbara Downie

Martin Murray, Public Relations

Hilary Warner, Trails

## **BOW PIONEERS SNOWMOBILES 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 parts of Concord and Hopkinton as well as Bow and Dunbarton. Our trail system now has well over 80 miles of trails. We see many types of people on the trails, from walkers, hikers and bikers, to cross-country skiers and horseback riders.

Each year we spend many hours cleaning up trails, building bridges, cutting new trails to get ready for winter. Once the snow falls, we spend dozens of hours grooming the trails to get them perfect for the snowmobilers. We work closely with our towns, landowners and organizations such as Bureau of Trails, Army Corps of Engineers, Concord Conservations Commission and NHSA.

Every 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 and Fall Flea Market. We also participated in the Bow Rotary Winterfest, providing snowmobile rides for the kids to raise money for Easter Seals. We also help out by grooming the sledding hill.

Our membership dues are \$30.00 per person/family. This membership includes membership to the New Hampshire Snowmobile Association as well as a subscription to the "Sno-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 join us for our club activities.

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

Respectfully submitted,

Chip Johnson, President

Vice President: Mike Perry

Secretary: Robert Pickard

Treasurer: Sue Eaton

Trail Administrator: Steve Moltisanti

Trail Master: Dan Weed

## **BOW ROTARY CLUB AND BOW ROTARY FOUNDATION**

The Bow Rotary Club and the Bow Rotary Foundation had a very busy 2011!

We purchased and installed Rotary signs on the roads leading into Bow. We also completed a club visioning effort to plan for the club and foundation that we want to be in 2015. Our vision is of an active club with 70 active members who are engaged in both community and international efforts. We are actively seeking new members throughout the year, and we can be reached at [www.bowrotary.org](http://www.bowrotary.org).

During the winter, we sponsored Winterfest in early February at the Bow Community Center, and we hosted that event together with the Bow High School Interact Club. We were fortunate to have great snow in the fields and ice on the Town Pond!

At that time, we also hosted three Russian governmental officials through the Open World Program. This congressionally sponsored program promotes democracy in the former Soviet Union by encouraging Russian governmental official to visit the United States and study all levels of our representative form of government. These young men visited with local Town of Bow officials, State of New Hampshire legislative representatives, representatives of our congressional delegation, as well as the New Hampshire Institute of Politics at Saint Anselm College (and they got snowmobile rides from the Bow Pioneers, too!). These winter activities showcased our local and international interests and activities!

We also sent members to our annual project work in Honduras, which has been focused on clean water and the construction and maintenance of schools in that country.

In late March, we hosted a concert event at Bow High School to raise money for the worldwide eradication of polio. This event, which was attended by Governor John Lynch and Dr. Susan Lynch, who spoke at the event, raised \$4,000. These funds were then matched by the Gates Fund Polio Challenge to eradicate polio. We also participated in a read-in event at the Bow Elementary School and School-to-Career Day activities at Bow Middle School. Finally, we held our annual 4-Way Test Speech Contest (1. Is it the truth; 2. Is it fair to all concerned?; 3. Will it build goodwill and better friendships?; 4. Will it be beneficial to all concerned? ) that is open to all Bow High School students and which offers cash scholarship awards and an opportunity to go on to District and National contests.

During the Spring, we planted a tree and beautified the front of the Old Town Hall where we hold our weekly meetings on Friday mornings at 7:30.



L-R: Dave Gazaway, Ray Helgemoe, Ron Bessette, Durwood Sargent. *Photo by Eric Anderson.*

We intend to focus more attention and spend more time on Rotary Park (which is located across the street from the Bow Gazebo) during 2012. The Bow Rotary Foundation awarded a total of \$14,000 in scholarships to seven Bow High School seniors from funds raised at the 2010 Bow Rotary Auction, as well as a number of summer camperships to elementary and middle school students in Bow. We conducted a vocational breakfast in April and held our annual Recognition Night in May. We held our First Annual Car Show in the fields surrounding Allied Insurance and the Concord Group (the 2012 event will be held on May 19, 2012). Finally, switching back to international, BHS graduate and West Point cadet Nicholas Normandin was nominated by the Bow Rotary Club and ultimately selected as the Ambassadorial Scholar for Rotary District 7870 (Southern NH/VT). This very competitive and prestigious scholarship will fund Mr. Normandin's graduate studies at the University of Edinburgh during the 2012-2013 academic year.

During the Summer, we sponsored and hosted a series of summer concerts at the Bow Gazebo on Sunday evenings during July and August. We also conducted four separate roadside pick-up efforts along Route 3-A and Logging Hill Road. Bow High School's Interact Club also held separate roadside pick-ups.

With the coming of Fall, we prepared for and held our annual 2011 Bow Rotary Auction, which is held each year on a Saturday evening in November at the Bow Community Center.

This year we raised over \$24,000 for scholarships and other charitable purposes. We ended 2011 with a successful Christmas tree sale at the Bow Irving gas station on 3-A, which has been a wonderful host of our sale for many years, and our members



Annual Bow Rotary Auction. *Photo by Eric Anderson*

generously donated \$1,500 in cash and several Christmas trees to the Bow Welfare Department to close the year.

Respectfully submitted,

Steve Lauwers, President 2011-2012

Ron Bessette, President 2010-2011

## BOY SCOUT TROOP 75

Troop 75 had another excellent year in 2011. The troop is led by Tom Spencer as Senior Patrol Leader, Stephen Weinmann as the Assistant Senior Patrol Leader, Drew Wunderli as Quartermaster, Alex Saffian as Scribe, and Grant Richardson, Luke Andersen, and Austin Maziarz as Patrol Leaders.

We have 35 registered and active scouts in the troop and the Scouts earned many merit badges and rank advancements from Tenderfoot to Life. We have grown in size year over year the last four years in a row. We have been growing so steadily we added another patrol to the troop, raised funds to buy a new trailer and are looking at purchasing more gear.

We are pleased to report that Matthew Weinmann, Paul Spencer and William Thalheimer received the rank of Eagle this year. The Troop has at least five other Scouts currently with the maturity and prerequisites to start their Eagle projects.



In March the Troop had a special surprise! Any scout that wanted to were able to go to Concord Airport and pilot a plane on their own for an hour a piece, flying over Concord and Bow. We had many scouts show up to enjoy that day!



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! We built a catapult and a signal 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 several dozen vehicles stop to drop off additional food due to our high visibility. We collected over 6,000 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. The Scout Yard Sale is quite a community event, please come next year!

Combined, 34 boys attended two weeks of summer camp at Hidden Valley and then Camp Bell in Gilmanton Iron Works, NH. Everyone had a good time participating in activities such as swimming, boating, rock climbing, team building, blacksmithing, cooking and camping to name a few. We had many dedicated leaders and parents take a week off from work to make two weeks of summer camp possible, and I'd like to publically thank all of them.



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.

In October the scouts attended the NH State Jamboree with 5,000 of their fellow scouts from around NH. This event is held only once every four years. Our troop actively participated in helping to run the Jamboree by actually hosting our own orienteering station.

The boys plan another active year for 2012 with a Klondike Derby, winter camping, district camporees, and another attempt of two weeks of summer camp in July and August.

Next summer BSA will be holding its 2012 National Jamboree at a newly acquired camp in West Virginia. "The Summit" is a high adventure base, well over 10,000 acres. The Troop hopes to send a large group down for the national jamboree.

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](mailto: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  
[adrichardson@gmail.com](mailto:adrichardson@gmail.com)  
738-0372

## **BOW SOCCER CLUB**

The Bow Soccer Club is a private, non-profit organization dedicated to promoting the game of soccer for the children of Bow. We seek to provide an environment that will be fun and wholesome for all participants while developing players in the fundamentals of soccer. All participants of Bow Soccer Club (players, coaches, referees and parents) represent the community with honor, dignity, integrity and sportsmanship.

For the spring 2011 season we had approximately 80 participants and for the fall 2011 season we had approximately 180 participants from 1st grade through 8th grade playing in the Granite State Youth Soccer League. 3 teams from the fall 2011 season qualified for the league playoffs with the U13 girl's team winning the state championship.

The Bow Soccer Club is made up of volunteer coaches, board members and parents. Along with developing competitive soccer players we work with the Town and the community to help set up, maintain and improve the fields for the youth of Bow.

### **2011-2012 Bow Soccer Club Board of Directors**

Ben Horner - President

Bob Palisi - Equipment

Jay Vogt - Vice President

Darin Zabielski - Referees and Fields

Michelle Brummett - Treasurer

Mike Berrigan - Website

Maura Geddes - Registrar

Megan Rheinhardt - Secretary

Go to [www.bowsoccerclub.com](http://www.bowsoccerclub.com) for more information.

## **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. Seventeen meetings were held during the year with average attendance of 45 members.

The end of the year finds us with a membership of 72 and 1 honorary member. During the year 9 new members joined the club. Sadly, we lost 5 members – Dottie Cullen, Mary Lougee, Leona Morgan and Clarence Still and 1 honorary member – Rita Morgan during 2011.

Programs for the year were as follows:

Mar - David Stack - Bow Town Manager  
May - Tom Keane - Bow School Board member, Bow Selectman and State Rep.  
June - Nancy Bonachea, MD - Retina Vision Center in Bedford  
July - Denise Petrin, Financial Adviser, Edward Jones - Topic "Family Love Letter"  
Aug - Shannon Camara, SPCA  
Sept - Deb Bourbeau, Bow Human Services Director  
Oct - Leland Kimball, Office of Emergency Management, Town of Bow

Trips during the year were as follows:

June - Cathedral of the Pines - Lunch at J.P. Stephens Restaurant  
July - Lake Champlain Boat Ride - ECHO Lake Aquarium & Science Center, Shelburne Farms  
Aug - Summer Theatre in Meredith (Cabaret) - Lunch at Patrick's Pub  
Sept - Castle in the Clouds & Flag Hill Winery - Lunch at Wolfeboro Inn  
Oct - Portland Head Lighthouse - Lunch at Clambake Seafood Rest.

Lake Champlain Boat Ride on the Spirit of Ethan Allen

Ongoing projects are:

Contribute items to the Bow Food Pantry  
Collect can tabs for the Shriner's Hospital  
Provided 5 Thanksgiving Baskets  
Donated 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."

Our fundraiser this year was a Fall Craft Fair held on October 15th 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 14th.

### **Committee Officers for 2012**

President .....	Ken Ball
Hospitality .....	Tom Cederlund
V-President .....	Isabel Sinclair
Programs.....	Barbara Lillios
Secretary.....	Kendra Ricard
Scrapbook.....	Kendra Ricard
Treasurer.....	Paul Holden
Sunshine/Mem.....	Sandra Ball
Member-at-large.....	Barb Lillios
50/50.....	Carol Shea

A very Special Thank you to the Recreation Dept., Cindy Rose, Anne Marie Guertin, Malinda Blakey and Sean Weldon for table set-up and take down at our meetings.

Grace Holden, President  
Isabel Sinclair, V-President  
Kendra Ricard, Secretary  
Paul Holden, Treasurer



## **BOW YOUTH LACROSSE**

Bow Youth Lacrosse was founded in 1994 as a non-profit organization dedicated to the instruction of the game of lacrosse, sportsmanship, teamwork, and fair play. As part of the fastest growing sport in North America, Bow Youth Lacrosse continues to develop skilled and well-rounded players for Bow High School - which has experienced great success over the years.

Over 140 boys and girls from the ages of 9 to 14 participated in spring Lacrosse in the 2011 season. At the end of the season the players and parents get together to celebrate an exciting year with a picnic. Many players continue on to play in High School and on other elite lacrosse programs in New Hampshire. Over the summer we provide skills camps coached by local coaches, high school players, and college players.

Bow Youth Lacrosse is run by volunteers and parents who generously provide their time to the betterment of the kids. Registration fees cover the costs of the program, training & field equipment.

The 2011 season was exciting & fun! We thank all the players, parents, coaches and volunteers. We also thank and appreciate the support of Bow Parks & Recreation!

Leon J. Schwartz, President  
Bow Youth Lacrosse  
[www.BowYouthLacrosse.com](http://www.BowYouthLacrosse.com)





# Vital Statistics



DIED  
Sept. 6, 1860.  
A. G. J. 34 yrs.

Ordway Cemetery located  
at the end of Ordway Lane  
off of South Bow Road.  
(Photo by Eric Anderson)

DEPARTMENT OF STATE  
DIVISION OF VITAL RECORDS ADMINISTRATION  
RESIDENT BIRTH REPORT

01/01/2011-12/31/2011

-BOW-

Child's Name	HARRIS, PIPER LUCILLE CASSWELL, BRADY JAMES GEIGER, AIDEN MICHAEL ROY, OLIVIA MARIE KLUNK, GABRIELLE TIANA HINCKLEY, OWEN GEORGE HUTCHINSON, AIDEN TYLER CREAMER, MATTHEW RAYMOND FLANDERS, WADE OLIVER DUVAL, KYLEIGH MARIE HARMON, PRUDENCE KNIGHT CORTERRAS, SOFIA MARIE HOADLEY, CALEB EDDIE LOZEAU, MORGAN ELIZABETH LOZEAU, MASON ROLAND LAMPFRON, MADALYN MAE ADAMS, EMILY ELIZABETH LIVINGSTONE, ASHLYN SIERRA BILODEAU, QUINN AUGUSTE WEISS, JOCELYN BROKE RICHTER, CHRISTOPHER WALLACE ROBERGE, CELIA GRACE ROZ, JAELYN LOANNA BLAND, JACK ADAM PLACHINTA, ANASTASIA ADRIANA PLACHINTA, SOPHIA A MARIA BARNARD, JENNIFER CATHERINE BUNDY, JORDAN LEONARD PFISTER JR, JUSTIN EDWARD MONAHAN, SADIE RUTH WAGGETT, ALEXANDER JEAN WAGGETT, JAMES DANIEL BURNS, JOSHUA MICHAEL RAYMOND, ABBIGAIL MARIE
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Birth Date	Birth Place	Father's/Partner's Name
01/06/2011	CONCORD,NH	HARRIS, MATTHEW
01/11/2011	CONCORD,NH	CASWELL, JAMES
02/07/2011	CONCORD,NH	GEIGER, JEREMY
02/18/2011	CONCORD,NH	ROY, NICHOLAS
02/20/2011	MANCHESTER,NH	KLUNK, MELVINE
03/01/2011	CONCORD,NH	HINCKLEY, REBEKAH
03/11/2011	CONCORD,NH	LASKY, JESSICA
03/26/2011	CONCORD,NH	CREAMER, MICHAEL
04/14/2011	CONCORD,NH	FLANDERS, LINDSEY
04/18/2011	CONCORD,NH	BURGESS, KRISTEN
04/20/2011	CONCORD,NH	HARMON, KATHERINE
05/16/2011	CONCORD,NH	CONTRERAS, BIANCA
05/23/2011	CONCORD,NH	HOADLEY, JOLYN
05/28/2011	CONCORD,NH	LOZEAU, MARK
05/29/2011	CONCORD,NH	LOZEAU, MARK
06/09/2011	CONCORD,NH	LAMPFRON, BENAMIN
07/01/2011	CONCORD,NH	ADAMS, GREGORY
07/09/2011	MANCHESTER,NH	LIVINGSTONE, DANIEL
07/09/2011	CONCORD,NH	BILODEAU, ERIC
07/10/2011	CONCORD,NH	WEISS, KEITH
07/10/2011	CONCORD,NH	RICHTER, ERIC
07/11/2011	CONCORD,NH	ROBERGE, JEFFREY
07/14/2011	CONCORD,NH	ROZ, MATTHEW
08/21/2011	CONCORD,NH	BLAND, JARED
10/13/2011	CONCORD,NH	PLACHINTA, ROMAN
10/13/2011	CONCORD,NH	PLACHINTA, LYUDMILA
10/16/2011	CONCORD,NH	BARNARD, GAVIN
10/16/2011	CONCORD,NH	KRENDL, ANNE
10/19/2011	CONCORD,NH	BUNDY, CHAD
10/19/2011	CONCORD,NH	PFISTER, MARY
10/25/2011	MANCHESTER,NH	MONAHAN, KAREN
11/17/2011	MANCHESTER,NH	RICAMER, ELIZABETH
11/17/2011	MANCHESTER,NH	WAGGETT, IAN
11/18/2011	MANCHESTER,NH	BURNS, MICHAEL
12/28/2011	CONCORD,NH	RAYMOND, BRANDON

Mother's Name	HARRIS, KRISTINA COSGROVE, JULIE GEIGER, NANCY ROY, ANDREA KLUNK, MELVINE HINCKLEY, REBEKAH LASKY, JESSICA CREAMER, OCELIA FLANDERS, LINDSEY
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Father's/Partner's Name	HARRIS, MATTHEW CASWELL, JAMES GEIGER, JEREMY ROY, NICHOLAS KLUNK, MELVINE HINCKLEY, REBEKAH LASKY, JESSICA CREAMER, MICHAEL FLANDERS, KRISTEN BURGESS, KRISTEN HARMON, KATHERINE CONTRERAS, BIANCA HOADLEY, JOLYN LOZEAU, AMANDA LOZEAU, AMANDA EMERY, JESSICA ALOADE, MELISSA LIVINGSTONE, HANNAH HODSWORTH, AMELIA WEISS, NECESSA RICHTER, ALYSSA ROBERGE, STEPHANIE ROZ, ALICIA BLAND, JAYME PLACHINTA, LYUDMILA PLACHINTA, LYUDMILA BARNARD, GAVIN KRENDL, ANNE BUNDY, CHAD PFISTER, MARY MONAHAN, KAREN RICAMER, ELIZABETH WAGGETT, IAN BURNS, MICHAEL RAYMOND, CASSANDRA
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DEPARTMENT OF STATE  
DIVISION OF VITAL RECORDS ADMINISTRATION

## RESIDENT MARRIAGE REPORT

01/01/2011 - 12/31/2011

-- BOW --

Person A's Name and Residence	Person B's Name and Residence	Town of Issuance	Place of Marriage	Date of Marriage
BEIKMAN, WENDY E DERRY, NH	GARBACZ, DAVID J BOW, NH	DERRY	CONCORD	01/02/2011
CHAMBERLIN, COREY J HOPKINTON, NH	REBE, JESSICA S BOW, NH	CONCORD	CONCORD	01/29/2011
JOHNSON, DANIELLE K BOW, NH	KING, STEPHEN M NASHUA, NH	BOW	BEDFORD	02/26/2011
PAQUETTE, RICKY A BOW, NH	SEBESTYEN, MELISSA M BOW, NH	DUNBARTON	HART'S LOCATION	03/25/2011
LEARY, BRYAN C BOW, NH	FAIRCLOTH, CHARLOTTE R NEW PORT RICHEY, FL	HOPKINTON	HOPKINTON	05/14/2011
DAY, KATRINA M BOW, NH	HEBERT, BRIAN R BOW, NH	BOW	LACONIA	05/21/2011
MCKINNON, KELSEY L BOW, NH	BUNDY, CHAD K BOW, NH	BOW	BOW	05/28/2011
SENECAL, THOMAS A BOW, NH	LAMB, AMANDA E BOW, NH	BOW	GOFFSTOWN	06/11/2011
CLARK, JAMES C BOW, NH	COX, CHARITY E BOW, NH	BOW	BEDFORD	06/19/2011
THIBAULT, AMANDA L BOW, NH	GOULD, AMANDA L BOW, NH	BOW	MANCHESTER	06/19/2011
WAYNE, PRESTON A BOW, NH	FLANNERY, LAURIA A BOW, NH	BOW	BOW	06/30/2011

DEPARTMENT OF STATE  
 DIVISION OF VITAL RECORDS ADMINISTRATION

## RESIDENT MARRIAGE REPORT

01/01/2011 - 1/23/1/2011

-- BOW --

Person A's Name and Residence	Person B's Name and Residence	Town of Issuance	Place of Marriage	Date of Marriage
CILLO, CASSANDRA M BOW, NH	RAYMOND, BRANDON J BOW, NH	BOW	BOW	07/01/2011
MUMFORD, LEAH M BOW, NH	RAABE, CHRISTIANE C BOW, NH	BOW	SPRINGFIELD	08/13/2011
LEWIS, MITCHELL SANBORNTON, NH	RABOIN-LUDLAM, PAULA D BOW, NH	SANBORNTON	SANBORNTON	08/20/2011
MAYOTT, JENNIFER K MANCHESTER, NH	ENGROFF, DANIEL F BOW, NH	BOW	BOW	08/20/2011
NEPVEU, RICHARD H BOW, NH	MERRILL, SUSAN M BOW, NH	HOOKSETT	MANCHESTER	08/27/2011
CROOKS, JOSEPH R BOW, NH	JESSEMAN, SABREINA L BOW, NH	CONCORD	CONCORD	08/27/2011
BRACKETT, THOMAS E BOW, NH	MORRISON, LOUISE M BOW, NH	BOW	CONCORD	09/10/2011
ANDREWS, WAYNE S BOW, NH	LIBBY, SUSAN J BOW, NH	BOW	BOW	10/01/2011
DELIZZA, BRITNEY R BOW, NH	DEPIERO, SCOTT D BOW, NH	ALTON	ALTON	10/15/2011

Total number of records 20

DEPARTMENT OF STATE  
DIVISION OF VITAL RECORDS ADMINISTRATION



RESIDENT DEATH REPORT  
01/01/2011 - 12/31/2011  
-BOW, NH -

Decedent's Name	Death Date	Death Place	Father's/Parent's Name	Mother's/Parent's Name Prior to First Marriage/Civil Union	Military
DOHERTY SAMPLE, SUSAN	01/01/2011	EPSOM	DOHERTY, JOHN	CONWAY, MARGUERITE	N
BEESON, ROBERT	01/02/2011	CONCORD	BEESON, ORVILLE	LONGNECKER, LOIS	Y
GOODWIN, DANIEL	01/05/2011	CONCORD	GOODWIN, ELMER	HOYT, GLADY'S	N
ROWELL, RICHARD	01/12/2011	CONCORD	ROWELL, VERNON	BERRY, MABEL	Y
BURNS, LILLIAN	01/16/2011	LEBANON	BURNS, MICHAEL	LACASSE, JULIE	N
FAUST, CARLENE	01/17/2011	CONCORD	HALLSTROM, CARL	LEBARON, DORIS	N
MEROTH, CHARLES	01/18/2011	CONCORD	MEROTH, CHARLES	DUEMMLING, LILLIAN	N
SZEKELY, ROBERT	01/25/2011	BOW	SZEKELY, GEORGE	FINLAYSON, MARGARET	Y
DION, PIERRETTE	01/29/2011	GOFFSTOWN	MONTPLAISIER, NAPOLEON	BROUSSEAU, ESPERANCE	N
CULLEN, DOROTHY	02/18/2011	CONCORD	RICHMAN, JACOB	TROY, MAY	N
BRESLER, NATHANIEL	03/01/2011	DURHAM	BRESLER, JONATHAN	SEEHAUSEN, MARY	N
SLOCUM, MARIANNA	03/02/2011	BOW	POLONSKI, THEODORE	NOT KNOWN, VERA	N
AUDLEY, FLORENCE	03/03/2011	CONCORD	JACQUES, ORA	ROUSSEAU, JOSEPHINE	N
MESSECK, JANE	03/05/2011	CONCORD	SCHROD, LUDWIG	BLEUM, JOHANNA	N
GOSSELIN, GERALD	04/19/2011	MANCHESTER	GOSSELIN, JEAN	REINDEAU, REGINA	Y
HARKER, MARION	04/25/2011	CONCORD	BABBIN, HENRY	CAMPBELL, JULIA	N
MACADAM, MARJORIE	04/30/2011	CONCORD	ODONOGHUE, DANIEL	RING, MARY	N
DRAUS, SUSAN	05/03/2011	BOSCAWEN	DRAUS, THOMAS	KRYSTOCK, CAROL	N

DEPARTMENT OF STATE  
DIVISION OF VITAL RECORDS ADMINISTRATION



RESIDENT DEATH REPORT  
01/01/2011 - 12/31/2011  
-BOW, NH -

Decedent's Name	Death Date	Death Place	Father's/Parent's Name	Mother's/Parent's Name Prior to First Marriage/Civil Union	Military
OLDENBURG, GAIL	05/16/2011	CONCORD	OLDENBURG, ALFRED	BURLINGHAM, LORETTA	Y
MACLEAN, MARY	05/20/2011	CONCORD	MURPHY, JOHN	ADDISON, ANNIE	N
LOUGEÉ, MARY	05/21/2011	CONCORD	HOTT, EARL	BOURDON, LEONA	N
SAMPSON, JENNIFER	06/13/2011	CONCORD	STEVENSON, ROBERT	REID, JEAN	N
SANTY, SARAH	07/13/2011	CONCORD	MORRILL, GEORGE	HINES, Verna	N
RIVET, RAYMOND	07/18/2011	CONCORD	RIVET, CLARENCE	MARTIN, IRENE	N
SILENTZ, JOHN	07/21/2011	CONCORD	SILENTZ, HARVEY	WELLS, EFFIE	Y
KAYROS, PETER	07/22/2011	CONCORD	KAYROS, STANLEY	OPAROWSKI, MAY	Y
VER SPRILL, JEANNETTE	07/31/2011	CONCORD	NIELSEN, HENRY	GERBER, JEANNETTE	N
VAN DYKE, BRUCE	08/05/2011	CONCORD	VAN DYKE, WALTER	MORINE, AVIS	Y
FOSTER, DANIEL	08/06/2011	BOW	FOSTER, KENNETH	LEE, DEBRA	N
BOURQUE, GERARD	08/14/2011	BOW	BOURQUE, ADELARD	PROVOST, HEDWIGE	Y
DEPASS, ROBERT	08/17/2011	CONCORD	DEPASS, DENNIS	CWIKOWSKI, ADELE	Y
MAZZEI, VINCENT	09/18/2011	BOW	MAZZEI, THOMAS	MARCHINI, GEANNA	Y
NEVIN, SALLY	09/25/2011	BOW	NEVIN, ROBERT	BARRY, HELEN	N
HECHLER, LEROY	10/02/2011	CONCORD	HECHLER, FREDERICK	MCLAUGHLIN, BRIDGET	Y
BIELECKI, BRONISLAWA	10/08/2011	CONCORD	BRODECKI, FRANK	CHAREZA, HELENA	N
BIRKETT, MARSHALL	11/11/2011	CONCORD	BIRKETT, ARTHUR	NETTLETON, FLORA	Y

DEPARTMENT OF STATE  
DIVISION OF VITAL RECORDS ADMINISTRATION



RESIDENT DEATH REPORT  
01/01/2011 - 12/31/2011  
-BOW, NH -

Decedent's Name	Death Date	Death Place	Father's/Parent's Name	Mother's/Parent's Name Prior to First Marriage/Civil Union	Military
STILL, JR, CLARENCE	11/15/2011	CONCORD	STILL, CLARENCE	PULSIFER, ETHEL	N
PITZ, JR, WILLIAM	11/15/2011	CONCORD	PITZ SR, WILLIAM	PITZ, GERALDINE	N
BOYNTON, DONALD	12/10/2011	CONCORD	BOYNTON, RICHARD	BOWEN, GLORIA	N
GREENE, HELEN	12/13/2011	LEBANON	OHEARN, EDWARD	OHEARN, PRISCILLA	N
HANDLER, EVELYN	12/23/2011	BEDFORD	SASS, DONALD	ROTH, ILONA	N

Total number of records 41

## ***IN MEMORIAM***

### **MARY LOUGEE**

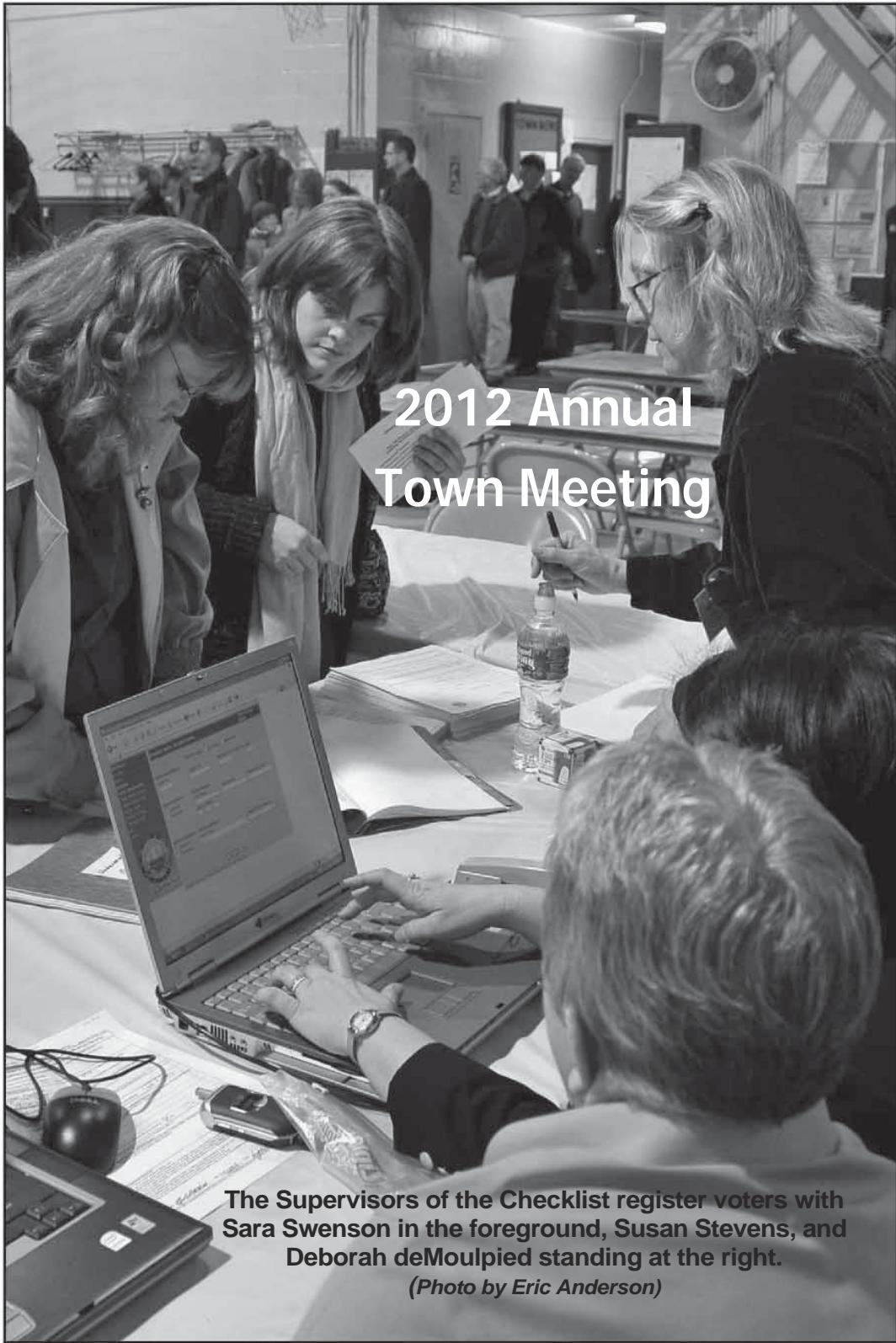
Mary and her husband Robert lived in Bow for over 50 years. She was a founding member of the Bow Rescue Squad and served as a member of the Squad for over 20 years. Mary served on the Ambulance Oversight Committee for the Town of Bow and she was also a long-time member of the Bow Fire Department's Ladies Auxiliary.

### **CLARENCE STILL**

Clarence lived in Bow for many years and worked 15 years for the Town of Bow. He was a very active member of the Bow Young At Heart Club and he also was a member of the Bow Methodist Church

### **BRUCE VAN DYKE**

Bruce was a long time resident of Bow and served as a member of the Bow Fire Department for 35 years. Bruce volunteered for many local and county 4-H activities and church ministries. He served his country for 39 years as a member of the U.S. Navy and the New Hampshire Army National Guard.



## 2012 Annual Town Meeting

The Supervisors of the Checklist register voters with Sara Swenson in the foreground, Susan Stevens, and Deborah deMouplied standing at the right.

*(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.
  - . Optional Restriction: Voters may postpone reconsideration of any Article at this Meeting by voting to restrict reconsideration of the Article in accordance with RSA 40:10. If the Meeting passes such a motion, then the Article cannot be reconsidered until a reconvened meeting held at least seven (7) days after the date of the original vote.
  - c. Reminder: Since any rule of the Moderator or decision of the Meeting can be reversed or changed at any time prior to the end of the meeting by a majority vote of the Meeting, there is no rule that can be adopted that can absolutely prevent the reconsideration of an Article.
19. The Moderator may vote on all Articles. However, the Moderator plans to vote only in two (2) instances:
  - a. To break a tie
  - b. To make a vote a tie vote if a motion the Moderator opposes would otherwise carry by one (1) vote.
20. If the Meeting is not finished at 11:00, the Moderator will recess the Meeting to a future date.

Peter F. Imse, Bow Town Moderator

James V. Hatem, Bow School District Moderator

**TOWN OF BOW  
BOW SCHOOL DISTRICT  
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.

Every Voter has a right to:

13. Speak on every Article by approaching a microphone or by requesting a hand-held microphone, unless debate has been limited by a successful Motion to Call the Question.
14. Request the Meeting to overrule the Moderator or to change the Rules of Procedure, as follows:
  - a. Seek to be recognized by saying “Mr./Ms. Moderator, I have a Point of Order”, and
  - b. Once recognized by the Moderator, proceed to state your request or make your Motion.
15. Request that any Article or question be acted upon by secret ballot, as follows:
  - a. A minimum of five voters who are present and identified at the Meeting must make the request in writing; and
  - b. The written request must be presented to the Moderator prior to the end of the debate on the Article or question.
16. Request the Meeting to postpone the reconsideration of an Article at the Meeting until a future Meeting, as follows:
  - a. At any time after the Article has been voted upon, seek to be recognized at a microphone by the Moderator.
  - b. Once recognized by the Moderator, say “Mr./Ms. Moderator, I move that the Meeting restrict consideration of Article \_\_\_, in accordance with NH RSA 40:10.”
  - c. NOTE: Voters need not vote to restrict reconsideration of any ballot vote on a bond issue over \$100,000 because State law provides that the reconsideration vote may not be held until an adjourned Meeting that is at least seven (7) days after the date of the Meeting.

Peter F. Imse, Bow Town Moderator

James V. Hatem, Bow School District Moderator

**WARRANT**  
**2012 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 13th day of March, 2012, 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 14th day of March, 2012, 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:

Selectman	3 year term
Selectman	3 year term
Town Clerk/Tax Collector	3 year term
Town Moderator	2 year term
Supervisor of the Checklist	6 year term
Treasurer	3 year term
Trustee of Trust Funds	3 year term
Trustee of Trust Funds	1 year term
Budget Committee	3 year term
Budget Committee	3 year term
Library Trustee	5 year term

2. Are you in favor of the adoption of **ZONING ORDINANCE AMENDMENTS** presented below as proposed by the Planning Board?

A. Are you in favor of the adoption of **ZONING AMENDMENT A** as proposed by the Board of Selectmen per vote of December 13, 2011 to establish a new Residential One Family (R-1) District and change the Residential (R) District generally bounded by Lots 52, 7, & 8, Block 5 on the north; Interstate 93 on the west; Lots 110-B, 110-A, 111, & 109-B, Block 2, Vaughn Road from NH 3-A to River Road, and Lots 17 & 17-A, Block 5 on the south; and the Merrimack River on the east; to the new R-1 District? The amendment has been on file at the Municipal Building since Tuesday, February 7, 2012.

(Approved by the Board of Selectmen by a vote of 5-0)  
(Approved by the Planning Board by a vote of 5-1)

**WARRANT**  
**2012 MEETING OF THE TOWN OF BOW**  
**THE STATE OF NEW HAMPSHIRE**

B. Are you in favor of the adoption of ZONING AMENDMENT B as proposed by the Planning Board to expand the Aquifer Protection Overlay (AP) District to include the Well Head Protection Area and apply the provisions of the AP District to properties in Blocks 2, 3, and 5 as delineated in Figure 3-1 of the Well Head Protection Program Implementation Plan as approved by the Board of Selectmen on September 27, 2011? The amendment has been on file at the Municipal Building since Tuesday, February 7, 2012.

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

C. Are you in favor of the adoption of ZONING AMENDMENT C as proposed by the Planning Board to revise 10.02 F Design Standards to require that new construction and substantial improvements be built at least two feet above the base flood elevation? The amendment has been on file at the Municipal Building since Tuesday, February 7, 2012.

(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 Section 15.17 of the Business Development (BD) District Ordinance to allow requests for BD waivers to be submitted to the Planning Board via a Conditional Use Permit application process? The amendment has been on file at the Municipal Building since Tuesday, February 7, 2012.

(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 3.02 by adding definitions for Contractor's Yard and Tradesman's Shop, by revising 5.11 Table of Uses H Industrial to list Contractor's Yard and Tradesman's Shop as separate Principal Uses, and to allow Tradesman's Shop in more Districts? The amendment has been on file at the Municipal Building since Tuesday, February 7, 2012.

(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 7.16 B Transitional Screening between Residential and Non-Residential Districts to apply the same provisions (50' separation and a semi-opaque screen) to residential districts in Concord and Hooksett? The amendment has been on file at the Municipal Building since Tuesday, February 7, 2012.

(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 11.01 B and 11.02 B.1 to remove the provisions for automatic merger of substandard lots from the Zoning Ordinance? The amendment has been on file at the Municipal Building since Tuesday, February 7, 2012.

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

**WARRANT**  
**2012 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 7.18 Livestock to reduce the standards required to have up to six hen chickens (Small Backyard Flocks)? The amendment has been on file at the Municipal Building since Tuesday, February 7, 2012.

(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 7.18 Livestock to require that livestock manure be managed in accordance with Best Management Practices? The amendment has been on file at the Municipal Building since Tuesday, February 7, 2012.

