

TOWN OF TUFTONBORO  
NEW HAMPSHIRE

**CAPITAL IMPROVEMENTS PROGRAM**

FOR THE PERIOD

2016 to 2025

Presented  
January 5, 2016

**Capital Improvements Program  
Tuftonboro, New Hampshire  
2016-2025**

Tuftonboro’s Capital Improvements Program (“CIP”) Committee wishes to acknowledge and to thank Tuftonboro’s Department Heads, Committee and Commission Chairs, the Town Treasurer, the Superintendent of the Governor Wentworth Regional School District, and Tuftonboro’s School Board representative. Their willingness to take the time to respond to our requests for information regarding their plans for capital projects helped us to be as efficient as possible in completing our work.

The CIP Committee especially thanks Tuftonboro’s Board of Selectmen for their active support. Carolyn Sundquist’s participation as a CIP Committee member again this year increased the likelihood that our efforts, reflected in this report, will benefit all the town residents and property owners.

**Town of Tuftonboro Capital Improvements Program Committee - 2015**

<b>Bill Marcussen</b>	<b>Chairman</b>
<b>John Lapolla</b>	<b>Vice-Chairman &amp; Planning Board Representative</b>
<b>Jill Cromwell</b>	<b>Secretary</b>
<b>George Gettman</b>	<b>CIP Committee Member</b>
<b>Laureen Hadley</b>	<b>CIP Committee Member</b>
<b>Jim McIntyre</b>	<b>CIP Committee Member</b>
<b>Helen Hartshorn</b>	<b>Budget Committee Representative</b>
<b>Carolyn Sundquist</b>	<b>Board of Selectmen Representative</b>

**Board of Selectmen – 2015**

**Daniel Duffy, Chairman  
Carolyn Sundquist  
Lloyd Wood**

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## **Introduction**

In October 2007, Tuftonboro's CIP Committee prepared and presented its first annual report to the Selectmen, laying out a projected schedule of Capital Projects for the period 2008 to 2017.

The first annual report includes a great deal of background material for the interested reader. Material covered includes the establishment of Tuftonboro's CIP Committee, the Revised Statutes Annotated (RSA)s which govern the work of the CIP Committee, the responsibilities of the Committee, and the annual process to be followed by the Committee. In addition, the first report contains detailed information about the history of expenditures by the Town of Tuftonboro (both capital and operating) dating back to 1991. This data provided the foundation for the Committee's establishment of a Capital Capacity for Tuftonboro which in turn led to projections of “reasonable” or “normal” levels of Capital Expenditure through 2017.

Previous CIP Committee reports can be viewed and downloaded through links found on the CIP Committee's page on Tuftonboro's website, [www.tuftonboro.org](http://www.tuftonboro.org). Copies of the reports are also available at the Tuftonboro Free Library and a limited supply is available at the Town Offices.

In this 2015 CIP report, covering the years 2016-2025, we list projects proposed by Tuftonboro's various departments, committees, commissions, and boards for the next ten years. Each project proposal includes the presenter's submission, this committee's discussion and recommendations, and a suggested timetable and financing approach. Financial data for these projects is also included in a summary schedule.

This report also includes a summary schedule from the previous year showing what was recommended by the CIP Committee, what was proposed by the Board of Selectmen for Town Meeting, the Budget Committee's action, and the decisions made by the voters at the Town Meeting this past March.

In the final two pages of this report, we include the history of tax rates from 2010 through 2015 broken down into “Town Only” and “Non-Town” expense components. The former includes Tuftonboro's own operating and capital expenses while the latter includes school and county operating expense as well as identifiable capital projects and any tax effects of important state mandates. We extend this data series as our projection of what Tuftonboro's taxpayers might expect to see over the period 2016 – 2021, using the 2015 net assessed property valuation.

## **Our Capital Improvements Program -- The Fundamentals**

The CIP Committee has defined a Capital Project to be a specified item or activity with a cost of at least \$10,000 and with a useful life of two years or more.