(Recommended by the Planning Board by a vote of 5-2)

3. To see if the Town will vote to raise and appropriate the sum of \$9,411,815 for general municipal operations for Fiscal Year 2012-13 (July 1, 2012 through June 30, 2013). This article does not include special or individual articles addressed. (Majority Vote Required)

(\$9,411,815 Recommended by Selectmen 3-2)  
(\$9,411,815 Recommended by Budget Committee 7-1)

4. To see if the Town will vote to raise and appropriate the sum of \$500,000 for the reclamation and paving of Bela View Drive and the repair and paving of other Town roads. This will be a non-lapsing appropriation per RSA 32:7, VI and will not lapse until the project is completed or by December 31, 2014, whichever is sooner. (Majority Vote Required)

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

5. To see if the Town will vote to raise and appropriate the sum of \$240,500 to design a new Safety Center Facility and to authorize the withdrawal of \$240,500 from the unreserved fund balance of the General Fund for this purpose. This will be a non-lapsing appropriation per RSA 32:7, VI and will not lapse until the project is completed or by December 31, 2014, whichever is sooner. (Majority Vote Required)

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

6. (By Petition) To see if the Town will vote to raise and appropriate the sum of \$185,920 to design a new Multi-Generational Community Center in conjunction with the design of a new Public Safety Center facility as previously approved by the passage of Article 5, and to authorize the withdrawal of \$185,920 from the unreserved fund balance of the General Fund for this purpose. This article is contingent upon the approval of Article 5 and, in the event of the failure of Article 5 to be adopted, this article, regardless of any vote, shall be considered a nullity. This will be a non-lapsing appropriation per RSA 32:7, VI and will not lapse until the project is completed or by December 31, 2014, whichever is sooner. (Majority Vote Required)

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

**WARRANT**  
**2012 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 \$170,000 to be added to the Public Works Department Equipment Capital Reserve Fund previously established. (Majority Vote Required)

(Recommended by Selectmen 3-2)  
(Not Recommended by Budget Committee 4-4)

8. To see if the Town will vote to raise and appropriate the sum of \$145,000 to insulate and resurface the front of the Department of Public Works/Police Station building and to authorize the withdrawal of up to \$145,000 from the Buildings and Grounds Capital Reserve Fund for this purpose. This will be a non-lapsing appropriation per RSA 32:7, VI and will not lapse until the project is completed or by December 31, 2014, whichever is sooner. (Majority Vote Required)

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

9. To see if the Town will vote to authorize the Board of Selectmen to enter into a five year lease/purchase agreement for \$140,000 for the purpose of leasing/purchasing recycling tote containers and to raise and appropriate the sum of \$28,000 for the first year's payment for this purpose. This lease agreement contains an escape clause. (Majority Vote Required)

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

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

(Recommended by Selectmen 3-2)  
(Recommended by Budget Committee 6-2)

11. To see if the Town will vote to raise and appropriate the sum of \$100,000 for Phase II (of III) of the Bow Bog Meeting House Repair and Renovation Project. \$50,000 is to come from general taxation and \$50,000 is to be funded by a NH LCHIP grant. This will be a non-lapsing appropriation per RSA 32:7, VI and will not lapse until the project is completed or by December 31, 2014, whichever is sooner. (Majority Vote Required)

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

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

(Recommended by Selectmen 4-1)  
(Not Recommended by Budget Committee 4-4)

**WARRANT**  
**2012 MEETING OF THE TOWN OF BOW**  
**THE STATE OF NEW HAMPSHIRE**

13. To see if the Town will vote to raise and appropriate the sum of \$72,000 to purchase a dump truck and other accessories for the Public Works Department and to authorize the withdrawal of up to \$72,000 from the Public Works Department Equipment Capital Reserve Fund for this purpose. (Majority Vote Required)

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

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

(Recommended by Selectmen 3-2)  
(Recommended by Budget Committee 6-2)

15. To see if the Town will vote to raise and appropriate the sum of \$45,000 to purchase a chipper for the Public Works Department and to authorize the withdrawal of up to \$45,000 from the Public Works Department Equipment Capital Reserve Fund for this purpose. (Majority Vote Required)

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

16. To see if the Town will vote to raise and appropriate the sum of \$45,000 for purchase of six cruiser laptop computers and to authorize the withdrawal of \$45,000 from the Police Department Equipment Capital Reserve Fund for this purpose. (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 \$43,000 to be added to the Bridge Capital Reserve Fund previously established. (Page Rd/Bella Brook Bridge, River Rd/Bow Bog Brook Bridge, Birchdale Rd/White Brook Bridge, Dunklee Rd/Bow Bog Brook Bridge). (Majority Vote Required)

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

18. To see if the Town will vote to raise and appropriate the sum of \$40,000 for the purchase of a security video monitoring system and to authorize the withdrawal of \$40,000 from the Police Department Equipment Capital Reserve Fund for this purpose. (Majority Vote Required)

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

19. To see if the Town will vote to raise and appropriate the sum of \$35,000 for the purchase of a special utility vehicle for the Fire Department and to authorize the withdrawal of up to \$35,000 from the Fire Truck Capital Reserve Fund for this purpose. (Majority Vote Required)

(Recommended by Selectmen 4-1)  
(Not Recommended by Budget Committee 3-5)

**WARRANT**  
**2012 MEETING OF THE TOWN OF BOW**  
**THE STATE OF NEW HAMPSHIRE**

20. To see if the Town will vote to establish a Capital Reserve Fund under the provisions of RSA 35:1 to be known as the Library Lower Level Capital Reserve Fund for the purpose of renovating the lower level of the Baker Free Library into usable multi-purpose community space and to raise and appropriate the sum of \$32,000 to be placed in this fund and further to name the library trustees as agents to expend from this Capital Reserve Fund. (Majority Vote Required)

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

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

(Recommended by Selectmen 3-2)  
(Not Recommended by Budget Committee 3-5)

22. To see if the Town will vote to raise and appropriate the sum of \$24,000 for the purchase of voice logging recorder for the Police Department and to authorize the withdrawal of \$24,000 from the Police Department Equipment Capital Reserve Fund for this purpose. (Majority Vote Required)

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

23. To see if the Town will vote to raise and appropriate the sum of \$15,000 for the purchase of a rescue boat for the Fire Department and to authorize the withdrawal of up to \$15,000 from the Fire Department Equipment Capital Reserve Fund for this purpose. (Majority Vote Required)

(Recommended by Selectmen 5-0)  
(Not Recommended by Budget Committee 1-7)

24. To see if the Town will vote to raise and appropriate the sum of \$13,000 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 6-2)

25. To see if the Town will vote to authorize the Board of Selectmen to establish or amend fees as provided in RSA 41:9-a for the issuance of any license or permit which is part of a regulatory program which has been established by vote of the Town and for the use or occupancy of any public revenue producing facility as defined in RSA 33-B:1,VI, the establishment of which has been authorized by a vote of the town. This authority shall continue in effect until rescinded. (Majority Vote Required)

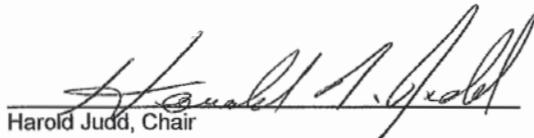
26. To hear reports of standing committees and take any action relating thereto.

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

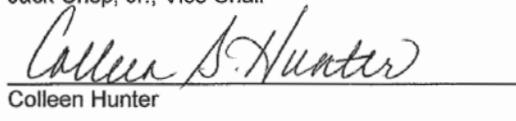
**WARRANT**  
**2012 MEETING OF THE TOWN OF BOW**  
**THE STATE OF NEW HAMPSHIRE**

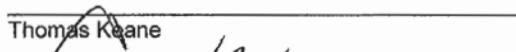
Given our hands and seal the 21<sup>st</sup> day of February, in the year of our Lord, 2012

Original Signed

  
Harold Judd, Chair

  
Jack Crisp, Jr., Vice Chair

  
Colleen Hunter

  
Thomas Keane

  
Eric Anderson

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, 2012 Through June 30, 2013

## IMPORTANT:

Please read RSA 32:5 applicable to all municipalities.

1. Use this form to list the operating budget and all special and individual warrant articles in the appropriate recommended and not recommended area. All proposed appropriations must be on this form.
2. Hold at least one public hearing on this budget.
3. When completed, a copy of the budget must be posted with the warrant. Another copy must be placed on file with the town clerk, and a copy sent to the Department of Revenue Administration at the address below within 20 days after the meeting.

This form was posted with the warrant on (Date): 2/16/12

## 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.

Kelli  
Munger Fraser  
Robert Lang Jr  
David A. Henney

Cynthia E. Marto

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

## 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

1	2	3	4	5	6	7	8	9
ACCT #	PURPOSE OF APPROPRIATIONS (RSA 32:3v)	OP Bud. Warr. Art#	Appropriations 2011-12 Approved by DRA	Actual Expenditures 2010-11 Approved by DRA	SELECTMENTS APPROPRIATIONS 2012-13 (Recommended)	2012-13 (Not Recommended)	BUDGET COMMITTEE'S APPROPRIATIONS 2012-13 (Recommended)	BUDGET COMMITTEE'S APPROPRIATIONS 2012-13 (Not Recommended)
<b>GENERAL GOVERNMENT</b>								
4130-4139	Executive	3	277,250	354,432	243,332	-	243,332	-
4140-4149	Elections, Registration & Town Clerk/Tax Collector	3	191,241	168,083	198,946	-	198,946	-
4150-4151	Financial Administration	3	403,572	338,808	405,874	-	405,874	-
4152	Revaluation of Property	-	-	-	-	-	-	-
4163	Legal Expense	3	-	-	39,400	-	39,400	-
4165-4159	Personnel Administration	3	-	-	10,400	-	10,400	-
4181-4183	Planning & Zoning	3	252,812	233,057	218,226	-	218,226	-
4194	General Government Buildings	3	120,124	115,231	137,950	-	137,950	-
4195	Commodities	3	12,117	18,645	12,671	-	12,671	-
4196	Insurance	3	49,000	82,660	53,189	-	53,189	-
4197	Advertising & Regional Assoc.	-	-	-	-	-	-	-
4199	Other General Government	3	5,400	-	-	-	-	-
<b>PUBLIC SAFETY</b>								
4210-4214	Police	3	1,821,709	1,708,743	1,912,159	-	1,912,159	-
4215-4219	Ambulance	-	-	-	-	-	-	-
4220-4229	Fire	3	1,070,941	1,037,281	1,129,806	-	1,129,806	-
4240-4249	Building Inspection	3	157,130	164,487	130,870	-	130,870	-
4290-4298	Emergency Management	3	13,156	11,984	19,975	-	19,975	-
4299	Other (including Communications)	-	-	-	-	-	-	-
4301-4309	Airport Operations	-	-	-	-	-	-	-
<b>HIGHWAYS &amp; STREETS</b>								
4311	Administration	-	-	-	-	-	-	-
4312	Highways & Streets	3	1,620,501	1,483,819	1,659,775	-	1,659,775	-
4313	Bridges	-	-	-	-	-	-	-

1	2	3	4	5	6	7	8	9
ACCT #	PURPOSE OF APPROPRIATIONS (RSA 32:3-V)	OP Bud. Warr.	Appropriations 2011-12 Art#	Actual Expenditures 2010-11	SELECTMEN'S APPROPRIATIONS 2012-13 (Recommended)	BUDGET COMM. APPROPRIATIONS 2012-13 (Not Recommended)	BUDGET COMM. APPROPRIATIONS 2012-13 (Not Recommended)	
<b>HIGHWAYS &amp; STREETS (cont.)</b>								
4316	Street Lighting	3	23,000	26,172	27,200	-	27,200	
4319	Other	-	-	-	-	-	-	
<b>SANITATION</b>								
4321	Administration	-	-	-	-	-	-	
4323	Solid Waste Collection	-	-	-	-	-	-	
4324	Solid Waste Disposal	3	729,499	698,180	724,999	-	724,999	
4325	Solid Waste Clean-up	-	-	-	-	-	-	
4326-4329	Sewage Coll. & Disposal & Other	3	71,160	106,432	77,860	-	77,860	
<b>WATER DISTRIBUTION &amp; TREATMENT</b>								
4331	Administration	-	-	-	-	-	-	
4332	Water Services	3	113,000	-	113,000	-	113,000	
4335-4339	Water Treatment, Conserv. & Other	-	-	-	-	-	-	
<b>TELECOMMUNICATIONS</b>								
4354-4352	Admin. and Generation	-	-	-	-	-	-	
4353	Purchase Costs	-	-	-	-	-	-	
4354	Electric Equipment Maintenance	-	-	-	-	-	-	
4359	Other Electric Costs	-	-	-	-	-	-	
<b>HEALTH &amp; WELFARE</b>								
4411	Administration	3	-	2,326	-	2,326	-	
4414	Pest Control	-	-	-	-	-	-	
4415-4419	Health Agencies & Hosp. & Other	3	-	4,150	-	4,150	-	
4441-4442	Administration & Direct Assist.	3	11,314	7,099	11,922	-	11,922	
4444	Intergovernmental Welfare Payments	-	-	-	-	-	-	
4445-4449	Vendor Payments & Other	-	-	-	-	-	-	

ACCT #	PURPOSE OF APPROPRIATIONS (RSA 32:3-V)	OP Bud. Warr. Art.#	Appropriations 2011-12 Approved by DRA	Actual Expenditures 2010-11	SELECTMEN'S APPROPRIATIONS		BUDGET COMMITTEE'S APPROPRIATIONS (Recommended) (Not Recommended) (Recommended) (Not Recommended)
					2012-13 (Recommended)	2012-13 (Not Recommended)	
<b>CULTURE &amp; RECREATION</b>							
4520-4529	Parks & Recreation	3	468,551	410,855	461,448	-	461,448
4550-4559	Library	3	473,577	456,817	470,475	-	470,475
4583	Patriotic Purposes	3	-	500	-	500	-
4589	Other Culture & Recreation	3	-	1,750	-	1,750	-
<b>CONSERVATION</b>							
4611-4612	Admin. & Purch. of Nat. Resources	-	-	-	-	-	-
4619	Other Conservation	-	-	-	-	-	-
4631-4632	Redevelopment and Housing	-	-	-	-	-	-
4651-4659	Economic Development	-	-	23,095	-	23,095	-
<b>DEBT SERVICE</b>							
4711	Princ. Long Term Bonds & Notes	3	220,000	220,000	870,300	-	870,300
4721	Interest-Long Term Bonds & Notes	3	338,588	144,138	450,216	-	450,216
4723	Int. on Tax Anticipation Notes	3	1	1	-	1	-
4790-4799	Other Debt Service	-	-	-	-	-	-
<b>CAPITAL OUTLAY</b>							
4901	Land	-	-	-	-	-	-
4902	Machinery, Vehicles & Equipment	-	-	-	-	-	-
4903	Buildings	-	-	-	-	-	-
4909	Improvements Other Than Bldgs.	-	-	-	-	-	-
<b>OPERATING TRANSFERS OUT</b>							
4912	To Special Revenue Fund	-	-	-	-	-	-
4913	To Capital Projects Fund	-	-	-	-	-	-
4914	To Enterprise Fund	-	-	-	-	-	-
	- Sewer	-	-	-	-	-	-
	- Water	-	-	-	-	-	-

MS-7

## Budget - Town of Bow - FY 2012-13

ACCT#	PURPOSE OF APPROPRIATIONS (RA 323.V)	OP Bud. Warr. Art#	Appropriations 2011-12 Approved by DRA	Actual Expenditures 2010-11	SELECTMEN'S APPROPRIATIONS			BUDGET COMMITTEE'S APPROPRIATIONS 2012-13 (Not Recommended)
					(Recommended)	(Not Recommended)	(Recommended)	
<b>OPERATING TRANSFERS OUT (cont.)</b>								
	- Electric			-	-	-	-	-
	- Airport			-	-	-	-	-
4918	To Nonexpendable Trust Funds			-	-	-	-	-
4919	To Fiduciary Funds		-	-	-	-	-	-
<b>OPERATING BUDGET TOTAL</b>			<b>8,443,643</b>	<b>7,796,921</b>	<b>9,411,815</b>			<b>9,411,815</b>

## **SPECIAL WARRANT ARTICLES**

Special warrant articles are defined in RSA 32:3, VI, as appropriations: 1) in petitioned warrant articles; 2) appropriations raised by bonds or notes; 3) appropriations created pursuant to law, such as capital reserve funds or trust funds; or 4) an appropriation designated

INDIVIDUAL WARRANT ATTICI ES\*\*

"Individual" warrant articles are not necessarily the same as "special warrant articles." An example of an individual warrant article might be negotiated contract terms for latent seroconverting leases or leases of one-time nature you wish to address individually.

1	2	3	4	5	6
ACCT.#	SOURCE OF REVENUE	Warr. Art.#	Estimated Revenues 2011-12	Selectmen's Estimated Revenues	Budget Committee's Est. Revenues
<b>TAXES</b>					
3120	Land Use Change Taxes - General Fund		-	-	-
3180	Resident Taxes		-	-	-
3185	Timber Taxes		8,000	8,000	8,000
3186	Payment in Lieu of Taxes		-	-	-
3189	Other Taxes		30	30	30
3190	Interest & Penalties on Delinquent Taxes		148,000	162,000	162,000
	Inventory Penalties		-	-	-
3187	Excavation Tax (\$.02 cents per cu yd)		2,500	2,500	2,500
<b>LICENSES, PERMITS &amp; FEES</b>					
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	<b>FROM FEDERAL GOVERNMENT</b>		-	-	-
<b>FROM STATE</b>					
3351	Shared Revenues		-	-	-
3352	Meals & Rooms Tax Distribution		345,339	345,339	345,339
3353	Highway Block Grant		224,807	219,369	219,369
3354	Water Pollution Grant		10,514	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)		4,285	2,635	2,635
3379	<b>FROM OTHER GOVERNMENTS</b>		-	-	-
<b>CHARGES FOR SERVICES</b>					
3401-3406	Income from Departments		821,570	786,400	786,400
3409	Other Charges		-	-	-
<b>MISCELLANEOUS REVENUES</b>					
3501	Sale of Municipal Property		-	-	-
3502	Interest on Investments		75,000	50,000	50,000
3503-3509	Other		7,059	3,485	3,485
<b>INTERFUND OPERATING TRANSFERS IN</b>					
3912	From Special Revenue Funds		-	-	-
3913	From Capital Projects Funds		-	-	-

1	2	3	4	5	6
ACCT.#	SOURCE OF REVENUE	Warr. Art.#	Estimated Revenues 2011-12	Selectmen's Estimated Revenues	Budget Committee's Est. Revenues
<b>INTERFUND OPERATING TRANSFERS (cont.)</b>					
3914	From Enterprise Funds		-	-	-
	Sewer - (Offset)		-	77,860	77,860
	Water - (Offset)		-	113,000	113,000
	Electric - (Offset)		-	-	-
	Airport - (Offset)		-	-	-
3915	From Capital Reserve Funds		170,500	421,000	371,000
3916	From Trust & Fiduciary Funds		1,800	-	-
3917	Transfers from Conservation Funds		25,000	35,000	35,000
<b>OTHER FINANCING SOURCES</b>					
3934	Proc. from Long Term Bonds & Notes		-	-	-
	Amounts Voted From Fund Balance		110,000	240,500	240,500
	Estimated Fund Balance to Reduce Taxes		360,000	360,000	360,000
<b>TOTAL ESTIMATED REVENUE &amp; CREDITS</b>			<b>3,784,871</b>	<b>4,308,099</b>	<b>4,258,099</b>

**\*\*BUDGET SUMMARY\*\***

	PRIOR YEAR ADOPTED BUDGET	SELECTMEN'S RECOMMENDED BUDGET	BUDGET COMMITTEE'S RECOMMENDED BUDGET
Operating Budget Appropriations Recommended (from pg. 5)	<b>8,443,643</b>	<b>9,411,815</b>	<b>9,411,815</b>
Special Warrant Articles Recommended (from pg. 6)	<b>508,000</b>	<b>824,000</b>	<b>499,000</b>
Individual Warrant Articles Recommended (from pg. 6)	<b>803,500</b>	<b>1,013,500</b>	<b>1,013,500</b>
TOTAL Appropriations Recommended	<b>9,755,143</b>	<b>11,249,315</b>	<b>10,924,315</b>
Less: Amount of Estimated Revenues & Credits (from above)	<b>3,784,871</b>	<b>4,308,099</b>	<b>4,258,099</b>
Estimated Amount of Taxes to be Raised	<b>5,970,272</b>	<b>6,941,216</b>	<b>6,666,216</b>

Maximum Allowable Increase to Budget Committee's Recommended Budget per RSA 32:18: \$960,379  
(See Supplemental Schedule With 10% Calculation)

## Town of Bow, NH

Form MS-7, Page 6 - FY 2012-13

## SPECIAL WARRANT ARTICLES

Acct No. 4915 - Transfer To Capital Reserve Funds

	Warrant Article	Selection - FY 2012-13 Recommended	Not Recommended	Budget Committee - FY 2012-13 Recommended	Not Recommended
Fire Dept Equipment Capital Reserve Fund	21	30,000	-	-	30,000
Public Works Department Equipment Capital Reserve Fund	7	170,000	-	-	170,000
Fire Truck Capital Reserve Fund	12	75,000	-	-	75,000
Fire Special Utility	19	35,000	-	-	35,000
Police Department Voice logging recorder	22	24,000	-	24,000	
Police Department Security Video monitoring	18	40,000	-	40,000	
Police Department lap tops-cruiser (6)	16	45,000	-	45,000	
Fire Rescue Boat	23	15,000	-	-	15,000
Public Works Dump Truck	13	72,000	-	72,000	
Public Works Chipper	15	45,000	-	45,000	
Bridge Capital Reserve Fund	17	43,000	-	-	43,000
Municipal Buildings & Grounds Capital Reserve Fund	10	115,000	-	115,000	
Police Equipment Capital Reserve Fund	14	70,000	-	70,000	
Parks & Recreation Equipment Capital Reserve Fund	24	13,000	-	-	13,000
Library (lower Level)	20	32,000	-	-	32,000
<b>Total</b>		<b>824,000</b>	<b>-</b>	<b>499,000</b>	<b>325,000</b>

## Town of Bow, NH

Form MS-7, Page 6 - FY 2012-13

## INDIVIDUAL WARRANT ARTICLES

Acct No. 4902 - Machinery, Vehicles &amp; Equipment

	Warrant Article	Selection - FY 2012-13 Recommended	Not Recommended	Budget Committee - FY 2012-13 Recommended	Not Recommended
Road Paving	4	500,000	-	-	500,000
	0	-	-	-	-
	0	-	-	-	-
	0	-	-	-	-
<b>Total</b>		<b>500,000</b>	<b>-</b>	<b>500,000</b>	<b>-</b>

## Town of Bow, NH

Form MS-7, Page 6 - FY 2012-13

## INDIVIDUAL WARRANT ARTICLES

Acct No. 4903 - Buildings

	Warrant Article	Selection - FY 2012-13 Recommended	Not Recommended	Budget Committee - FY 2012-13 Recommended	Not Recommended
Bow Bog Meeting House repairs	1	100,000	-	100,000	-
Recycling Toters Lease	9	28,000	-	-	28,000
Multi Generational Community Center	6	-	185,920	-	185,920
Town Center building design	5	240,500	-	240,500	-
Replace DPW/Police Station	8	145,000	-	145,000	-
<b>Total</b>		<b>513,500</b>	<b>185,920</b>	<b>513,500</b>	<b>185,920</b>

## 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: 06/30/2012

	RECOMMENDED AMOUNT
1. Total RECOMMENDED by Budget Comm. (See Posted Budget MS7, 27, or 37)	\$ 10,924,315
LESS EXCLUSIONS:	
2. Principal: Long-Term Bonds & Notes	870,300
3. Interest: Long-Term Bonds & Notes	450,216
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)	1,320,516
7. Amount recommended less recommended exclusion amounts (line 1 less line 6)	9,603,799
8. Line 7 times 10%	960,379
9. Maximum Allowable Appropriations (lines 1 + 8)	\$ 11,884,694

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.

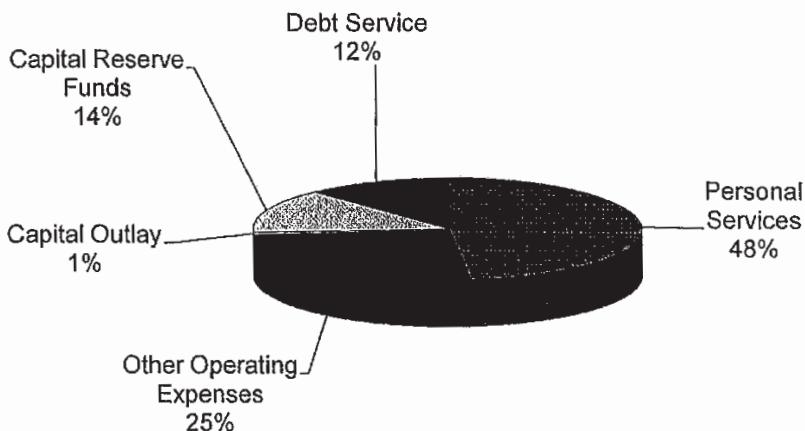
Please attach a copy of this completed supplemental schedule to the back of the budget form.

**WARRANT ARTICLE APPROPRIATIONS AND ESTIMATED TAX IMPACT**

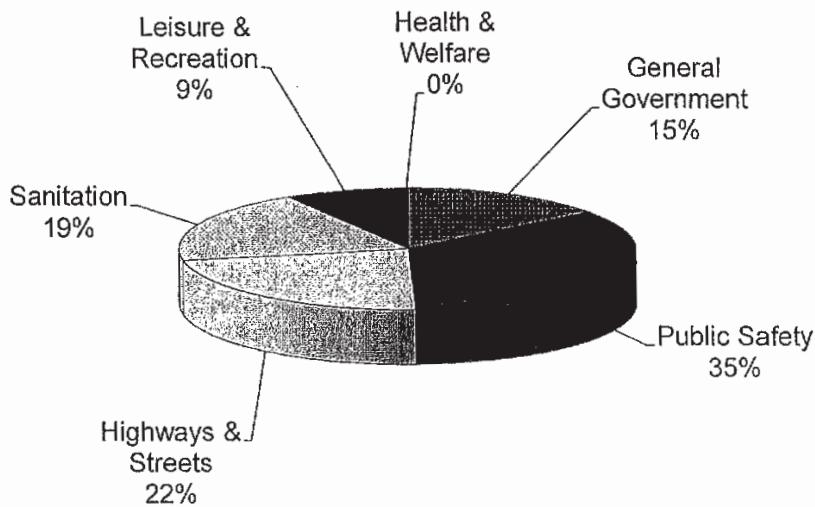
Warrant Article	Purpose	Appropriation	Tax Levy Impact	LC/HIP Grant	Use Fund Balance	Capital Reserve Revenue	Tax Rate Impact	Tax Bill Impact Per \$100,000
3 Municipal operating budget		9,411,815	6,165,216				5.92	592
4 Road paving and reclamation		600,000	500,000				0.48	48
5 Town Center Plan update		240,500	240,500				0.23	23
6 Multi Generational Community Center-Petition article		186,920	185,320				0.18	18
7 Public Works Department Equipment Capital Reserve Fund		170,000	170,000				0.16	16
8 Reface front of DPW/Police Station		145,000	145,000					
9 Recycling Toters		28,000	28,000				0.03	3
10 Municipal Grounds		115,000	115,000				0.11	11
11 Bow Bog Meeting House improvements		100,000	100,000				0.05	5
12 Fire Truck Capital Reserve Fund		75,000	75,000				0.07	7
13 Public Works Department dump truck		72,000	72,000					
14 Police Equipment Capital Reserve Fund		70,000	70,000				0.07	7
15 Public Works Chiper		45,000	45,000					
16 Police Department computer equipment-cruiser laptop(6)		45,000	45,000					
17 Bridge Capital Reserve Fund		43,000	43,000					
18 Police Department Security Video monitoring		40,000	40,000					
19 Fire Department special utility vehicle		35,000	35,000					
20 Library Basement CRF		32,000	32,000					
21 Fire Dept. Equipment Capital Reserve Fund		30,000	30,000					
22 Police Department voice logging recorder		24,000	24,000					
23 Rescue Boat Purchase - FD		15,000	15,000					
24 Parks & Recreation Equipment Capital Reserve Fund		13,000	13,000					
<b>Totals</b>		<b>11,435,235</b>	<b>8,188,536</b>	<b>50,000</b>	<b>426,420</b>	<b>421,000</b>	<b>7.41</b>	<b>741</b>
Overlay			44,534				0.04	4
Fund Balance-Fund Article #5			(240,500)				(0.23)	(23)
Fund Balance-Fund Article #6			(185,320)				(0.18)	(18)
Fund Balance-Reduce tax impact			(350,000)				(0.34)	(34)
War service credits			188,000				0.18	18
Total estimated 2012 municipal property tax								
							6.98	698

**Estimate**

## Total 2012-13 Appropriations By Object Recommended By Budget Committee



## Total 2012-13 Appropriations By Function Recommended By Budget Committee



2012-2013 MUNICIPAL OPERATING BUDGET SUMMARY						
		Article 3				
Department	Actual	Budget	Department	Manager	Selectmen	Increase (Decrease)
2010-11	2011-12	2012-13	2012-13	2012-13	2012-13	Amount %
Executive	249,212	231,224	246,191	245,634	243,332	12,108 +
Town Clerk/Tax Collector & Election Admin	181,504	191,241	199,607	198,810	198,946	7,705 +
Financial Administration	188,982	213,726	249,319	246,630	217,724	3,998 +
Assessing	149,826	189,846	196,661	195,601	188,150	(1,696) -
Legal	102,884	39,400	39,400	39,400	39,400	-
Personnel Administration	6,771	4,300	10,400	10,400	10,400	6,100 +
Planning & Zoning	221,249	228,217	251,083	227,073	218,226	(9,991) -
General Government Buildings	115,231	120,124	154,567	139,100	137,950	17,826 +
Insurance	82,660	49,000	54,930	53,189	53,189	4,189 +
Police & Dispatch	1,708,742	1,821,709	1,937,341	1,916,339	1,912,159	90,450 +
Fire	1,037,281	1,070,941	1,113,462	1,133,197	1,129,806	58,865 +
Emergency Management	11,984	13,156	19,975	19,975	19,975	6,819 +
Building Inspection/Code Enforcement	164,487	157,130	174,791	162,963	130,870	(26,260) -
Public Works	1,538,635	1,655,618	1,779,074	1,733,404	1,689,646	44,028 +
Solid Waste Disposal	698,180	729,499	851,499	849,999	724,999	(4,500) -
Health Administration	6,651	2,326	2,434	2,326	2,326	2,326 -
Welfare	4,699	11,314	11,448	11,922	11,922	608 +
Parks & Recreation	410,855	468,551	463,651	461,748	461,448	(7,103) -
Parochial Purposes	250	-	500	500	500	500 +
Heritage Commission	1,894	1,250	1,750	1,750	1,750	500 +
Economic Development	11,808	24,595	24,595	23,095	23,095	(1,500) -
Outside Agencies	4,127	4,150	4,150	4,150	4,150	-
Debt Service	364,138	568,589	1,320,517	1,320,517	1,320,517	1,320,517
Sever	106,432	71,160	72,860	77,860	77,860	6,700 +
Water	-	113,000	113,000	113,000	113,000	-
Library	456,817	473,577	480,771	470,475	470,475	(3,102) -
Total Municipal Operating Budget	7,825,199	8,443,643	9,831,376	9,688,353	9,411,815	9,411,815 + 11.47%

**ANALYSIS OF 2012-13 MUNICIPAL OPERATING BUDGET**

*Article 3*

<b>Summary</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>	<b>Increase (Decrease)</b>	
				<b>2011-12</b>	<b>2012-13</b>
<b>Personal services</b>	<b>4,829,185</b>	<b>5,179,361</b>	<b>5,273,589</b>	<b>94,228</b>	<b>Percent</b>
<b>Other operating expenses</b>	<b>2,495,698</b>	<b>2,644,577</b>	<b>2,732,850</b>	<b>88,273</b>	
<b>Capital outlay</b>	<b>136,180</b>	<b>64,116</b>	<b>84,859</b>	<b>23,743</b>	
<b>Debt service</b>	<b>364,138</b>	<b>558,589</b>	<b>1,320,517</b>	<b>761,928</b>	
<b>Total</b>	<b>7,825,199</b>	<b>8,443,643</b>	<b>9,411,815</b>	<b>968,172</b>	<b>11.47</b>
 <i>Personnel</i>	 <i>2011-12</i>	 <i>2012-13</i>			
	<b>Full-Time</b>	<b>Part-Time</b>	<b>Full-Time</b>	<b>Part-Time</b>	<b>2012-13</b>
<b>Executive</b>	<b>2</b>	<b>12</b>	<b>2</b>	<b>8</b>	
<b>Town Clerk/Tax Collector &amp; Election Admin</b>	<b>2</b>	<b>-</b>	<b>2</b>	<b>-</b>	
<b>Financial Administration</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>1</b>	
<b>Assessing</b>	<b>-</b>	<b>-</b>	<b>1</b>	<b>-</b>	
<b>Planning &amp; Zoning</b>	<b>2</b>	<b>-</b>	<b>2</b>	<b>-</b>	
<b>General Government Buildings</b>	<b>1</b>	<b>-</b>	<b>1</b>	<b>-</b>	
<b>Police &amp; Dispatch</b>	<b>18</b>	<b>3</b>	<b>17</b>	<b>6</b>	
<b>Fire</b>	<b>6</b>	<b>8</b>	<b>6</b>	<b>8</b>	
<b>Emergency Management</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1</b>	
<b>Building Inspection/Code Enforcement</b>	<b>2</b>	<b>-</b>	<b>1</b>	<b>1</b>	
<b>Public Works</b>	<b>13</b>	<b>-</b>	<b>13</b>	<b>-</b>	
<b>Health Administration</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3</b>	
<b>Welfare</b>	<b>-</b>	<b>1</b>	<b>-</b>	<b>1</b>	
<b>Parks &amp; Recreation</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	
<b>Library</b>	<b>2</b>	<b>11</b>	<b>2</b>	<b>11</b>	
<b>Total</b>	<b>53</b>	<b>40</b>	<b>51</b>	<b>42</b>	

*Excludes election workers, call fire and police personnel, and other seasonal, temporary, and casual labor.*

2012-13 BUDGET				
EXECUTIVE				
	Actual 2010-11	Budget 2011-12	Selectmen 2012-13	Budget Comm. 2012-13
<b>41301 BOARD OF SELECTMEN</b>				
41301-0130 Elected Officials	6,534	6,518	6,518	6,518
41301-0120 Part Time Salaries	2,943	-	-	-
41301-0140 Overtime	-	-	-	-
41301-0220 Social Security	588	404	404	404
41301-0225 Medicare	137	95	95	95
41301-0230 Retirement	-	-	-	-
41301-0260 Workers Compensation	12	12	9	9
41301-0390 Contract Services	-	-	-	-
41301-0561 Meeting Expense	519	265	265	265
41301-0620 Supplies	-	360	360	360
41301-0681 Awards & Recognition	-	160	160	160
41301-0690 Other Miscellaneous	254	225	225	225
41301-0810 Town Celebrations	-	-	-	-
<b>41301 Board of Selectmen Total</b>	<b>10,987</b>	<b>8,039</b>	<b>8,036</b>	<b>8,036</b>
<b>41302 TOWN MANAGER</b>				
41302-0110 Full Time Salaries	133,786	120,567	123,871	123,871
41302-0120 Part Time Salaries	-	-	-	-
41302-0140 Overtime	205	-	-	-
41302-0210 Group Insurance - Medical	40,511	47,998	52,058	52,058
41302-0211 Group Insurance - Dental	1,183	1,088	1,002	1,002
41302-0215 Group Insurance - Life & Disability	1,626	844	900	900
41302-0220 Social Security	8,520	7,471	7,680	7,680
41302-0225 Medicare	1,993	1,749	1,796	1,796
41302-0230 Retirement	14,191	13,370	10,901	10,901
41302-0260 Workers Compensation	259	233	173	173
41302-0270 Unemployment Compensation	-	-	-	-
41302-0341 Telephone	2,624	2,900	2,900	2,900
41302-0390 Contract Services	14,001	5,370	7,570	7,570
41302-0550 Printing	4,302	4,500	4,500	4,500
41302-0560 Dues & Subscriptions	6,455	7,340	7,400	7,400
41302-0561 Meeting Expense	1,444	2,670	2,920	2,920
41302-0620 Supplies	3,143	2,500	2,500	2,500
41302-0625 Postage	89	450	450	450
41302-0670 Manuals & Directories	540	450	450	450
41302-0681 Awards & Recognition	478	1,000	1,890	1,890
41302-0730 Equipment	1,875	1,685	5,335	5,335
41302-0810 Advertising	1,000	1,000	1,000	1,000
41302-0830 Employee Training	-	-	-	-
41302-0890 Contingency	-	-	-	-
<b>41302 Town Manager Total</b>	<b>238,225</b>	<b>223,185</b>	<b>235,296</b>	<b>235,296</b>
<b>GRAND TOTAL</b>	<b>249,212</b>	<b>231,224</b>	<b>243,332</b>	<b>243,332</b>

2/15/2012

2012-13 BUDGET				
TOWN CLERK/TAX COLLECTOR & ELECTION ADMINISTRATION				
	Actual 2010-11	Budget 2011-12	Selectmen 2012-13	Budget Comm. 2012-13
<b>41401 TOWN CLERK/TAX COLLECTOR</b>				
41401-0110 Full Time Salaries	36,775	37,232	38,035	38,035
41401-0125 Seasonal/Temporary Salaries	16,033	17,722	18,711	18,711
41401-0130 Elected Officials	61,601	55,099	56,368	56,368
41401-0140 Overtime	641	1,343	528	528
41401-0210 Group Insurance - Medical	17,486	17,485	19,972	19,972
41401-0211 Group Insurance - Dental	1,040	1,088	1,002	1,002
41401-0215 Group Insurance - Life & Disability	1,248	1,286	1,380	1,380
41401-0220 Social Security	3,978	4,109	4,323	4,323
41401-0225 Medicare	1,930	1,869	1,956	1,956
41401-0230 Retirement	9,057	10,388	8,480	8,480
41401-0260 Workers Compensation	203	231	188	188
41401-0341 Telephone	962	1,440	1,250	1,250
41401-0390 Contract Services	5,076	5,925	6,050	6,050
41401-0560 Dues & Subscriptions	-	-	905	905
41401-0561 Meeting Expense	1,572	1,735	1,080	1,080
41401-0620 Supplies	2,816	2,835	3,070	3,070
41401-0625 Postage	6,220	7,650	7,320	7,320
41401-0740 Office Equipment	1,445	1,430	6,669	6,669
41401-0830 Training		-	525	525
<b>41401 Town Clerk/Tax Collector Total</b>	<b>168,083</b>	<b>168,867</b>	<b>177,812</b>	<b>177,812</b>
<b>41402 ELECTION ADMINISTRATION</b>				
41402-0125 Seasonal/Temporary Salaries	2,301	3,511	4,320	4,320
41402-0130 Elected Officials	4,003	9,356	8,424	8,424
41402-0220 Social Security	391	798	790	790
41402-0225 Medicare	91	187	185	185
41402-0230 Retirement	-	-	-	-
41402-0260 Workers Compensation	6	25	18	18
41402-0390 Contract Services	4,355	3,900	5,500	5,500
41402-0560 Dues & Subscriptions	40	22	22	22
41402-0611 Checklists & Ballots	1,426	1,075	1,075	1,075
41402-0620 Supplies	118	450	150	150
41402-0625 Postage	411	2,050	200	200
41402-0740 Equipment	-	-	-	-
41402-0810 Advertising	279	1,000	450	450
<b>41402 Election Administration Total</b>	<b>13,421</b>	<b>22,374</b>	<b>21,134</b>	<b>21,134</b>
<b>GRAND TOTAL</b>	<b>181,504</b>	<b>191,241</b>	<b>198,946</b>	<b>198,946</b>

2/15/2012

2012-13 BUDGET FINANCIAL ADMINISTRATION				
	Actual 2010-11	Budget 2011-12	Selectmen 2012-13	Budget Comm. 2012-13
<b>41501 ACCOUNTING &amp; FINANCIAL REPORTING</b>				
41501-0110 Full Time Salaries	51,603	90,586	108,573	108,573
41501-0120 Part Time Salaries	47,519	26,166	-	-
41501-0140 Overtime	1,604	204	-	-
41501-0210 Group Insurance - Medical	7,770	26,476	29,106	29,106
41501-0211 Group Insurance - Dental	780	1,224	1,002	1,002
41501-0215 Group Insurance - Life & Disability	606	1,126	1,380	1,380
41501-0220 Social Security	6,681	7,778	6,731	6,731
41501-0225 Medicare	1,563	1,819	1,574	1,574
41501-0230 Retirement	4,738	10,046	9,554	9,554
41501-0260 Workers Compensation	163	238	152	152
41501-0341 Telephone	627	705	705	705
41501-0390 Contract Services	4,056	-	2,800	2,800
41501-0550 Printing	424	500	500	500
41501-0560 Dues & Subscriptions	-	-	-	-
41501-0620 Supplies	1,538	1,792	1,792	1,792
41501-0625 Postage	1,418	1,500	1,500	1,500
41501-0740 Equipment	-	-	-	-
41501-0830 Training	1,167	875	385	385
<b>41501 Accounting &amp; Financial Reporting Total</b>	<b>132,257</b>	<b>171,035</b>	<b>165,754</b>	<b>165,754</b>
<b>41502 AUDITING</b>				
41502-0301 Audit	16,054	17,500	12,500	12,500
<b>41502 Auditing Total</b>	<b>16,054</b>	<b>17,500</b>	<b>12,500</b>	<b>12,500</b>
<b>41505 TREASURER</b>				
41505-0120 Part Time Salaries	851	1,033	1,033	1,033
41505-0130 Elected Officials	2,556	2,587	2,587	2,587
41505-0220 Social Security	211	224	224	224
41505-0225 Medicare	49	53	53	53
41505-0260 Workers Compensation	5	7	5	5
41505-0620 Supplies	136	50	50	50
41505-0680 Miscellaneous	30	50	50	50
<b>41505 Treasurer Total</b>	<b>3,838</b>	<b>4,004</b>	<b>4,002</b>	<b>4,002</b>
<b>41506 INFORMATION SYSTEMS</b>				
41506-0390 Contract Services	20,562	19,000	33,282	33,282
41506-0740 Equipment	13,196	-	-	-
<b>41506 Information Systems Total</b>	<b>33,758</b>	<b>19,000</b>	<b>33,282</b>	<b>33,282</b>
<b>41509 BUDGET COMMITTEE</b>				
41509-0140 Overtime	-	-	-	-
41509-0120 Part Time Salaries	2,455	1,481	1,481	1,481
41509-0220 Social Security	152	92	92	92
41509-0225 Medicare	36	21	21	21
41509-0230 Retirement	-	-	-	-
41509-0260 Workers Compensation	298	3	2	2
41509-0390 Training	80	195	195	195
41509-0620 Supplies	-	250	250	250