Typical Capital Projects include:

- Purchasing vehicles or other equipment
- Purchasing land or buildings
- Constructing, expanding, or renovating a building
- Paving and upgrading roads
- Contracting for services with a work order for a defined task

In late summer, the CIP Committee solicits input from all departments, commissions, and committees in Tuftonboro for all Capital Projects contemplated for the next ten years. The CIP Committee then reviews each proposed project (often with the sponsors presenting their projects), presents these on a single spreadsheet, a suggested financing method, and a schedule for each year consistent with the Town's Capital Capacity. The CIP Committee then votes to accept the final version of the spreadsheet. The Committee prepares a report (this document) summarizing its work and including suggested Articles for the Town Warrant and other recommended capital spending for the coming year. This report is presented to a joint meeting of the Board of Selectmen and Budget Committee.

There are substantial benefits to managing a capital budgeting process and developing the discipline associated with a long range planning culture. For example, the work done by the CIP Committee:

- Helps stabilize and control the Town's tax rate
- Assists Town officials in laying out their departmental plans
- Helps residents anticipate future projects and expenses
- Enables a dialogue between residents and officials about Capital Project priorities
- Encourages Departments and Committees to think and plan for the future
- Enables more efficient use of limited resources
- Permits the Town to consider using impact fees and growth management ordinances

The CIP provides a formal, legally recognized bridge between the Town's Master Plan and the annual budgeting activity. This is the basis for the Planning Board to be represented on the CIP Committee. The CIP report, with its identified costs and forward-looking timetable, is the action plan to implement the goals of the Master Plan.

Tuftonboro's CIP report is an advisory document. The Selectmen and Budget Committee are not bound to follow any of its recommendations. However, the report is proving to be an essential, helpful management tool for everyone involved in planning the Town's future.

## Capital Capacity

Probably no aspect of the CIP Committee’s report generates as much discussion as Capital Capacity. Using spreadsheet software, a graph is plotted with the points representing the Town’s **actual expenditures** for Capital Projects as extracted from Town Reports beginning with 1991. The software generates a line from these points that is the “best fit” to show their trend. This historical trend line is described by an equation. The next step is to extend that trend line through the coming 10 year period within which the CIP Committee works. Using the equation from the first step, values are generated for this extension. The result is a line describing Tuftonboro’s capital expenditure levels since 1991 and a projection from the current year to the end of the period covered in this report. The trend line equation will change with each year of actual Capital Project expenditures.

Table 1 (below) lists the historical data as well as the values for Tuftonboro’s Capital Capacity utilized by the CIP Committee this year. They will also be found in the “Proposed Project Schedule”, Table 3 on page 24.