2/15/2012

2012-13 BUDGET FINANCIAL ADMINISTRATION				
	Actual 2010-11	Budget 2011-12	Selectmen 2012-13	Budget Comm. 2012-13
41509-0810 Advertising	54	145	145	145
41509 Budget Committee Total	3,075	2,187	2,186	2,186
<b>GRAND TOTAL</b>	<b>188,982</b>	<b>213,726</b>	<b>217,724</b>	<b>217,724</b>

2012-13 BUDGET ASSESSING/REVALUATION ADMINISTRATION				
	Actual 2010-11	Budget 2011-12	Selectmen 2012-13	Budget Comm. 2012-13
<b>41503 ASSESSING</b>				
41503-0110 Full Time Salaries	38,732	39,104	35,537	35,537
41503-0140 Overtime	-	197	179	179
41503-0210 Group Insurance - Medical	8,937	9,407	7,499	7,499
41503-0211 Group Insurance - Dental	520	544	501	501
41503-0215 Group Insurance - Life & Disability	552	643	690	690
41503-0220 Social Security	2,387	2,436	2,214	2,214
41503-0225 Medicare	559	570	518	518
41503-0230 Retirement	3,558	4,359	3,143	3,143
41503-0260 Workers Compensation	59	74	51	51
41503-0341 Telephone	281	350	350	350
41503-0390 Contract Services	91,352	126,600	130,500	130,500
41503-0430 Equipment Repair	84	200	200	200
41503-0550 Printing	86	2,870	1,786	1,786
41503-0560 Dues & Subscriptions	217	217	217	217
41503-0620 Supplies	1,206	1,100	1,200	1,200
41503-0625 Postage	633	275	900	900
41503-0740 Equipment	-	-	1,900	1,900
41503-0820 Recording Fees	7	100	50	50
41503-0830 Training	656	800	715	715
<b>41503 Assessing Total</b>	<b>149,826</b>	<b>189,846</b>	<b>188,150</b>	<b>188,150</b>
<b>GRAND TOTAL</b>	<b>149,826</b>	<b>189,846</b>	<b>188,150</b>	<b>188,150</b>

2012-13 BUDGET LEGAL				
	Actual 2010-11	Budget 2011-12	Selectmen 2012-13	Budget Comm. 2012-13
<b>41302 LEGAL</b>				
41302-0320 Legal Fees	102,884	39,400	39,400	39,400
<b>41302 Legal Fees Total</b>	<b>102,884</b>	<b>39,400</b>	<b>39,400</b>	<b>39,400</b>
<b>GRAND TOTAL</b>	<b>102,884</b>	<b>39,400</b>	<b>39,400</b>	<b>39,400</b>

2012-13 BUDGET PERSONNEL				
	Actual 2010-11	Budget 2011-12	Selectmen 2012-13	Budget Comm. 2012-13
<b>41550 PERSONNEL</b>				
41550-0270 Unemployment Compensation	5,999	1,500	1,500	1,500
41550-0390 Contract Services	-	-	6,100	6,100
41550-0810 Advertising	446	800	800	800
41550-0830 Employee Training	326	2,000	2,000	2,000
	-	-	-	-
<b>41550 Personnel Total</b>	<b>6,771</b>	<b>4,300</b>	<b>10,400</b>	<b>10,400</b>
<b>GRAND TOTAL</b>	<b>6,771</b>	<b>4,300</b>	<b>10,400</b>	<b>10,400</b>

2012-13 BUDGET PLANNING & ZONING				
	Actual 2010-11	Budget 2011-12	Selectmen 2012-13	Budget Comm. 2012-13
<b>41911 PLANNING</b>				
41911-0110 Full Time Salaries	111,231	112,362	114,005	114,005
41911-0120 Part Time Salaries	6,879	12,831	12,041	12,041
41911-0140 Overtime	581	817	817	817
41911-0210 Group Insurance - Medical	19,972	19,972	19,972	19,972
41911-0211 Group Insurance - Dental	1,040	1,088	1,002	1,002
41911-0215 Group Insurance - Life & Disability	1,405	1,286	1,380	1,380
41911-0220 Social Security	8,600	9,051	8,794	8,794
41911-0225 Medicare	2,012	2,118	2,057	2,057
41911-0230 Retirement	10,271	12,552	10,105	10,105
41911-0260 Workers Compensation	210	276	198	198
41911-0320 Legal	-	-	-	-
41911-0341 Telephone	570	780	780	780
41911-0370 Maps	7,620	6,700	6,700	6,700
41911-0390 Contract Services	-	-	-	-
41911-0430 Equipment Repair	345	500	360	360
41911-0550 Printing	769	1,200	1,200	1,200
41911-0560 Dues & Subscriptions	8,283	8,650	8,300	8,300
41911-0620 Office Supplies	774	1,300	1,200	1,200
41911-0625 Postage	1,576	2,000	2,000	2,000
41911-0740 Equipment	1,855	1,500	1,600	1,600
41911-0810 Advertising	2,601	3,500	3,500	3,500
41911-0820 Recording Fees	20	100	100	100
41911-0830 Training	1,617	2,450	2,350	2,350
<b>41911 Planning Total</b>	<b>188,231</b>	<b>201,033</b>	<b>198,461</b>	<b>198,461</b>
<b>41913 ZONING</b>				
41913-0120 Part Time Salaries	28,693	18,753	12,353	12,353
41913-0220 Social Security	1,779	1,163	766	766
41913-0225 Medicare	416	272	179	179
41913-0260 Workers Compensation	44	36	17	17
41913-0320 Legal	-	4,000	4,000	4,000
41913-0610 Office Supplies	297	800	500	500
41913-0625 Postage	313	560	350	350
41913-0740 Equipment	997	-	-	-
41913-0810 Advertising	414	1,300	1,300	1,300
41913-0820 Recording Fees	25	100	100	100
41913-0830 Training	40	200	200	200
<b>41913 Zoning Total</b>	<b>33,018</b>	<b>27,184</b>	<b>19,765</b>	<b>19,765</b>
<b>GRAND TOTAL</b>	<b>221,249</b>	<b>228,217</b>	<b>218,226</b>	<b>218,226</b>

2012-13 BUDGET				
GENERAL GOVERNMENT BUILDINGS				
	Actual 2010-11	Budget 2011-12	Selectmen 2012-13	Budget Comm. 2012-13
<b>41941 MUNICIPAL OFFICE BUILDING</b>				
41941-0110 Full Time Salaries	19,618	25,303	25,795	25,795
41941-0120 Part Time Salaries	2,347	-	684	684
41941-0140 Overtime	2,756	2,920	2,920	2,920
41941-0210 Group Insurance - Medical	14,991	13,567	19,522	19,522
41941-0211 Group Insurance - Dental	390	408	376	376
41941-0215 Group Insurance - Life & Disability	379	483	518	518
41941-0220 Social Security	1,774	1,750	1,823	1,823
41941-0225 Medicare	415	409	426	426
41941-0230 Retirement	2,553	3,130	2,527	2,527
41941-0260 Workers Compensation	692	782	483	483
41941-0341 Telephone	254	-	330	330
41941-0390 Contract Services	15,282	11,553	12,399	12,399
41941-0410 Electricity	10,057	10,000	10,459	10,459
41941-0411 Natural Gas	448	9,800	9,800	9,800
41941-0413 Sewer	2,908	3,300	3,300	3,300
41941-0430 Building Repairs	4,761	5,360	13,800	13,800
41941-0570 Travel	74	400	400	400
41941-0612 Supplies	4,256	3,100	2,600	2,600
41941-0635 Vehicle Fuel	-	-	339	339
41941-0740 Equipment	2,200	-	500	500
<b>41941 Municipal Office Building Total</b>	<b>86,155</b>	<b>92,265</b>	<b>109,001</b>	<b>109,001</b>
<b>41944 BOW CENTER SCHOOL</b>				
41944-0390 Contract Services	38	-	-	-
41944-0410 Electricity	255	220	265	265
41944-0430 Building Repair	431	550	725	725
<b>41944 Bow Center School Total</b>	<b>724</b>	<b>770</b>	<b>990</b>	<b>990</b>
<b>41945 OLD TOWN HALL</b>				
41945-0110 Full Time Salaries	6,539	8,434	8,434	8,434
41945-0120 Part Time Salaries	782	-	191	191
41945-0140 Overtime	919	973	973	973
41945-0210 Group Insurance - Medical	4,997	4,522	6,508	6,508
41945-0211 Group Insurance - Dental	130	136	126	126
41945-0215 Group Insurance - Life & Disability	126	161	173	173
41945-0220 Social Security	591	583	595	595
41945-0225 Medicare	138	136	139	139
41945-0230 Retirement	851	1,043	828	828
41945-0260 Workers Compensation	231	261	157	157
41945-0341 Telephone	301	375	375	375
41945-0390 Contract Services	1,639	575	1,190	1,190
41945-0410 Electricity	1,314	1,200	1,400	1,400
41945-0411 Propane Gas	4,050	3,500	3,500	3,500
41945-0430 Building Repairs	4,032	1,800	1,800	1,800
41945-0570 Travel	69	200	200	200
<b>41945 Old Town Hall Total</b>	<b>26,709</b>	<b>23,899</b>	<b>26,589</b>	<b>26,589</b>
<b>41948 BOW BOG MEETING HOUSE</b>				

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2012-13 BUDGET GENERAL GOVERNMENT BUILDINGS				
	Actual 2010-11	Budget 2011-12	Selectmen 2012-13	Budget Comm. 2012-13
41948-0390 Contract Services	508	30	650	650
41948-0410 Electricity	208	160	220	220
41948-0430 Building Repairs	927	3,000	500	500
41948 Bow Bog Meeting House Total	1,643	3,190	1,370	1,370
<b>GRAND TOTAL</b>	<b>115,231</b>	<b>120,124</b>	<b>137,950</b>	<b>137,950</b>

2012-13 BUDGET INSURANCE				
	Actual 2010-11	Budget 2011-12	Selectmen 2012-13	Budget Comm. 2012-13
<b>41962 INSURANCE</b>				
41962-0520 Property/Liability Insurance	82,660	49,000	53,189	53,189
41962 Insurance Total	82,660	49,000	53,189	53,189
<b>GRAND TOTAL</b>	<b>82,660</b>	<b>49,000</b>	<b>53,189</b>	<b>53,189</b>

2012-13 BUDGET				
POLICE & DISPATCH				
	Actual 2010-11	Budget 2011-12	Selectmen 2012-13	Budget Comm. 2012-13
<b>42101 POLICE</b>				
42101-0110 Full Time Salaries/Group II	663,898	717,815	722,553	722,553
42101-0111 Full Time Salaries/Group I	38,732	39,104	39,104	39,104
42101-0120 Part Time Salaries	44,507	61,975	62,443	62,443
42101-0140 Overtime	46,229	30,257	40,000	40,000
42101-0210 Group Insurance - Medical	158,778	167,926	196,476	196,476
42101-0211 Group Insurance - Dental	7,410	8,051	7,415	7,415
42101-0215 Group Insurance - Life & Disability	9,039	9,002	9,660	9,660
42101-0220 Social Security	4,849	6,266	6,419	6,419
42101-0225 Medicare	12,186	13,001	13,569	13,569
42101-0230 Retirement	110,112	128,667	157,694	157,694
42101-0260 Workers Compensation	13,349	14,144	16,601	16,601
42101-0341 Telephone	29,200	25,000	25,000	25,000
42101-0350 Medical Expense	963	1,000	1,000	1,000
42101-0351 Animal Control	339	700	700	700
42101-0355 Photo Supplies	709	800	800	800
42101-0390 Contract Services	42,166	44,076	44,076	44,076
42101-0430 Repairs	2,860	3,300	300	300
42101-0432 Radio/Radar Repairs	392	1,000	500	500
42101-0450 Uniforms	8,260	7,989	7,989	7,989
42101-0550 Printing/Advertising	642	250	250	250
42101-0560 Dues & Subscriptions	695	1,750	1,750	1,750
42101-0570 Travel	247	1,263	758	758
42101-0620 Office Supplies	5,381	5,000	5,000	5,000
42101-0625 Postage	150	900	900	900
42101-0635 Vehicle Fuel	34,303	25,100	38,280	38,280
42101-0660 Vehicle Repairs	11,161	7,000	7,000	7,000
42101-0662 Tires	2,403	3,000	3,000	3,000
42101-0663 Batteries	443	500	500	500
42101-0670 Manuals & Books	837	1,000	1,000	1,000
42101-0680 Special Police Supplies	4,452	4,850	4,850	4,850
42101-0688 Special Police Supplies	1,118	2,300	2,300	2,300
42101-0690 Miscellaneous	182	-	-	-
42101-0740 Equipment	19,686	3,250	3,250	3,250
42101-0765 Vehicles	4,001	25,000	26,000	26,000
42101-0812 Prisoner Meals	-	25	25	25
42101-0830 Training	3,006	8,000	8,000	8,000
<b>42101 Police Total</b>	<b>1,282,685</b>	<b>1,369,261</b>	<b>1,455,162</b>	<b>1,455,162</b>
<b>42105 DISPATCH</b>				
42105-0110 Full Time Salaries	168,281	170,196	170,196	170,196
42105-0120 Part Time Salaries	51,160	58,509	59,520	59,520
42105-0140 Overtime	16,268	22,622	22,622	22,622
42105-0210 Group Insurance - Medical	63,498	66,812	75,684	75,684
42105-02101 Group Insurance - Dental	2,080	2,176	2,004	2,004
42105-0215 Group Insurance - Life & Disability	2,304	2,572	2,760	2,760
42105-0220 Social Security	14,202	15,583	15,645	15,645
42105-0225 Medicare	3,321	3,644	3,659	3,659
42105-0230 Retirement	16,898	21,384	16,968	16,968
42105-0260 Workers Compensation	348	463	342	342

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2012-13 BUDGET				
POLICE & DISPATCH				
	Actual 2010-11	Budget 2011-12	Selectmen 2012-13	Budget Comm. 2012-13
42105-0341 Telephone	1,795	6,000	6,000	6,000
42105-0390 Contract Services	20,324	21,844	21,844	21,844
42105-0430 Repairs	344	6,400	4,500	4,500
42105-0550 Printing	-	-	-	-
42105-0560 Dues & Subscriptions	-	250	250	250
42105-0570 Travel	-	253	253	253
42105-0615 Uniforms	1,578	1,000	1,000	1,000
42105-0620 Office Supplies	2,615	3,000	3,000	3,000
42105-0680 Special Dispatch Supplies	360	500	500	500
42105-0740 Equipment	5,857	1,000	1,000	1,000
42105-0830 Training	-	2,000	2,000	2,000
<b>42105 Dispatch Total</b>	<b>371,233</b>	<b>406,208</b>	<b>409,747</b>	<b>409,747</b>
<b>42108 POLICE STATION</b>				
42108-0390 Contract Services	20,301	16,900	16,900	16,900
42108-0410 Electricity	9,621	9,870	10,000	10,000
42108-0411 Propane Fuel	19,740	14,220	15,100	15,100
42108-0430 Facility Maintenance	3,741	3,000	3,000	3,000
42108-0610 Supplies	182	500	500	500
42108-0630 Custodial Supplies	862	1,000	1,000	1,000
42108-0725 Building Repairs	377	750	750	750
<b>42108 Police Station Total</b>	<b>54,824</b>	<b>46,240</b>	<b>47,250</b>	<b>47,250</b>
<b>GRAND TOTAL</b>	<b>1,708,742</b>	<b>1,821,709</b>	<b>1,912,159</b>	<b>1,912,159</b>

2012-13 BUDGET				
FIRE				
	Actual 2010-11	Budget 2011-12	Selectmen 2012-13	Budget Comm. 2012-13
<b>42202 FIRE &amp; RESCUE</b>				
42202-0110 Full Time Salaries/Group II	383,898	404,175	415,327	415,327
42202-0120 Part Time Salaries	178,773	183,709	199,932	199,932
42202-0140 Overtime	31,194	29,545	17,553	17,553
42202-0210 Group Insurance - Medical	88,013	89,556	94,727	94,727
42202-0211 Group Insurance - Dental	2,591	3,264	3,006	3,006
42202-0215 Group Insurance - Life & Disability	4,527	3,858	4,140	4,140
42202-0220 Social Security	11,268	11,390	12,396	12,396
42202-0225 Medicare	9,228	9,243	9,496	9,496
42202-0230 Retirement	76,995	87,091	99,564	99,564
42202-0260 Workers Compensation	21,695	20,649	27,780	27,780
42202-0320 Legal	-	-	-	-
42202-0341 Telephone	1,796	3,000	3,000	3,000
42202-0350 Medical Fees	-	3,500	4,000	4,000
42202-0390 Contract Services	105,155	107,679	109,500	109,500
42202-0430 Office Equipment Repairs	640	150	150	150
42202-0431 Outside Repairs	5,242	10,500	10,500	10,500
42202-0432 Radio Repairs	3,412	6,250	6,250	6,250
42202-0560 Dues & Subscriptions	1,616	2,250	2,050	2,050
42202-0570 Travel	99	700	500	500
42202-0612 Paint	-	-	-	-
42202-0620 Office/Photo Supplies	3,285	3,500	3,000	3,000
42202-0625 Postage	63	200	200	200
42202-0635 Gasoline	3,068	2,510	4,350	4,350
42202-0636 Diesel Fuel	10,331	9,825	14,025	14,025
42202-0660 Vehicle Parts	13,813	8,000	10,000	10,000
42202-0662 Tires	1,070	-	3,000	3,000
42202-0663 Vehicle Batteries	-	250	250	250
42202-0680 Miscellaneous Supplies	20,964	16,400	17,000	17,000
42202-0740 Equipment	21,263	14,967	16,000	16,000
42202-0810 Advertising	-	-	-	-
42202-0830 Training	10,294	13,000	13,000	13,000
<b>42202 Fire &amp; Rescue Total</b>	<b>1,010,293</b>	<b>1,045,161</b>	<b>1,100,696</b>	<b>1,100,696</b>
<b>42208 FIRE STATION</b>				
42208-0390 Contract Services	2,376	2,350	2,350	2,350
42208-0410 Electricity	6,217	7,120	6,500	6,500
42208-0411 Natural Gas	6,937	8,550	9,100	9,100
42208-0413 Sewer	2,960	2,960	2,960	2,960
42208-0430 Building Repairs	4,224	-	2,500	2,500
42208-0612 Paint	-	100	100	100
42208-0630 Custodial Supplies	615	1,500	750	750
42208-0684 Light Replacement	-	200	200	200
<b>42208 Fire Station Total</b>	<b>23,329</b>	<b>22,780</b>	<b>24,460</b>	<b>24,460</b>
<b>42209 RESCUE BUILDING</b>				
42209-0390 Contract Services	747	1,300	1,300	1,300
42209-0411 Natural Gas	2,283	1,400	2,300	2,300
42209-0430 Building Repairs	629	-	750	750

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2012-13 BUDGET				
FIRE				
	Actual 2010-11	Budget 2011-12	Selectmen 2012-13	Budget Comm. 2012-13
42209-0691 Supplies	-	300	300	300
42209 Rescue Building Total	3,659	3,000	4,650	4,650
<b>GRAND TOTAL</b>	<b>1,037,281</b>	<b>1,070,941</b>	<b>1,129,806</b>	<b>1,129,806</b>

2012-13 BUDGET				
EMERGENCY MANAGEMENT				
	Actual 2010-11	Budget 2011-12	Selectmen 2012-13	Budget Comm. 2012-13
<b>42901 EMERGENCY MANAGEMENT</b>				
42901-0120 Part Time Salaries	7,853	6,210	9,603	9,603
42901-0220 Social Security	487	385	595	595
42901-0225 Medicare	114	90	139	139
42901-0260 Workers Compensation	271	272	388	388
42901-0341 Telephone	786	-	-	-
42901-0390 Contract Services	704	600	6,000	6,000
42901-0560 Dues & Subscriptions	-	500	750	750
42901-0620 Supplies	775	4,075	500	500
42901-0625 Postage	994	-	-	-
42901-0740 Equipment	-	1,024	2,000	2,000
42901 Emergency Management Total	11,984	13,156	19,975	19,975
<b>GRAND TOTAL</b>	<b>11,984</b>	<b>13,156</b>	<b>19,975</b>	<b>19,975</b>

2012-13 BUDGET				
BUILDING INSPECTION/CODE ENFORCEMENT				
	Actual 2010-11	Budget 2011-12	Selectmen 2012-13	Budget Comm. 2012-13
42401-0110 Full Time Salaries	87,304	88,837	73,049	73,049
42401-0120 Part Time Salaries	1,417	-	1,579	1,579
42401-0140 Overtime	-	560	-	-
42401-0210 Group Insurance - Medical	30,302	31,498	26,029	26,029
42401-0211 Group Insurance - Dental	1,040	1,088	501	501
42401-0215 Group Insurance - Life & Disability	1,218	1,286	690	690
42401-0220 Social Security	5,843	6,008	4,628	4,628
42401-0225 Medicare	1,367	1,405	1,083	1,083
42401-0230 Retirement	8,082	9,914	4,922	4,922
42401-0260 Workers Compensation	2,002	2,492	2,254	2,254
42401-0341 Telephone	505	800	800	800
42401-0390 Contract Services	2,277	2,390	1,860	1,860
42401-0430 Equipment Repairs	91	600	-	-
42401-0550 Printing	388	470	470	470
42401-0560 Dues & Subscriptions	1,171	1,302	1,092	1,092
42401-0570 Travel	-	250	250	250
42401-0620 Supplies	520	1,140	1,140	1,140
42401-0625 Postage	113	300	300	300
42401-0635 Vehicle Fuel	1,229	1,632	1,923	1,923
42401-0660 Vehicle Repair Parts	647	750	750	750
42401-0670 Manuals & Directories	923	858	800	800
42401-0740 Equipment	1,815	600	800	800
42401-0899 Hazardous Structure Demolition	14,013	-	3,000	3,000
42401-0830 Training	2,220	2,950	2,950	2,950
<b>GRAND TOTAL</b>	<b>164,487</b>	<b>157,130</b>	<b>130,870</b>	<b>130,870</b>

2012-13 BUDGET				
PUBLIC WORKS				
	Actual 2010-11	Budget 2011-12	Selectmen 2012-13	Budget Comm. 2012-13
<b>43111 PUBLIC WORKS ADMINISTRATION</b>				
43111-0110 Full Time Salaries	534,709	550,396	560,249	560,249
43111-0125 Seasonal/Temporary Salaries	2,521	9,870	9,870	9,870
43111-0140 Overtime	52,450	63,365	79,200	79,200
43111-0210 Group Insurance - Medical	248,223	271,871	286,856	286,856
43111-0211 Group Insurance - Dental	6,758	7,072	6,513	6,513
43111-0215 Group Insurance - Life & Disability	7,445	8,359	8,970	8,970
43111-0220 Social Security	34,897	38,666	40,654	40,654
43111-0225 Medicare	8,169	9,043	9,508	9,508
43111-0230 Retirement	53,963	68,066	56,836	56,836
43111-0260 Workers Compensation	15,473	30,919	16,560	16,560
43111-0341 Telephone	2,886	4,500	2,500	2,500
43111-0390 Contract Services	436	1,560	10,060	10,060
43111-0620 Office Supplies	696	650	650	650
43111-0625 Postage	38	50	50	50
43111-0690 Miscellaneous	-	-	-	-
43111-0810 Advertising	-	-	-	-
43111-0740 Equipment	3,135	1,095	3,000	3,000
<b>43111 Public Works Administration Total</b>	<b>971,799</b>	<b>1,065,482</b>	<b>1,091,476</b>	<b>1,091,476</b>
<b>43121 PAVING &amp; RECONSTRUCTION</b>				
43121-0394 Traffic Markings & Tree Removal	19,927	28,289	28,434	28,434
43121-0440 Equipment Rental	682	2,000	2,000	2,000
43121-0613 Traffic Control & Tools	2,014	1,500	1,500	1,500
43121-0630 Building Materials	771	1,000	1,000	1,000
43121-0650 Landscape Materials	156	1,500	1,500	1,500
43121-0680 Asphalt	22,270	25,800	27,800	27,800
<b>43121 Paving &amp; Reconstruction Total</b>	<b>45,820</b>	<b>60,089</b>	<b>62,234</b>	<b>62,234</b>
<b>43122 STREET CLEANING &amp; MAINTENANCE</b>				
43122-0390 Contract Services	29,292	31,300	29,800	29,800
43122-0396 Torch Gases	945	2,000	1,500	1,500
43122-0398 Equipment Repairs	6,031	5,000	5,000	5,000
43122-0432 Radio Repairs	1,225	500	1,000	1,000
43122-0612 Paint	7,457	7,500	7,500	7,500
43122-0613 Traffic Control Supplies	2,669	3,500	3,500	3,500
43122-0615 Uniforms	9,203	12,000	12,000	12,000
43122-0616 First Aid Supplies	206	300	300	300
43122-0619 Steel and Iron	1,954	1,500	1,500	1,500
43122-0635 Gasoline	10,258	11,295	15,660	15,660
43122-0636 Diesel Fuel	77,625	65,500	93,500	93,500
43122-0640 Guardrail	518	5,000	5,000	5,000
43122-0660 Vehicle Maintenance Supplies	55,512	50,000	50,000	50,000
43122-0661 Oil & Grease	4,748	600	2,000	2,000
43122-0662 Tires	6,519	6,000	8,000	8,000
43122-0740 Equipment	17,802	2,000	2,000	2,000
43122-0830 Training	470	800	1,000	1,000
<b>43122 Street Cleaning &amp; Maintenance Total</b>	<b>232,434</b>	<b>204,795</b>	<b>239,260</b>	<b>239,260</b>

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2012-13 BUDGET				
PUBLIC WORKS				
	Actual 2010-11	Budget 2011-12	Selectmen 2012-13	Budget Comm. 2012-13
<b>43123 STORM DRAINS</b>				
43123-0390 Contract Services	1,148	1,500	-	-
43123-0614 Drainage Materials	6,864	17,000	17,000	17,000
<b>43123 Storm Drains Total</b>	<b>8,012</b>	<b>18,500</b>	<b>17,000</b>	<b>17,000</b>
<b>43125 SNOW &amp; ICE CONTROL</b>				
43125-0390 Contract Services	12,696	22,200	22,200	22,200
43125-0680 Plow Blades	6,866	12,000	10,000	10,000
43125-0682 Salt	108,190	150,000	120,000	120,000
43125-0686 Calcium Chloride	2,438	2,500	2,500	2,500
43125-0691 Tire Chains	1,869	1,000	1,000	1,000
<b>43125 Snow &amp; Ice Control Total</b>	<b>132,059</b>	<b>187,700</b>	<b>155,700</b>	<b>155,700</b>
<b>43128 PUBLIC WORKS FACILITY</b>				
43128-0390 Contract Services	17,034	18,600	18,600	18,600
43128-0410 Electricity	22,450	23,030	23,400	23,400
43128-0411 Propane Fuel	46,061	33,180	35,200	35,200
43128-0430 Facility Maintenance	7,638	2,500	7,000	7,000
43128-0612 Fire Extinguishers	76	275	275	275
43128-0630 Supplies	496	850	850	850
43128-0725 Building Repairs	-	500	3,780	3,780
43128-0740 Equipment	9,940	5,000	5,000	5,000
<b>43128 Public Works Facility Total</b>	<b>103,695</b>	<b>83,935</b>	<b>94,105</b>	<b>94,105</b>
<b>43163 STREET LIGHTING</b>				
43163-0410 Electricity	26,172	23,000	27,200	27,200
<b>43163 Street Lighting Total</b>	<b>26,172</b>	<b>23,000</b>	<b>27,200</b>	<b>27,200</b>
<b>43190 CEMETERY OPERATIONS</b>				
43190-0125 Seasonal/Temporary Salaries	3,443	6,164	5,453	5,453
43190-0140 Overtime	104	-	-	-
43190-0220 Social Security	214	382	338	338
43190-0225 Medicare	56	89	79	79
43190-0260 Workers Compensation	91	182	101	101
43190-0390 Contract Services	2,084	600	600	600
43190-0430 Repairs	-	700	700	700
43190-0630 Supplies	3,409	1,500	2,200	2,200
43190-0690 Equipment Repair Parts	2,162	2,500	2,500	2,500
43190-0740 Equipment	7,081	-	700	700
<b>43190 Cemetery Operations Total</b>	<b>18,644</b>	<b>12,117</b>	<b>12,671</b>	<b>12,671</b>
<b>GRAND TOTAL</b>	<b>1,538,635</b>	<b>1,655,618</b>	<b>1,699,646</b>	<b>1,699,646</b>

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2012-13 BUDGET SOLID WASTE DISPOSAL				
	Actual 2010-11	Budget 2011-12	Selectmen 2012-13	Budget Comm. 2012-13
<b>43241 SOLID WASTE DISPOSAL</b>				
43241-0120 Part Time Salaries	-	-	-	-
43241-0210 Group Insurance - Medical	-	-	-	-
43241-0215 Group Insurance - Life & Disability	-	-	-	-
43241-0220 Social Security	-	-	-	-
43241-0225 Medicare	-	-	-	-
43241-0260 Workers Compensation	-	-	-	-
43241-0390 Contract Services	296,720	327,999	327,999	327,999
43241-0391 Curbside Collection	361,548	361,550	361,550	361,550
43241-0392 Disposal of Used Oil	-	-	-	-
43241-0393 Disposal of Appliances	160	500	500	500
43241-0394 Recycling Committee	12,901	21,400	20,400	20,400
43241-0395 Disposal of Metal	-	-	-	-
43241-0397 Well Testing	24,395	13,400	13,400	13,400
43241-0402 Hazardous Waste Disposal	21	500	500	500
43241-0560 Memberships & Subscriptions	388	550	550	550
43241-0620 Supplies	2,047	3,500	-	-
43241-0830 Training	-	100	100	100
<b>GRAND TOTAL</b>	<b>698,180</b>	<b>729,499</b>	<b>724,999</b>	<b>724,999</b>

2012-13 BUDGET HEALTH				
	Actual 2010-11	Budget 2011-12	Selectmen 2012-13	Budget Comm. 2012-13
<b>44100 HEALTH ADMINISTRATION</b>				
44100-0120 Part Time Salaries	6,345	2,130	2,130	2,130
44100-0220 Social Security	164	132	132	132
44100-0225 Medicare	38	31	31	31
44100-0260 Workers Compensation	4	3	3	3
44100-0561 Meeting Expense	-	30	30	30
	-	-	-	-
<b>44100 Health Administration Total</b>	<b>6,551</b>	<b>2,326</b>	<b>2,326</b>	<b>2,326</b>
<b>GRAND TOTAL</b>	<b>6,551</b>	<b>2,326</b>	<b>2,326</b>	<b>2,326</b>

2012-13 BUDGET WELFARE				
	Actual 2010-11	Budget 2011-12	Selectmen 2012-13	Budget Comm. 2012-13
<b>44111 WELFARE ADMINISTRATION</b>				
44111-0120 Part Time Salaries	2,915	4,789	5,355	5,355
44111-0220 Social Security	181	297	332	332
44111-0225 Medicare	42	69	77	77
44111-0260 Workers Compensation	6	9	8	8
44111-0560 Meeting Expense	30	50	50	50
44111-0610 Computer System	-	50	50	50
44111-0620 Office Supplies	64	25	25	25
44111-0620 Postage	1	25	25	25
<b>44111 Welfare Administration Total</b>	<b>3,239</b>	<b>5,314</b>	<b>5,922</b>	<b>5,922</b>
<b>DIRECT ASSISTANCE</b>				
44421-0891 Direct Assistance	1,460	6,000	6,000	6,000
<b>44421 Direct Assistance Total</b>	<b>1,460</b>	<b>6,000</b>	<b>6,000</b>	<b>6,000</b>
<b>GRAND TOTAL</b>	<b>4,699</b>	<b>11,314</b>	<b>11,922</b>	<b>11,922</b>

2012-13 BUDGET				
PARKS & RECREATION				
	Actual 2010-11	Budget 2011-12	Selectmen 2012-13	Budget Comm. 2012-13
<b>PARKS &amp; RECREATION</b>				
45201-0110 Full Time Salaries	89,664	90,563	91,577	91,577
45201-0120 Part Time Salaries	39,774	42,794	45,305	45,305
45201-0125 Seasonal/Temporary Salaries	76,760	91,396	92,262	92,262
45201-0140 Overtime	785	1,150	1,163	1,163
45201-0210 Group Insurance - Medical	17,486	17,485	17,485	17,485
45201-0211 Group Insurance - Dental	1,040	1,088	1,002	1,002
45201-0215 Group Insurance - Life & Disability	1,232	1,286	1,380	1,380
45201-0220 Social Security	13,983	15,090	15,569	15,569
45201-0225 Medicare	3,270	3,530	3,642	3,642
45201-0230 Retirement	8,305	10,171	8,363	8,363
45201-0260 Workers Compensation	4,597	6,499	4,149	4,149
45201-0341 Telephone	1,414	2,160	1,980	1,980
45201-0390 Contract Services	16,375	17,028	21,201	21,201
45201-0410 Electricity	2,289	2,200	2,400	2,400
45201-0430 Equipment Repairs	2,728	1,000	1,500	1,500
45201-0440 Equipment Rental	3,288	4,753	4,075	4,075
45201-0550 Printing	23	250	250	250
45201-0560 Dues & Subscriptions	1,266	1,130	1,600	1,600
45201-0570 Travel	161	293	293	293
45201-0615 Uniforms	4,788	4,520	3,948	3,948
45201-0620 Office Supplies	1,592	1,200	1,200	1,200
45201-0625 Postage	159	350	300	300
45201-0630 Building Materials	3,396	1,000	1,000	1,000
45201-0635 Gasoline & Diesel Fuel	3,406	3,106	4,335	4,335
45201-0650 Grounds Maintenance Supplies	7,630	8,702	9,930	9,930
45201-0660 Vehicle Repair Parts	1,607	1,500	2,450	2,450
45201-0680 Special Recreation Supplies	1,201	1,500	1,300	1,300
45201-0740 Equipment	1,830	1,815	3,655	3,655
45201-0810 Advertising	-	200	200	200
45201-0875 Program Activities	30,920	32,200	33,700	33,700
45201 Parks & Recreation Total	340,969	365,959	377,214	377,214
<b>45202 CELEBRATING CHILDREN</b>				
45202-0120 Seasonal/Temporary Salaries	39,666	65,490	49,471	49,471
45202-0140 Overtime	-	-	-	-
45202-0220 Social Security	2,460	4,060	3,067	3,067
45202-0225 Medicare	575	950	717	717
45202-0260 Workers Compensation	179	282	213	213
45202-0620 Office Supplies	303	300	900	900
45202-0740 Equipment	-	-	-	-
45202-0830 Training	266	650	1,000	1,000
45202-0875 Program Expenses	3,108	5,580	6,156	6,156
45202-0999 Scholarships	-	2,500	-	-
45202 Celebrating Children Total	46,557	79,812	61,524	61,524
<b>45208 COMMUNITY CENTER</b>				
45208-0390 Contract Services	2,376	2,350	2,350	2,350
45208-0410 Electricity	6,217	7,120	6,500	6,500

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2012-13 BUDGET PARKS & RECREATION				
	Actual 2010-11	Budget 2011-12	Selectmen 2012-13	Budget Comm. 2012-13
45208-0411 Natural Gas	6,937	8,550	9,100	9,100
45208-0413 Sewer	2,960	2,960	2,960	2,960
45208-0430 Building Repairs	4,224	-	-	-
45208-0612 Paint	-	100	100	100
45208-0630 Custodial Supplies	615	1,500	1,500	1,500
45208-0684 Light Replacement	-	200	200	200
45208-0740 Equipment	-	-	-	-
<b>45208 Community Center Total</b>	<b>23,329</b>	<b>22,780</b>	<b>22,710</b>	<b>22,710</b>
<b>GRAND TOTAL</b>	<b>410,855</b>	<b>468,551</b>	<b>461,448</b>	<b>461,448</b>

2012-13 BUDGET PATRIOTIC PURPOSES				
	Actual 2010-11	Budget 2011-12	Selectmen 2012-13	Budget Comm. 2012-13
<b>45830 PATRIOTIC PURPOSES</b>				
45830-0810 Town Celebrations	250	-	500	500
<b>45830 Patriotic Purposes Total</b>	<b>250</b>	<b>-</b>	<b>500</b>	<b>500</b>
<b>GRAND TOTAL</b>	<b>250</b>	<b>-</b>	<b>500</b>	<b>500</b>

2012-13 BUDGET HERITAGE COMMISSION				
	Actual 2010-11	Budget 2011-12	Selectmen 2012-13	Budget Comm. 2012-13
<b>45890 HERITAGE COMMISSION</b>				
45890 - 0620 Supplies	405	500	500	500
45890 - 0625 Postage	-	-	-	-
45890 - 0680 Preservation & Restoration	645	750	1,000	1,000
45890 - 0690 Miscellaneous Signage	95	-	250	250
45890 - 0390 Contract Services	-	-	-	-
45890-0740 Equipment	749	-	-	-
<b>GRAND TOTAL</b>	<b>1,894</b>	<b>1,250</b>	<b>1,750</b>	<b>1,750</b>

2012-13 BUDGET ECONOMIC DEVELOPMENT				
	Actual 2010-11	Budget 2011-12	Selectmen 2012-13	Budget Comm. 2012-13
<b>46510 BUSINESS DEVELOPMENT</b>				
46510-0371 Marketing	-	2,000	7,500	7,500
46510-0390 Contract Services	11,169	22,000	15,000	15,000
46510-0550 Printing	100	-	-	-
46510-0560 Dues & Subscriptions	175	195	195	195
46510-0610 Office Supplies	49	200	200	200
46510-0625 Postage	315	200	200	200
<b>46510 Business Development Total</b>	<b>11,808</b>	<b>24,595</b>	<b>23,095</b>	<b>23,095</b>
<b>GRAND TOTAL</b>	<b>11,808</b>	<b>24,595</b>	<b>23,095</b>	<b>23,095</b>

2012-13 BUDGET OUTSIDE AGENCIES				
	Actual 2010-11	Budget 2011-12	Selectmen 2012-13	Budget Comm. 2012-13
<b>44152 OUTSIDE AGENCIES</b>				
44152-0390 Visiting Nurse Association	-	-	-	-
44152-0391 Boy Scouts	277	300	300	300
44152-0393 CASA	500	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
<b>GRAND TOTAL</b>	<b>4,127</b>	<b>4,150</b>	<b>4,150</b>	<b>4,150</b>

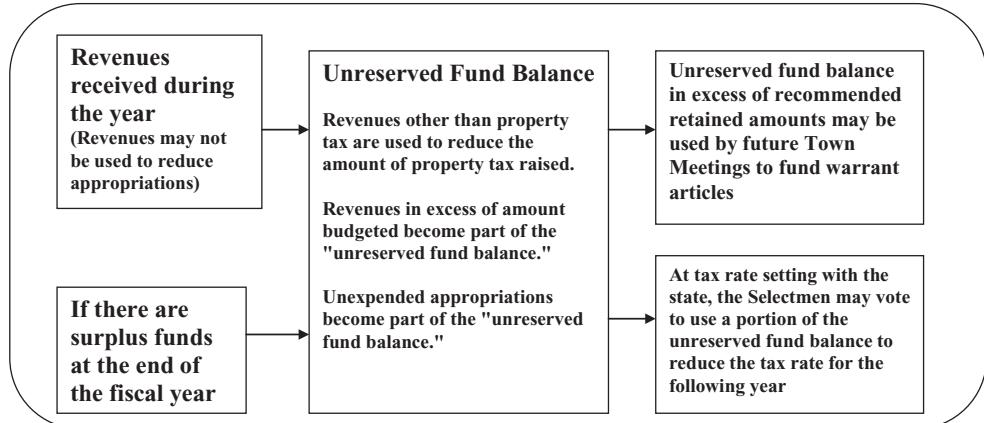
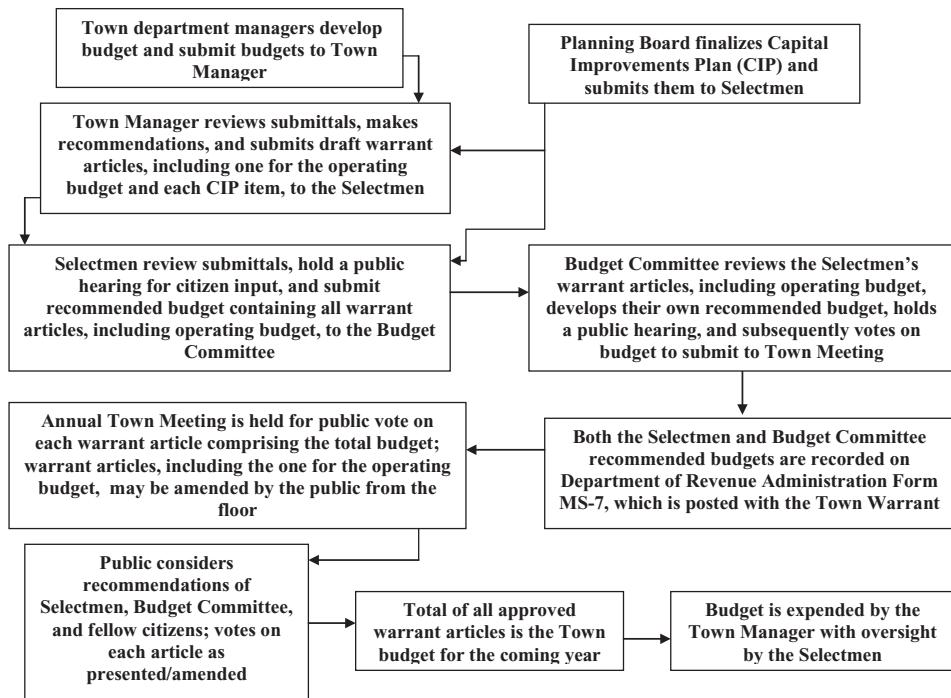
2012-13 BUDGET DEBT SERVICE				
	Actual 2010-11	Budget 2011-12	Selectmen 2012-13	Budget Comm. 2012-13
<b>47312 DEBT SERVICE</b>				
062-47312-0982 Interest-TAN	-	1	1	1
062-47212-0981 Interest - Long-Term Debt	144,138	338,588	450,216	450,216
061-47112-0980 Principal - Long-Term Debt	220,000	220,000	870,300	870,300
<b>GRAND TOTAL</b>	<b>364,138</b>	<b>558,589</b>	<b>1,320,517</b>	<b>1,320,517</b>

2012-13 BUDGET				
SEWER				
	Actual 2010-11	Budget 2011-12	Selectmen 2012-13	Budget Comm. 2012-13
<b>43260 SEWER FUND</b>				
43260-0390 Contract Services	62,847	54,810	59,810	59,810
43260-0410 Electricity	4,763	5,200	6,000	6,000
43260-0411 Natural Gas	618	400	1,000	1,000
43260-0491 System Monitoring	3,120	3,000	3,300	3,300
43260-0625 Postage	-	150	150	150
43260-0745 Operating & Maintenance Costs	11,932	7,600	7,600	7,600
43260-0740 Equipment	23,152	-	-	-
43260-0980 Principal - Long-Term Debt	-	-	-	-
43260-0981 Interest - Long-Term Debt	-	-	-	-
49130-1050 Capital Reserve Fund	-	-	-	-
<b>GRAND TOTAL</b>	<b>106,432</b>	<b>71,160</b>	<b>77,860</b>	<b>77,860</b>

2012-13 BUDGET				
WATER				
	Actual 2010-11	Budget 2011-12	Selectmen 2012-13	Budget Comm. 2012-13
<b>43270 WATER FUND</b>				
43270-0390 Contract Services	-	113,000	113,000	113,000
43270-0410 Electricity	-	-	-	-
43270-0411 Natural Gas	-	-	-	-
43270-0491 System Monitoring	-	-	-	-
43270-0625 Postage	-	-	-	-
43270-0681 Chemicals	-	-	-	-
43270-0745 Operating & Maintenance Costs	-	-	-	-
<b>GRAND TOTAL</b>	<b>-</b>	<b>113,000</b>	<b>113,000</b>	<b>113,000</b>

2012-13 BUDGET				
BAKER FREE LIBRARY				
	Actual 2010-11	Budget 2011-12	Trustees 2012-13	Budget Comm. 2012-13
Full-Time Salaries	106,975	112,931	111,592	111,592
Part-Time Salaries	121,626	130,883	133,987	133,987
Vacation Coverage	1,087	1,471	1,208	1,208
Medical Insurance	73,173	71,394	72,464	72,464
Dental Insurance	4,816	4,975	4,346	4,346
Life & Disability Insurance	1,393	1,366	1,380	1,380
Social Security	12,428	15,208	15,301	15,301
Medicare	2,906	3,556	3,579	3,579
Retirement	9,799	12,524	9,820	9,820
Unemployment Compensation	4,760	-	-	-
Workers Compensation	732	467	346	346
Total Salaries & Employee Benefits	339,695	354,775	354,023	354,023
Telephone	1,850	1,920	1,840	1,840
Electricity	11,478	12,000	12,000	12,000
Fuel Oil	9,774	10,000	12,000	12,000
Sewer	340	350	350	350
Contract Services	50	400	350	350
Supplies	7,740	7,500	6,900	6,900
Equipment Repairs	6,615	7,920	6,775	6,775
Postage	870	900	900	900
Special Programs	3,849	4,000	4,000	4,000
Building Maintenance	15,138	16,130	12,955	12,955
Grounds Maintenance	3,458	3,000	3,700	3,700
Collection Development	51,880	52,582	52,582	52,582
Professional Development	1,829	1,750	1,750	1,750
Preservation	350	350	350	350
Equipment	1,901	-	-	-
<b>Total</b>	<b>456,817</b>	<b>473,577</b>	<b>470,475</b>	<b>470,475</b>

## 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.

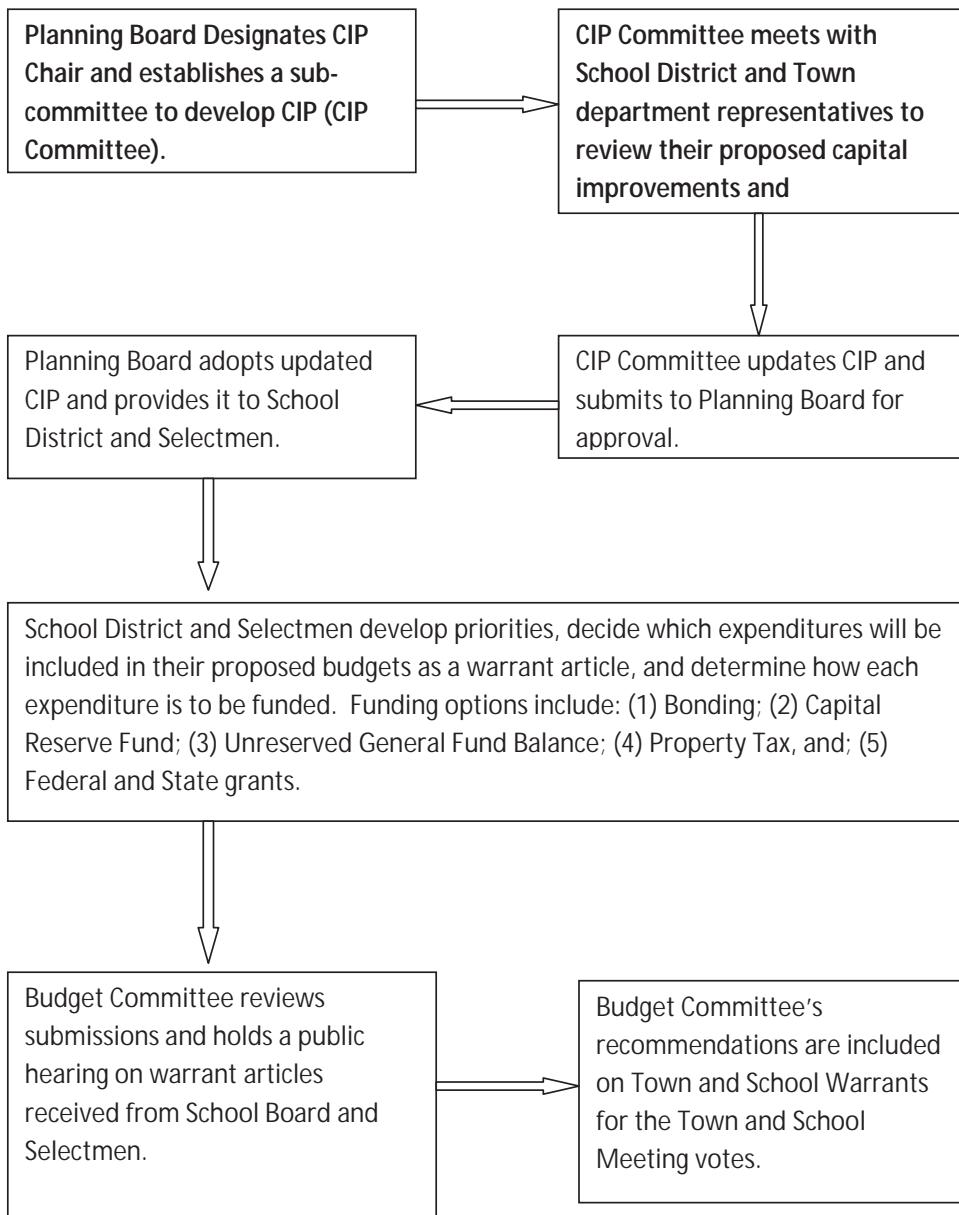
## **CAPITAL IMPROVEMENT PLAN AND CAPITAL RESERVE FUNDS**

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*

Department	Project	Scheduled		Estimated Life	Financing
		Estimated Cost	Purchase Year		
Community Development	2004 Ford F150 pickup truck	27,000	2014-15	10	Budget
Conservation Commission	Unanticipated land purchases	500,000	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	2012-13	20	Fire Equip CRF
Fire	Skid tank and pump	25,000	2023-24	20	Fire Equip CRF
Fire	Defibrillator	25,000	2021-22	10	Fire Equip CRF
Fire	Defibrillator	25,000	2021-22	10	Fire Equip CRF
Fire	SCBA air compressor and filling station	40,000	2024-25	15	Fire Equip CRF
Fire	SCBA cascade system	20,000	2024-25	15	Fire Equip CRF
Fire	Turnout gear	100,000	2021-22	10	Fire Equip CRF
Fire	2009 ambulance	170,000	2019-20	10	Fire Truck CRF
Fire	1993 tanker truck	225,000	2014-15	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	2012-13	10	Fire Truck CRF
Fire	2009 pumper	475,000	2024-25	15	Fire Truck CRF
Gen Govt Buildings	Unanticipated municipal facilities and grounds repairs	50,000	2014-15	10	Mun Bldg CRF
Gen Govt Buildings	Bow Bog Meeting House repair and restoration	150,000	2012-13	100	Mun Bldg CRF/Grant
Gen Govt Buildings	Bow Bog Meeting House improvements study	10,000	2013-14	10	Mun Bldg CRF
Gen Govt Buildings	Old Town Hall sill and floor joist repair	25,000	2013-14	10	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	Municipal Building emergency generator	35,000	2015-16	20	Mun Bldg CRF
Gen Govt Buildings	Municipal Building roof	40,000	2018-19	25	Mun Bldg CRF
Gen Govt Buildings	Municipal Building boiler and water heater	15,000	2018-19	10	Mun Bldg CRF
Library	Library basement renovation	32,000	2012-13	10	Budget/Bond
Library	Unanticipated library facilities and grounds repairs	25,000	2012-13	10	Library Repairs ETF
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	Jenny Holt Playground equipment	10,000	2019-20	20	P&R CRF
Parks & Recreation	Loomis Playground equipment	10,000	2019-20	20	P&R CRF
Parks & Recreation	Community Center emergency generator	25,000	2018-19	20	Mun Bldg CRF
Parks & Recreation	Top dresser	16,000	2023-24	12	P&R CRF
Parks & Recreation	Slicer/seeder	10,000	2013-14	12	P&R CRF
Parks & Recreation	2010 Chevrolet Silverado 2500HD work truck	30,000	2018-19	8	P&R CRF
Parks & Recreation	1999 John Deere 4600 tractor	40,000	2013-14	12	P&R CRF
Parks & Recreation	Gergler Field parking improvements	20,000	2014-15	10	P&R Fields CRF
Parks & Recreation	Gergler Field fencing	22,000	2014-15	20	Mun Bldg CRF
Parks & Recreation	Sargent Field fencing	16,000	2014-15	20	Mun Bldg CRF
Parks & Recreation	Goodwin/Gordin Field fencing	30,000	2014-15	20	Mun Bldg CRF
Parks & Recreation	Gosling Field fencing	32,000	2014-15	20	Mun Bldg CRF
Parks & Recreation	St. Cyr playground fencing	10,000	2020-21	20	Mun Bldg CRF
Police	Voice logging recorder	24,000	2012-13	10	Police CRF
Police	2008 Ford Expedition special utility vehicle	32,000	2013-14	5	Police CRF
Police	Mobile and portable radios	70,000	2017-18	6	Police CRF
Police	Dispatcher radio and computer equipment	98,000	2015-16	10	Police CRF
Police	2011 Chevrolet Impala cruiser (chief)	25,000	2016-17	5	Police CRF
Police	2011 Chevrolet Impala cruiser (patrol)	25,000	2014-15	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	2013-14	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

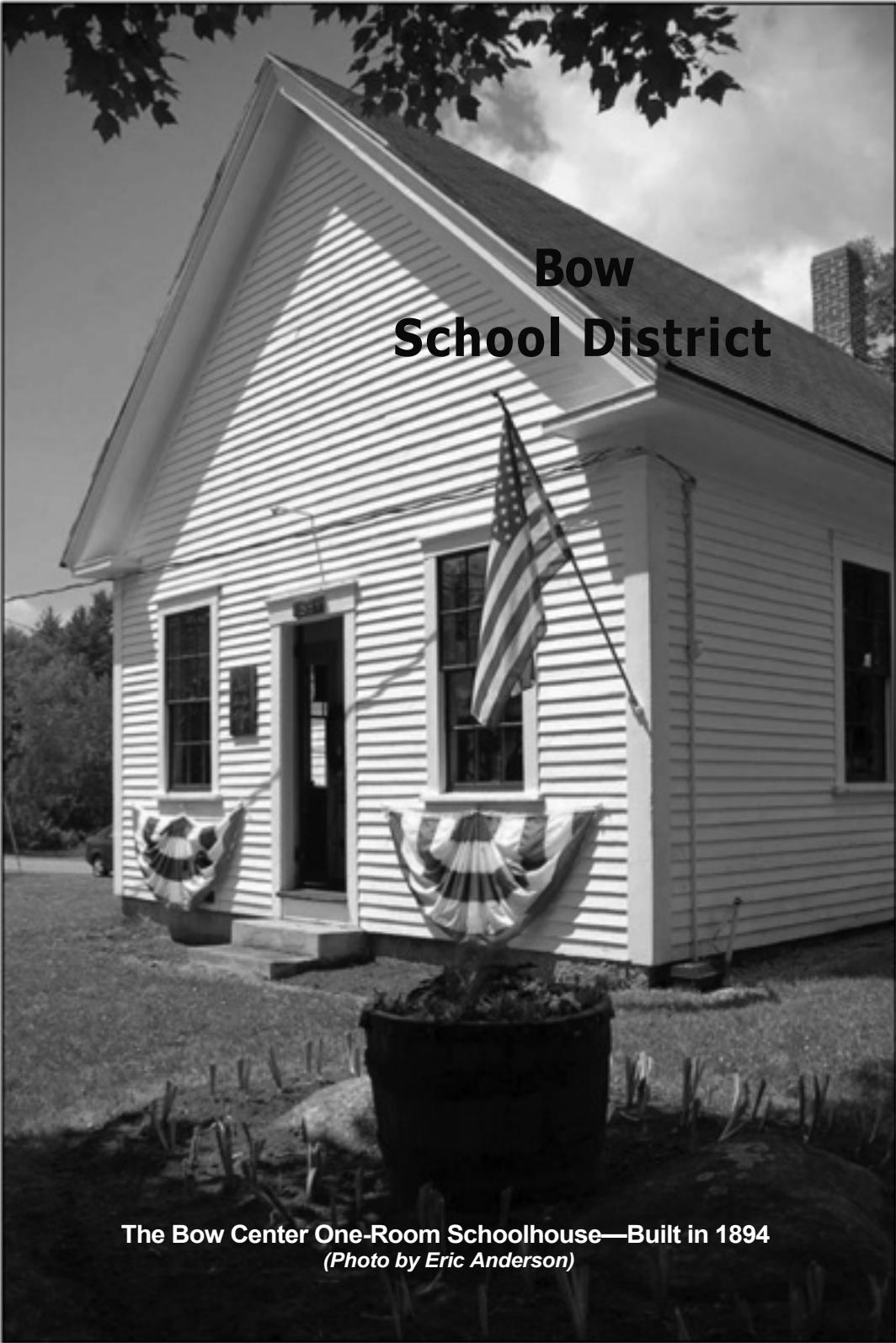
**CAPITAL IMPROVEMENTS PROGRAM**

*Adopted by Planning Board*

Department	Project	Scheduled		Estimated Life	Financing
		Estimated Cost	Purchase Year		
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
Police	Intel file server	12,000	2015-16	5	Police CRF
Police	Police Station moisture issues	145,000	2013-14	100	Mun Bldg CRF
Police	Police Station roof	35,000	2032-33	20	Mun Bldg CRF
Public Works	DPW Facility roof	45,000	2032-33	30	Mun Bldg CRF
Public Works	2009 Freightliner M2106V dump truck	150,000	2019-20	12	DPW CRF
Public Works	2009 Freightliner M2106V dump truck	150,000	2019-20	12	DPW CRF
Public Works	2010 International 4900 dump truck	150,000	2020-21	12	DPW CRF
Public Works	2011 International 4900 dump truck	150,000	2021-22	12	DPW CRF
Public Works	2002 Freightliner FL80 dump truck	150,000	2013-14	12	DPW CRF
Public Works	2004 International 7400 dump truck	150,000	2014-15	12	DPW CRF
Public Works	2005 Freightliner M2106V dump truck	150,000	2016-17	12	DPW CRF
Public Works	2005 International 7400 dump truck	150,000	2015-16	12	DPW CRF
Public Works	2007 Freightliner M2106V dump truck	150,000	2017-18	12	DPW CRF
Public Works	2007 Ford F-150 1/2-ton pickup truck	30,000	2013-14	7	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	72,000	2020-21	10	DPW CRF
Public Works	2005 Ford F-350 dump truck	72,000	2012-13	7	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	2018-19	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	2013-14	9	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	2014-15	10	DPW CRF
Public Works	Mowing attachment for 2002 Kubota tractor	18,000	2021-22	10	DPW CRF
Public Works	Robinson Road/Route 3-A intersection	1,000,000	2017-18	50	State aid & I-2 Zone CRF
Public Works	Johnson Road/Route 3-A intersection	1,000,000	2018-19	50	State aid & I-2 Zone CRF
Public Works	Unanticipated state aid road reconstruction	600,000	2020-21	50	State aid & Hwy CRF
Public Works	Development of cemetery on Marshall property	100,000	2028-29	100	Cemetery Dev CRF
Public Works	Salt shed	200,000	2015-16	30	Mun Bldg CRF
Public Works	DPW Facility furnaces - 2	50,000	2026-27	20	Mun Bldg CRF
Public Works	Unanticipated sewer pump and sewer line replacements	100,000	2012-13	10	Sewer CRF
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	2012-13	50	Bond/Bridge CRF
Public Works	Birchdale Road/White Brook Bridge	200,000	2017-18	50	Bridge CRF
Public Works	Dunklee Road/Bow Bog Brook Bridge	700,000	2060-61	50	Bond/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	50	Budget
Public Works	Road paving - shim and overlay - \$110,000 X 5 miles per year	550,000	annually	10	Budget
Public Works	Unanticipated mitigation of pollutants in private water wells	20,000	2012-13	10	Pollution ETF







# Bow School District

**The Bow Center One-Room Schoolhouse—Built in 1894**  
*(Photo by Eric Anderson)*

**BOW SCHOOL DISTRICT  
2011  
ANNUAL REPORT**

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## **BOW SCHOOL DISTRICT OFFICERS**

	<u>Term Expires</u>
Mr. James Hatem, Moderator	2014
Atty. John E. Rich, Jr., Clerk	2012
Mr. Mark Lavalle, Treasurer	2014

## **BOW SCHOOL BOARD**

	<u>Term Expires</u>
Ms. Pansy Bloomfield, Chair	2013
Mr. Robert Louf, Vice Chair	2013
Mr. Thomas E. Keane, Member	2012
Ms. Debra Alfano, Member	2014
Ms. June Branscom, Member	2014

## 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 11, 2011**

A duly called meeting of the voters of the Bow School District was held in the Bow High School auditorium on Friday, March 11, 2011. School Moderator, Jim Hatem, called the meeting to order at 7:03 PM. The Pledge of Allegiance was led by Emily Rescino, Aly Colandreo, Lexi Dimond, Hailey Kaliscik, Emma Wilke, Annalies Kaufman, Kate Watt, Anna Laffreniere, Gina Colandreo and Meghan Shippos from the Bow Girl Scouts Service Unit.

The National Anthem was sung by Erin Inks, Collin Moore, Cody Aiken, Will Malvey and Olivia Bergan of the Bow High School Concert Choir.

Moderator Jim Hatem introduced the members of the School Board and some administrative members of the School District.

School Board Members: Chair Anne Baier, Vice Chair Pansy Bloomfield, Deborah McCann, Tom Keane and Robert Louf.

Officers and Administrators: School Superintendent Dr. Dean Cascadden and Business Administrator Duane Ford. Also present was John Rich, District Clerk.

Moderator Jim Hatem announced results of the recent School District elections. Debra Alfano and June Branscom have been elected to the School Board, Mark Lavalle was re-elected Treasurer and Jim Hatem was re-elected Moderator. Ms. Bloomfield presented retiring School Board Members Deborah McCann and Anne Baier with plaques in recognition of their outstanding service. Ms. McCann thanked the Town for the opportunity to serve the Town on the School Board.

Moderator Jim Hatem announced:

- As all the rules of procedure for the meeting were contained in the 2011 Annual Town Report, he would only briefly mention some of the rules.
- He would first read the Article up for consideration.
- The Budget Committee and/or School Board would then introduce the Article.
- Microphone locations and the availability of a portable microphone.
- Speakers would only be recognized when at a microphone.
- Procedure for hand-counted vote

Mr. Hatem asked those in attendance who were not registered voters to situate themselves in the designated area of the auditorium for non-voters.

Mr. Hatem then asked if there were any questions regarding the proposed proceedings for the meeting. No one spoke. Mr. Hatem directed attention to the Warrant Articles.

## **Article 1**

TO HEAR the reports of agents, auditors, committees, and officers chosen or to take any other action.

Mr. Hatem then introduced Superintendent Cascadden who provided information about the School District which was displayed on the overhead projector. Dr. Cascadden indicated that the School District enrollment has continued to decline from the peak year of 2001. The decline in enrollment is not uniform among the three schools and is expected to slow after this year. Dr. Cascadden noted that the enrollment bubble is now at the twelfth grade level at Bow High School. He indicated that there are currently four tuition students from Hooksett in the ninth grade and an expected four additional students enrolling for the 2011 – 2012 school year (also from Hooksett). He then discussed the average class size and cost per student which compared favorably to the New Hampshire averages. Dr. Cascadden discussed the three-year operating costs per student which have increased in general due to fixed costs such as utility expenses and the New Hampshire Retirement System contributions. He then discussed the NECAP test results from 2010 and commented that Bow was doing very well compared to the other schools in the State. Dr. Cascadden stated that the proposed budget was established with a goal of being tax neutral. He noted that his report was contained on pages S44-45 in the Town Annual Report. Dr. Cascadden closed his remarks by acknowledging that it was likely that budget discussions would get more difficult in the future and that it would be increasingly difficult to come up with a tax neutral budget.

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 eight hundred twenty-four thousand seventy-two dollars (\$24,824,072) 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)**

The Article was displayed on the overhead projector. Motion to present the Article for consideration was made by Budget Committee Chair George Lagos and seconded by Selectman Jack Crisp.

Mr. Hatem indicated that Budget Committee Chair George Lagos would describe the Article.

Mr. Lagos indicated that the budget was proposed by the School Board and for the third consecutive year, there is basically no increase in the budgeted amount notwithstanding that fixed costs have increased. Mr. Lagos discussed the various fixed costs that had increased and the corresponding adjustments made to expenses. Mr. Lagos discussed the uncertainty created by the State of New Hampshire budget which has not yet been finalized. Mr. Lagos acknowledged that perhaps more uncertainty exists this year than prior years as to the revenue the School District will receive from the State as well as whether additional expenses will be required. In closing, Mr. Lagos thanked the School Board and the District administrative team for delivering a realistic budget.

Mr. Hatem recognized Ms. McCann, member of the School Board. Ms. McCann stated that Mr. Lagos had covered the key points on the budget, but she wanted to add that the School Board was pleased that a tax neutral budget could be presented to the Town.

Public comment received and; included:

1. Dr. Steve Elgert of 47 Putney Road asked for an explanation from the School Board as to why the School Board voted not to ratify the Union contract that had been approved by the two School Board members who represented the School Board at the mediation process. Ms. Bloomfield responded that she and Mr. Louf were the two School Board representatives during the mediation process. She indicated that she and Mr. Louf came to a tentative agreement with the teachers that was beyond the boundaries of what the School Board had authorized them to negotiate. Because she and Mr. Louf were part of the negotiating team, when the contract came back to the School Board for ratification, she and Mr. Louf voted for it. Because the contract provided a greater financial obligation than the School Board was looking to extend and did not include concessions by the Union with respect to health insurance, the other Board members voted against it. Mr. Louf also commented on his experience

in the bargaining process and noted that he was disappointed that the contract could not be brought back to the Town for a vote.

Dr. Elgert then asked for an explanation of the \$90,000 included in the budget that was directed toward potential step and longevity increases for the teachers. Dr. Cascadden indicated that the money was kept in the budget even though it is not expected it will have to be paid because the contracts do not currently include raises due to repeal of statutory Evergreen. Dr. Elgert noted that when the Town voted several years ago to approve contracts, the Evergreen clause was part of State law, and it was expected that these payments would be made. Dr. Cascadden noted that the impact of the New Hampshire legislature's repeal of the evergreen law is unclear. The School District does not want to make the decision to include increases which would be precedent for future years if not legally required. Dr. Cascadden indicated that this issue is likely to be litigated either as an unfair labor practice or potentially go to arbitration. Dr. Elgert inquired as to whether or not the legal cost for this had been budgeted and Dr. Cascadden indicated that some of it had been budgeted.

2. Julie Joslin of 26 Woodhill Road inquired as to what happens if the School District gets less revenue from the State than is anticipated. Ms. Bloomfield responded that the budget limits the amount of money that can be spent by the School District.
3. Jim Hoffman of 3 Nathaniel Drive commented that if the teachers decertified the Union then they would receive the money that would otherwise go to the Union. Mr. Hoffman also stated that based on his calculations, the total cost per student spent by the District was \$16,780 in contrast to the State average of \$14,549, therefore, as presented, the budget calls for a 15% increase.
4. Foad Afshar of 1 Hidden Forest Drive inquired about the decrease in the budget for fuel expenditures. Business Administrator Duane Ford responded that Bow participates in a consortium with other communities for purposes of purchasing electricity and fuel oil. As a result, favorable prices had been locked into. Mr. Ford also indicated that certain efficiencies had been utilized that has resulted in less fuel utilization.
5. Steve Elgert of 47 Putney Road commented that it was unfair for the Board not to have the Town decide whether or not teachers should receive a raise. He viewed the decision to grant raises as a moral decision as opposed to a legal decision. As a result, he stated he would like to amend Article 2 to add the \$121,785 to cover the increased amount that had been negotiated with the Union. As amended, Article 2 would result in a School District budget of \$24,945,857.
6. Mary Beth Walz of 25 One Stack Drive spoke to second Dr. Elgert's motion. She indicated that the proposed amendment would only add \$22 to the taxes on a home assessed at \$300,000.

7. Julie Joslin of 26 Woodhill Road spoke against the amendment and disagreed with Ms. Walz as to the affordability of the amendment and noted that these were currently hard times in the State.
8. Jim Hoffman of 3 Nathaniel Drive spoke against the amendment. He commented that the School Board representatives had negotiated only a tentative agreement and the elected School Board representatives determined they could not live with the tentative agreement. School Board Chair, Anne Baier, commented that the Board's decision not to ratify the contract was not solely about money. Health insurance costs had increased significantly and it was critical that the School Board get some movement by the Union on this issue which had not occurred. She further noted that Mr. Louf and Ms. Bloomfield were unable to reach other School Board members during the mediation and made it clear to the mediator and the Union that the School Board might not ratify the contract.
9. Raymond Johnson of 110 Knox Road spoke against the Amendment. His view was that raises should be merit-based and the School Board did their job by analyzing whether or not the contract was affordable. He had no reservation about voting against the amendment if the Union had been told during negotiations that ratification was tentative.
10. Clarence Bourassa of 8 Betty Lane spoke against the amendment. In his view this amendment would undermine the elected School Board's authority to negotiate contracts on behalf of the Town and he did not want to override the School Board's view on this. School Board member Tom Keane commented that this budget had been approved unanimously by not only the School Board, but also by the Budget Committee.

Dr. Cascadden indicated that he had spoken to School District legal counsel during this discussion concerning what would happen if an amendment was passed to put more money into the budget devoted to the teachers' contracts. In order for the money to be spent on contracts, the School Board would need to renegotiate a new contract with the union. The Board would then need to petition the Superior Court to hold a special District meeting to approve the new contract which the Superior Court historically has not been inclined to do.

11. Fay Johnson of 110 Knox Road spoke against the Amendment. She believed the contract negotiations were a School Board issue in that they were charged with looking out for the Town's interest and because the Board voted not to ratify the contract, she was in support of the School Board and against the Amendment.
12. Tom Fagan 29 Brown Hill Road spoke in favor of the Amendment because it was affordable and the Town had a moral commitment to the teachers to provide the raises that had been agreed upon.

Clarence Bourassa of 8 Betty Lane called the question.

Mr. Hatem called for a vote on Dr. Elgert's Motion to Amend Article 2. The vote was 73 in favor and 76 against the amendment. The Motion to Amend Article 2 failed.

Mr. Hatem reopened Article 2 for public comment.

Being no one else at the microphones, Mr. Hatem called for a Vote on Article 2. The majority hand count was in the affirmative. Motion carried. Article 2 passed..

Stephen Wurtz of 4 Poor Richard's Drive moved to restrict reconsideration of Article 2 which was seconded by numerous voters. Upon a unanimous hand vote, reconsideration of Article 2 was restricted.

### **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)**

The Article was displayed on the overhead projector. Motion to present the Article for consideration was made by Ms. Bloomfield and seconded by Mr. Louf.

Ms. Bloomfield stated that the School Board is proposing this Article because the New School Construction and Additions Capital Reserve Fund is no longer necessary because it is unlikely that there will be a need to build a new school building. As will be discussed in Article 4, the proposal is to transfer approximately half of these funds to a Capital Reserve Fund created in 1992 for repairs and renovations of the elementary and middle schools.

Being no one at the microphones, Mr. Hatem called for a vote. The majority hand vote was in the affirmative. Motion carried. Article 3 passed.

### **Article 4**

TO SEE if the School District will vote to raise and appropriate the sum of two hundred fifty thousand dollars (\$250,000) to be added to the Bow School District Capital Reserve Fund created in March 1992. This sum to come from the June 30, 2011 fund balance is 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)**

The Article was displayed on the overhead projector. Motion to present the Article

for consideration was made by Ms. Bloomfield and seconded by Ms. McCann. Ms. Bloomfield indicated that from the approximately \$500,000 that had been placed in the General Fund pursuant to Article 3, \$250,000 would be transferred to a dedicated Capital Reserve Fund that had been established in March 1992 for repairs and renovation to the elementary and middle schools.

The public comment received:

1. George Edwards of 171 Woodhill Hooksett Road asked why all of the money just removed from the new construction fund was not added to the Capital Reserve Fund. Mr. Lagos responded that the Budget Committee voted 6 to 1 that in order to make the budget tax neutral, it would be a reasonable compromise to put some money back into the General Fund because of the projected decrease in State revenue. Ms. Bloomfield explained that the budget expects revenues from the State to decrease significantly and this was a way to accommodate that decrease in revenue. She indicated if the Town wanted to change this approach, it could certainly amend the Article.
2. Bob Berg of 8 Kelso Drive inquired as to the current balance in the Capital Reserve Fund to which the \$250,000 would be transferred. Mr. Ford responded that there is currently \$10,000 in the Capital Reserve Fund in question.
3. Sarah Swenson of 2 Poor Richard's Drive asked why the money can only be spent for the elementary and middle schools. Ms. Bloomfield responded that because the Capital Reserve Fund that it will be transferred into was created before the high school was built, this fund cannot be used for the high school.
4. Arthur Cunningham of 8 Hunter Lane wanted to know whether clarification was necessary as to where the Capital Reserve Fund will reside. Mr. Ford indicated clarification was not necessary.
5. Harold Judd of 25 One Stack Drive indicated that for 12 years the Town had been setting aside money for its physical plant which was in effect a savings account for that purpose. The School Board now wants to spend the money to reduce taxes rather than improve the physical plant which he believes is an inappropriate use of the money that had been set aside. Ms. Bloomfield responded that the money was set aside to build new buildings, not maintain the District's physical plant. Mr. Judd stated that he would like to amend the Article to read that the entire amount would be set aside in the Capital Reserve Fund. Mr. Judd's motion was seconded by George Edwards. Duane Ford commented that if Mr. Judd would like all money transferred to the Capital Reserve Fund, his motion needed to be clear that \$505,393.30 with accumulated interest would be so transferred not just \$505,393.30. Mr. Judd and Mr. Edwards agreed to amend the motion.

6. Julie Joslin of 26 Woodhill Road spoke against the Amendment because it would increase taxes.
7. Don Berube of 27 River Road spoke against the Amendment. He believed it was an appropriate use of the money so that there would be no tax increase.
8. Bruce Fosburgh of 15 Poor Richard's Drive stated that at the Town Meeting earlier in the week the Town Selectmen spoke of the Town and School District budgets providing for a zero tax increase and if this amendment was approved, taxes would increase.

Being no one at the microphones, Mr. Hatem called for a vote on Mr. Judd's amendment. The majority hand vote was in the negative. Motion to amend Article 3 failed.

Being no one at the microphones, Mr. Hatem called for a vote on Article 3. The majority hand vote was in the affirmative. Motion carried. Article 3 passed.

Mr. Hatem asked if anyone had any other business to come before the meeting.

Jim Kaufman of 4 Wheeler Road, the High School Director of Athletics and Activities for the District, stated that the Bow Boys High School Basketball Team was playing Somersworth for the state championship the next day at 5:00 PM and he encouraged people to attend the game to support the team.

Sarah Swenson of 2 Poor Richard's Drive commented that Bow has over 6,000 registered voters but only 168 attended this meeting.

A Motion made to adjourn the meeting was made by numerous voters and seconded by numerous voters. The March 11, 2011 School District meeting ended at 8:47 PM.

Respectfully submitted,

John E. Rich, Jr.  
School District Clerk

On behalf of the School Board:

Anne Baier, Chair  
Pansy Bloomfield, Vice Chair  
Deborah McCann, Member  
Thomas Keane, Member  
Robert Louf, Member

**BOW SCHOOL DISTRICT  
ELECTION WARRANT – 2012  
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 13<sup>TH</sup> DAY OF MARCH 2012, 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 one member of the School Board and choose one Clerk for the ensuing three years.

**GIVEN UNDER OUR HANDS AT SAID BOW THIS 14th DAY OF FEBRUARY, 2012:**

Ms. Pansy Bloomfield, Chair \_\_\_\_\_  
Mr. Robert Louf, Vice Chair \_\_\_\_\_  
Mr. Thomas E. Keane, Member \_\_\_\_\_  
Ms. Debra Alfano, Member \_\_\_\_\_  
Ms. June Branscom, Member \_\_\_\_\_

**A TRUE COPY OF THE WARRANT ATTEST:**

Ms. Pansy Bloomfield, Chair \_\_\_\_\_  
Mr. Robert Louf, Vice Chair \_\_\_\_\_  
Mr. Thomas E. Keane, Member \_\_\_\_\_  
Ms. Debra Alfano, Member \_\_\_\_\_  
Ms. June Branscom, Member \_\_\_\_\_

## **BOW SCHOOL DISTRICT 2012 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 16TH OF MARCH, 2012, 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 Five Million Three Hundred Fifty-Nine Thousand One Hundred Forty Three Dollars (\$25,359,143) for the support of schools, for the payment of salaries for the School District officials and agents, and for the payment of the statutory obligations of the district. This article does not include appropriations voted in other warrant articles. This article does include the cost of the Bow School District Food Service Program.

**Recommended by the Budget Committee (6-2)**

The School Board recommends Twenty Five Million Three Hundred Fifty-Nine Thousand One Hundred Forty Three Dollars (\$25,359,143). This article does not include appropriations in other warrant articles. This article does include the cost of the Bow School District Food Service Program.

**Recommended by the School Board (5-0)**

### **Article 3**

TO SEE if the School District will vote to approve the cost items included in the collective bargaining agreement reached between the Bow School Board and the Bow Education Association which calls for the following increases in salaries and benefits at the current staffing level:

<b>Fiscal Year</b>	<b>Estimated Increase</b>
2012-13	\$236,321
2013-14	\$320,312
2014-15	\$263,809

And further to raise and appropriate the sum of Two Hundred Thirty-Six Thousand

Three Hundred Twenty-One Dollars (\$236,321) for the current fiscal year, such sum representing the additional costs attributable to the increase in salaries and benefits required by the new agreement over those that would be paid at current staffing levels.

**Recommended by the School Board (5-0)**  
**Recommended by the Budget Committee (6-2)**

#### **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.

Recommended by the School Board (5-0)  
Recommended by the Budget Committee (7-1)

#### **Article 5**

TO SEE if the School District will vote to approve the cost items included in the collective bargaining agreement reached between the Bow School Board and the Bow Educational Support Staff Association which calls for the following increases in salaries and benefits at the current staffing level:

<b>Fiscal Year</b>	<b>Estimated Increase</b>
2012-13	\$79,959
2013-14	\$84,849

And further to raise and appropriate the sum of Seventy-Nine Thousand Nine Hundred Fifty-Nine Dollars (\$79,959) for the current fiscal year, such sum representing the additional costs attributable to the increase in salaries and benefits required by the new agreement over those that would be paid at current staffing levels.

Recommended by the School Board (5-0)  
Recommended by the Budget Committee (6-2)

#### **Article 6**

SHALL the School District, if article #5 is defeated, authorize the governing body to call one special meeting, at its option, to address article #5 cost items only.