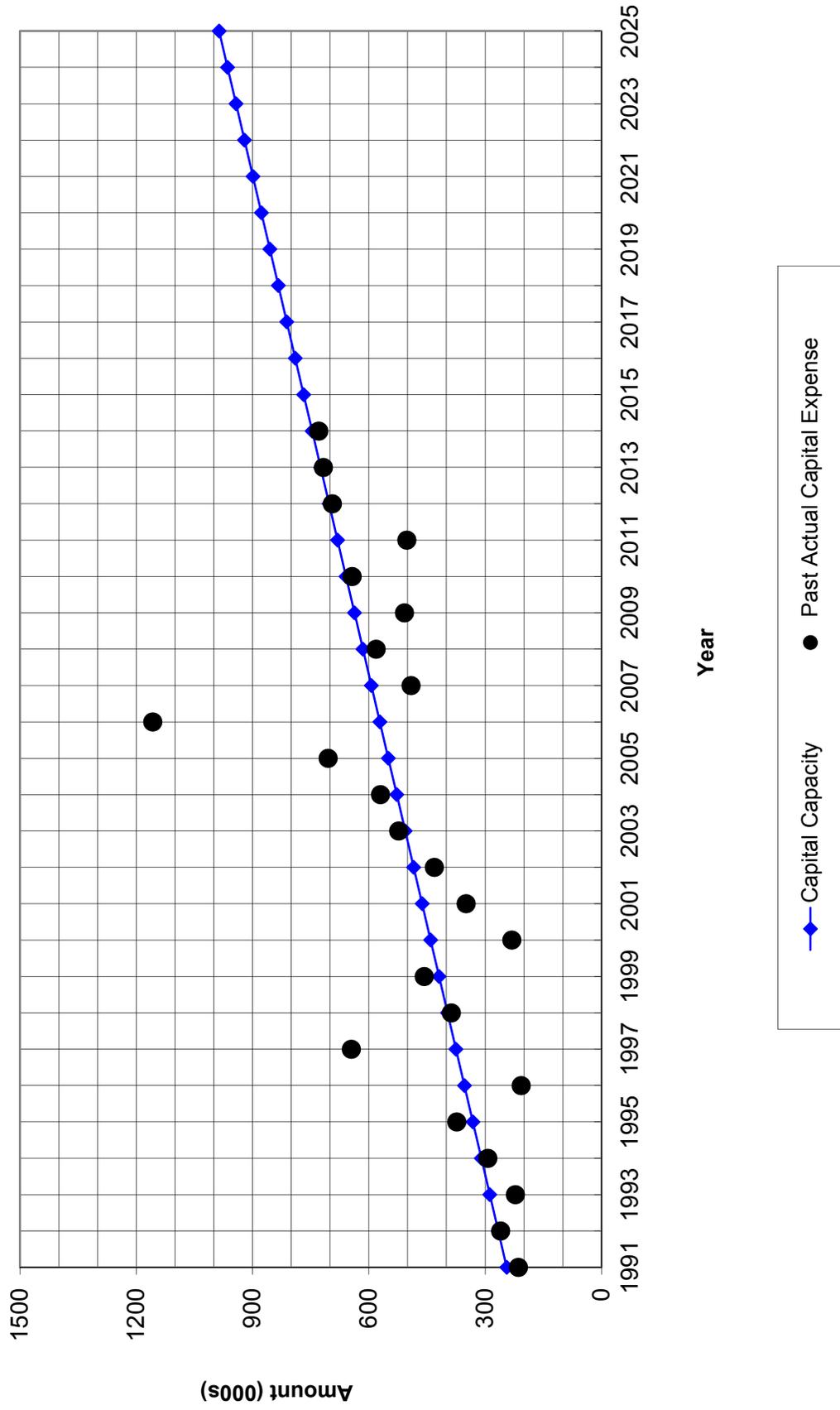
<b>Year</b>	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002
<b>Expense (000s)</b>	\$214	\$260	\$222	\$293	\$373	\$207	\$645	\$387	\$457	\$231	\$349	\$431
<b>Year</b>	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
<b>Expense (000s)</b>	\$523	\$570	\$705	\$1,157	\$491	\$581	\$508	\$643	\$502	\$694	\$717	\$729
<b>Year</b>	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	
<b>Capacity (000s)</b>	\$768	\$790	\$812	\$834	\$855	\$877	\$899	\$921	\$943	\$964	\$986	

Table 1 - Tuftonboro’s Capital Expenditures and Capital Capacity 1991-2025

While actual expenditures (rather than voter-authorized amounts) are subject to year-to-year fluctuations and changing economic conditions, work using these actual totals strongly suggests they provide the best basis from which to determine Tuftonboro’s Capital Capacity. Spending levels that may be variously described as “normal for,” or “acceptable to,” or “accepted by” town voters seem to be reflected well in these numbers. The more we work with them, the more we understand they are not a “budget” but rather a description of Tuftonboro’s “normal” capital spending levels.

The full graph of Tuftonboro’s Capital Capacity is found on the next page in Figure 1. The plotted points are those from Table 1 above. These values are at the heart of the work of the CIP Committee. They capture the Town’s history, provide actual numbers to guide Town planning, and are firmly grounded upon the actual actions and decisions of the voters of Tuftonboro.

### Capital Expense History and Capacity Projections 1991-2025



## **Proposed Capital Projects & Purchases**

The CIP Committee contacted the head of each department, committee, and commission in Tuftonboro during the summer of 2015 with a request to prepare a project submission form for each Capital Project planned or contemplated for implementation during the next 10 years. The responses are summarized in the next several pages, together with associated comments and recommendations of the CIP Committee.

### **Details of Town Proposals**

#### **A. Board of Selectmen**

The projects proposed by the Board of Selectmen are listed under the functional headings of “Highway Department” and “Public Safety Facilities.”

#### **B. Conservation Commission**

##### **1. Watershed Management Plan** (new)

**Submission:** This Project would produce a long term watershed plan that identifies current and future potential locations and activities that are or will degrade water quality flowing into Lake Winnepesaukee. The plan would provide guidance in mitigating current water quality issues as well as advice on how to avoid creating new sources of pollution.