**Recommended by the School Board (5-0)**  
**Recommended by the Budget Committee (7-1)**

#### **Article 7**

TO SEE if the School District will vote to create an AREA school planning committee under RSA 195-A:3, to consist of three (3) qualified voters, at least one of whom shall be a member of the school board, said members to be appointed by the moderator. The committee shall study the feasibility of accepting students from Dunbarton School District to attend the Bow School District under an AREA agreement for grades 7-12. This article does not call for an approval of a tuition

agreement with the Dunbarton School District.

**Recommended by the School Board (5-0)**  
**Recommended by the Budget Committee (7-0-1)**

## **Article 8**

TO SEE if the School District will vote to create a School Administrative Unit planning committee under the provisions of RSA 194-C:2, to consist of two (2) Bow School Board members appointed by the Bow School Board, one (1) member of the Town of Bow Budget Committee appointed by the Town of Bow Budget Committee, four (4) members of the public appointed by the moderator and the Superintendent of Schools as a non-voting member of the committee. The committee shall study the feasibility of organizing a two school district school administrative unit consisting of the Bow School District and Dunbarton School District. This article does not call for the creation of a new school administrative unit with the Dunbarton School District.

**Recommended by the School Board (5-0)**  
**Recommended by the Budget Committee (7-0-1)**

TO TRANSACT ANY other business that may legally come before the meeting.

GIVEN UNDER OUR HANDS AT SAID BOW THIS 14th DAY OF FEBRUARY, 2012:

Pansy Bloomfield, Chair  
Robert Louf, Vice Chair  
Debra Alfano, Member  
June Branscom, Member  
Thomas E. Keane, Member

A TRUE COPY OF THE WARRANT ATTEST:

Pansy Bloomfield, Chair  
Robert Louf, Vice Chair  
Debra Alfano, Member  
June Branscom, Member  
Thomas E. Keane, 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, 2012 to June 30, 2013

## 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.

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## 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)230-5090

MS-27  
Rev. 12/11

1	2	3	4	5	6	7	8	9
Acct #	PURPOSE OF APPROPRIATIONS (RSA 32:3;v)	OP Bud. WARR. ART. #	Expenditures for Year 7/1/10 to 6/30/11	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 Approp. Ensuing Fiscal Year (Recommended)	Budget Committee's Approp. Ensuing Fiscal Year (Not Recommended)
<b>INSTRUCTION</b>								
1100-1199 Regular Programs	2	10,068,227	10,010,629	10,110,912	0	10,110,912	0	0
1200-1299 Special Programs	2	4,665,601	4,576,905	4,727,312	0	4,727,312	0	0
1300-1399 Vocational Programs	2	8,215	57,838	83,337	0	83,337	0	0
1400-1499 Other Programs	2	540,099	565,231	573,680	0	573,680	0	0
1500-1599 Non-Public Programs	2	0	0	0	0	0	0	0
1600-1699 Adult/Continuing Ed. Programs	2	0	0	0	0	0	0	0
1700-1799 Community/Jr. College Ed. Programs	2	0	0	0	0	0	0	0
1800-1899 Community Service Programs	2	0	0	0	0	0	0	0
<b>SUPPORT SERVICES</b>								
2000-2199 Student Support Services	2	1,786,946	1,813,322	1,871,498	0	1,871,498	0	0
2200-2299 Instructional Staff Services	2	960,210	954,776	1,052,160	0	1,052,160	0	0
<b>GENERAL ADMINISTRATION</b>								
2310 840 School Board Contingency	2	58,133	25,000	25,000	0	25,000	0	0
2310-2319 Other School Board	2	111,757	119,390	179,634	0	179,634	0	0
<b>EXECUTIVE ADMINISTRATION</b>								
2320-310 SAU Management Services	2	0	0	0	0	0	0	0
2320-2399 All Other Administration	2	250,047	255,577	268,490	0	268,490	0	0
2400-2499 School Administration Service	2	1,096,118	1,127,689	1,116,027	0	1,116,027	0	0
2500-2599 Business	2	172,396	193,629	181,366	0	181,366	0	0
2600-2699 Operation & Maintenance of Plant	2	1,977,738	2,088,643	2,108,161	0	2,108,161	0	0
2700-2799 Student Transportation	2	1,050,755	989,967	1,039,521	0	1,039,521	0	0
2800-2999 Support Service Central & Other	2	0	0	0	0	0	0	0
<b>NON-INSTRUCTIONAL SERVICES</b>								
3100 Food Service Operations	2	554,649	659,985	681,452	0	681,452	0	0
3200 Enterprise Operations	2	0	0	0	0	0	0	0

**BOW SCHOOL DISTRICT**  
**MS-27 FISCAL YEAR 2012-2013**

Budget - School District of BOW FY 2012-2013

MS-27

Acct.#	PURPOSE OF APPROPRIATIONS (RSA 32:3.V)	Op Bud WARR. ART#	Expenditures for Year 7/1/10 to 6/30/11	Appropriations Current Year As Approved by DRA	School Board's Appropriations Ensuring Fiscal Year (Recommended) (Not Recommended)			Budget Committee's Approp. Ensuring Fiscal Year (Recommended) (Not Recommended)
					6	7	8	
<b>FACILITIES ACQUISITION AND CONSTRUCTION</b>								
4100	Site Acquisition	2	0	0	0	0	0	0
4200	Site Improvement	2	0	0	0	0	0	0
4300	Architectural/Engineering	2	0	0	0	0	0	0
4400	Educational Specification Develop.	2	0	0	0	0	0	0
4500	Building Acquisition/Construction	2	0	0	0	0	0	0
4600	Building Improvement Services	2	0	0	0	0	0	0
4900	Other Facilities Acquisition and Construction Services	2	0	0	0	0	0	0
<b>OTHER OUTLAYS</b>								
5110	Debt Service - Principal	2	1,005,000	1,005,000	0	0	1,005,000	0
5120	Debt Service - Interest	2	445,369	390,481	335,393	0	335,393	0
<b>FUND TRANSFERS</b>								
5220-5221	To Food Service	2	0	0	0	0	0	0
5222-5229	To Other Special Revenue	2	0	0	0	0	0	0
5230-5239	To Capital Projects	2	130,868	0	0	0	0	0
5254	To Agency Funds	2	0	0	0	0	0	0
5300-5399	Intergovernmental Agency Alloc.	2	0	0	0	0	0	0
<b>SUPPLEMENTAL</b>								
<b>DEFICIT</b>								
	<b>Operating Budget Total</b>	2	24,961,028	24,824,072	25,351,143	0	25,359,143	0

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\*\*SPECIAL WABBANT ABTICI ES\*\*

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 nontranslatable article.

**\*\*INDIVIDUAL WARRANT ARTICLES\*\***

1		2		3		4		5		6		7	
9													

MS-27  
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**BOW SCHOOL DISTRICT**  
**MS-27 FISCAL YEAR 2012-2013**

MS-27

**Budget - School District of BOW FY 2012-2013**

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
<b>REVENUE FROM LOCAL SOURCES</b>					
1300-1349	Tuition	2	60,000	70,000	70,000
1400-1449	Transportation Fees	2	0	0	0
1500-1599	Earnings on Investments	2	2,700	1,200	1,200
1600-1699	Food Service Sales	2	584,985	601,454	601,454
1700-1799	Student Activities	2	21,250	21,000	21,000
1800-1899	Community Services Activities	2	0	0	0
1900-1999	Other Local Sources	2	565,064	567,160	567,160
<b>REVENUE FROM STATE SOURCES</b>					
3210	School Building Aid	2	306,507	306,507	306,507
3220	Kindergarten Aid	2	0	0	0
3215	Kindergarten Building Aid	2	0	0	0
3230	Catastrophic Aid	2	92,920	92,920	92,920
3240-3249	Vocational Aid	2	0	0	0
3250	Adult Education	2	0	0	0
3260	Child Nutrition	2	35,000	30,000	30,000
3270	Driver Education	2	0	0	0
3290-3299	Other State Sources	2	0	0	0
<b>REVENUE FROM FEDERAL SOURCES</b>					
4100-4539	Federal Program Grants	2	0	0	0
4540	Vocational Education	2	0	0	0
4550	Adult Education	2	0	0	0
4560	Child Nutrition	2	40,000	50,000	50,000
4570	Disabilities Programs	2	0	0	0
4580	Medicaid Distribution	2	145,000	145,000	145,000
4590-4999	Other Federal Sources (except 4810)	2	0	0	0
4810	Federal Forest Reserve	2	0	0	0
<b>OTHER FINANCING SOURCES</b>					
5110-5139	Sale of Bonds or Notes	2	0	0	0
5221	Transfer from Food Service-Spec.Rev.Fund	2	0	0	0
5222	Transfer from Other Special Revenue Funds	2	0	0	0
5230	Transfer from Capital Project Funds	2	0	0	0
5251	Transfer from Capital Reserve Funds	2	0	0	0

MS-27  
Rev. 10/10

# BOW SCHOOL DISTRICT

## MS-27 FISCAL YEAR 2012-2013

MS-27

Budget - School District of Bow FY 2012-2013

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
<b>OTHER FINANCING SOURCES (Cont.)</b>					
5252	Transfer from Expendable Trust Funds	2	0	0	0
5253	Transfer from Non-Expendable Trust Funds	2	0	0	0
5300-5699	Other Financing Sources	2	0	0	0
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	2			
	<b>Supplemental Appropriation (Contra)</b>	2	0	0	0
	<b>Voted From Fund Balance</b>	2	0	0	0
	<b>Fund Balance to Reduce Taxes</b>	2	522,910	522,910	522,910
	<b>Total Estimated Revenue &amp; Credits</b>		2,376,336	2,408,151	2,408,151

### \*\*BUDGET SUMMARY\*\*

	Current Year Adopted Budget	School Board's Recommended Budget	Budget Committee's Recommended Budget
<b>Operating Budget Appropriations Recommended (from page 3)</b>	24,824,072	25,359,143	25,359,143
<b>Special Warrant Articles Recommended (from page 4)</b>	0	0	0
<b>Individual Warrant Articles Recommended (from page 4)</b>	0	316,280	316,280
<b>TOTAL Appropriations Recommended</b>	24,824,072	25,675,423	25,675,423
Less: Amount of Estimated Revenues & Credits (from above)	2,376,336	2,408,151	2,408,151
Less: Amount of State Education Tax/Grant	6,339,346	6,276,740	6,276,740
Estimated Amount of Local Taxes to be Raised For Education	16,108,390	16,990,532	16,990,532

Maximum Allowable Increase to Budget Committee's Recommended Budget per RSA 32:18: \$2,433,455  
(See Supplemental Schedule With 10% Calculation)

**BOW SCHOOL DISTRICT**  
**PROPOSED OPERATING BUDGET FOR FISCAL YEAR 2012-2013**

**BOW SCHOOL DISTRICT**  
**PROPOSED OPERATING BUDGET FOR FISCAL YEAR 2012-2013**

Function	Program	Object	School	Account	FY2009-10		FY2010-11		FY2011-12		FY2012-13		Difference	Difference				
					Code	Code	Budget	Actual	Budget	Actual	Budget	Proposed						
1100	18	110	2	Certified Staff Wages - BMS	1,945,444	1,918,688	1,937,762	1,934,762	2,067,644	2,067,644	2,098,172	2,107,073	1,176%	1,176%				
1100	18	110	3	Certified Staff Wages - BHS	2,690,932	2,699,907	2,685,401	2,685,401	2,667,772	2,667,816	2,690,656	2,690,656	(10,160)	(3,795)				
1100	18	111	1	Aides Wages - BHS	11,964	12,436	11,964	11,964	14,053	14,053	14,638	14,638	51,645%	51,645%				
1100	18	111	2	Aides Wages - BHS	377,443	336,459	36,457	41,144	36,457	36,581	38,413	1,832	5,019%					
1100	18	111	3	Aides Wages - BHS	0	0	0	0	0	0	0	0	0	0				
1100	18	120	0	Substitutes Wages - DW	950,000	116,256	105,000	125,680	105,000	125,680	110,000	110,000	5,000	4,766%				
1100	18	240	0	Course Reimbursement - DW	50,000	50,000	52,000	52,000	52,000	52,000	52,000	52,000	0	0	0	0		
1100	18	241	0	Course Reimbursement Aides - DW	6,000	6,000	6,500	6,500	6,500	6,500	6,500	6,500	0	0	0	0		
1100	18	310	1	Home Instruction Contracted Service - BMS	500	0	500	0	0	0	500	0	0	0	0	0		
1100	18	310	2	Home Instruction Contracted Service - BMS	1,000	0	1,000	0	1,000	0	1,000	0	0	0	0	0		
1100	18	310	3	Home Instruction Contracted Service - BHS	500	0	1,000	610	1,000	1,000	1,000	1,000	0	0	0	0		
1100	18	320	0	Pre-Enrollment Contracted Service - DW	750	330	750	280	675	550	675	550	(125)	(18,726)				
1100	18	330	1	Maintenance Contracts - BHS	15,985	13,946	14,746	16,650	14,829	15,852	15,852	15,852	523	3,393%				
1100	18	330	2	Maintenance Contracts - BHS	15,365	11,956	15,221	11,464	13,721	14,690	14,690	969	7,067					
1100	18	330	3	Maintenance Contracts - BHS	25,666	20,594	25,162	22,441	22,441	20,100	20,100	20,100	7,766	3,369%				
1100	18	610	1	General Supplies - BES	25,480	23,765	22,439	22,439	22,439	20,576	20,576	20,576	2,509	2,509%				
1100	18	610	2	General Supplies - BMS	19,487	19,334	18,902	18,803	18,803	18,524	18,524	18,524	0	0	0	0		
1100	18	610	3	General Supplies - BHS	13,477	13,024	13,000	13,230	13,230	12,900	12,900	12,900	387,766%	387,766%				
1100	18	641	3	Textbooks - BHS/Futures - BMS	43,990	47,771	46,668	44,197	44,197	31,529	27,600	27,600	(3,929)	(12,469)				
1100	18	733	2	New Furniture/Futures - BHS	0	0	250	167	403	0	0	0	(413)	(100,000)				
1100	18	733	3	New Furniture/Futures - BHS	500	420	500	500	500	500	500	500	0	0	0	0		
1100	18	734	1	New Equipment - BES	0	0	0	0	0	0	22,335	22,335	3,700	(8,635)	(8,338)			
1100	18	734	2	New Equipment - BMS	651	493	444	444	444	9,547	10,63	10,63	(8,644)	(8,644)				
1100	18	734	3	New Equipment - BHS	1,560	1,830	2,000	2,000	2,000	1,804	1,804	17,868	21,000	(5,968)	(8,819)			
1100	18	737	2	Replacement Furniture/Futures - BMS	673	543	0	0	0	0	0	0	0	(3,480)	(10,000)			
1100	18	737	3	Replacement Furniture/Futures - BHS	0	0	0	0	0	0	0	0	0	0	0	0		
1100	18	738	1	Replacement Equipment - BES	2,000	1,952	0	0	0	0	0	0	0	0	0	#DIV/0!		
1100	18	738	2	Replacement Equipment - BHS	6,140	4,023	761	761	2,532	4,126	4,126	1,656	1,656	(2,470)	(2,470)			
1100	18	738	3	Replacement Equipment - BMS	1,500	1,424	1,500	1,424	1,500	1,424	1,500	1,500	1,500	0	0	0	0	
1100	18	739	1	Other Equipment - BES	0	0	0	0	0	0	0	0	0	0	0	0		
1100	18	810	1	Dues/Fees - BES	779	872	792	792	792	1,782	1,782	1,782	0	0	(732)	(732)		
1100	18	810	2	Dues/Fees - BMS	1,952	1,606	1,994	1,994	1,994	1,187	1,187	1,882	1,882	1,882	(15,800)	(31,359)		
1100	18	810	3	Dues/Fees - BHS	6,150	6,600	6,908	6,908	6,908	3,307	3,307	6,900	6,900	21,300	14,400	20,709		
1100	18	890	3	Driver Education	25,000	18,450	20,000	20,000	20,000	17,850	17,850	20,000	0	(20,000)	(10,000)			
1100	18	738	1	<b>TOTAL REGULAR INSTRUCTION</b>	7,117,189	7,094,176	<b>7,044,681</b>	<b>6,996,159</b>	<b>6,840,407</b>	<b>6,725,891</b>	<b>6,725,891</b>	<b>6,725,891</b>	<b>6,725,891</b>	<b>(10,536)</b>	<b>(1,629)</b>			
1100	23	610	1	Reading Supplies - BES	1,607	1,607	725	725	725	716	716	716	1,616	1,616	0	0		
1100	23	610	2	Reading Supplies - BMS	1,736	1,222	1,199	1,199	1,199	1,105	1,105	1,175	1,175	0	0	0	0	
1100	23	610	3	Reading Supplies - BHS	3,000	3,000	3,000	3,000	3,000	3,286	3,286	3,000	3,000	0	0	0	0	
1100	23	641	2	Reading Testing Supplies - BMS	0	183	0	107	107	164	164	0	0	0	#DIV/0!			
1100	23	641	1	Reading Books - BES	187,511	184,366	19,242	19,242	19,242	19,033	19,033	19,254	19,254	(2,881)	(10,176)			
1100	23	641	2	Reading Books - BHS	1,500	1,498	1,500	1,498	1,498	2,831	2,831	2,831	2,831	0	0			
1100	23	641	3	Reading Books - BMS	3,750	3,595	3,750	3,750	3,750	3,613	3,613	3,843	3,843	157	4,095%			
1100	23	610	2	Computer Repairs - BES	8,000	7,489	8,000	7,489	7,489	5,785	5,785	8,000	8,000	0	0	0	0	
1100	23	610	3	Computer Repairs - BMS	3,500	3,168	4,000	4,000	4,000	4,352	4,352	5,000	5,000	1,000	25,009%			
1100	23	610	1	Computer Supplies - BES	5,555	5,327	5,555	5,327	5,327	5,283	5,283	5,652	5,652	131	2,226%			
1100	23	610	2	Computer Supplies - BMS	9,998	9,971	9,498	9,498	9,498	11,016	11,016	9,498	9,498	0	0	0	0	
1100	23	610	3	Computer Supplies - BHS	61,888	60,010	61,888	61,888	61,888	61,036	61,036	10,000	10,000	1,812	22,379%			
1100	23	641	2	<b>TOTAL COMPUTER REPAIRS/SUPPLIES</b>	362,991	365,660	<b>38,251</b>	<b>39,181</b>	<b>42,381</b>	<b>2,700</b>	<b>2,700</b>	<b>2,700</b>	<b>2,700</b>	<b>0</b>	<b>0</b>			
1100	23	610	3	Humanities Supplies - BHS	2,900	2,804	2,900	2,900	2,900	1,957	1,957	2,600	2,600	(110)	(3,708)			
1100	29	610	3	Health/Wellness Supplies - BHS	700	213	600	600	600	962	962	600	600	0	0	0	0	
1100	29	610	2	<b>TOTAL HEALTH/WELLNESS</b>	<b>700</b>	<b>213</b>	<b>600</b>	<b>600</b>	<b>600</b>	<b>962</b>	<b>962</b>	<b>600</b>	<b>600</b>	<b>0</b>	<b>0</b>			
1100	85	211	0	Health Insurance - DW	1,540,552	1,452,570	1,595,640	1,631,968	1,631,968	1,706,448	1,706,448	1,808,054	1,808,054	1,01,606	5,956%			
1100	85	211	0	Health Insurance/Retiree Payments - DW	12,333	10,841	9,442	8,708	8,708	8,992	8,992	8,200	8,200	(7,021)	(8,193)			
1100	85	212	0	Dental Insurance - DW	153,337	141,913	158,335	153,472	153,472	159,149	159,149	141,660	141,660	(17,480)	(19,988)			
1100	85	212	0	Life Insurance - DW	16,993	15,236	15,931	15,931	15,931	15,932	15,932	15,932	15,932	0	0			
1100	85	213	0	Disability Insurance - DW	27,116	26,075	27,116	27,116	27,116	26,079	26,079	26,079	26,079	0	0			
1100	85	220	0	PICA - DW	524,171	511,025	519,918	497,693	497,693	501,338	501,338	496,899	496,899	(4,459)	(4,099)			

**BOW SCHOOL DISTRICT**  
**PROPOSED OPERATING BUDGET FOR FISCAL YEAR 2012-2013**

Function	Program	Object	School	Account	FY2009-10		FY2009-10		FY2010-11		FY2010-11		FY2012-13		Difference			
					Budget	Actual	Budget	Actual	Budget	Actual	Budget	Proposed	\$	%				
1100	05	230	0	MI Retirement - DW	151,419	156,724	507,941	540,762	546,811	677,383	120,472	123,419						
1100	05	250	0	Unemployment Insurance - DW	4,860	5,639	6,075	9,354	7,909	9,592	1,663	2,289						
1100	05	260	0	Workers Comp Insurance - DW	19,321	12,757	19,363	11,732	11,766	11,692	(114)	-0,389						
<b>TOTAL EMPLOYEE BENEFITS</b>					<b>2,752,536</b>	<b>2,637,295</b>	<b>2,859,781</b>	<b>2,892,932</b>	<b>2,985,834</b>	<b>3,194,055</b>	<b>208,221</b>	<b>6,976</b>						
<b>TOTAL 1100 REGULAR EDUCATION</b>					<b>10,059,319</b>	<b>9,916,502</b>	<b>10,085,751</b>	<b>10,068,227</b>	<b>10,010,629</b>	<b>10,110,912</b>	<b>100,283</b>	<b>1,00%</b>						
<b>1200 SPECIAL EDUCATION</b>																		
1200	18	110	1	Certified Staff Wages - BES	396,279	402,785	404,684	417,718	393,459	424,259								
1200	18	110	2	Certified Staff Wages - BMS	331,936	332,051	343,549	360,310	343,295	332,032	(10,352)	-3,029						
1200	18	110	3	Certified Staff Wages - BHIS	352,647	352,647	355,817	357,117	367,295	365,652	11,943	-4,497						
1200	18	111	1	Aides Wages - BES	350,054	355,530	385,555	382,173	366,199	375,671		-7,395						
1200	18	111	2	Aides Wages - BMS	346,849	344,685	447,918	360,132	337,359	335,000	(1,437)	-0,339						
1200	18	111	3	Aides Wages - BHIS	363,599	32,990	344,588	293,575	366,136	365,542	416	0,116						
1200	18	113	3	Clerical Wages - BHS	32,990	25,000	33,763	33,763	33,763	33,763								
1200	18	120	0	Substitutes - DW	1,780	1,780	28,000	31,106	33,515	28,000	0	0,00%						
1200	18	120	0	Course Reimbursement - DW	1,780	1,780	1,780	1,780	1,557	1,780	1,819	39	2,19%					
1200	18	319	1	Home Instruction Contracted Service - BHS	1,000	0	1,000	0	1,000	0	1,000	0	0,00%					
1200	18	319	2	Home Instruction Contracted Service - BMS	1,000	0	1,000	0	1,000	0	1,000	0	0,00%					
1200	18	322	0	Home Instruction Contracted Service - BHIS	2,000	0	2,000	0	2,000	0	2,000	0	0,00%					
1200	18	323	0	Conferences/Seminars - DW	4,500	(1,439)	4,500	3,029	4,500	4,500	4,500	0	0,00%					
1200	18	324	0	Professional Services for Pupils - DW	180,000	305,666	239,400	453,322	291,400	413,500	122,100	41,909						
1200	18	325	1	Transcription Services - DW	2,000	0	2,000	0	500	500	500	0	100,00%					
1200	18	533	1	Testing - BES	390	0	390	0	0	0	0	0	0,00%					
1200	18	533	1	Video Communications - BHS	0	0	0	0	0	0	0	0	0,00%					
1200	18	533	1	Video Communications - BMS	0	0	0	0	0	0	0	0	0,00%					
1200	18	569	0	Tuition to Private Schools - DW	755,000	700,254	704,000	482,546	578,700	619,500	480,800	70,056						
1200	18	580	0	Travel - DW	3,800	2,657	3,800	2,502	3,800	3,800	3,800	0	0,00%					
1200	18	610	1	Supplies - DW	3,400	2,578	3,400	3,400	3,400	3,400	3,400	0	0,00%					
1200	18	610	1	Supplies - BES	433	1,769	4,295	4,725	1,723	1,723	1,642	(31)	-4,709					
1200	18	610	2	Supplies - BMS	1,905	2,982	3,505	3,518	3,708	4,042	3,708	334	9,019					
1200	18	610	3	Supplies - BHIS	6,375	5,437	8,674	8,677	7,046	5,663	5,663	(1,363)	-19,389					
1200	18	611	0	Computer Supplies - DW	0	0	0	0	0	0	0	0	0,00%					
1200	18	641	1	Professional Books - DW	208	64	1,128	1,22	2,420	2,420	0	0	(2,420)	-100,00%				
1200	18	641	2	Textbooks - BES	0	0	0	0	0	0	0	0	0,00%					
1200	18	641	3	Textbooks - BMS	470	451	2,186	2,167	1,232	1,232	2,226	994	994	80,639				
1200	18	650	1	Software - DW	0	0	979	979	0	0	2,600	2,600	2,600	0,00%				
1200	18	650	1	Software - BES	1,256	1,191	0	0	0	0	0	0	0,00%					
1200	18	650	2	Software - BMS	603	580	3,298	2,621	0	0	710	710	710	#DIV/0!				
1200	18	733	2	New Furniture - BES	0	0	0	0	0	0	0	0	0,00%					
1200	18	734	0	New Furniture - DW	3,960	2,691	0	0	26,757	6,000	2,995	85	100,00%					
1200	18	734	1	New Equipment - BES	2,687	889	0	0	4,020	2,449	(1,771)	4,020	4,020	-3,00%				
1200	18	734	2	New Equipment - BMS	670	608	537	405	1,005	1,005	1,005	633	633	100,00%				
1200	18	810	0	New Equipment - BHIS - DW	1,840	1,522	1,800	4,404	1,800	1,800	1,000	0	0,00%					
1200	18	890	0	Summer School	48,300	56,510	48,500	94,059	64,619	94,059	963	963	100,00%					
<b>TOTAL SPECIAL EDUCATION</b>																		
1200	85	211	0	Health Insurance - DW	68,763	59,005	62,229	62,336	70,232	70,232	70,232	32,648	32,648	4,65%				
1200	85	212	0	Dental Insurance - DW	45,288	46,099	50,438	48,238	52,334	52,334	(8,634)	-16,495	-16,495					
1200	85	213	0	Life Insurance - DW	5,276	4,344	5,492	4,462	5,338	5,338	5,178	(1,610)	-3,00%					
1200	85	214	0	Disability Insurance - DW	9,013	8,822	9,382	9,068	9,119	8,846	(2,73)	-2,99%						
1200	85	220	0	FICA - DW	168,194	175,183	164,229	169,501	164,662	164,662	(4,839)	-2,85%						
1200	85	230	0	MI Retirement - DW	175,117	182,279	197,084	210,052	210,052	210,052	(4,004)	-3,956						
1200	85	250	0	Unemployment Insurance - DW	3,860	4,109	4,650	7,033	6,269	7,746	1,079	17,219						
1200	85	260	0	Workers Comp Insurance - DW	6527	41,355	6,665	4,038	4,078	3,958	(120)	-2,949						

**BOW SCHOOL DISTRICT  
PROPOSED OPERATING BUDGET FOR FISCAL YEAR 2012-2013**

Function	Program	Object	School	Account	FY2009-10	FY2010-11	FY2010-11	FY2011-12	FY2011-12	Difference	Difference
Code	Code	Code	Name		Budget	Actual	Budget	Actual	Proposed	\$	%
			<b>TOTAL EMPLOYEE BENEFITS</b>		1,100,933	1,180,123	1,065,218	1,169,966	1,185,463	15,597	1.33%
			<b>TOTAL 1200 SPECIAL EDUCATION</b>		4,331,784	4,235,558	4,509,275	4,387,570	4,539,457	169,619	3.88%
			<b>1200 BILINGUAL EDUCATION</b>								
1260	18	110	0	Certified Staff Wages	56,872	57,073	59,136	67,730	0	0	#DIV/0!
1260	18	320	0	Professional Services for Pupils - DW	0	0	0	20,800	18,000	(2,800)	-15.46%
			<b>TOTAL BILINGUAL EDUCATION</b>		56,872	57,073	59,136	67,730	20,800	18,000	(2,800)
1260	85	211	0	Health Insurance - DW	18,762	20,154	20,116	0	0	0	#DIV/0!
1260	85	213	0	Life Insurance - DW	1,36	112	142	115	1,958	0	#DIV/0!
1260	85	214	0	Disability Insurance - DW	233	227	242	234	0	0	#DIV/0!
1260	85	220	0	FICA - DW	4,351	4,366	4,524	4,117	0	0	#DIV/0!
1260	85	230	0	NH Retirement - DW	3,958	3,958	4,743	5,322	0	0	#DIV/0!
1260	85	250	0	Unemployment Insurance - DW	40	45	50	50	0	0	#DIV/0!
1260	85	260	0	Workers Comp Insurance - DW	164	107	170	103	0	0	#DIV/0!
			<b>TOTAL EMPLOYEE BENEFITS</b>		29,500	30,825	31,945	32,152	0	0	#DIV/0!
			<b>TOTAL 1260 BILINGUAL EDUCATION</b>		86,372	87,898	91,081	99,882	20,800	18,000	(2,800)
			<b>1280 GIFTED &amp; TALENTED</b>								
1280	18	110	1	Certified Staff Wages - BHS	61,492	61,492	61,492	61,492	63,442	61,492	(1,950)
1280	18	110	2	Certified Staff Wages - BMS	63,342	63,342	63,442	63,442	63,442	63,442	0
1280	18	610	1	Supplies - BHS	1,550	1,501	1,550	1,486	1,550	1,550	6,454
1280	18	610	2	Supplies - BMS	947	912	919	891	900	900	0
1280	18	641	1	Textbooks - BHS	500	500	500	500	512	512	2,409
1280	18	641	2	Textbooks - BMS	619	438	619	318	623	592	(31)
1280	18	733	2	New Furniture - BHS	0	0	0	0	0	0	-4,986
1280	18	734	2	New Furniture - BMS	0	0	0	0	0	0	0
			<b>TOTAL GIFTED &amp; TALENTED</b>		128,450	127,717	128,522	128,129	130,457	129,922	(1,615)
			<b>TOTAL 1280 GIFTED &amp; TALENTED</b>		9,793	7,539	10,499	29,046	12,405	(16,611)	-57.29%
1280	85	211	0	Health Insurance - DW	3,947	3,947	4,164	4,164	4,324	3,745	(567)
1280	85	212	0	Dental Insurance - DW	300	247	300	244	305	300	(5)
1280	85	213	0	Life Insurance - DW	512	499	512	495	520	512	(6)
1280	85	214	0	Disability Insurance - DW	9,550	9,550	9,557	9,492	9,652	9,652	(150)
1280	85	220	0	FICA - DW	8,668	8,668	10,020	10,056	11,500	11,500	15,560
1280	85	230	0	NH Retirement - DW	80	89	100	154	144	144	26,698
1280	85	250	0	Unemployment Insurance - DW	36	233	356	216	225	225	167,596
1280	85	260	0	Workers Comp Insurance - DW	33,226	31,948	35,509	50,026	55,810	41,033	(14,777)
			<b>TOTAL EMPLOYEE BENEFITS</b>		161,676	159,116	164,031	178,149	186,267	169,855	(16,412)
			<b>TOTAL 1280 GIFTED &amp; TALENTED</b>								
			<b>1300 VOCATIONAL EDUCATION</b>								
1300	18	110	3	Transportation/Sal Wages - BHS	13,863	14,872	14,74	9,921	14,457	14,456	(1)
1300	18	561	3	Vocational Education - BHS	35,409	53,919	28,375	76,223	42,000	67,500	25,500
			<b>TOTAL VOCATIONAL</b>		49,272	68,791	43,049	86,244	56,457	81,956	25,499
			<b>TOTAL 1300 VOCATIONAL</b>		1,060	1,080	1,084	734	1,106	1,106	0
			<b>1410 LOCURRICULAR</b>		1,454	1,394	1,161	1,487	971	1,381	0
1410	20	110	1	Wages - BES	5,616	3,510	8,424	8,424	8,124	8,124	0
1410	20	110	2	Wages - BMS	28,799	27,395	28,333	26,698	30,337	30,337	0
1410	20	110	3	Wages - BHS	50,667	50,667	49,552	49,552	49,552	49,552	0
1410	20	110	4	Contract - BHS	3,65	3,65	3,65	3,65	3,65	3,65	0
			<b>TOTAL EMPLOYEE BENEFITS</b>								
			<b>TOTAL 1410 VOCATIONAL</b>		50,726	70,152	44,536	87,215	83,337	25,499	44,09%

**BOW SCHOOL DISTRICT**  
**PROPOSED OPERATING BUDGET FOR FISCAL YEAR 2012-2013**

Function	Program	Object	School	Account	FY2009-10		FY2009-10		FY2010-11		FY2010-11		FY2011-12		FY2011-12				
					Code	Code	Name	Code	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Difference	Difference	
1410	20	610	1	Supplies -BES	699	800		699	699	678	678	699	716	716	716	17	2.3%		
1410	20	610	2	Supplies -BMS	3,996	3,405		3,996	3,595	1,150	1,150	3,514	3,314	3,314	0	0.00%	0.00%		
1410	20	610	3	Supplies -BHS	15,000	17,500		15,000	14,716	0	0	14,500	11,350	11,350	0	(3,000)	(20.00%)		
1410	20	610	2	New Equipment - BMS	0	0		0	0	0	0	0	220	0	0	(220)	(100.00%)		
1410	20	610	1	Dues/Fees - BES	2,150	2,150		2,150	2,150	2,315	2,315	2,355	2,705	2,705	350	14,865	22.44%		
1410	20	810	2	Dues/Fees - BMS	2,685	1,764		2,685	2,930	2,399	2,399	2,505	3,067	3,067	562	14,865	22.44%		
1410	20	890	3	Assemblies -BHS	2,500	500		2,500	2,400	2,400	2,400	2,200	2,200	2,200	0	0	0.00%		
<b>TOTAL CO-CURRICULAR</b>					<b>115,487</b>	<b>109,239</b>		<b>117,588</b>	<b>113,849</b>		<b>118,516</b>	<b>115,456</b>		<b>115,456</b>	<b>115,456</b>	<b>(7,741)</b>	<b>-2.32%</b>		
1410	85	220	0	FICA -DW	6,509	6,240		6,509	6,649	6,846	6,846	6,756	6,756	6,756	0	0	0.00%		
1410	85	230	0	NH Retirement -DW	5,922	6,343		5,922	6,970	6,288	6,288	8,010	9,379	9,379	1,969	24,385	24.38%		
1410	85	260	0	Workers Comp Insurance -DW	242	158		242	150	150	150	159	150	150	0	0	0.00%		
<b>TOTAL EMPLOYEE BENEFITS</b>					<b>12,673</b>	<b>12,833</b>		<b>13,667</b>	<b>13,283</b>		<b>14,925</b>	<b>16,150</b>		<b>16,150</b>	<b>16,150</b>	<b>1,969</b>	<b>13.19%</b>		
<b>TOTAL 1410 CO-CURRICULAR</b>					<b>128,160</b>	<b>122,072</b>		<b>131,455</b>	<b>127,132</b>		<b>133,081</b>	<b>132,309</b>		<b>132,309</b>	<b>(772)</b>	<b>-0.58%</b>			
<b>1420 ATHLETICS</b>																			
1420	18	110	3	Athletic Director -BHS	592,633	592,633		592,633	59,263	59,263	59,263	59,263	60,448	60,448	60,448	0	0.00%		
1420	18	320	2	Officials -BMS	4,946	4,000		4,946	4,946	3,000	44,428	44,428	44,428	44,428	44,420	44,420	44,420	0	0.00%
1420	18	320	3	Officials -BHS	44,260	44,260		44,260	44,428	44,428	44,428	44,428	46,307	46,307	46,307	1,659	3.72%		
1420	18	322	3	Conference Seminars -BHS	3,120	2,721		3,120	2,721	3,120	3,120	3,322	3,120	3,120	3,120	0	0.00%		
1420	18	400	3	Purchased Services - BHS	27,688	26,823		27,688	30,468	27,609	27,609	30,620	31,165	31,165	31,165	1,245	4.07%		
1420	18	442	3	Equipment -BHS	1,600	1,600		1,600	2,000	1,901	1,901	0	0	0	0	0	0.00%		
1420	18	610	1	Equipment Supplies -BES	475	445		475	400	276	276	400	410	410	410	10	2.00%		
1420	18	610	2	Athletic Supplies -BHS	1,400	1,727		1,400	1,338	1,311	1,311	1,331	1,331	1,331	1,331	0	0.00%		
1420	18	610	3	Athletic Supplies -BMS	161,914	177,671		161,914	161,914	20,385	20,385	17,699	17,699	17,699	17,699	17,699	17,699	1,085	1.08%
1420	18	738	2	Replacement Equipment -BMS	1,460	1,560		1,460	1,560	1,464	1,464	1,560	1,560	1,560	1,560	0	0.00%		
1420	18	738	3	Replacement Equipment -BHS	13,169	11,284		13,169	9,659	12,018	9,659	9,659	9,451	10,629	10,629	1,178	12.46%		
1420	18	810	3	Dues/Fees -BHS	5,025	5,025		5,025	5,025	4,165	4,165	5,025	5,025	5,025	5,025	5,025	5,025	0.99%	
<b>TOTAL ATHLETICS</b>					<b>178,750</b>	<b>174,999</b>		<b>180,421</b>	<b>179,143</b>		<b>179,132</b>	<b>179,132</b>		<b>183,465</b>	<b>183,465</b>	<b>4,533</b>	<b>2.42%</b>		
<b>1420 ATHLETIC STPENDS</b>																			
1420	20	110	2	Athletic Stpendts -BMS	19,518	19,200		19,518	19,200	19,200	19,200	19,510	19,248	19,248	19,200	(418)	(2.59%)		
1420	18	110	3	Athletic Stpendts -BHS	154,798	156,341		154,798	157,309	156,395	156,395	157,718	157,309	157,309	157,309	0	0.00%		
<b>TOTAL ATHLETIC STPENDS</b>					<b>174,316</b>	<b>175,541</b>		<b>176,569</b>	<b>172,305</b>		<b>176,966</b>	<b>176,909</b>		<b>176,909</b>	<b>(457)</b>	<b>-0.26%</b>			
1420	95	211	0	Health Insurance -DW	4,059	21,567		4,059	21,269	23,599	23,599	25,260	1,661	1,661	1,661	0	0.00%		
1420	95	212	0	Dental Insurance -DW	1,856	1,856		1,856	1,936	2,046	2,046	1,936	1,033	1,033	1,033	(213)	(10.45%)		
1420	95	213	0	Life Insurance -DW	1,422	1,422		1,422	1,117	145	145	145	0	0	0	0	0.00%		
1420	95	214	0	Disability Insurance -DW	243	237		243	235	248	248	248	18,262	18,262	18,262	(35)	(0.19%)		
1420	95	220	0	FICA -DW	17,949	17,963		17,949	18,037	18,099	18,099	18,099	18,162	18,162	18,162	1,372	17.33%		
1420	95	250	0	Unemployment Insurance -DW	40	45		40	50	77	77	77	21,533	25,265	25,265	13	18.04%		
1420	95	260	0	Workers Comp Insurance -DW	665	435		665	672	407	407	407	427	427	427	0	0.00%		
<b>TOTAL EMPLOYEE BENEFITS</b>					<b>41,993</b>	<b>59,438</b>		<b>61,280</b>	<b>51,788</b>		<b>66,232</b>	<b>71,390</b>		<b>71,390</b>	<b>5,158</b>	<b>7.79%</b>			
<b>TOTAL 1420 ATHLETICS</b>					<b>395,059</b>	<b>409,978</b>		<b>418,210</b>	<b>403,255</b>		<b>422,330</b>	<b>431,364</b>		<b>431,364</b>	<b>9,034</b>	<b>2.14%</b>			
<b>1490 SUMMER ENRICHMENT PROGRAM</b>																			
1490	18	112	2	Supplies -BHS	8,400	9,300		8,400	9,300	8,400	8,400	8,400	8,400	8,400	0	0	#DIV/0!		
1490	18	112	3	Supplies -BMS	0	0		0	0	0	0	0	0	0	0	0	#DIV/0!		
<b>TOTAL SUMMER ENRICHMENT</b>																			
1490	85	220	3	FICA -DW	643	711		643	711	643	643	643	643	643	0	0	0.00%		
1490	85	230	3	NH Retirement -DW	585	631		585	674	762	762	762	949	949	949	187	24.54%		
1490	85	260	3	Workers Comp -DW	24	16		24	26	15	15	15	15	15	0	0	0.00%		
<b>TOTAL EMPLOYEE BENEFITS</b>					<b>12,52</b>	<b>13,59</b>		<b>1,483</b>	<b>1,352</b>		<b>1,420</b>	<b>1,607</b>		<b>1,607</b>	<b>187</b>	<b>13.17%</b>			
<b>TOTAL 1490 SUMMER ENRICHMENT</b>					<b>9,652</b>	<b>10,659</b>		<b>10,783</b>	<b>9,732</b>		<b>9,820</b>	<b>10,007</b>		<b>10,007</b>	<b>187</b>	<b>1.90%</b>			