Lake Winnepesaukee and its clean water is the focal point of our local economy. It drives our tourist industry, housing development and facilitates the majority of our tax revenue. It provides much of our residents’ recreation and feeling of wellbeing (See Master Plan citizen survey). Currently, portions of the lake have become impaired. Cyanobacteria outbreaks, a serious health risk, have occurred in several locations. Ill-advised landscaping, inappropriate use of fertilizers, out dated or nonexistent septic systems and uncontrolled or filtered storm water are overtaking the dilution potential of the lake. This plan will identify and quantify these threats, then provide solutions as well as prioritize needed actions. Grant money is available to apply solutions but only to towns that have completed a watershed plan.

Three communities around the lake have completed plans within their portions of the greater Winnepesaukee watershed and a fourth is in progress. Geographically, Tuftonboro would be the next logical community to start working on a sub-watershed plan. The grant fund used for the previously completed plans is no longer available. Other grant sources are possible but we have no experience with these sources. We currently assume that Tuftonboro would be responsible for about 20 to 25% of the funding in cash. Some of this may be offset by volunteer work from community members and organizations collecting data and performing other duties. The remainder would be funded through grants.

The Plan would be developed over a 2 to 3 year period with contributions made during that time frame. The technical work would be accomplished by a contractor with the assistance of volunteers under the supervision of a Tuftonboro Committee, the Lake Winnepesaukee Association and the Lakes Region Planning Commission.

The selectmen have approved this project and empowered the Conservation Commission to apply for grant funding. This project is not recognized in the current Master Plan which is out of date. An updated plan should recognize the importance of a

clean and healthy lake and recognize the value of a well-crafted watershed plan.

Grant funding applications can be submitted in 2016. It is unlikely however that any funds would be spent before 2017. It is anticipated that the town match would be approximately \$5,000 in 2017 as the project gets started, \$10,000 in 2018 as the bulk of the work is done and \$5,000 in 2019 as the project is completed.

**CIP Committee Comments:** A Watershed Management Plan is important to the continued viability of Lake Winnepesaukee and its impact on our quality of life.

**CIP Committee Recommendation:** Schedule \$5,000 for this project in 2017, \$10,000 in 2018 and \$5,000 in 2019.

## **C. Code Officer**

### **1. Code Enforcement Vehicle** (new)

**Submission:** The current vehicle is a 2008 Chevrolet Colorado pickup truck and needs replacement in 2 years. A similar vehicle is anticipated as a replacement.

**CIP Committee Comments:** The previous code enforcement vehicle was a retired full-sized sedan police cruiser that had ongoing mechanical integrity and maintenance issues. In addition, vehicle size, ground clearance and drive configuration were problematic. The current vehicle is a more appropriate platform to support the code officer's duties.

**CIP Committee Recommendation:** Schedule \$35,000 for this project in 2018.

## **D. Emergency Management Services**

### **1. Emergency Radio Coverage** (updated)

**Submission:** This project is to provide better radio coverage for the town's emergency services and highway crew. Currently, due to the topography of the town and aging infrastructure, there are numerous areas that do not have good radio coverage with Carroll County Dispatch. The County has been trying to work on a solution to these and other problems with their radio system but nothing has been done. Tufonboro is not alone when it comes to poor radio coverage but to do the needed radio improvements to the existing infrastructure would require millions of dollars. The money is simply not there. The County finances cannot support the needed improvements and a grant has not been able to be obtained. So the time is now for Tufonboro to take care of our own problem and keep its first responders and citizens as safe as possible. The project will include a tower, radio equipment and other necessary equipment to be able to communicate among ourselves and with dispatch. Radio testing has been done at various sites around town and a great site has been determined. This is a sizable undertaking but needs to be done before someone is injured or worse.

**CIP Committee Comments:** The previously anticipated county-level solution has not been forthcoming. The proposed tower will support reliable voice communication for Fire & Rescue, Police and Highway departments. The Winner Circle Farm site has the elevation and location to minimize shadow zones throughout the town.