**BOW SCHOOL DISTRICT**  
**PROPOSED OPERATING BUDGET FOR FISCAL YEAR 2012-2013**

Function	Program	Object	School	Account	Code	Code	FY2009-10		FY2009-10		FY2010-11		FY2010-11		FY2012-13		Difference	
							Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Proposed	\$	%
				2113 SOCIAL WORK SERVICES			0	0	0	0	0	0	0	0	0	0	0.00%	
				Certified Staff Wages			0	0	0	0	0	0	0	0	0	0	0.00%	
				<b>TOTAL SOCIAL WORK SERVICES</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>							
2113	85	211	0	Health Insurance- DW			4,6559	3,194	5,317	18,243	16,078	1,174	1,227	1,050	583	3,63%		
2113	85	212	0	Dental Insurance- DW			523	0	552	160	130	160	130	163	155	(177)	-4.91%	
2113	85	213	0	Life Insurance- DW			160	132	273	266	264	279	265	(14)	-5.02%			
2113	85	214	0	Disability Insurance- DW			273	0	0	0	0	0	0	0	0	0.00%		
2113	85	220	0	HICA - DW			0	0	0	0	0	0	0	0	0	0.00%		
2113	85	230	0	NH Retirement - DW			6,055	6,358	6,101	6,107	7,535	5,079	1,036	1,036	18,41%	-4.92%		
2113	85	250	0	Unemployment Insurance- DW			40	45	50	50	77	72	85	13	13	18,41%		
2113	85	260	0	Workers Comp Insurance- DW			190	124	190	115	122	116	161	161	161	161	-4.92%	
				<b>TOTAL EMPLOYEE BENEFITS</b>			<b>12,200</b>	<b>10,119</b>	<b>12,643</b>	<b>26,110</b>	<b>25,476</b>	<b>24,011</b>	<b>24,011</b>	<b>14,465</b>	<b>5,759</b>	<b>-5.75%</b>		
				<b>TOTAL 2113 SOCIAL WORK SERVICES</b>			<b>12,200</b>	<b>10,119</b>	<b>12,643</b>	<b>26,110</b>	<b>25,476</b>	<b>24,011</b>	<b>24,011</b>	<b>14,465</b>	<b>5,759</b>	<b>-5.75%</b>		
				<b>2119 SCHOOL RESOURCE OFFICER SERVICES</b>														
2119	21	300	0	SRO Contracted Services to Town			25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	0	0.00%	
				<b>TOTAL 2119 SCHOOL RESOURCE OFFICER SERVICES</b>			<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>0</b>	<b>100.00%</b>							
				<b>2120 GUIDANCE SERVICES</b>														
2120	35	110	1	Certified Staff Wages - BES			65,337	53,729	55,796	55,827	58,021	55,296	72,225	72,225	72,225	-3.83%		
2120	35	110	2	Certified Staff Wages - BHS			119,778	119,778	121,569	109,847	99,513	97,088	24,455	24,455	24,455	-2.46%		
2120	35	110	3	Certified Staff Wages - BHSS			255,541	255,541	257,812	257,861	259,030	236,773	35,767	35,767	35,767	-0.49%		
2120	35	113	3	Albert Wages - BHSS			31,346	31,346	35,767	35,767	35,767	35,767	0	0	0	0	-100.00%	
2120	35	114	0	District Wide Registrar			0	0	0	0	0	0	5,000	0	0	0	-50.00%	
2120	35	335	3	Testing - BHSS			1,500	1,500	5,000	5,969	0	7,400	3,700	0	0	0	-50.00%	
2120	35	323	0	Contracted Services - DW			10,000	6,005	10,000	16,350	0	0	0	0	0	0	#DIV/0!	
2120	35	580	3	Travel - BHSS			2,300	1,275	3,800	3,458	2,800	2,800	2,800	2,800	2,800	0	0.00%	
2120	35	580	3	School to Care/Travel - BHSS			1,500	919	0	0	1,200	1,200	1,200	1,200	1,200	0	0.00%	
2120	35	610	1	Supplies - BES			331	325	500	487	525	538	13	13	13	13	2.48%	
2120	35	610	2	Supplies - BMS			219	322	294	316	316	0	0	0	0	0.00%		
2120	35	610	3	Supplies - BHSS			4,800	3,830	5,200	5,413	4,800	4,710	4,710	4,710	4,710	-1.88%		
2120	35	610	3	School to Care/Supplies - BHSS			400	586	0	0	400	400	0	0	0	0.00%		
2120	35	641	3	Books/Printed Media - BHSS			1,311	1,179	1,890	861	964	964	0	0	0	0.00%		
2120	35	641	3	School to Care/Books/Printed Media - BHSS			579	510	0	0	579	579	0	0	0	0.00%		
2120	35	642	3	Software - BHSS			1,400	1,413	1,300	1,300	4,980	4,980	4,980	4,980	4,980	0	0.00%	
2120	35	734	3	New Equipment - BHSS			1,684	1,684	0	0	0	0	0	0	0	0	#DIV/0!	
2120	35	737	2	Replacement Furniture - BHSS			0	0	352	352	200	200	200	200	200	0	0.00%	
2120	35	810	3	Dues - BHSS			200	200	200	200	200	200	200	200	200	0	0.00%	
				<b>TOTAL GUIDANCE</b>			<b>500,636</b>	<b>482,672</b>	<b>499,498</b>	<b>495,126</b>	<b>461,692</b>	<b>445,708</b>	<b>15,934</b>	<b>15,934</b>	<b>15,934</b>	<b>-3,46%</b>		
2120	85	211	0	Health Insurance- DW			79,374	70,775	80,404	82,924	89,202	88,051	(1,814)	-1,99%				
2120	85	212	0	Dental Insurance- DW			7,199	8,967	9,741	9,741	10,227	8,413	(1,814)	-17.44%				
2120	85	213	0	Life Insurance- DW			11,39	9,938	1,130	9,18	1,050	1,021	(29)	-2.76%				
2120	85	214	0	Disability Insurance- DW			1,945	1,805	1,931	1,816	1,793	1,744	(69)	-2.76%				
2120	85	220	0	HICA - DW			36,996	35,942	36,931	35,756	33,456	32,545	(9,11)	-2.29%				
2120	85	230	0	NH Retirement - DW			33,353	31,245	38,177	33,358	33,509	38,505	4,996	14,97%				
2120	85	250	0	Unemployment Insurance- DW			320	357	400	616	648	683	35	5.3%				
2120	85	260	0	Workers Comp Insurance- DW			1,352	884	1,312	813	766	766	(21)	-2.76%				
				<b>TOTAL EMPLOYEE BENEFITS</b>			<b>16,197</b>	<b>15,142</b>	<b>16,937</b>	<b>16,937</b>	<b>170,672</b>	<b>172,528</b>	<b>1,836</b>	<b>1,00%</b>				
				<b>TOTAL 2120 GUIDANCE SERVICES</b>			<b>662,264</b>	<b>634,154</b>	<b>668,695</b>	<b>661,121</b>	<b>632,364</b>	<b>618,236</b>	<b>(1,4,128)</b>	<b>-2.23%</b>				
2132	42	110	1	2132 HEALTH SERVICES			51,031	51,031	51,131	51,131	51,131	51,131	0	0	0	0.00%		
2132	42	110	2	Certified Staff Wages - BES			51,031	51,261	51,131	51,131	51,131	51,131	0	0	0	0.00%		
2132	42	110	3	Certified Staff Wages - BHSS			51,261	51,261	51,131	51,131	51,131	51,131	0	0	0	0.00%		
2132	42	111	1	Health Assistant Wages - BES			51,261	51,261	51,131	51,131	51,131	51,131	0	0	0	0.00%		
2132	42	111	1	Health Assistant Wages - BHSS			65,050	72,593	71,907	71,907	71,907	71,907	7,591	12,977	5,306	70,95%		

**BOW SCHOOL DISTRICT**  
**PROPOSED OPERATING BUDGET FOR FISCAL YEAR 2012-2013**

Function	Program	Object	School	Account	FY2009-10		FY2009-10		FY2010-11		FY2010-11		FY2012-13		Difference	Difference	
					Budget	Actual	Budget	Actual	Budget	Actual	Budget	Proposed	Budget	Proposed			
2132	42	111	2	Health Assistant -Wages -BMS	5,653	(6,091)	6,363	6,698	6,353	6,653	6,653	6,653	6,653	0	0.0%		
2132	42	130	2	Equipment Repair -BMS	150	0	100	0	200	100	100	100	100	100	0	0.0%	
2132	42	130	2	Equipment Repair -BMS	100	0	100	0	60	60	60	60	60	60	0	0.0%	
2132	42	550	3	Printing -BHS	60	47	60	47	340	308	340	340	340	340	0	0.0%	
2132	42	580	3	Travel -BHS	340	147	340	147	900	895	1,200	1,200	1,230	1,230	30	2.0%	
2132	42	610	1	Supplies -BES	900	895	1,200	1,200	903	903	964	964	964	964	0	0.0%	
2132	42	610	2	Supplies -BHS	964	956	1,000	1,000	903	903	1,000	1,000	1,000	1,000	0	0.0%	
2132	42	610	3	Books -BHS	1,835	1,819	1,835	1,835	1,830	1,830	1,835	1,835	1,835	1,835	0	0.0%	
2132	42	641	3	Books -BHS	117	117	117	117	108	108	110	110	110	110	0	0.0%	
2132	42	737	1	Replacement Furniture -BES	0	0	0	0	0	0	0	0	0	0	0	0.0%	
2132	42	738	2	Replacement Equipment -BMS	196	0	196	0	0	0	0	0	0	0	0	0.0%	
2132	42	810	3	Dues -BHS	135	135	135	135	135	135	140	140	140	140	0	0.0%	
<b>TOTAL HEALTH SERVICES</b>					<b>177,664</b>	<b>178,964</b>	<b>179,093</b>	<b>179,093</b>	<b>179,062</b>	<b>184,378</b>	<b>5,316</b>	<b>2,979</b>					
2132	85	211	0	Health Insurance -DW	45,553	42,284	48,627	48,627	54,408	60,692	6,284	11,556					
2132	85	212	0	Life Insurance -DW	3,338	3,302	3,522	3,522	3,680	3,680	3,151	(5,59)	-1,389				
2132	85	213	0	Disability Insurance - DW	414	341	418	418	418	418	431	431	13	3,116			
2132	85	214	0	NH Retirement -DW	707	689	714	714	690	714	736	722	3,089	3,096			
2132	85	220	0	FICA -DW	13,194	13,276	13,320	13,320	13,205	13,205	13,722	14,212	3,456	3,456			
2132	85	230	0	Unemployment Insurance -DW	11,127	12,229	12,846	13,017	14,527	19,241	4,714	24,672	24,672				
2132	85	250	0	Workers Comp Insurance -DW	200	223	220	220	339	339	310	374	74	3,993			
2132	85	260	0	TOTAL EMPLOYEE BENEFITS	74,824	75,265	80,163	80,163	79,359	87,680	98,680	111,000	111,000	12,559			
<b>TOTAL 2130 HEALTH SERVICES</b>					<b>252,093</b>	<b>250,928</b>	<b>259,127</b>	<b>258,432</b>	<b>266,742</b>	<b>283,058</b>	<b>16,316</b>	<b>6,12%</b>					
2140	18	110	0	2140 PSYCHOLOGICAL SERVICES	681,339	686,615	685,539	685,539	79,098	82,321	3,223	4,07%					
2140	18	325	0	Certified Staff Wages - DW	61,447	83,333	4,426	4,352	2,470	2,470	3,598	1,128	45,677				
2140	18	610	0	Testing - DW	496	496	605	497	0	0	0	0	#DIV/0!				
2140	18	641	0	Textbooks - DW	0	0	311	311	187	187	180	180	#DIV/0!				
<b>TOTAL PSYCHOLOGICAL SERVICES</b>					<b>75,882</b>	<b>77,443</b>	<b>73,881</b>	<b>73,881</b>	<b>73,575</b>	<b>81,568</b>	<b>86,099</b>	<b>4,351</b>	<b>5,339</b>				
2140	85	211	0	Health Insurance -DW	26,015	10,090	13,027	12,248	14,415	31,682	17,267	119,789					
2140	85	212	0	Dental Insurance -DW	2,093	2,093	2,208	2,208	2,307	2,307	2,350	2,350	152	6,590			
2140	85	213	0	Life Insurance -DW	294	294	294	294	292	292	290	290	290	2,899			
2140	85	214	0	Disability Insurance - DW	5,503	4,900	5,035	5,035	4,866	5,320	5,654	5,654	14	2,559			
2140	85	220	0	FICA - DW	5,443	5,249	5,243	5,243	5,243	5,243	6,298	6,298	4,089	4,089			
2140	85	230	0	NH Retirement -DW	81,333	9,327	9,833	9,833	9,832	12,175	15,333	15,333	3,358	27,539			
2140	85	260	0	Workers Comp Insurance -DW	349	228	349	349	211	242	247	247	5	2,076			
<b>TOTAL EMPLOYEE BENEFITS</b>					<b>43,030</b>	<b>27,719</b>	<b>31,437</b>	<b>30,468</b>	<b>36,062</b>	<b>57,113</b>	<b>21,051</b>	<b>58,376</b>					
<b>TOTAL 2140 PSYCHOLOGICAL SERVICES</b>					<b>118,912</b>	<b>105,162</b>	<b>105,338</b>	<b>104,043</b>	<b>117,630</b>	<b>143,212</b>	<b>25,582</b>	<b>24,75%</b>					
2150	18	110	0	2150 SPEECH/LANGUAGE SERVICES	218,022	221,801	218,347	218,347	220,192	217,650	(2,542)	-1,15%					
2150	18	111	0	Certified Staff Wages - DW	65,941	76,507	91,079	101,310	103,365	104,094	1,639	1,589					
2150	18	320	0	Specified Pathologists And Wages - DW	0	0	0	0	0	6,300	6,500	#DIV/0!					
2150	18	325	0	Contracted Services - DW	1,242	1,094	694	694	353	353	353	353	517	146,469			
2150	18	610	0	Testing - DW	548	483	1,617	1,498	463	1,910	1,447	1,447	317,339				
2150	18	641	0	Supplies - DW	760	684	130	0	0	0	0	0	449	449	#DIV/0!		
2150	18	650	0	Software - DW	0	0	268	0	0	0	0	0	0	0	0		
2150	18	734	0	Equipment - DW	0	0	0	0	109	109	122,1	112,0	18%				
<b>TOTAL SPEECH/LANGUAGE SERVICES</b>					<b>287,413</b>	<b>300,569</b>	<b>312,135</b>	<b>321,847</b>	<b>324,482</b>	<b>331,703</b>	<b>9,221</b>	<b>2,84%</b>					
2150	85	211	0	Health Insurance -DW	53,181	33,744	46,721	39,935	51,421	58,503	7,092	13,72%					
2150	85	212	0	Dental Insurance -DW	5,619	4,823	6,193	5,415	6,471	7,747	1,276	19,72%					
2150	85	213	0	Life Insurance -DW	697	575	757	757	791	791	774	774	0	0.0%			
2150	85	214	0	Disability Insurance - DW	1,190	1,159	1,293	1,293	1,250	1,334	1,223	1,223	0	-0.22%			
2150	85	220	0	FICA - DW	21,792	22,621	23,671	24,682	24,752	24,682	24,682	24,682	0	-0.28%			

**BOW SCHOOL DISTRICT**  
**PROPOSED OPERATING BUDGET FOR FISCAL YEAR 2012-2013**

Function	Program	Object	School	Account	FY2009-10	FY2009-10	FY2010-11	FY2010-11	Budget	Actual	FY2011-12	Budget	Proposed	FY2012-13	Difference	Difference
Code	Code	Code	Code	Account	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Proposed	\$	%	%	
2150	05	320	0	NH Retirement - DW	21,730	21,903	26,400	25,239	31,672	33,339	22,177	22,177	7,019	0	0.0%	
2150	05	320	0	Unemployment Insurance - DW	360	401	500	720	720	854	134	134	18,103	18,103	-0.16%	
2150	05	320	0	Workers Comp Insurance - DW	655	559	929	563	612	611	611	611	11	0	0	
<b>TOTAL EMPLOYEE BENEFITS</b>				<b>1053.524</b>	<b>85.955</b>	<b>106.464</b>	<b>96.733</b>	<b>117.713</b>	<b>128.333</b>	<b>10.620</b>	<b>9.026</b>					
<b>TOTAL 2150 SPEECH/LANGUAGE SERVICES</b>				<b>392,937</b>	<b>386,524</b>	<b>418,599</b>	<b>418,580</b>	<b>442,195</b>	<b>462,036</b>	<b>19,841</b>	<b>4,499</b>					
<b>2160 PT/OT SERVICES</b>																
2160	18	110	0	Certified Staff Wages - DW	140,225	142,448	152,640	162,668	153,546	153,546	153,546	153,546	8	0	0.0%	
2160	18	111	0	COTA Wages - DW	0	0	0	0	0	0	0	0	0	0	0	0
2160	18	320	0	Contracted Services - DW	63,750	55,545	80,000	61,423	88,000	95,895	7895	7895	8,970	8,970	0	
2160	18	325	0	Testing - DW	11,153	9,650	544	303	550	756	206	206	37,550	37,550	0	
2160	18	610	0	Supplies - DW	1,224	1,355	2,550	2,250	995	1,200	215	215	21,639	21,639	0	
2160	18	734	0	Equipment - DW	2,965	0	14,053	12,625	2,362	3,660	1,238	1,238	100,000	100,000	0	
<b>TOTAL PT/OT SERVICES</b>				<b>209,917</b>	<b>200,096</b>	<b>249,807</b>	<b>259,268</b>	<b>245,443</b>	<b>255,005</b>	<b>9,562</b>	<b>3,909</b>					
<b>2160 Health Insurance - DW</b>																
2160	85	211	0	Health Insurance - DW	14,678	27,404	30,750	32,745	36,346	38,163	1,817	1,817	5,009	5,009	0	
2160	85	212	0	Dental Insurance - DW	3,137	2,091	3,309	2,584	3,276	2,493	733	733	23,509	23,509	0	
2160	85	213	0	Life Insurance - DW	337	277	366	297	369	369	0	0	0	0	0.0%	
2160	85	214	0	Disability Insurance - DW	576	626	605	605	630	630	0	0	0	0	0	
2160	85	220	0	FICA - DW	10,750	11,111	11,677	12,458	11,746	11,747	1,382	1,382	1,382	1,382	0	
2160	85	230	0	NH Retirement - DW	4,230	4,234	4,874	5,110	5,623	7,005	40	40	24,389	24,389	0	
2160	85	250	0	Unemployment Insurance - DW	120	134	150	231	216	256	0	0	18,729	18,729	0	
2160	85	260	0	Workers Comp Insurance - DW	400	261	435	264	276	276	0	0	0	0	0	
<b>TOTAL 2160 PT/OT SERVICES</b>				<b>34,428</b>	<b>44,465</b>	<b>52,107</b>	<b>54,233</b>	<b>58,482</b>	<b>60,939</b>	<b>2,457</b>	<b>4,209</b>					
<b>2190 OTHER SUPPORT SERVICES</b>																
2190	18	110	0	Wages - DW	0	0	0	0	0	0	0	0	0	0	0	0.0%
<b>TOTAL OTHER SUPPORT SERVICES</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>
<b>2212 PROFESSIONAL SERVICES/TESTING</b>																
2212	37	110	0	Wages - DW	9,000	8,925	9,000	0	9,000	9,000	0	0	0	0	0	0.0%
2212	37	335	1	Test Scoring - BES	2,270	1,291	2,517	1,466	2,517	2,013	96	96	3,819	3,819	0	
2212	37	641	1	Books - BES	675	460	630	530	675	691	16	16	2,779	2,779	0	
2212	37	641	2	Books - BASS	330	111	330	0	330	330	0	0	0	0	0	0.0%
<b>TOTAL PROFESSIONAL SERVICES/TESTING</b>				<b>12,375</b>	<b>10,887</b>	<b>12,497</b>	<b>2,016</b>	<b>12,522</b>	<b>12,634</b>	<b>112</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>
<b>2212 PROF. SERVICES/TESTING</b>																
2212	85	220	0	FICA - DW	689	683	689	0	689	689	0	0	0	0	0	0.0%
2212	85	230	0	NH Retirement - DW	626	709	722	0	816	816	1,017	201	201	24,639	24,639	0
2212	85	260	0	Workers Comp Insurance - DW	26	17	26	16	16	16	0	0	0	0	0	0.0%
<b>TOTAL 2212 PROF. SERVICES/TESTING</b>				<b>13,716</b>	<b>12,295</b>	<b>13,934</b>	<b>2,032</b>	<b>14,043</b>	<b>14,356</b>	<b>313</b>	<b>313</b>	<b>2,23%</b>				
<b>2223 IMPROVEMENT OF INSTRUCTION</b>																
2223	34	320	1	Staff Development - BES	6,000	6,085	6,000	5,939	6,000	6,000	0	0	0	0	0	0.0%

**BOW SCHOOL DISTRICT**  
**PROPOSED OPERATING BUDGET FOR FISCAL YEAR 2012-2013**

Function	Program	Object	School	Account	FY2009-10		FY2010-11		FY2011-12		FY2012-13		Difference	Difference	
					Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual			
222.13	34	320	2	Staff Development - BMS	10,000	9,931	10,000	9,936	10,000	10,000	10,000	10,000	0	0.00%	
222.13	34	320	3	Staff Development - BHS	15,000	15,000	12,905	12,905	15,000	15,000	15,000	15,000	0	0.00%	
222.13	34	321	1	In-Service Training - BES	10,000	9,851	10,000	9,984	10,000	10,000	10,000	10,000	0	0.00%	
222.13	34	321	2	In-Service Training - BMS	6,000	5,834	6,000	4,058	6,000	6,000	6,000	6,000	0	0.00%	
222.13	34	321	3	In-Service Training - BHS	10,000	9,927	10,000	7,273	10,000	10,000	10,000	10,000	0	0.00%	
222.13	34	322	1	Conferences/Conventions - BES	7,000	4,637	7,000	7,384	7,175	7,175	7,175	7,175	179	2.49%	
222.13	34	322	2	Conferences/Conventions - BMS	6,000	6,127	7,095	6,573	7,150	7,150	7,150	7,150	0	0.00%	
222.13	34	322	3	Conferences/Conventions - BHS	12,000	12,331	13,000	9,530	13,000	13,000	13,000	13,000	0	0.00%	
<b>TOTAL 222.13 IMPROVEMENT OF INSTRUCTION</b>				<b>82,000</b>	<b>79,367</b>	<b>84,095</b>	<b>73,895</b>	<b>84,325</b>	<b>84,504</b>	<b>179</b>	<b>179</b>	<b>179</b>	<b>179</b>	<b>0.21%</b>	
<b>222.2 LIBRARY/MEDIA SERVICES</b>															
222.22	38	110	1	Certified Staff Wages - BES	68,087	68,087	68,387	68,387	68,387	68,387	68,387	68,387	0	0.00%	
222.22	38	110	2	Certified Staff Wages - BMS	54,689	54,689	56,472	56,472	59,136	56,372	56,372	56,372	(2,641)	-3.83%	
222.22	38	110	3	Certified Staff Wages - BHS	65,287	65,287	65,387	65,387	65,587	65,387	65,387	65,387	0	0.00%	
222.22	38	111	1	Aides Wages - BES	6,835	6,398	6,882	6,882	6,898	6,882	6,882	6,882	6,898	66,403	66,403
222.22	38	111	2	Aides Wages - BMS	7,247	7,492	7,068	7,068	7,068	7,068	7,068	7,068	7,068	0	0.00%
222.22	38	111	3	Aides Wages - BHS	24,583	26,018	25,948	26,018	26,018	26,018	26,018	26,018	26,018	(3,741)	-14.59%
222.22	38	130	1	Equipment Repairs/Maintenance - BES	675	495	675	495	675	675	675	675	0	0.00%	
222.22	38	130	2	Equipment Repairs/Maintenance - BMS	970	976	846	846	600	600	630	630	30	100	
222.22	38	130	3	Equipment Repairs/Maintenance - BHS	2,054	2,054	1,888	1,888	859	859	849	849	(10)	-1.16%	
222.22	38	414	1	Supplies - BES	389	400	367	367	410	410	410	410	0	0.00%	
222.22	38	610	2	Supplies - BMS	964	758	934	781	915	915	915	915	0	0.00%	
222.22	38	610	3	Supplies - BHS	1,865	1,497	1,930	1,770	1,770	1,770	1,770	1,770	(446)	-25.20%	
222.22	38	641	1	Books/Printed Media - BES	9,000	8,978	9,000	8,941	9,000	9,000	9,000	9,000	225	2.50%	
222.22	38	641	2	Books/Printed Media - BMS	7,500	7,494	7,500	7,779	7,300	7,300	7,300	7,300	0	0.00%	
222.22	38	641	3	Books/Printed Media - BHS	16,454	19,659	14,266	14,266	14,918	13,899	13,899	13,899	(1,020)	-6.88%	
222.22	38	3,370	1	Electronic Information - BES	3,370	3,397	2,702	2,702	3,377	3,377	3,377	3,377	0	0.00%	
222.22	38	1,600	2	Electronic Information - BMS	1,600	1,901	1,900	1,900	1,708	1,708	1,708	1,708	(101)	-6.16%	
222.22	38	25,022	3	Electronic Information - BHS	23,352	24,122	21,140	21,140	24,363	24,363	24,363	24,363	0	0.00%	
222.22	38	733	1	New Furniture/fixtures - BES	0	0	0	0	0	0	0	0	0	0.00%	
222.22	38	733	2	New Furniture/fixtures - BMS	0	0	0	0	0	0	0	0	0	0.00%	
222.22	38	733	3	New Furniture/fixtures - BHS	1,700	1,497	1,000	1,968	400	400	400	400	0	0.00%	
222.22	38	734	1	New Equipment - BES	0	0	0	0	0	0	0	0	0	0.00%	
222.22	38	734	2	New Equipment - BMS	0	0	0	0	0	0	0	0	0	0.00%	
222.22	38	734	3	New Equipment - BHS	510	510	510	510	230	230	230	230	0	0.00%	
222.22	38	737	2	Replacement Furniture/fixtures - BES	0	0	0	0	0	0	0	0	0	0	
222.22	38	737	3	Replacement Furniture/fixtures - BMS	1,265	1,242	1,242	1,027	0	0	0	0	400	400	
222.22	38	738	1	Replacement Equipment - BES	858	719	384	55	895	954	954	954	780	519	
222.22	38	738	2	Replacement Equipment - BMS	1,832	1,199	978	976	1,076	1,384	1,384	1,384	408	119,31%	
222.22	38	738	3	Replacement Equipment - BHS	230	220	245	265	260	260	260	260	101	37,92%	
<b>TOTAL 222.2 LIBRARY/MEDIA SERVICES</b>					<b>302,981</b>	<b>301,908</b>	<b>301,794</b>	<b>297,659</b>	<b>303,978</b>	<b>303,511</b>	<b>4,333</b>	<b>1,433</b>	<b>1,433</b>	<b>1,433</b>	
<b>TOTAL 222.22 LIBRARY/MEDIA SERVICES</b>															
222.22	85	211	0	Health Insurance - DW	59,958	54,985	64,286	63,511	69,488	72,156	72,156	72,156	0	0.00%	
222.22	85	212	0	Dental Insurance - DW	5,864	6,453	6,453	6,793	6,448	6,448	6,448	6,448	(3,617)	-3.61%	
222.22	85	213	0	Life Insurance - DW	544	448	555	451	561	556	556	556	(51)	-0.89%	
222.22	85	214	0	Disability Insurance - DW	930	906	948	916	958	950	950	950	(8)	-0.84%	
222.22	85	220	0	FICA - DW	1,735	1,732	1,730	1,626	1,732	1,731	1,731	1,731	(18)	-0.77%	
222.22	85	220	0	NH Retirement - DW	15,234	16,393	17,777	20,401	23,165	31,102	31,102	31,102	15,21%	15,21%	
222.22	85	220	0	Unemployment Insurance - DW	240	267	272	419	375	457	457	457	0	21.87%	
222.22	85	260	0	Workers Comp Insurance - DW	616	616	399	420	417	417	417	417	(3)	-0.71%	
<b>TOTAL 222.22 LIBRARY/MEDIA SERVICES</b>					<b>100,851</b>	<b>97,093</b>	<b>106,799</b>	<b>116,865</b>	<b>122,318</b>	<b>145,453</b>	<b>145,453</b>	<b>145,453</b>	<b>145,453</b>	<b>4,67%</b>	
<b>TOTAL 222.22 LIBRARY/MEDIA SERVICES</b>															
<b>TOTAL 222.222 AUDIO/VISUAL SERVICES</b>															
222.222	38	445	3	Film Rental - BHS	38	610	1	Supplies - BES	220	106	275	246	281	6	75,00%
222.222	38	610	2	Supplies - BMS	76,9	308	245	939	275	270	270	270	0	0.00%	

# BOW SCHOOL DISTRICT

## PROPOSED OPERATING BUDGET FOR FISCAL YEAR 2012-2013

Function	Program	Object	School	Account	Code	Code	Name	FY2009-10			FY2010-11			FY2011-12			
								Budget	Actual	Budget	Actual	Budget	Proposed	\$	%	Difference	
				<b>TOTAL 2223 AUDIO/VISUAL SERVICES</b>			<b>1,163</b>	<b>415</b>	<b>1,195</b>	<b>1,004</b>	<b>1,105</b>	<b>1,186</b>	<b>81</b>	<b>7.33%</b>			
22250	40	110	0	<b>2250 TECHNOLOGY SERVICES</b>			<b>89,528</b>	<b>89,528</b>	<b>93,606</b>	<b>100,158</b>	<b>98,098</b>	<b>100,583</b>	<b>2,485</b>	<b>2.53%</b>			
22250	40	320	0	Technology Assistant Wages - DW			5,000	4,958	5,000	4,999	5,000	5,000	0	0.00%			
22250	40	532	0	Start/Development - DW			20,977	19,227	20,977	20,832	20,337	20,337	0	0.00%			
22250	40	539	0	Data Services - DW			16,308	15,174	65,957	94,412	54,664	52,222	(2,412)	-4.47%			
22250	40	734	0	Data Management - DW			200,453	203,389	200,253	202,634	200,253	200,253	0	0.00%			
				<b>TOTAL TECHNOLOGY SERVICES</b>			<b>331,866</b>	<b>408,198</b>	<b>385,793</b>	<b>422,634</b>	<b>378,352</b>	<b>457,607</b>	<b>79,212</b>	<b>39.66%</b>	<b>20,955</b>	<b>2.37%</b>	
22250	95	211	0	Health Insurance - DW			29,556	28,681	31,478	36,452	34,667	44,552	9,895	28.71%			
22250	95	212	0	Dental Insurance - DW			2,022	2,315	2,133	1,870	1,955	1,004	(151)	-17.05%			
22250	95	213	0	Disability Insurance - DW			214	176	225	183	235	241	6	2.53%			
22250	95	214	0	Life Insurance - DW			366	357	384	371	412	412	10	2.39%			
22250	95	220	0	FICA - DW			6,634	6,643	7,161	7,322	7,505	7,695	195	2.53%			
22250	95	230	0	NH Retirement - DW			81,20	87,67	8,574	9,438	10,879	8,851	(2,038)	-18.44%			
22250	95	250	0	Unemployment Insurance - DW			160	178	200	308	288	342	54	18.61%			
22250	95	260	0	Workers Comp Insurance - DW			254	166	267	162	177	181	4	2.69%			
				<b>TOTAL EMPLOYEE BENEFITS</b>			<b>47,328</b>	<b>47,271</b>	<b>50,422</b>	<b>56,106</b>	<b>56,108</b>	<b>63,678</b>	<b>7,770</b>	<b>13.81%</b>			
				<b>TOTAL 2250 TECHNOLOGY SERVICES</b>			<b>379,194</b>	<b>455,470</b>	<b>436,215</b>	<b>478,741</b>	<b>434,460</b>	<b>521,485</b>	<b>87,025</b>	<b>26.03%</b>			
2300	18	940	0	<b>2300 GENERAL FUND CONTINGENCY</b>			<b>25,000</b>	<b>32,189</b>	<b>25,000</b>	<b>50,133</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>0</b>	<b>0.00%</b>		
2300	18	945	0	General Fund Contingency - DW			0	0	0	0	0	0	0	0	0.00%		
				<b>TOTAL 2300 GENERAL FUND CONTINGENCY</b>			<b>25,000</b>	<b>32,189</b>	<b>25,000</b>	<b>58,133</b>	<b>25,000</b>	<b>85,258</b>	<b>60,258</b>	<b>241.03%</b>			
				<b>2311 SCHOOL BOARD SERVICES</b>													
2311	40	110	0	School Board Wages - DW			12,500	12,500	12,500	12,500	12,500	12,500	0	0.00%			
2311	40	111	0	School Board Clerical Wages - DW			2,160	2,160	1,991	2,393	1,991	2,075	684	3.35%			
2311	40	540	0	Advertising - DW			36,000	23,053	32,000	24,180	30,000	27,750	(2,250)	-7.50%			
2311	40	610	0	Supplies - DW			4,550	3,706	5,000	3,901	5,000	5,000	0	0.00%			
2311	40	810	0	Dues - DW			5,775	5,475	5,506	5,525	5,513	5,513	0	0.00%			
				<b>TOTAL 2311 SCHOOL BOARD SERVICES</b>			<b>60,535</b>	<b>46,994</b>	<b>56,997</b>	<b>49,497</b>	<b>55,004</b>	<b>53,538</b>	<b>(1,566)</b>	<b>-2.85%</b>			
2311	85	220	0	FICA - DW			1,121	1,019	1,109	1,102	1,109	1,161	52	4.69%			
				<b>TOTAL 2311 SCHOOL BOARD SERVICES</b>			<b>61,706</b>	<b>47,913</b>	<b>58,106</b>	<b>49,599</b>	<b>56,113</b>	<b>54,599</b>	<b>(1,514)</b>	<b>-2.70%</b>			
				<b>2313 2313 CONTRACTED SERVICES</b>			<b>77</b>	<b>77</b>	<b>77</b>	<b>77</b>	<b>77</b>	<b>77</b>	<b>0</b>	<b>0.00%</b>			
2313	40	110	0	Clerk/Moderator Wages - DW			200	200	0	200	200	200	0	0.00%			
2313	40	110	0	District Treasurer Wages			1,000	1,000	1,000	1,000	1,000	1,000	0	0.00%			
2313	40	380	0	Legal Services - DW			50,000	16,524	45,000	43,382	45,000	45,000	0	0.00%			
2313	40	370	0	Audit Services - DW			12,000	12,517	17,000	17,609	17,000	18,200	1,500	8.22%			
				<b>TOTAL 2313 CONTRACTED SERVICES</b>			<b>64,200</b>	<b>30,240</b>	<b>63,200</b>	<b>62,001</b>	<b>63,200</b>	<b>64,700</b>	<b>1,500</b>	<b>2.37%</b>			
2313	85	220	0	FICA - DW			77	77	77	77	77	77	0	0.00%			
				<b>TOTAL EMPLOYEE BENEFITS</b>			<b>64,277</b>	<b>30,317</b>	<b>63,277</b>	<b>62,158</b>	<b>63,277</b>	<b>64,777</b>	<b>1,500</b>	<b>2.37%</b>			
				<b>2321 OFFICE OF THE SUPERINTENDENT</b>			<b>107,363</b>	<b>107,363</b>	<b>107,362</b>	<b>107,362</b>	<b>109,509</b>	<b>109,509</b>	<b>0</b>	<b>0.00%</b>			
2321	40	110	0	Superintendent Salary - DW			42,000	45,587	43,456	43,456	44,325	44,325	0	0.00%			
2321	40	113	0	Administrative Assistant Wages - DW			0	0	0	0	0	44,25	0	0.00%			
2321	40	340	0	Conferences/Conventions - DW			3,000	2,961	3,000	3,246	3,000	3,000	0	0.00%			
2321	40	370	0	In-Service Training - DW			2,500	925	2,300	2,412	2,500	2,500	0	0.00%			
2321	40	321	0	Conferences/Conventions - DW			0	0	0	0	0	0	0	0.00%			
2321	40	322	0	Conferences/Conventions - DW			0	0	0	0	0	0	0	0.00%			