**CIP Committee Recommendation:** Schedule \$100,000 for this project in 2018.

## **E. Fire / Rescue Department**

### **1. Rescue 1 & Ambulance** (updated)

**Submission:** Rescue 1 / Multi Response Vehicle and Ambulance. The Department has decided after much consideration to replace the existing Rescue 1 with 2 vehicles. The Current Rescue 1 is scheduled for replacement after 15 years of service life due to the daily wear and tear it takes. Rescue 1 responds for all medical, fire, rescue emergencies, motor vehicle accidents and many of the daily operations of the department. After trying to build one vehicle that could handle everything that needs to be accomplished, the result was a vehicle that would be the size of our large class A apparatus. The committee stepped back, revisited what the vehicle needed to do and also allow for future growth of the community. It was decided that an all-wheel drive ambulance to handle the medical calls and a truck similar in size but with more firefighting capabilities was the best course of action. Two smaller vehicles would result in less wear and tear on both of them, reduced maintenance cost, longer service life for both, backup for each other in the event one is out of service, more efficiency for the department, all members of the department being able to drive them and a net increase in compartment storage over the larger vehicle. The intent of the department is not to become the primary transport ambulance but give the community an additional ambulance in the event it is needed. There have been numerous times this year alone that multiple ambulances were needed. If the ambulance were utilized to transport it would generate revenue for the town by billing for the transport.

The project needs to be done with both vehicles. Neither vehicle on its own can replace the current vehicle. Both vehicles can be purchased and equipped for \$425,000. The Department has most of the equipment needed already.

**CIP Committee Comments:** The size of this expenditure leads us to schedule it as a five year lease purchase. The project and the financing schedule appear reasonable and are consistent with the department's previous capital project planning.

**CIP Committee Recommendation:** An article on the Town Warrant to purchase and equip a replacement Rescue-1 multi-response vehicle and to purchase and equip a 4 wheel drive ambulance. Schedule a five year lease/purchase of both vehicles at \$85,000 (plus financing costs) per year starting in 2016.

### **2. Engine 2** (unchanged)

**Submission:** The scope of this project is to replace Engine 2. The current vehicle will be 20 years old in 2018, which is the average life of a class A pumper. The replacement of this pumper has an estimated cost of \$550,000, utilizing a five year lease/purchase with annual payments of \$110,000 beginning in 2018. The lead time for delivery of a class A pumper is currently nine months.

**CIP Committee Comments:** National Fire Protection Association (NFPA) guidelines address both maintenance costs and safety considerations and support a 20 year replacement cycle. The project and the financing schedule appear reasonable and are consistent with the department's previous Capital Project planning.

**CIP Committee Recommendation:** Schedule for 2018-2022 as requested.

**3. Engine 4 (new)**

**Submission:** The scope of this project is to replace the current Engine 4 at the end of its 20 year service life. When this truck is due for replacement in 2025 it is expected to cost \$750,000. As the project comes closer to fruition a better cost estimate will be available.

**CIP Committee Comments:** Consistent with NFPA service life guidelines.

**CIP Committee Recommendation:** Schedule for 2025 - 2029 as requested.

**4. Car 1 (new)**

**Submission:** The scope of this project is to replace the current Car 1 on its normal 10 year replacement cycle. Car 1 is used primarily by the chief as his command vehicle but also as a medical response unit, and is used almost daily. The cost of the project is estimated to be \$90,000.

**CIP Committee Comments:** Consistent with NFPA service life guidelines.

**CIP Committee Recommendation:** Schedule for 2020 as requested.

**5. Utility 1 (new)**

**Submission:** The scope of this project is to replace the current Utility 1/ forestry on its normal replacement cycle of 15 years. This vehicle is a pick up with a forest fire skid unit in the back. It is used for forest/grass fires, daily errands and medical calls. The cost of this project is estimated to be \$100,000 in 2023.

**CIP Committee Comments:** Consistent with NFPA service life guidelines.

**CIP Committee Recommendation:** Schedule for 2023 as requested.

**6. Boat 2 (new)**

**Submission:** The Scope of this project is to replace Boat 2 / air boat on its normal replacement cycle of 20 years. This boat is used for ice rescue, safely going to the islands in the winter and as a backup for boat 1 when the weather/water conditions permit. The boat has been an asset to the department since it was purchased in 2005. It has been on numerous cold water rescues and recovery missions. It gives the department a way of getting manpower and equipment to the islands during the shoulder seasons and in the winter in the event of a fire or emergency. The boat is used under severe conditions and needs to be kept in good repair for safety. The estimated cost of replacement is \$100,000.