**BOW SCHOOL DISTRICT**  
**PROPOSED OPERATING BUDGET FOR FISCAL YEAR 2012-2013**

Function	Program	Object	School	Account	FY2009-10		FY2009-10		FY2010-11		FY2010-11		FY2012-13		Difference	Difference
					Code	Code	Name	Code	Budget	Actual	Budget	Actual	Budget	Actual		
2321	40	331	0	Consultants - DW	4,000	0	0.000	3,750	4,000	4,000	4,000	4,000	0	0.00%	0.00%	
2321	40	340	0	Criminal Record Check - DW	6,500	6,500	6,500	11,123	6,500	6,500	6,500	6,500	0	0.00%	0.00%	
2321	40	342	0	Computer Lease - DW	1,184	1,184	1,184	875	1,123	1,124	1,124	1,125	1,125	307	1.7%	307.1%
2321	40	531	0	Telephone - DW	1,300	659	900	729	1,000	940	940	940	940	0	0.00%	-3.3%
2321	40	532	0	Postage - DW	4,750	5,036	4,750	4,927	5,000	4,927	5,000	4,927	4,927	0	0.00%	-2.0%
2321	40	540	0	Advertising - DW	0	0	0	0	0	0	0	0	0	0	0.00%	0.00%
2321	40	550	0	Printing - DW	2,375	2,250	2,250	2,307	2,250	2,250	2,250	2,250	200	8.89%	8.89%	
2321	40	580	0	Travel - DW	1,500	1,733	1,250	1,093	1,000	1,000	1,000	1,000	100	10.00%	10.00%	
2321	40	610	0	Books/Media - DW	7,000	6,912	7,750	7,641	7,500	7,500	7,500	7,500	0	0.00%	0.00%	
2321	40	641	0	New Equipment - DW	200	95	0	0	0	0	0	0	0	0	0.00%	0.00%
2321	40	734	0	Redevelopment/Furniture/Fixtures - DW	200	143	150	150	143	150	150	150	0	0.00%	-16.7%	
2321	40	738	0	Business Fees - DW	500	511	750	240	750	625	625	625	625	0	0.00%	0.00%
2321	40	810	0	<b>TOTAL OFFICE OF THE SUPERINTENDENT</b>	<b>187,580</b>	<b>184,135</b>	<b>167,900</b>	<b>191,544</b>	<b>191,091</b>	<b>191,468</b>	<b>191,468</b>	<b>191,468</b>	<b>191,468</b>	<b>0</b>	<b>0.00%</b>	<b>-42,098</b>
2321	85	211	0	Health Insurance - DW	18,057	17,816	20,218	20,169	21,978	21,978	21,978	21,978	17,176	78.15%	78.15%	
2321	85	212	0	Dental Insurance - DW	2,969	2,969	3,132	3,132	2,883	2,883	2,883	2,883	0	0.00%	0.00%	
2321	85	213	0	Life Insurance - DW	868	877	877	712	895	895	895	895	0	0.00%	0.00%	
2321	85	214	0	Disability Insurance - DW	602	587	618	597	631	631	631	631	0	0.00%	0.00%	
2321	85	220	0	FICA - DW	11,236	11,538	11,538	11,201	11,768	11,768	11,768	11,768	0	0.00%	0.00%	
2321	85	220	0	NH Retirement - DW	21,276	21,196	21,739	22,276	25,143	25,143	25,143	25,143	0	0.00%	-14.0%	
2321	85	220	0	Unemployment - DW	0	0	0	0	0	0	0	0	0	0	0.00%	0.00%
2321	85	250	0	Workers Comp Insurance - DW	80	89	100	154	144	144	144	144	0	0.00%	0.00%	
2321	85	260	0	Workers Comp Insurance - DW	418	273	430	261	277	277	277	277	0	0.00%	0.00%	
2321	85	505	0	<b>TOTAL EMPLOYEE BENEFITS</b>	<b>56,306</b>	<b>55,103</b>	<b>58,652</b>	<b>59,503</b>	<b>64,109</b>	<b>77,399</b>	<b>77,399</b>	<b>77,399</b>	<b>77,399</b>	<b>0</b>	<b>0.00%</b>	<b>26,739%</b>
				<b>TOTAL 2321 OFFICE OF THE SUPERINTENDENT</b>	<b>243,886</b>	<b>239,238</b>	<b>246,552</b>	<b>250,047</b>	<b>255,577</b>	<b>268,490</b>	<b>268,490</b>	<b>268,490</b>	<b>268,490</b>	<b>12,913</b>	<b>5.05%</b>	
				<b>2410 OFFICE OF THE PRINCIPAL</b>												
2410	40	110	1	Principal Salary - BHS	89,290	89,578	89,290	93,829	93,290	93,290	93,290	95,298	0	0.00%	0.00%	
2410	40	110	2	Principal Salary - BMS	93,229	93,529	93,429	93,517	93,229	93,229	93,229	95,298	0	0.00%	0.00%	
2410	40	110	3	Principal Salary - BHS	94,709	94,709	94,709	94,709	94,709	94,709	94,709	94,709	0	0.00%	0.00%	
2410	40	113	1	Principal Wages - BHS	64,519	64,519	64,519	66,636	66,636	66,636	66,636	66,636	0	0.00%	0.00%	
2410	40	113	2	Principal Wages - BMS	69,392	69,367	72,833	73,023	72,833	72,833	72,833	72,053	0	0.00%	0.00%	
2410	40	113	3	Principal Wages - BHS	85,230	85,661	88,195	90,763	89,195	89,195	89,195	89,195	0	0.00%	0.00%	
2410	40	119	1	Assistant Principal Salary - BHS	76,201	76,201	76,201	76,427	76,201	76,201	76,201	77,275	0	0.00%	0.00%	
2410	40	119	2	Assistant Principal Salary - BHS	75,665	75,665	75,665	75,665	75,665	75,665	75,665	77,735	0	0.00%	0.00%	
2410	40	119	3	Assistant Principal Salary - BHS	82,074	82,074	82,074	82,412	82,074	83,715	83,715	83,715	0	0.00%	0.00%	
2410	40	240	1	Course/Element - BHS	4,980	4,980	3,980	3,980	4,980	3,980	3,980	3,980	0	0.00%	0.00%	
2410	40	240	2	Course/Element - BMS	2,160	2,160	2,160	2,160	2,160	2,160	2,160	2,160	0	0.00%	0.00%	
2410	40	240	3	Course/Element - BHS	10,340	10,340	10,340	10,500	10,340	10,500	10,500	10,500	0	0.00%	0.00%	
2410	40	322	2	Conferences/Conventions - BHS	1,750	1,750	1,750	2,500	1,750	2,500	2,500	2,500	0	0.00%	0.00%	
2410	40	322	3	Conferences/Conventions - BHS	2,800	2,800	3,000	3,214	2,800	3,214	3,214	3,214	0	0.00%	0.00%	
2410	40	531	1	Telephone - BHS	3,060	3,060	3,060	3,060	3,060	3,060	3,060	3,060	0	0.00%	0.00%	
2410	40	531	2	Telephone - BMS	3,097	3,084	3,084	3,084	3,097	3,097	3,097	3,097	0	0.00%	0.00%	
2410	40	531	3	Telephone - BHS	16,663	16,697	17,200	17,200	16,697	17,200	17,200	17,200	17,200	0	0.00%	0.00%
2410	40	534	1	Postage - BHS	3,600	3,600	2,607	2,607	3,600	2,607	2,607	2,607	2,607	0	0.00%	0.00%
2410	40	534	2	Postage - BMS	10,340	10,340	7,360	7,360	10,340	8,743	8,743	8,743	8,743	0	0.00%	0.00%
2410	40	535	1	Printing - BHS	1,800	1,800	1,352	1,352	1,800	1,792	1,792	1,792	1,792	0	0.00%	0.00%
2410	40	550	2	Printing - BMS	2,000	2,000	851	851	2,000	640	640	2,000	2,000	0	0.00%	0.00%
2410	40	550	3	Printing - BHS	9,050	9,450	9,500	8,795	9,500	9,500	9,500	9,500	0	0.00%	0.00%	
2410	40	580	1	Travel - BHS	1,050	636	950	1,828	950	950	950	950	0	0.00%	0.00%	
2410	40	580	2	Travel - BMS	900	403	900	300	900	900	900	900	0	0.00%	0.00%	
2410	40	580	3	Travel - BHS	1,000	1,000	1,000	1,656	1,000	1,000	1,000	1,000	0	0.00%	0.00%	
2410	40	610	1	Supplies - BHS	400	0	0	325	0	325	325	325	0	0.00%	0.00%	
2410	40	610	2	Supplies - BMS	1,671	1,248	1,620	1,364	1,620	1,588	1,588	1,588	0	0.00%	0.00%	
2410	40	610	3	Supplies - BHS	5,119	5,298	5,200	5,197	5,119	5,000	5,000	5,000	0	0.00%	0.00%	
2410	40	733	2	New Furniture/Fixtures - BHS	2,000	1,456	1,500	1,200	1,500	1,200	1,200	1,200	0	0.00%	0.00%	
2410	40	734	2	New Furniture/Fixtures - BMS	0	0	0	0	0	0	0	0	0	0	0.00%	0.00%

**BOW SCHOOL DISTRICT**  
**PROPOSED OPERATING BUDGET FOR FISCAL YEAR 2012-2013**

Function	Program	Object	School	Account	Name	FY2009-10		FY2009-10		FY2010-11		FY2010-11		FY2012-13		Difference		
						Budget	Actual	Budget	Actual	Budget	Proposed	\$	%	#DIV/0!	#DIV/0!			
2410	40	734	3	New Equipment - BHS		1,500	346	1,200	1,200	0	0	0	0	0	0	0	0	
2410	40	737	3	Rehabilitant Furniture/Fixtures - BHS		2,000	1,525	1,800	607	2,000	2,000	0	0	0	0	0	0.00%	
2410	40	738	1	Replacement Equipment - BMS		525	0	0	0	525	525	0	0	0	0	0	0.00%	
2410	40	738	2	Replacement Equipment - BMS		0	1,932	0	0	0	0	0	0	0	0	0	0.00%	
2410	40	810	1	Dues - BMS		1,672	1,672	1,977	2,529	1,977	1,977	0	0	0	0	0	0.00%	
2410	40	810	2	Dues - BHS		1,802	1,567	1,802	1,487	1,802	1,802	0	0	0	0	0	0.00%	
2410	40	810	3	High School Graduation - BHS		2,156	2,075	2,156	967	2,156	2,156	0	0	0	0	0	0.00%	
2410	40	890	3	<b>TOTAL OFFICE OF THE PRINCIPAL</b>		9,000	7,950	9,000	6,593	9,000	9,000	0	0	0	0	0	0.00%	
2410	95	211	0	Health Insurance - DW		10,211	11,440	10,816	113,649	11,626	11,142	11,142	11,142	11,142	11,142	11,142	-15.3%	
2410	95	212	0	Dental Insurance - DW		4,208	3,665	4,238	3,445	4,322	4,322	0	0	0	0	0	0.00%	
2410	95	213	0	Life Insurance - DW		2,995	2,916	3,030	2,929	3,069	3,069	0	0	0	0	0	0.00%	
2410	95	214	0	Disability Insurance - DW		5587.6	55940	565,537	576,638	57,643	57,643	0	0	0	0	0	0.00%	
2410	95	220	0	FICA - DW		681.40	673.91	74,507	75,362	85,834	92,348	65.54	174	174	174	174	18.61%	
2410	95	230	0	NH Retirement - DW		520	580	650	1,001	936	1,110	1,110	1,110	1,110	1,110	1,110	7.59%	
2410	95	250	0	Unemployment Insurance - DW		2,081	1,360	2,106	1,276	2,195	1,356	0	0	0	0	0	0.00%	
2410	95	260	0	Workers Comp Insurance - DW		246,250	240,727	262,195	265,890	242,958	271,436	11,152.22	11,152.22	11,152.22	11,152.22	11,152.22	11,152.22	-4.07%
		<b>TOTAL EMPLOYEE BENEFITS</b>				<b>1,077.514</b>	<b>1,061,556</b>	<b>1,096,627</b>	<b>1,096,118</b>	<b>1,127,689</b>	<b>1,116,027</b>	<b>(11,662)</b>	<b>(11,662)</b>	<b>(11,662)</b>	<b>(11,662)</b>	<b>(11,662)</b>	<b>-1.03%</b>	
		<b>TOTAL 24-0 OFFICE OF THE PRINCIPAL</b>																
		<b>2511 BUSINESS/FISCAL SERVICES</b>																
2511	40	110	0	Business Admin/Staff Wages - DW		81,574	81,574	81,574	81,574	83,205	83,205	1	1	1	1	1	0.00%	
2511	40	113	0	Bookkeeping Wages - DW		41,511	45,111	45,111	43,456	44,325	44,325	0	0	0	0	0	0.00%	
2511	40	114	0	Part-Time/Over-Time Wages - DW		0	804	0	0	0	0	0	0	0	0	0	0.00%	
2511	40	240	0	Course/Entertainment - DW		0	0	0	0	0	0	0	0	0	0	0	0.00%	
2511	40	252	0	Conferences/Conventions - DW		1,100	1,285	1,300	1,020	1,310	1,300	0	0	0	0	0	0.00%	
2511	40	331	0	Software Support		6,055	5,750	6,353	6,353	6,350	6,750	400	400	400	400	400	6.30%	
2511	40	430	0	Equipment Repair - DW		2,500	2,482	2,500	0	2,500	2,500	0	0	0	0	0	0.00%	
2511	40	580	0	Travel - DW		775	948	800	715	950	850	0	0	0	0	0	-10.3%	
2511	40	738	0	Renovation Equipment - DW		1,800	2,260	2,000	770	2,000	1,800	0	0	0	0	0	-10.00%	
2511	40	810	0	Dues/Fees - DW		380	465	390	395	390	400	10	10	10	10	10	2.56%	
		<b>TOTAL BUSINESS/FISCAL SERVICES</b>				<b>138,695</b>	<b>140,592</b>	<b>137,770</b>	<b>134,313</b>	<b>141,020</b>	<b>141,131</b>	<b>111</b>	<b>111</b>	<b>111</b>	<b>111</b>	<b>111</b>	<b>0.08%</b>	
2511	95	211	0	Health Insurance - DW		12,206	9,648	10,634	10,056	11,779	12,630	831	831	831	831	831	2.04%	
2511	95	212	0	Dental Insurance - DW		2,449	1,856	2,510	1,958	2,623	2,311	312	312	312	312	312	-11.89%	
2511	95	213	0	Life Insurance - DW		701	692	692	562	705	705	0	0	0	0	0	0.00%	
2511	95	214	0	Disability Insurance - DW		529	515	513	513	523	523	0	0	0	0	0	0.00%	
2511	95	220	0	FICA - DW		91,974	91,968	91,965	10,114	9,756	9,756	0	0	0	0	0	0.00%	
2511	95	230	0	NH Retirement - DW		14,365	13,960	14,036	14,526	16,829	13,909	0	0	0	0	0	-17.35%	
2511	95	250	0	Unemployment Insurance - DW		80	88	100	154	144	171	27	27	27	27	27	18.61%	
2511	95	260	0	Workers Comp Insurance - DW		3,668	249	336	216	230	230	0	0	0	0	0	0.00%	
		<b>TOTAL EMPLOYEE BENEFITS</b>				<b>40,672</b>	<b>35,554</b>	<b>38,456</b>	<b>38,082</b>	<b>42,609</b>	<b>40,235</b>	<b>(2,374)</b>	<b>(2,374)</b>	<b>(2,374)</b>	<b>(2,374)</b>	<b>(2,374)</b>	<b>-5.57%</b>	
		<b>TOTAL 2511 BUSINESS/FISCAL SERVICES</b>				<b>179,367</b>	<b>176,146</b>	<b>176,226</b>	<b>172,396</b>	<b>183,629</b>	<b>181,366</b>	<b>(2,263)</b>	<b>(2,263)</b>	<b>(2,263)</b>	<b>(2,263)</b>	<b>(2,263)</b>	<b>-1.23%</b>	
		<b>2620 OPERATING BUILDING SERVICES</b>																
2620	70	110	1	Custodial Wages - BHS		105,007	106,995	102,555	101,207	104,775	104,970	95	95	95	95	95	0.00%	
2620	70	110	2	Custodial Wages - BES		120,150	115,300	116,952	106,907	105,667	201,040	195,612	195,612	195,612	195,612	195,612	-2.70%	
2620	70	110	3	Custodial Overtime - DW		193,114	191,618	196,262	203,667	201,040	10,000	8,310	10,000	10,000	10,000	0.00%		
2620	70	320	1	Contracted Services - BES		0	0	0	0	0	0	0	0	0	0	0	0.00%	
2620	70	322	1	Staff Development - BES		500	0	300	72	250	250	0	0	0	0	0	0.00%	
2620	70	322	2	Staff Development - BMS		70	0	300	258	250	250	0	0	0	0	0	0.00%	
2620	70	411	1	Water/Sewerage - BES		11,574	10,023	10,500	13,744	10,300	10,300	9,500	9,500	9,500	9,500	9,500	-7.72%	
2620	70	411	2	Water/Sewerage - BMS		12,023	10,400	10,600	10,077	10,400	10,400	9,000	9,000	9,000	9,000	9,000	-37.50%	
2620	70	411	3	Water/Sewerage - DW		14,226	18,380	13,900	9,606	13,700	12,550	14,610	14,610	14,610	14,610	14,610	-10.89%	
2620	70	53664	5,979	Rubbish Removal - BES		5,979	5,979	5,979	5,979	5,979	5,979	0	0	0	0	0	0.00%	

**BOW SCHOOL DISTRICT**  
**PROPOSED OPERATING BUDGET FOR FISCAL YEAR 2012-2013**

Function	Program	Object	School	Account	FY2009-10		FY2010-11		FY2011-12		FY2012-13		Difference	Difference		
					Code	Code	Budget	Actual	Budget	Actual	Budget	Proposed	\$	%		
2620	70	421	2	Rubbish Removal - BMS	5,664	6,979	5,979	6,201	5,979	6,201	5,979	5,979	0	0.0%		
2620	70	421	3	Rubbish Removal - BHS	6112	6,425	6,727	6,647	6,727	6,750	6,877	6,750	(50)	-0.7%		
2620	70	430	3	Equipment Maintenance - BHS	530	0	750	0	750	0	750	0	0.0%	-6.38%		
2620	70	431	1	Electrical Repairs - BHS	3,000	2,588	4,500	1,347	4,300	4,000	4,000	3,200	3,500	300	9.33%	
2620	70	431	2	Electrical Repairs - BMS	3,000	2,595	4,405	3,500	4,405	3,200	3,500	3,000	0	0.0%		
2620	70	431	3	Electrical Repairs - BHS	6,250	2,810	5,500	4,973	5,000	5,000	5,000	5,000	0	0.0%		
2620	70	432	1	HVAC Repairs - BHS	15,000	10,355	17,000	46,682	17,000	17,000	17,000	17,000	0	0.0%		
2620	70	432	2	HVAC Repairs - BMS	10,500	6,337	10,500	6,869	10,500	10,500	10,500	10,500	0	0.0%		
2620	70	432	3	HVAC Repairs - BHS	25,000	25,000	24,746	25,000	25,000	25,000	25,000	25,000	0	0.0%		
2620	70	433	1	Plumbing Repairs - BHS	2,000	1,767	1,500	3,895	1,750	2,000	2,000	2,000	2,000	0	14.29%	
2620	70	433	2	Plumbing Repairs - BMS	2,000	1,938	1,500	10,165	2,000	2,000	2,000	2,000	0	0.0%		
2620	70	433	3	Plumbing Repairs - BHS	3,000	3,244	2,500	1,773	3,000	3,000	3,000	3,000	0	0.0%		
2620	70	434	1	Glass Breakage - BHS	750	650	750	0	750	400	400	400	350	50	46.7%	
2620	70	434	2	Glass Breakage - BMS	750	750	1,058	750	1,058	4,200	4,200	0	0.0%	-46.7%		
2620	70	435	1	Building Exterior - BHS	3,500	14,529	3,500	4,158	4,200	6,000	6,000	0	0.0%	0.0%		
2620	70	435	2	Building Exterior - BMS	5,000	7,408	5,500	19,447	6,000	6,000	6,000	6,000	0	0.0%	0.0%	
2620	70	435	3	Building Exterior - BHS	6,000	5,930	6,000	18,439	6,000	16,201	13,000	13,000	0	0.0%	0.0%	
2620	70	436	1	Building Interior - BHS	13,000	22,553	13,000	24,559	13,000	13,000	13,000	13,000	0	0.0%	0.0%	
2620	70	436	2	Building Interior - BMS	13,000	24,440	30,000	59,216	30,000	30,000	30,000	30,000	0	0.0%	0.0%	
2620	70	436	3	Building Interior - BHS	30,000	44,064	52,050	53,981	52,355	53,926	57,324	38,988	0	72.3%	0.0%	
2620	70	521	0	Property/Liability Insurance - DW	51,410	51,410	51,410	53,981	52,355	52,355	52,355	52,355	0	0.0%	0.0%	
2620	70	521	0	Insurance Deductible Cost - DW	2,000	1,436	2,000	2,000	2,000	2,000	2,000	2,000	0	0.0%	0.0%	
2620	70	610	1	Custodial Supplies - BHS	13,200	13,270	12,631	11,010	13,250	14,000	14,000	14,000	14,000	0	1.89%	0.0%
2620	70	610	2	Custodial Supplies - BMS	14,400	15,939	14,214	11,726	25,571	23,346	26,000	26,000	0	0.0%	0.0%	
2620	70	610	3	Custodial Supplies - BHS	28,000	26,676	28,364	19,328	23,508	23,508	23,508	23,508	0	-1.26%	0.0%	
2620	70	621	1	Heating Gas - BHS	783,339	40,639	70,116	37,969	50,559	49,263	49,263	49,263	0	0.0%	0.0%	
2620	70	621	2	Heating Gas - BMS	192,633	476,558	176,793	79,398	136,716	132,085	132,085	132,085	0	0.0%	0.0%	
2620	70	622	0	Electricity - DW	517,191	442,309	466,858	420,707	470,067	470,067	470,067	470,067	0	13.64%	-3.44%	
2620	70	622	1	Fuel Oil - BHS	34,055	17,964	33,971	25,420	23,304	31,257	7,953	31,257	0	34.13%	0.0%	
2620	70	624	2	Diesel Oil - BHS	1,500	1,392	1,500	149	1,500	1,500	1,500	1,500	0	0.0%	0.0%	
2620	70	624	3	Diesel Fuel - BHS	1,500	1,366	1,500	149	1,500	1,500	1,500	1,500	0	0.0%	0.0%	
2620	70	733	1	New Furniture/Fixtures - BES	0	0	0	0	0	0	0	0	0	0.0%	0.0%	
2620	70	734	1	New Equipment - BES	0	0	0	0	0	0	0	0	0	0.0%	0.0%	
2620	70	734	2	New Equipment - BHS	0	0	0	0	0	0	0	0	0	0.0%	0.0%	
2620	70	734	3	New Equipment - BMS	2,000	1,780	0	0	0	0	0	0	0	0.0%	0.0%	
2620	70	737	1	Replacement Furniture/Fixtures - BES	4,000	3,883	3,500	5,664	3,500	3,500	3,500	3,500	0	0.0%	0.0%	
2620	70	737	2	Replacement Furniture/Fixtures - BHS	0	904	3,500	1,838	0	0	0	0	0	0.0%	0.0%	
2620	70	737	3	Replacement Furniture/Fixtures - BMS	750	0	750	682	1,000	1,000	1,000	1,000	0	0.0%	0.0%	
2620	70	738	1	Replacement Equipment - BES	750	0	750	682	1,000	1,000	1,000	1,000	0	0.0%	0.0%	
2620	70	738	2	Replacement Equipment - BHS	750	0	750	693	1,000	1,000	1,000	1,000	0	0.0%	0.0%	
2620	70	738	3	Replacement Equipment - BMS	1,35	114	0	0	0	0	0	0	0	0.0%	0.0%	
2620	70	739	1	Health Insurance - DW	11,154,1	76,354	91,190	96,367	109,274	156,908	156,908	156,908	156,908	0	43.59%	0.0%
2620	70	739	2	Health Insurance - BHS	83,016	67,922	9,926	1,038	1,038	1,038	1,038	1,038	10,959	1,306	13.33%	
2620	70	739	3	Health Insurance - BMS	1,030	1,714	1,746	1,688	1,774	33,232	33,232	33,232	33,232	(22)	-1.16%	-1.16%
2620	70	740	1	Disability Insurance - DW	32,816	32,857	32,571	29,625	40,536	31,071	31,071	31,071	31,071	(408)	-1.24%	-1.24%
2620	70	740	2	Disability Insurance - BHS	33,017	30,384	32,913	9,907	1,535	1,537	1,537	1,537	(3,615)	-21.38%	-21.38%	
2620	70	740	3	Disability Insurance - BMS	9150	1,025	5,390	5,390	5,390	5,390	5,390	5,390	206	15.41%	15.41%	
2620	70	740	4	Workers Comp Insurance - DW	9,300	0	9,081	9,081	9,081	9,081	9,081	9,081	5,555	(70)	-1.24%	-1.24%
<b>TOTAL EMPLOYEE BENEFITS</b>						<b>198,739</b>	<b>155,300</b>	<b>182,466</b>	<b>178,413</b>	<b>202,337</b>	<b>247,306</b>	<b>39,969</b>	<b>19,75%</b>			
<b>TOTAL 2.620 OPERATING BUILDING SERVICES</b>						<b>1,609,91</b>	<b>1,540,440</b>	<b>1,736,260</b>	<b>1,593,572</b>	<b>1,664,835</b>	<b>1,687,242</b>	<b>22,447</b>	<b>1.35%</b>			

**BOW SCHOOL DISTRICT**  
**PROPOSED OPERATING BUDGET FOR FISCAL YEAR 2012-2013**

Function	Program	Object	School	Account	Code	Code	Name	FY2009-10		FY2010-11		FY2011-12		FY2012-13		Difference	Difference	
								Budget	Actual	Budget	Actual	Budget	Proposed	\$	%			
<b>2630 CARE/UPKEEP OF GROUNDS/SERVICES</b>																		
2630	70	110	0	Building Maintenance Wages - DW	66,872	66,263	68,425	67,892	68,439	68,134	68,134	68,134	68,134	68,134	68,134	(5)	-0.1%	
2630	70	110	3	Grounds Maintenance Wages - DW	67,197	67,197	68,714	68,831	69,919	69,951	69,951	69,951	69,951	69,951	69,951	0	0.0%	
2630	70	130	0	Maintainance of Grounds - BES	5,000	5,390	5,000	7,733	5,000	5,000	5,000	5,000	5,000	5,000	5,000	0	-0.13%	
2630	70	124	1	Maintenance of Grounds - BMS	10,082	9,595	8,500	7,022	9,500	9,500	9,500	9,500	9,500	9,500	9,500	0	-0.52%	
2630	70	124	2	Maintenance of Grounds - DW	11,182	9,915	9,500	7,662	10,500	9,500	9,500	9,500	9,500	9,500	9,500	0	-0.52%	
2630	70	424	3	Maintenance of Grounds - BHS	30,384	36,445	28,500	31,147	33,000	33,000	33,000	33,000	33,000	33,000	33,000	0	0.0%	
2630	70	430	0	Equipment Maintenance - DW	4,600	3,206	4,200	4,376	4,200	4,200	4,200	4,200	4,200	4,200	4,200	0	54.76%	
2630	70	610	0	Supplies - DW	3,500	10,538	10,500	9,492	10,500	10,500	10,500	10,500	10,500	10,500	10,500	0	0.0%	
2630	70	626	0	Gas - DW	3,514	4,905	4,575	6,610	4,975	5,000	5,000	5,000	5,000	5,000	5,000	5,000	0	18.59%
2630	70	734	0	New Equipment - DW	0	0	0	0	0	0	0	0	0	0	0	0	0	0.0%
<b>TOTAL CARE/UPKEEP OF GROUNDS SERVICES</b>								<b>209,431</b>	<b>211,935</b>	<b>207,914</b>	<b>198,955</b>	<b>216,063</b>	<b>217,385</b>	<b>1,222</b>	<b>0.57%</b>			
2630	85	211	0	Health Insurance - DW	66,759	55,395	69,433	72,262	77,569	82,134	82,134	82,134	82,134	82,134	82,134	82,134	5,595	5.59%
2630	85	212	0	Dental Insurance - DW	4,186	4,186	4,416	4,924	5,007	4,594	4,594	4,594	4,594	4,594	4,594	4,594	(6,13)	-12.4%
2630	85	213	0	Life Insurance - DW	3,344	2,755	3,411	2,777	3,444	3,444	3,444	3,444	3,444	3,444	3,444	0	0.0%	
2630	85	214	0	Disability Insurance - DW	571	556	583	564	588	588	588	588	588	588	588	0	0.0%	
2630	85	220	0	FICA - DW	10,646	10,649	10,874	9,574	10,969	10,969	10,969	10,969	10,969	10,969	10,969	0	0.0%	
2630	85	220	0	NH Retirement - DW	12,335	12,463	12,489	13,752	15,261	12,109	12,109	12,109	12,109	12,109	12,109	12,109	(3,152)	-26.05%
2630	85	250	0	Unemployment Insurance - DW	240	267	254	391	353	407	407	407	407	407	407	407	54	15.30%
2630	85	260	0	Workers Comp Insurance - DW	2,968	1,728	3,028	1,800	1,864	1,864	1,864	1,864	1,864	1,864	1,864	0	0.0%	
<b>TOTAL EMPLOYEE BENEFITS</b>								<b>95,839</b>	<b>85,289</b>	<b>101,422</b>	<b>103,543</b>	<b>111,955</b>	<b>112,809</b>	<b>854</b>	<b>0.76%</b>			
<b>TOTAL 2630 CARE/UPKEEP OF GROUNDS SERVICES</b>								<b>305,270</b>	<b>296,644</b>	<b>309,326</b>	<b>302,479</b>	<b>328,018</b>	<b>330,094</b>	<b>2,076</b>	<b>0.63%</b>			
<b>2640 CARE/UPKEEP OF EQUIPMENT SERVICES</b>																		
2640	70	230	1	Maintenance Contracts - BES	11,699	11,345	13,000	11,539	12,994	13,097	13,097	13,097	13,097	13,097	13,097	11,3	0.17%	
2640	70	230	2	Maintenance Contracts - BMS	22,227	19,667	19,200	18,159	21,515	19,635	19,635	19,635	19,635	19,635	19,635	(1,810)	-8.74%	
2640	70	430	3	Maintenance Contracts - BHS	3,1118	3,582	3,582	47,005	43,086	40,248	40,248	40,248	40,248	40,248	40,248	(2,838)	-6.39%	
2640	70	437	2	Repairs Instructional Equipment - BES	2,397	1,705	0	0	3,055	0	0	0	0	0	0	0	0	0.0%
2640	70	437	3	Repairs Instructional Equipment - BMS	9,000	9,107	8,645	2,988	9,490	10,190	10,190	10,190	10,190	10,190	10,190	90	2.33%	
2640	70	438	1	Repairs Non-instructional Equipment - BES	1,300	1,300	1,100	0	1,100	0	1,100	0	1,100	0	1,100	0	0	-36.16%
2640	70	438	2	Repairs Non-instructional Equipment - BMS	1,300	649	1,500	0	1,500	0	1,500	0	1,500	0	1,500	0	0	-33.33%
2640	70	438	3	Repairs Non-instructional Equipment - BHS	2,500	2,645	0	0	2,250	0	2,250	0	2,250	0	2,250	0	-11.1%	
<b>TOTAL 2640 CARE/UPKEEP OF EQUIPMENT SERVICES</b>								<b>81,541</b>	<b>79,299</b>	<b>84,764</b>	<b>81,689</b>	<b>95,790</b>	<b>90,925</b>	<b>(4,965)</b>	<b>-5.18%</b>			
<b>2721 STUDENT TRANSPORTATION</b>																		
2721	80	110	0	Wages - Regular Transportation - DW	251,298	251,298	256,826	256,826	262,069	262,069	262,069	262,069	262,069	262,069	(14)	-0.0%		
2721	80	321	0	In-Service Training - DW	350	220	350	1,280	300	300	300	300	300	300	0	0.0%		
2721	80	531	0	Telephone - DW	720	501	540	638	960	960	960	960	960	960	(135)	-14.06%		
2721	80	610	0	Training Supplies - DW	800	891	750	233	800	800	800	800	800	800	(50)	-6.25%		
2721	80	641	0	Books/Printed Material - DW	350	370	350	0	3,955	3,755	3,755	3,755	3,755	3,755	0	0.0%		
2721	80	642	0	Software - DW	2,950	2,950	2,950	2,950	2,950	2,950	2,950	2,950	2,950	2,950	0	0.0%		
2721	80	732	0	Bus Lease - New Vehicles - DW	0	0	0	0	0	0	0	0	0	0	0	0	0.0%	
2721	80	890	0	Other Transportation Expenses - DW	5,750	5,370	5,500	4,605	5,700	5,700	5,700	5,700	5,700	5,700	(159)	-0.29%		
<b>TOTAL STUDENT TRANSPORTATION</b>								<b>262,100</b>	<b>267,266</b>	<b>266,581</b>	<b>273,154</b>	<b>272,555</b>	<b>273,154</b>	<b>1,483</b>	<b>1,89%</b>			
2721	85	211	0	Health Insurance - DW	58,768	40,071	46,405	43,016	48,009	49,623	49,623	49,623	49,623	49,623	49,623	49,623	3,134	3.73%
2721	85	212	0	Dental Insurance - DW	3,341	4,674	3,525	4,932	3,525	3,126	3,126	3,126	3,126	3,126	3,126	(5,57)	-15.29%	
2721	85	213	0	Life Insurance - DW	603	4,966	616	616	629	629	629	629	629	629	629	0	0.0%	
2721	85	220	0	FICA - DW	19,224	18,698	19,647	19,529	20,048	20,047	20,047	20,047	20,047	20,047	(1)	0.0%		
2721	85	230	0	NH Retirement - DW	2,229	1,535	0	0	0	0	0	0	0	0	0	0	0.0%	
2721	85	250	0	Unemployment Insurance - DW	720	802	875	1,347	1,224	1,452	1,452	1,452	1,452	1,452	1,452	228	18.33%	
2721	85	260	0	Workers Comp Insurance - DW	71,410	50,993	72,797	4,392	4,770	4,770	4,770	4,770	4,770	4,770	(1)	-0.29%		
<b>TOTAL STUDENT TRANSPORTATION</b>								<b>354,243</b>	<b>333,177</b>	<b>345,631</b>	<b>340,288</b>	<b>351,517</b>	<b>352,601</b>	<b>1,284</b>	<b>0.37%</b>			

**BOW SCHOOL DISTRICT**  
**PROPOSED OPERATING BUDGET FOR FISCAL YEAR 2012-2013**

Function	Program	Object	School	Account	Code	Code	Name	FY2009-10			FY2010-11			FY2011-12			Difference	Difference	
								Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual		
27222	80	110	0	27222 SPECIAL EDUCATION TRANSPORTATION				52,753	67,897	53,939	64,378	54,966	54,966	54,966	54,966	0	0	0.00%	
27222	80	519	0	Wages - Speed Transportation - DW				60,000	107,536	60,000	154,412	108,000	0	154,500	154,500	0	0	43,067%	
27222	80	734	0	Contracted Transportation - DW				0	0	0	0	0	0	0	0	0	0	0	0.00%
27222	80	738	0	Handicapped Transportation New Equipment - DW				91,922	91,922	91,922	91,922	0	0	0	0	0	0	0	0.00%
				<b>TOTAL SPECIAL EDUCATION TRANSPORTATION</b>				<b>121,945</b>	<b>184,627</b>	<b>123,131</b>	<b>228,012</b>	<b>162,966</b>	<b>209,466</b>	<b>166,500</b>	<b>166,500</b>	<b>28,539%</b>			
27222	85	211	0	Health Insurance - DW				0	0	0	0	0	0	0	0	0	0	0	0.00%
27222	85	212	0	Dental Insurance - DW				0	0	0	0	0	0	0	0	0	0	0	0.00%
27222	85	213	0	Life Insurance - DW				127	105	129	105	132	132	0	0	0	0	0	0.00%
27222	85	214	0	Disability Insurance - DW				0	0	0	0	0	0	0	0	0	0	0	0.00%
27222	85	220	0	HICA - DW				4,036	5,054	4,136	4,781	4,205	4,205	0	0	0	0	0	0.00%
27222	85	230	0	NHI Retirement - DW				1,000	0	0	0	0	0	0	0	0	0	0	#DIV/0!
27222	85	250	0	Employment Insurance - DW				200	223	194	233	257	296	41	41	41	41	15,357%	
27222	85	260	0	Workers Comp Insurance - DW				1,499	1,071	1,533	912	1,000	1,000	0	0	0	0	0	0.00%
				<b>TOTAL EMPLOYEE BENEFITS</b>				<b>7,262</b>	<b>6,452</b>	<b>6,972</b>	<b>6,071</b>	<b>5,594</b>	<b>5,635</b>	<b>41</b>	<b>41</b>	<b>41</b>	<b>41</b>	<b>0.73%</b>	
				<b>TOTAL 2722 SPECIAL EDUCATION TRANSPORTATION</b>				<b>129,207</b>	<b>191,079</b>	<b>129,103</b>	<b>234,083</b>	<b>168,560</b>	<b>215,101</b>	<b>46,541</b>	<b>46,541</b>	<b>27,61%</b>			
				<b>2724 CO-CURRICULAR TRANSPORTATION</b>															
2724	80	110	0	Wages - Co-Curricular Transportation - DW				16,558	15,923	16,626	16,395	16,932	16,932	4	4	4	4	0.02%	
2724	80	519	0	Contracted Transportation - DW				0	413	0	0	0	0	0	0	0	0	0	0.00%
				<b>TOTAL CO-CURRICULAR TRANSPORTATION</b>				<b>16,528</b>	<b>16,337</b>	<b>16,626</b>	<b>16,395</b>	<b>17,952</b>	<b>17,952</b>	<b>500</b>	<b>500</b>	<b>500</b>	<b>500</b>	<b>0.00%</b>	
2724	85	220	0	HICA - DW				1,244	1,157	1,272	1,213	1,237	1,237	0	0	0	0	0	0.00%
2724	85	260	0	Workers Comp Insurance - DW				462	324	472	273	309	309	0	0	0	0	0	0.00%
				<b>TOTAL EMPLOYEE BENEFITS</b>				<b>1,706</b>	<b>1,482</b>	<b>1,744</b>	<b>1,486</b>	<b>1,606</b>	<b>1,606</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>	
				<b>TOTAL 2724 CO-CURRICULAR TRANSPORTATION</b>				<b>17,964</b>	<b>17,819</b>	<b>18,370</b>	<b>17,881</b>	<b>19,558</b>	<b>19,062</b>	<b>(496)</b>	<b>(496)</b>	<b>(496)</b>	<b>(496)</b>	<b>-2.54%</b>	
				<b>2725 ATHLETIC TRANSPORTATION</b>															
2725	80	110	0	Wages - Athletic Transportation - DW				24,387	23,820	24,939	26,364	25,429	25,429	5	5	5	5	0.02%	
2725	80	519	0	Contracted Transportation - DW				2,000	4,527	4,000	4,320	4,750	4,750	750	750	750	750	18,750%	
				<b>TOTAL ATHLETIC TRANSPORTATION</b>				<b>26,387</b>	<b>35,347</b>	<b>29,939</b>	<b>30,684</b>	<b>29,429</b>	<b>30,184</b>	<b>755</b>	<b>755</b>	<b>755</b>	<b>755</b>	<b>2,579%</b>	
2725	85	220	0	HICA - DW				1,866	2,075	1,906	1,934	1,945	1,945	1	1	1	1	0.05%	
2725	85	260	0	Workers Comp Insurance - DW				693	495	709	417	463	463	0	0	0	0	0.00%	
				<b>TOTAL EMPLOYEE BENEFITS</b>				<b>2,559</b>	<b>2,570</b>	<b>2,617</b>	<b>2,351</b>	<b>2,408</b>	<b>2,409</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>0.05%</b>	
				<b>TOTAL 2725 ATHLETIC TRANSPORTATION</b>				<b>28,946</b>	<b>35,917</b>	<b>31,556</b>	<b>33,034</b>	<b>31,837</b>	<b>32,593</b>	<b>756</b>	<b>756</b>	<b>756</b>	<b>756</b>	<b>2.37%</b>	
				<b>2740 VEHICLE REPAIRS</b>															
2740	80	110	0	Wages - Vehicle Repair - DW				46,244	46,244	47,290	52,374	48,239	48,239	(6)	(6)	(6)	(6)	-0.01%	
2740	80	130	0	Wages - Vehicle Repair Overtime - DW				4,983	4,983	5,096	5,198	5,198	5,198	0	0	0	0	0.00%	
2740	80	439	0	Contracted Services - DW				60,000	61,186	59,750	62,534	63,912	63,912	912	912	912	912	1.45%	
2740	80	521	0	Vehicle Insurance - DW				0	0	0	0	0	0	0	0	0	0	0.00%	
2740	80	590	0	Travel - DW				300	189	500	218	400	400	0	0	0	0	0.00%	
2740	80	610	0	Supplies - DW				31,000	30,717	32,000	33,304	32,000	33,300	1,500	1,500	1,500	1,500	4,694%	
2740	80	626	0	Diesel Fuel - DW				91,527	75,865	88,952	97,324	86,952	108,658	21,906	21,906	21,906	21,906	25,196%	
2740	80	736	0	Replacement Vehicles - DW				106,616	106,616	119,574	114,411	122,539	120,052	(1,617)	(1,617)	(1,617)	(1,617)	-3,34%	
				<b>TOTAL VEHICLE REPAIR</b>				<b>348,600</b>	<b>376,590</b>	<b>391,076</b>	<b>391,513</b>	<b>355,613</b>	<b>382,978</b>	<b>384,053</b>	<b>384,053</b>	<b>384,053</b>	<b>0.28%</b>		
2740	85	211	0	Health Insurance - DW				19,337	18,494	21,269	23,559	25,260	25,260	1,661	1,661	1,661	1,661	7,049%	
2740	85	212	0	Dental Insurance - DW				4,664	4,664	4,900	5,12	4,58	4,58	(54)	(54)	(54)	(54)	-15,556%	
2740	85	213	0	Life Insurance - DW				123	101	126	112	128	128	0	0	0	0	0.00%	
2740	85	214	0	Disability Insurance - DW				210	205	215	208	219	219	0	0	0	0	0.00%	
2740	85	220	0	HICA - DW				319	3,841	4,008	4,216	4,092	4,092	(1)	(1)	(1)	(1)	-0.02%	
2740	85	221	0	NHI - DW				4,657	4,563	4,779	5,915	5,915	5,915	4,072	4,072	4,072	4,072	20,659%	
2740	85	230	0	Workers Comp Insurance - DW				40	45	30	77	72	72	13	13	13	13	18,615%	