**CIP Committee Comments:** Consistent with NFPA service life guidelines.

**CIP Committee Recommendation:** Schedule for 2025 as requested.

**7. ATV / UTV (new)**

**Submission:** The scope of this project is to replace the existing ATV and rescue sled at its normal replacement cycle of 20 years. This unit allows the department to access snow machine and hiking trails and off road areas around town. In the warm weather the unit carries a small removable water tank/pump unit for forest fires and in the winter it is equipped with tracks to better handle going off road in snow and mud. A good used unit may be available at the time of replacement but that is not guaranteed. The estimated replacement cost is \$50,000 for the package of atv/utv, tracks, rescue trailer and an enclosed transport trailer.

**CIP Committee Comments:** Consistent with NFPA service life guidelines.

**CIP Committee Recommendation:** Schedule for 2021 as requested.

**8. Radio Replacement (new)**

**Submission:** The Department's radios are in need of replacement. The mobile radios were obtained in 2004 and the portables were obtained in 2006. All of these radios were part of a state wide grant that was a direct result of the 9/11 attack. The intent of the program was to address the need of every member of the department having a portable radio and every piece of apparatus having a radio that operated the same and could communicate with all of the agencies in the region. This was an incredible cost savings for the community and it allowed all of the state agencies to communicate better. However the radios are no longer being supported by the manufacturer due to their age, so they cannot be repaired if needed. (This just happened in the last year so the project was not brought forward to CIP sooner.) Some are starting to fail. Like the SCBAs, the radios are considered part of a firefighter's protective equipment. Each firefighter has a radio assigned to them that is coded with their number and a man down button so that in the event of an emergency they can simply push a button to alert dispatch of the emergency if they are unable to talk, getting them the help they need as soon as possible. By purchasing the radios at the same time all of them will be the same model and operate the same way so that any firefighter can use any radio in the event of an emergency if their own is lost or not with them. The department has 35 portable radios and 10 mobile radios. The cost estimate per radio is \$4,000 bringing the total project cost to \$180,000. Hopefully the new radios will last 10 to fifteen years like their predecessors.

**CIP Committee Comments:** The failure of existing mobile and portable radio units and their emerging obsolescence creates personnel and fire safety issues.

**CIP Committee Recommendation:** Schedule \$180,000 as a placeholder for this project for 2017.

**9. SCBA (Self Contained Breathing Apparatus) (updated)**

**Submission:** Fire fighters depend on SCBAs to keep them safe from unsafe environments and keep them from breathing toxic fumes and gases. They are a key component in the personal protective equipment required to be worn by firefighters. SCBAs allow them to perform their job as safely as possible. The Fire Rescue Department currently has 22 SCBAs. Nineteen were procured with a Home Land Security Grant in 2007. The remaining 3 were purchased used/refurbished in 2012 to allow for members to take them to training and not deplete the vehicles. The department

also maintains spare air bottles for each pack with a few in reserve so that they can be changed out quickly in the event of an emergency and later refilled as time allows.

SCBAs have a service life of 15 years. The Departments' SCBAs are due to be replaced no later than 2022. It is not unreasonable to think that at the time of replacement approximately 30 packs and 40 spare bottles will be needed. It is unknown if there will be federal grants available to replace the SCBAs at that time. The current replacement cost is \$6,000 per SCBA and \$775 per spare cylinder. The trend has been that the cost per SCBA has gone up 5% per year. At that rate, in ten years the same SCBA will cost \$10,015 and \$1,294 per spare cylinder bringing the cost of the project to \$300,450 for SCBAs and \$51,760 for spare cylinders for a total of \$352,210.

However, the SCBA standards are changed every five years so the cost of the changes cannot be foreseen.

**CIP Committee Comments:** The 15 year maximum service life reflects both the effects of wear and tear on the equipment and gradual obsolescence as standards are updated to embrace technology and safety enhancements. Ideally, replacement funds would be accumulated across the full equipment life cycle. Given the substantial estimated replacement cost, a Capital Reserve Fund was established in 2014. This fund currently contains \$90,000 in previous contributions.

**CIP Committee Recommendation:** Omit a contribution to the SCBA Capital Reserve for 2016. Resume annual contributions of \$45,000 to the SCBA Capital Reserve Fund in 2017, continuing through 2022.

## **F. Highway Department**

Tuftonboro has an elected Road Agent responsible for maintaining and upgrading the Town's roads, bridges and docks. Tuftonboro maintains approximately 34 miles of paved and 12 miles of unpaved roads. The Town also owns 5 bridges, 5 boat launch access locations and 2 wharves. In the past, Town Meeting voted on three separate highway budget items: (1) "Paving and Shoulder" work (previously called "Special for Tar"); (2) individual Named Road Improvement projects identified by the Board of Selectmen; and (3) regular road maintenance. Item (1) was listed as a separate article on the Warrant, while (2) and (3) were included in the operating budget. In 2015, the Road Improvement project and the Paving project were combined and presented as a single article on the Warrant, with regular road maintenance continuing in the operating budget.

### **1. Named Road Paving and Road Improvement Warrant Article** (annual)

**Submission:** Each year, a sum is allocated for a project encompassing major road resurfacing/rebuilding. This amount has been \$185,000 for the last several years and the Road Agent has indicated that amount would be sufficient for 2016. The project for 2016 is to reclaim and base coat the remainder of Union Wharf Road from the end of 2015 work to Governor Wentworth Highway and to top coat the last third of Sodom Road from the Highway garage to Middle Road.

In addition, the Highway Department annually undertakes several road/culvert/ditch projects beyond the scope of paving. Past examples are County Road, Phineas Graves Road and upgrades of dangerous intersections. This year, the Road Agent and selectmen have identified areas on Union Wharf Road for road improvement work.

**CIP Committee Comments:** It is important to maintain the quality of the Town's roads.

**CIP Committee Recommendation:** A Paving and Road Improvement article on the Town Warrant for \$235,000 in 2016.

**2. Lang Pond Road Project** (updated)

**Submission:** The Selectmen presented this project in 2012 to start the engineering and design work. At that time, Town Meeting approved the amount of \$148,181 (25%) and provided for the possibility of grant or stimulus for the rest of the project, \$436,819 (75%). The 75% was ultimately not made available due to the lack of grants and stimulus funds.

H. E. Bergeron Engineers (HEB) presented a design with an estimated cost of \$440,000 to complete the project, including centering 1,400 feet of road in the right of way, new culverts and ditch work. This approach was abandoned due to excessive cost and because it would upgrade and change the character of the road.

In 2013, the Selectmen created the Mirror Lake Watershed Advisory Committee to review alternatives and suggest appropriate ways to reduce runoff from the road into Mirror Lake. The committee has recommended that the town pursue upsized replacement of the 4 existing culverts and installation of a perched beach at the current beach location. This project will require a new state permit and the Mirror Lake Protective Association has stepped forward to pay for the permit.

In 2015, a revised project design was presented by HEB on November 23<sup>rd</sup>, with an estimated cost of \$163,900, including a 10% cost contingency. The project includes replacing 4 culverts, maintaining a road width of no greater than 15 feet, raising the road elevation slightly at beach access and culverts 3 & 4, constructing 200 feet of swales to move run-off away from the beach, perching the beach, and installing 200 feet of paving.

**CIP Committee Comments:** An appropriate approach to reducing siltation into Mirror Lake from road overwash while maintaining the existing character and seasonal classification of Lang Pond Road.

**CIP Committee Recommendation:** An article on the Town Warrant for \$150,000 for this project in 2016.

**3. Lake Road Boat Launch Ramp Area** (updated)

**Submission:** The Lake Road boat launch ramp needs to be rebuilt. This is one of two actively used, town-owned launch ramps on Lake Winnepesaukee. In addition, the bulkhead structure running the length of the road from the launch area south to the rip rap needs some repairs and backfilling with gravel. The cost to replace the launch ramp and repair the bulkhead is currently estimated at \$150,000.

**CIP Committee Comments:** Our boat launches should be maintained in a condition that contributes to the recreational appeal of our town and region. Spreading the cost over several years will allow for complete plan development and level out the budget impact. A warrant article to establish a capital reserve fund for this project was defeated at 2015 Town Meeting.

**CIP Committee Recommendation:** Schedule annual contributions of \$50,000 to a new capital reserve fund for 2017 through 2019.