**BOW SCHOOL DISTRICT**  
**PROPOSED OPERATING BUDGET FOR FISCAL YEAR 2012-2013**

Function	Program	Object	School	Account	FY2009-10	FY2009-10	FY2010-11	FY2010-11	FY2011-12	FY2011-12	Difference
Code	Code	Code	Name		Budget	Actual	Budget	Actual	Budget	Proposed	\$
2740	055	260	0	Workers Comp Insurance - DW	1,456	1,040	1,488	875	33,693	35,517	(1)
				<b>TOTAL EMPLOYEE BENEFITS</b>	<b>307,06</b>	<b>28,287</b>	<b>32,445</b>	<b>368,058</b>	<b>425,469</b>	<b>418,495</b>	<b>3,94</b>
				<b>TOTAL 2740 VEHICLE REPAIR</b>	<b>378,966</b>	<b>361,841</b>					<b>1,469</b>
											<b>0.35%</b>
5110	40	910	0	Debt Service Principal	1,005,000	1,005,000	1,005,000	1,005,000	1,005,000	1,005,000	0
5230	00	930	0	Debt Service Interest	500,055	500,055	445,369	445,369	390,481	335,593	(54,888)
5251	00	930	0	Transfer to Capital Projects Fund	245,000	0	216,773	142,752	130,868	0	0
5252	00	930	0	Transfer to Expendable Trust	0	0	0	0	0	0	0
				<b>TOTAL 4000-5000 OTHER</b>	<b>1,750,555</b>	<b>1,721,528</b>					<b>0.0%</b>
				<b>TOTAL PROPOSED GENERAL FUND</b>	<b>24,316,737</b>	<b>23,782,034</b>					<b>2,13%</b>
FOOD SERVICE FUND BUDGET					FY2009-10	FY2009-10	FY2010-11	FY2010-11	FY2011-12	FY2011-12	Difference
					Budget	Actual	Budget	Actual	Budget	Proposed	\$
3120	000	110	0	Wages - Substitutes	216,948	214,713	216,426	211,863	208,371	212,740	4,369
3120	000	120	0	Salaried Employees	4,000	0	4,000	0	0	0	0
3120	000	320	0	Sub Development	2,500	0	1,495	689	2,000	2,000	0
3120	000	320	0	Contracted Services	7,500	0	7,500	7,500	1,000	1,200	200
3120	000	330	0	Equipment Repair	500	0	53,886	8,563	7,500	7,500	0
3120	000	580	0	Travel	500	0	382	500	500	500	0
3120	000	610	0	Non-Food Supplies	19,055	0	15,192	19,500	12,312	19,500	0
3120	000	631	0	Food	262,650	0	280,500	167,358	225,000	225,000	0
3120	000	632	0	Milk	45,000	0	33,062	45,000	33,435	40,000	40,000
3120	000	639	0	Commodities	26,000	0	27,288	30,000	22,194	30,000	27,500
3120	000	738	0	Replacement Equipment	10,000	0	0	0	0	0	0
3120	000	739	0	Capital Equipment	10,000	0	3,560	10,000	299	7,500	0
3120	000	890	0	Miscellaneous	850	0	506	850	289	500	0
				<b>TOTAL FOOD SERVICE</b>	<b>593,03</b>	<b>482,711</b>	<b>615,276</b>	<b>458,055</b>	<b>541,871</b>	<b>543,940</b>	<b>2,069</b>
											<b>0.38%</b>
3120	055	211	0	Health Insurance - DW	61,927	46,450	66,397	60,477	79,090	100,214	26,716
3120	055	212	0	Health Insurance - DW	47,277	6,888	5,333	5,833	6,799	6,538	(2,61)
3120	055	213	0	Life Insurance - DW	516	425	519	422	500	511	11
3120	055	214	0	Disability Insurance - DW	881	858	887	854	872	18	2,20%
3120	055	220	0	FICA - DW	16,444	16,115	16,537	15,850	15,940	16,275	335
3120	055	230	0	NI Retirement - DW	8,972	8,852	8,144	8,982	11,144	9,170	(1,974)
3120	055	250	0	Unemployment Insurance - DW	720	802	900	1,386	1,078	1,168	90
3120	055	260	0	Workers Comp Insurance - DW	4,985	2,619	4,616	2,737	2,709	2,765	57
				<b>TOTAL EMPLOYEE BENEFITS</b>	<b>98,772</b>	<b>83,009</b>	<b>103,353</b>	<b>96,594</b>	<b>118,114</b>	<b>137,514</b>	<b>16,42%</b>
				<b>TOTAL PROPOSED FOOD SERVICE FUND</b>	<b>691,775</b>	<b>565,620</b>	<b>718,629</b>	<b>554,649</b>	<b>639,985</b>	<b>681,454</b>	<b>3,25%</b>

**BOW SCHOOL DISTRICT**  
**REPORT OF SPECIAL EDUCATION**  
**EXPENDITURES / REVENUES**

	<b>Fiscal Year</b> <b>2009-2010</b>	<b>Fiscal Year</b> <b>2010-2011</b>
<b>Expenditures</b>		
Special Education Expenditures	\$ 4,595,289.08	\$ 4,722,657.52
<b>Revenues</b>		
IDEA Grant	\$ 260,628.27	\$ 254,168.77
IDEA Preschool Grant	\$ 4,984.35	\$ 5,000.14
ARRA IDEA Grant (Federal Stimulus)	\$ 170,345.19	\$ 96,573.06
Tuition	\$ 17,395.00	\$ 14,555.00
Medicaid	\$ 254,428.36	\$ 189,022.14
Catastrophic Aid	\$ 394,043.42	\$ 251,677.66
Adequacy Allocation for Special Education	\$ 315,631.00 \$ 1,417,455.59	\$ 315,631.00 \$ 1,126,627.77
Expenditures Net Of Revenues	\$ 3,177,833.49	\$ 3,596,029.75

**BOW SCHOOL DISTRICT**  
**ESTIMATED REVENUES FOR FISCAL YEAR 2012-2013**

Function	Account Code	Name	FY2009-10 Estimate	FY2009-10 Actual	FY2010-11 Estimate	FY2010-11 Actual	FY2011-12 Estimate	FY2011-12 Proposed	Difference \$	Difference %
<b>GENERAL FUND BUDGET ESTIMATED REVENUES</b>										
1111		State Education Tax	2,161,223	2,161,223	2,194,767	2,194,767	2,257,220	2,194,614	(62,606)	-2.77%
1121		Local Property Taxes	15,294,135	15,294,35	15,825,982	15,825,982	16,083,390	16,083,332	882,142	5.48%
		<b>TOTAL 1100 PROPERTY TAXES</b>	<b>17,455,358</b>	<b>17,455,358</b>	<b>18,020,749</b>	<b>18,020,749</b>	<b>18,365,610</b>	<b>19,185,446</b>	<b>819,536</b>	<b>4.46%</b>
1310		Regular Day Tuition	0	15,259	25,000	68,770	50,000	60,000	10,000	0.00%
1315		Summer School Tuition	8,100	8,170	3,309	3,659	3,000	3,000	0	0.00%
1330		Special Education Tuition	2,000	17,395	2,000	14,555	7,000	7,000	0	100.00%
		<b>TOTAL 1300 TUITION REVENUE</b>	<b>10,100</b>	<b>40,824</b>	<b>30,309</b>	<b>86,984</b>	<b>60,000</b>	<b>70,000</b>	<b>10,000</b>	<b>16.67%</b>
1411		Transportation From Individuals	0	0	0	0	0	0	0	0.00%
		<b>TOTAL 1400 TRANSPORTATION REVENUE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
1510		Interest Income	30,000	15,553	15,000	5,895	2,700	1,200	(1,500)	-55.56%
		<b>TOTAL 1500 EARNINGS ON INVESTMENTS</b>	<b>30,000</b>	<b>15,553</b>	<b>15,000</b>	<b>5,895</b>	<b>2,700</b>	<b>1,200</b>	<b>(1,500)</b>	<b>-55.56%</b>
1740		Student Activity Fees	11,000	13,008	12,000	14,700	11,000	12,000	1,000	9.09%
1750		Athletic Gate Receipts	10,000	10,999	9,500	9,034	10,750	9,000	(1,750)	-12.20%
		<b>TOTAL 1700 STUDENT/ADMISSION REVENUE</b>	<b>21,000</b>	<b>24,707</b>	<b>21,500</b>	<b>23,734</b>	<b>21,250</b>	<b>21,000</b>	<b>(2,50)</b>	<b>-1.18%</b>
1900		Facilities Rental	0	3,113	0	915	0	0	0	0.00%
1990		Miscellaneous	5,000	16,697	5,000	15,608	5,000	5,000	0	0.00%
1995		Insurance Co-Pays	375,000	424,164	453,051	473,036	425,000	440,300	15,300	3.60%
1996		Impact Fees	163,489	165,941	178,910	178,910	135,064	121,660	(13,241)	-9.79%
		<b>TOTAL 1900 OTHER REVENUE</b>	<b>543,489</b>	<b>610,116</b>	<b>636,961</b>	<b>668,530</b>	<b>565,064</b>	<b>567,160</b>	<b>2,096</b>	<b>0.37%</b>
3110		Equitable Education Grant	4,115,670	4,115,670	4,082,126	4,082,126	4,082,126	4,082,126	0	0.00%
3210		School Building Aid	310,887	310,887	310,887	310,887	306,507	306,507	0	0.00%
3220		Vocational Aid	0	5,459	0	6,351	0	0	0	0.00%
3230		Medicaid Reimbursement	100,000	254,228	145,000	189,022	145,000	145,000	0	0.00%
3250		Catastrophic Aid	375,000	394,043	306,385	251,678	92,920	92,920	0	0.00%
3270		Drivers Education	18,500	10,200	18,500	26,100	0	0	0	0.00%
		<b>TOTAL 3000 STATE AID</b>	<b>4,920,057</b>	<b>5,089,776</b>	<b>4,866,2898</b>	<b>4,866,163</b>	<b>4,626,553</b>	<b>4,626,553</b>	<b>0</b>	<b>0.00%</b>
		<b>TOTAL ESTIMATED OPERATING BUDGET REVENUES</b>	<b>22,980,004</b>	<b>23,236,333</b>	<b>23,587,417</b>	<b>23,672,055</b>	<b>23,641,177</b>	<b>24,471,059</b>	<b>829,882</b>	<b>3.51%</b>
7700		Transfer From Capital Reserve Fund	245,500	216,525	142,752	393,373	0	0	0	#DIV/0!
		<b>TOTAL 7700 TRANSFERS FROM OTHER SOURCES</b>	<b>245,500</b>	<b>216,525</b>	<b>142,752</b>	<b>393,373</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>#DIV/0!</b>
		<b>TOTAL ESTIMATED GENERAL FUND REVENUES</b>	<b>23,225,504</b>	<b>23,457,859</b>	<b>23,730,169</b>	<b>24,065,429</b>	<b>23,641,177</b>	<b>24,471,059</b>	<b>829,882</b>	<b>3.51%</b>

**BOW SCHOOL DISTRICT**  
**ESTIMATED REVENUES FOR FISCAL YEAR 2012-2013**



## **PLODZIK & SANDERSON**

*Professional Association/Accountants & Auditors*

193 North Main Street • Concord • New Hampshire • 03301-5063 • 603-225-4996 • 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 year ended June 30, 2011 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 Bow 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 the 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 15 to the financial statements, management has not recorded the long-term costs of retirement health care and obligations for other postemployment benefits in governmental activities. Accounting principles generally accepted in the United States of America require that those costs be recorded, which would increase the liabilities and expenses of the 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 government-wide 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, 2011, or the changes in financial position thereof 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, 2011, and the respective changes in financial position for the year then ended and the respective budgetary comparison for the general fund in conformity with accounting principles generally accepted in the United States of America.

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis (pages 3 through 11) be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Bow School District's basic financial statements. The combining and individual fund financial schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. The Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by US Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is also not a required part of the basic financial statements. The combining and individual fund financial schedules and the Schedule of Expenditures of Federal Awards are the

*Bow School District  
Independent Auditor's Report*

responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the financial schedules themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statements as a whole.

December 20, 2011

*Gregory A. Colley, CMA*  
PLODZIK & SANDERSON  
Professional Association

## STATEMENT OF BONDED INDEBTEDNESS

### Annual Requirements to Amortize General Obligation Debt

<b>Fiscal Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
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
2016-2017	\$ 1,005,000.00	\$ 116,043.75	\$ 1,121,043.75
Thereafter	<u>\$ 2,000,000.00</u>	<u>\$ 447,100.00</u>	<u>\$ 2,447,100.00</u>
	\$ 7,025,000.00	\$ 1,576,193.75	\$ 8,601,193.75

## REPORT OF TRUST FUND BALANCES

**As of December 31, 2011**

<b>Month/Year Created</b>	<b>Name</b>	<b>Balance</b>
March-92	Bow School District	\$ 260,647.47
March-96	BSD HVAC	\$ 463,620.75
March-00	Bow High School Capital Improvements	\$ 132,947.07
March-02	Unanticipated Special Education Costs	\$ 318,975.52
March-06	BSD Paving	<u>\$ 8,490.96</u>
		\$ 1,184,681.77

**ANNUAL REPORT  
SCHOOL BOARD CHAIR  
2011 - 2012**

Public education is an increasingly complex service to provide for our communities in New Hampshire, even here in Bow. United States cultural expectations for student achievement continues to drive efforts to individualize instruction to students, and to make sure that each student receives the attention he/she needs whether it be educational, emotional, nutritional, physical, or social. In part, because family wages now depend increasingly on two wage-earner families, more of the burden of caring for children falls on agencies outside the home, of which the public schools are one.

For reasons yet undetermined, there is an increasing incidence of autism spectrum disorders and other health issues that affect a child's ability to learn in a variety of ways. Our Special Education Department staff members, together with all professional staff members, are constantly finding new ways to accommodate individual differences. Bow can be proud of keeping most of our special students in District - meaning we find ways to educate our students without sending them to expensive placements. Thanks to Dan Ferreira, our Director of Special Education, this continues to be a smooth process.

We have implemented the Infinite Campus database/communications system. It is an internet portal through which most of the information important to students and parents can now be accessed, including the ability to track student homework assignments and grades. It includes the ability to communicate with the entire school community through digital means. This has taken an incredible amount of time and effort to implement due to training of all staff to use the system, and proper loading of data. Kudos to Roy Bailey, our Technology Coordinator, for effective management of the entire process from selection of the system to successful implementation by the entire District.

Our buildings and grounds continue to be effectively managed by our Business Administrator, Duane Ford. He always has his eye on the most economical way to do business, including re-organization of the management structure of the personnel he oversees. His excellent data skills, together with insightful analysis of all of our financial needs, keeps the Superintendent and School Board making cost-effective decisions and budget planning.

All of the above, while managed effectively by the supervisory staff mentioned, are carried out and brought to our children by the staff. Professional staff does not leave the jobsite and leave their jobs - between correcting of papers, preparing future lessons, supervising after school activities, and thinking about the welfare of their students, their waking hours are dedicated to their jobs.

Our teaching and support staff have been working without a contract in the current year. While this has not been an easy situation, for the most part our employees recognize the difficulty the community has been experiencing with the downturn in the economy and have continued to dedicate their waking hours to the benefit of our children.

As we continue to make the best of a difficult economy - increasing student and family needs, reductions in State support of education and retirement, increasing health care costs - a supportive community like Bow can continue to be one of the highest achieving school districts in the state. With the insightful educational leadership of our Superintendent, Dr. Dean Cascadden, we can continue to improve our delivery of services. With the active support and leadership of our administrators, teachers can have the freedom to be creative participants in education.

Enrollment in most schools in the state has been decreasing and Bow has not been spared. Wouldn't it be nice to join with another town and be able to maintain Bow High School at an ideal high school size of about 600 or so, and as a side benefit realize financial revenue? As it happens, Dunbarton's contract with Goffstown will be ending soon, and Bow has been approached for just such a liaison, which we will be exploring.

And finally, a regretful congratulations to Mr. Kirk Spofford. Congratulations on the happy occasion of his retirement, regret at losing a talented leader who has centered the District and steered Bow Memorial School to the top of the state.

The Bow School District is poised for change once again. Education is an ever-changing landscape reflecting the needs of the community and of the nation. The support and participation of the community will see us through these changes to maintain Bow's attractiveness as a town in which to raise and educate children.

Respectfully submitted,

*Pansy Bloomfield*

School Board Chair

**ANNUAL REPORT  
SUPERINTENDENT OF SCHOOLS  
2011 – 2012**

As I work through my fifth year of being the Superintendent of SAU 67, I find that the District continues to respond to changing conditions. My opening address this year was taken from the book “Our Iceberg is Melting” which is a fable about penguins adapting to changes in their environment. It seems that the only constant in our world is that things change, and we need to be able to adapt and prosper as the parameters of our world change. We cannot ignore the outside influences and hope that our old ways of doing things will suffice, but we also cannot run around and respond to every possible outcome either. It is hard to read the signs of the times and make good predictions about what we should do, but that is what we must do.

Budget issues do seem constant, but some of the details have definitely changed. Many people have talked about cost-shifting versus cost containment. It seems that some of the changes we have experienced are more about who pays rather than a decision that will lower the amount that is actually paid. One thing does seem constant, however, and that is there is a lot more pressure on the local budget, and there is a need for the community to come together, to get educated on issues, and to make hard decisions.

This year, we do not have enrollment-based reductions in staff to cover increased costs. Health insurance, retirement changes (the State no longer pays for any retirement costs and District rates have increased) and services for Special Education are our District’s three largest cost center increases. Last year, there was some federal grant money and the Board chose to use capital reserve money to offset increases, but those are not available this year and overall the operating budget as developed by the School Board is up by 2.13%. In addition, there will be a warrant article for a three-year teachers’ agreement and possibly an article on a support staff contract.

We are coming off of a year with no contract with our teachers. In 2009 - 2010 there was a one-year contract that included salary steps and a 2.25% increase, in 2010 - 2011 there was a one-year contract with steps, and 0% increase, and that contract triggered the statutory evergreen provision that was then law. For 2011 - 2012 there was no contract settlement, and evergreen was repealed, so there were no step increases. Also in that year, the New Hampshire Legislature made changes to the retirement system so that teachers had their mandatory contribution raised by 2% (from 5% to 7%). Included in the negotiated contract for this year are changes to health insurance prescription co-pays and changes to Reduction in Force Language. I’m sure that the warrant article on the teachers’ contract will generate a lot of discussion. I believe that the negotiations addressed concerns of both sides. I believe that our teachers are our most important resource in providing a top quality

education, and I would like to have a multi-year agreement for their compensation. I urge you to consider the warrant article carefully in light of the history of the contracts, the language changes, and also the monetary impact.

We seem to have a slight respite from the declining enrollment trend that has been constant since my arrival. This year, we also have the possibility of investigating having Dunbarton become part of our District. Our preliminary analysis shows that adding those students would not increase our enrollment significantly, but instead would stabilize our numbers at school sizes that have been comfortable. The warrant articles for this year are to establish study committees so that possible change can be fully investigated.

This last year brought some other changes for the District. We implemented new video technology on our buses and brought Infinite Campus online, our new student information system with a parent portal. We implemented early release days for staff professional development and have been working on math curriculum, getting our middle school and high school course content into a computerized Curriculum Mapping program, and preparing for the 10-year high school accreditation visit from NEASC. We continue to implement SmartBoard technology, especially in the lower grades, and support student use of mobile computing devices in the upper grades. The type of work our students will be doing in the future may be radically different from the old factory type model that has been persistent in education, and we are attempting to look into the future and build 21<sup>st</sup> century skills in our students. I have recently been challenged in my thinking about student achievement. Perhaps our measures of student learning using fill-in-the-bubble standardized tests to measure individual knowledge do not really capture the important skills of collaboration, cooperation, and higher order thinking that will be needed in the work place of the future. Jobs that require routine decision-making are being done by computers or are being outsourced to cheaper labor markets. The United States has always been a leader in innovation, creativity, and problem solving. We need to rethink how we measure our student success.

The NECAP exams are scheduled to expire in the next few years. Presently, it looks like a new assessment called Smarter Balanced based on the new Common Core standards will be implemented. This assessment will be computer adaptive and based more on growth like the NWEA tests that we do locally. They are also supposed to have more performance aspects, and I am hopeful that they will be an improvement on what we have been using. The ESEA Act called No Child Left Behind should be reauthorized bringing changes to school accountability and possibly changes to teacher and principal evaluation incorporating student learning growth results more directly. NCLB definitely caused us to look at and improve achievement of all students, especially those students at risk, but it has engendered a prevailing attitude that public schools are failing. The requirements that all stu-

dents, even those with significant learning challenges, must achieve to grade level on standardized tests or have schools face punitive measures does not reflect the need to adapt teaching to the diverse needs of our students and does not take into account learning growth or other aspects of student success. I am hopeful that new systems will broaden the concept of assessment, recognize individual differences and focus on the learning and growth of all students.

Next year, we will have a change in administration of our middle school as Kirk Spofford will retire from Bow Memorial School. The stability and professionalism of our teachers and administrators has been a strength of our District, and Mr. Spofford has successfully led our middle school for over a quarter century. As I write this, we are in the finalist stage of interviews and I am very pleased with the quality of candidates. I am confident that the new Principal will be able to carry on the legacy of high academic achievement and student success, but I will certainly miss Kirk.

So, we cannot be afraid of change, but need to try to figure out what it means and respond accordingly. I know that my perception of what might be coming is certainly limited. So if you have any questions, suggestions for improvement, or comments, please contact me.

Sincerely,

*Dean S. T. Cascadden*

Superintendent of Schools

**ANNUAL REPORT  
BOW ELEMENTARY SCHOOL  
2011 – 2012**

It is a distinct pleasure to report on the 2011-2012 school year at Bow Elementary School. For the past five years the Bow Elementary School staff has engaged in multiple professional learning opportunities as a whole community to advance our practice in literacy. We developed a BES three tier model of instruction and intervention to meet the needs of all students; created a yearly calendar of school-wide assessments to monitor learning and plan the next steps of instruction; and enhanced our instruction in the five components of effective literacy instruction- phonemic awareness, phonics, comprehension, fluency and vocabulary. We are proud of our work and how far we have come in our efforts to deliver targeted and differentiated instruction to meet the needs of each student. This work continues each year.

In addition, now for the second year, we have focused increased time, energy and resources to our work in mathematics with a goal to improve student learning. The Bow Elementary Math Leadership Team has been doing an in-depth study of the Common Core Standards in Mathematics. Two members attended the National Leadership Academy, Moving the Common Core State Standards from Vision to Leadership. Thirteen staff members attended a week-long summer course sponsored by the Center for Teaching and Learning in Mathematics aimed at strengthening our core classroom instruction. We are working to align our local curriculum and instruction with the new Common Core State Standards and engaged in the analysis of assessment data to monitor student learning and design the next steps of instruction. We also are developing and piloting an intervention model to address students' needs for more intensive, supplemental instruction. This includes a three-tier model of instruction in mathematics and an after-school component two days a week for some students. By the end of September, all professional staff members had two full days of training introducing the above topics. And, grade level team meetings, professional development days, and early release days have been focused on enhancing our program in mathematics. This work is time-intensive and complex but we are excited to bring our new learning to our instruction and the implementation of the Everyday Mathematics Program.

Other curriculum work is underway as well. Professional staff throughout the district has been working to format their curriculum utilizing an on-line curriculum tool called Curriculum Connector. The literacy committee has nearly completed its maps of their work aligning our curriculum with the Common Core and Integrated Arts, Science and Social Studies units are being inputted as they are developed. In the future, the curriculum maps will be accessible to community members, parents and students.

In addition to academic learning, there are many opportunities for each student at Bow Elementary School to develop as a ‘whole’ child with varied interests and talents and as a good citizen who participates in service to others. Students are involved in community and service learning projects at each grade level. A variety of enrichment activities happen in the classroom and after-school and as part of our REACH program. During the school day students participate in activities such as: Junior Great Books, BES Newspaper, Lunch Bunch, Literary Lunch and Math Groups. As of January, we’ve had over 115 students participate in after school activities such as Destination Imagination, Chess Club, and Math clubs. All students in grades K through fourth participate in monthly guidance lessons focused on learning to manage strong emotions, working and playing cooperatively with others, making safe, positive choices, and building an appreciation for differences. 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. 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  
2011 - 2012**

**Members of the Bow Community:**

The 2011- 2012 school year is nearly half over as I write this annual missive to report on the happenings at Bow Memorial School.

As many of you are aware, enrollment at our school has leveled off over the past couple of years. Our student population of approximately 475 students would generally be considered ideal for a middle school. We are large enough to have great program offerings, but not too large to seem crowded or impersonal. It appears that enrollment will remain steady for a couple of years and then begin to decline based on Bow Elementary enrollments. That decline, should it come to fruition, will present the District with some exciting opportunities and challenges.

During the course of this year, our faculty has begun the process of “Curriculum Mapping”. Many of you will remember that, several years ago, Bow Memorial faculty did this work for five years. This time, our teachers will be using the Common Core Standards as a framework for their mapping. We are excited about this work as it will eventually provide the tether that makes for a more cohesive education as students pass through the Bow schools. Nothing is perfect, but this will certainly improve our District congruity.

Also, this year we have implemented a significant piece of technology into our daily lives in school. The Infinite Campus student data management system is an exceptional tool for teachers, parents, and students. While I personally believe that some technology is more exciting than effective in the educational setting, Infinite Campus does not fall into that category. This is a great tool and will enhance the educational process in a variety of positive ways.

Within the next 30 days, we will hear from the New Hampshire Department of Education as to whether our school was able to make AYP (Acceptable Yearly Progress) on the NECAP tests that we took in October 2011. After making AYP last year, we must now make it again this year to lose the moniker of “A School in Need of Improvement”, and I want to add that as a “SINI” we consistently score as one of the top five middle schools in the State of New Hampshire on these tests.

I am very pleased to report that our faculty continues to use data to make decisions with respect to educating our students. As well as discrete data, grade levels continue to work with each individual student in setting measurable goals for their academic year. This effort to engage students in being part of their education is a great step

forward and represents a move away from passive participation.

Finally, after 23 years at Bow Memorial School, I have decided to retire. I want to express my great appreciation to the wonderful, professional educators who come here every day and give their best. I also want to thank the support staff members who are often the unsung heroes in a school. Over the past 13 years, I have been blessed to have two terrific Assistant Principals in Mrs. Sandra Beauvais and Mrs. Donna Girard.

It has been an honor and privilege to work at Bow Memorial School and to serve the parents and students of Bow.

Thank you for the opportunity of a lifetime.

Respectfully submitted,

*Kirk Spofford*

Principal

**ANNUAL REPORT  
BOW HIGH SCHOOL PRINCIPAL  
2011 - 2012**

Now in our 15<sup>th</sup> year, Bow High School continues to be dedicated to high standards of excellence in academics, athletics, and the arts, and our students continue to perform at the highest levels in all of these areas, which is reflected in various state and national assessments, competitions, and championship events. This level of excellence is reflected in the graduating class of 2011, with several noteworthy statistics. In a class of 176 graduates, 139 students were identified as New Hampshire State Scholars, and 95% of our Class of 2011 went on to pursue post-secondary options, with 81% attending a four year college, 12% attending a two year college, and 2% choosing a post-grad year experience. It is also worth noting that almost \$34,000 was awarded through scholarships to the graduating Class of 2011, which reflects the support of our community for our graduating students. Thank you very much for your continued support.

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, which will include both spring semester 2011 and fall semester 2012, and will also summarize significant initiatives that we are now involved with.

The student body continues to have a positive impact on the school district and community, especially with regard to community service hours and Senior Seminar Projects. Last year's Class of 2011 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.

One area of student achievement that deserves to be highlighted each year 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.

Our visual and performing arts programs also continue to thrive. Last Spring we held our third annual Spring Arts Festival, and students who travelled to Denmark as part of our Student Exchange Program participated in a variety of artistic activities hosted by both of our schools. In the performing arts, our students performed the musical

Cinderella, followed by this Fall's production of The Witches with plans currently underway to offer the musical Oliver in Spring, 2012. 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 is the second year our Pep Band has performed during select winter athletic events, and in addition to Fall, Winter and Spring concerts, our music students also participated in the Concord Christmas Parade, played holiday music at White Rock Community Center, and collected instruments for our El Salvador NH National Guard project. In the spring of 2012, our Music Department will perform at Delta Dental Stadium prior to the Fisher Cats game, our seniors will attend a Boston Pops performance, and we will once again host Large Group Festival. 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 in a number of sports throughout the year. Last winter our Girls' Nordic Ski Team became state champions, as did our Boys' Alpine Ski Team. During the winter season, numerous Alpine and Nordic skiers, as well as wrestlers, earned individual State Champion titles. In the Spring 2011 season, our Girls' Tennis Team became State Champions, as did our Track and Field 4x100 and 4x400 relay teams. And more recently, during the Fall 2011 season, four State Champions were crowned: Boys' Cross Country, Girls' Soccer, Boys' Soccer, and Field Hockey. With other winter sports teams' seasons still underway, stay tuned for the results as we contend for state championships. Finally, with the support of the Bow Boosters and various community organizations, we created a new trail on our campus, and with further trail development planned for the summer of 2012, we expect that this new and improved trail system will accommodate walkers, runners, and skiers for years to come. Stay tuned for more information as winter gives way to spring. Many thanks to Bow Boosters and the active support and involvement of parent volunteers with our athletic programs.

Finally, there are numerous program initiatives that have had a positive impact on our outstanding culture of teaching and learning at Bow High School, and will continue to provide dividends in the future. Our New England Association of Schools and Colleges accreditation process continues throughout the school year, and involves committees comprised of students, teachers, parents and other community members. This process will conclude with the NEASC visiting committee arriving in the spring of 2013 to evaluate our school's effectiveness according to the seven standards established by the NEASC commission. In addition, for the first time ever we have a student information system – Infinite Campus – that now allows students and parents to keep track of student grades and interact with teachers electronically while monitoring student progress. Furthermore, we have upgraded our Falcon net wireless capacity, and students have been encouraged to bring their own devices,

which is a result of this increased wireless capacity. Finally, we continue to expand our Concurrent Enrollment course, which allows students to earn credit for both BHS as well as college while attending these courses here at Bow High School.

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 21<sup>st</sup> 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  
2011 - 2012**

Bow POPS, Parents of Performing Arts Students, is an organization that supports performing arts (band, chorus, drama, color guard, and orchestra) in the Bow School District. We are a nonprofit organization whose mission is to encourage and maintain an enthusiastic interest in the various phases of the performing arts, lend active and financial support to District performing arts programs, and work with District faculty and the Bow School Board in order to support our mission. Working along with me are the following officers:

Vice President – Tamar Roberts  
Auditing Treasurer – Melissa List  
Secretary – Tara Weckstein

On March 25-26, 2011, Bow High School was host to the New Hampshire Music Educators' Association Large Group Music Festival. During this festival, more than 35 schools and 3,000 students and families came to Bow to participate in this two-day event. Once again, we will be hosting this event in 2012. It will take place on March 23-24, 2012. Bow POPS volunteers will operate the food concessions and participate in roles as announcers and monitors. Profit from the 2011 Large Group helped support the Bow High School Marching Band and Color Guard Memorial Day trip to Washington, D.C. It was also used to purchase new concert attire for all female band and chorus students and assist the male band and chorus students in the purchase of new concert attire as well. Financial support was also given to the Drama programs at both Bow Memorial School and Bow High School, and to the band and chorus programs at Bow Memorial School which helped students participate in their respective field trips.

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. All are welcome to participate!

We meet for one hour at 7:00 p.m. in the Bow High School Band Room on the second Tuesday of each month during the school year. Please contact us at [bow-pops@gmail.com](mailto:bow-pops@gmail.com).

Respectfully submitted,

*Sandra Czibik*

President

**ANNUAL REPORT**  
**BOW PARENT-TEACHER ORGANIZATION**  
**2011 – 2012**

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 online availability raised approximately \$17,000.00. Other fundraisers were the Ski & Skate Sale, the 32nd Annual PTO Craft Fair, our membership drive, a Scholastic Book Fair at the elementary school and Craft Fair, and new this year was the gift card sale through Great Lakes Scrip. The PTO may also have a new easy meals cookbook in the spring. Thank you to everyone who purchased a magazine subscription or supported our fundraisers! Our wonderful volunteers also helped us organize and participate in the National Night Out in August and Town Halloween celebration in October.

Our main form of communication to the community continues to be through the use of Constant Contact, the e-mail newsletter, and Facebook. Anyone not receiving the newsletter can register for it on the PTO website; [www.bownet.org/PTO](http://www.bownet.org/PTO). Some examples of programs that we have funded this past year included a visit to Bow Memorial School from Gordon Korman, a very popular children's novelist.,

The PTO funds also support teachers/specialists 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 2011, Bow was the proud recipient of its 25<sup>th</sup> 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 three of the four officers of the PTO board, have changed. We welcomed a new President, Eleana Walsh, who has been a significant PTO member for several years. Her efforts and dedication to enhance communication in our community have brought us the Constant Contact newsletter. We are excited to work with Eleana and appreciate her commitment to the PTO. Annmarie Bouchard served us well over the past three years as President and continues to be a force for the PTO. Her leadership greatly impacted the organization's ability to continue to support the education of our students during the recent recession and we thank her for her service. Robin Martin has returned as our Vice President and heads the Bow PTO membership drive every school year as well as introduced our organization to some wonderful new fundraisers. We also have a new Secretary and Treasurer. Bianca Contreras and Amy Webber have taken these positions, respectively. Bianca's family is fairly new to the school district. Her excitement to jump right into the secretarial position vacated by Jennifer Strong-Rain is great for our organization. Jennifer will be working with Christina Scott as a co-chair of the Holiday Craft Fair. She has not left the PTO, but is just serving in a new capacity. We thank her for all of those months of 'minutes' and her timely and efficient on-line communication. Amy Webber is a CPA and has worked with the PTO as an auditor. Many thanks go to Carole Blondeau's service as Treasurer. We wish her well in her new full-time bookkeeping position and also thank her for aiding Amy during her time of transition into this role. Robin Martin is our only incumbent, continuing as Vice President. She also coordinated the annual membership drive and implemented the new gift card fundraiser this year. Her ongoing efforts and work with the PTO are very much appreciated.

There is one person whose dedication to our community needs to be commended. Deb Alfano is serving the Town of Bow as a member of the School Board. Deb does not hold a position on the PTO Board but has stepped into to a role as liaison to the School Board. Her experience and years as an active PTO member and officer serve us well. She continues to bring fresh ideas to our meetings. Deb thinks it's important that the PTO be seen as a service organization in town. She brought the idea forward to distribute mini cupcakes at the Halloween celebration. She baked and decorated some 200 cupcakes and handed them out to families at the party. Deb wanted the PTO to give without asking for something in return. Deb learned about a fundraising idea that is successful in other communities in New Hampshire. Last spring, she introduced the PTO to Great Lakes Scrip, a gift card distributor. She significantly aided Robin Martin in implementing this new fundraiser. Deb worked on a cookbook a few years ago and wishes to organize another in the spring focusing on quick and easy meals. Thank you Deb, for all you do for our the PTO and our community!

We are grateful for the work of our officers, fundraising chairs, and volunteers. Their efforts continue to be important when it comes to keeping our budget on track

despite the slow 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 who volunteer their time to attend meetings. Thanks to all for making this a great year and for your commitment to another great year ahead.

Volunteerism and commitment to our schools continues to be more important than ever. Many new faces have emerged at the fall PTO meetings and we are excited to work with these dedicated parents. The PTO membership is looking forward to another terrific year in 2012 – 2013. 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 as to 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,

*Eleana Walsh*

President

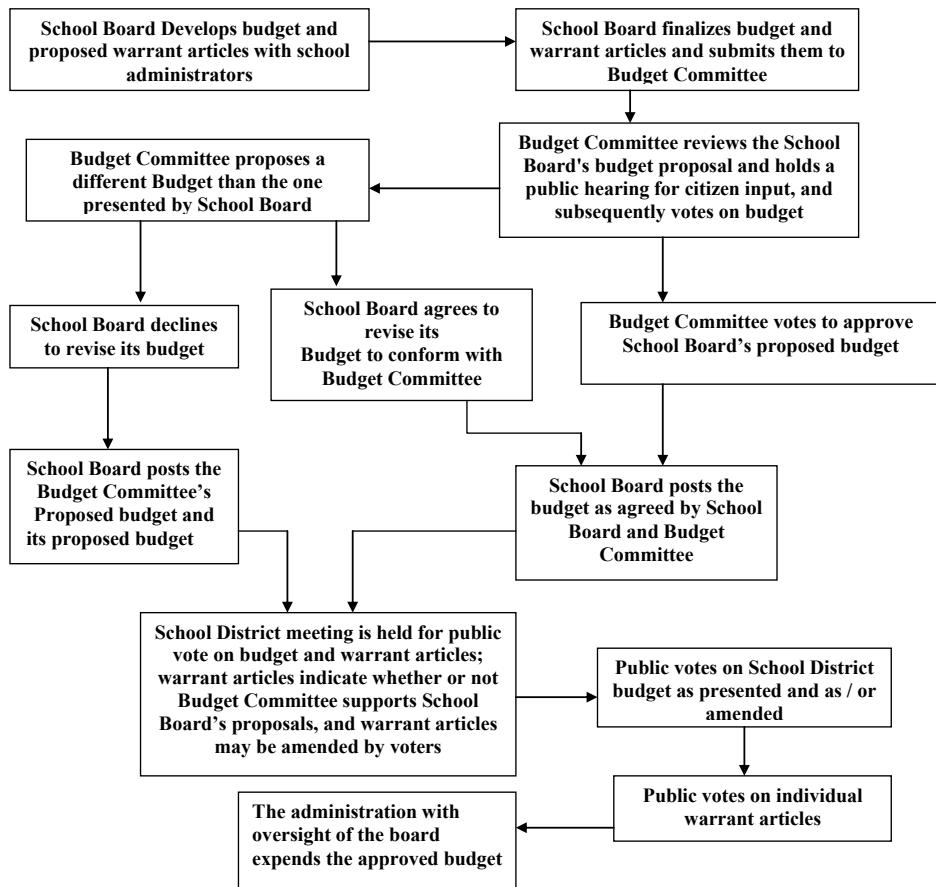
*Robin Martin*

Vice President

**ANNUAL REPORT**  
**BOW SCHOOL DISTRICT ENROLLMENT HISTORY**  
**AS OF OCTOBER 1, 2011**

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
1997-98	16	112	117	138	139	119	133	132	135	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
2011-12	13	67	81	88	107	94	103	129	125	113	122	139	141	124
<b>TOTALS</b>		<b>Pre-4</b>		<b>Gr 5-8</b>		<b>Gr 9-12</b>		<b>TOTALS</b>						
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							
2011-12	450		470		526		1446							

## 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](http://www.bow-nh.gov)**

### **Bow Municipal Offices - 10 Grandview Road**

Selectmen's Office .....	228-1187, Ext. 10
Town Manager's Office .....	228-1187, Ext. 10
Town Clerk/Tax Collector .....	225-2683
Community Development/Planning/Building Inspector/Code Enforcement .....	228-1187, Ext. 14
Assessing Office .....	228-1187, Ext. 15

Office Hours: Monday through Friday 7:30 a.m. - 4:00 p.m.

### **Department of Public Works - 12 Robinson Road**

DPW Office .....	228-2207 or 228-1201
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Office Hours: Monday through Friday 6:00 a.m. - 2:30 p.m.

### **Parks & Recreation Department - 2 Knox Road**

Recreation Office .....	228-2222
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Office Hours: Monday through Friday 8:00 a.m. - 4:00 p.m.

### **Fire Department - 2 Knox Road**

Non Emergency .....	228-4320
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### **Police Department - 12 Robinson Road**

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

### **Baker Free Library - 509 South Street**

Library .....	224-7113
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 2011

(Town Operations Total = 24 Cents)