**4. Union Wharf** (updated)

**Submission:** The north side of Union Wharf requires repair. The Road Agent estimates \$16,000 to complete these repairs.

**CIP Committee Comments:** This project continues significant maintenance spending on this important Town asset.

**CIP Committee Recommendation:** Reschedule \$16,000 for this project to 2018.

**5. Sodom Road Bridge Replacement** (unchanged)

**Submission:** This bridge is currently on the state red list and requires repair or replacement to avoid derating load capacity or potential closure. Estimated replacement cost is \$215,000. The state bridge program will reimburse 80% of this cost but the current backlog in this program is 6 – 8 years. Repairs that can extend the current bridge's life for up to 10 years can be accomplished for \$35,000 - \$50,000 but with no state support.

**CIP Committee Comments:** It is important to maintain the quality and safety of the Town's bridges. This bridge is included in the state replacement program.

**CIP Committee Recommendation:** Maintain scheduled replacement of the Sodom Road Bridge for 2021.

**6. Tuftonboro Neck Bridge Replacement** (unchanged)

**Submission:** This bridge is close to being red-listed by the state. Estimated replacement cost is \$895,000. The state bridge program will reimburse 80% of this cost but the current backlog in this program is 6 – 8 years. The construction of this bridge does not lend itself to interim repairs.

**CIP Committee Comments:** It is important to maintain the quality and safety of the Town's bridges. This bridge is included in the state replacement program.

**CIP Committee Recommendation:** Maintain scheduled replacement of the Tuftonboro Neck Road Bridge for 2022.

**G. Library**

**1. New Library Building** (revised)

**Submission:** In 2004, a space needs consultant hired by the Trustees at the Selectmen's request reported that according to American Library Association guidelines, the Tuftonboro Free Library (TFL) actually required almost double the present space (3,984 sq. ft.) to fully support the level of service being provided at that time. In 2006, this need was recognized and incorporated into the Town Master Plan.

In 2014, an article was placed on the town warrant to build a new 9,800 square foot library on the hill behind the current building at a total cost of \$2.6 million. The article narrowly missed achieving the 2/3 super majority vote required for passage at Town Meeting.

In the spring of 2014, the Board of Selectmen created a Library Building Advisory Committee to determine library needs and make a recommendation for a new library building. This committee was comprised of representatives from the Board of Selectmen, Budget Committee, CIP Committee, Library Trustees, Planning Board and several at-large members from the general public. They established a space requirement, evaluated alternative building sites, visited other libraries across the state and interviewed several architectural firms. The committee recommended SMP Architects to develop a concept design. Over a number of meetings and work sessions, including 3 public input forums, SMP developed an 8,500 square foot, single story ‘New England vernacular’ design, sited on the Dearborn property across from the existing library building.

In 2015, an article was placed on the town warrant to build a new library using the new design. The project received a 60% affirmative vote at Town Meeting, short of the 2/3 required for passage.

The Trustees of the Library have requested that \$100,000 be presented as a warrant article to add to existing capital reserve funds for a future new library facility and plan to pursue additional private funding before bringing a construction plan to town meeting in a future year. There is a long standing precedent for library funding that has lapsed over the past two years pending votes on construction.

**CIP Committee Comments:** Construction of a new library building is consistent with priorities established by the Town Master Plan and reaffirmed by the Board of Selectmen. This new design provides improved functionality in a better location with good visibility and accessibility from the road at a lower total project cost. Further refinement of the plan and a substantial private fundraising campaign are appropriate next steps in the process.

**CIP Committee Recommendation:** An article on the Town Warrant to add \$50,000 to the existing library building capital reserve fund.

## **H. Planning Board**

### **1. Master Plan Update** (revised)

**Submission:** The current master plan was published in 2006 and requires outside services in order to be ready for republishing in 2016.

**CIP Committee Comments:** The Town Master Plan is the basic document relied on for guidance on land use and future development and is supposed to be updated every 10 years. It is important that the master plan reflect the current conditions and situation in the town. In 2015, \$10,000 was budgeted to begin this process.

**CIP Committee Recommendation:** Schedule \$3,000 for this project in the planning board budget.

## **I. Police Department**

### **1. Police Vehicle Replacement** (updated)

**Submission:** The present schedule is for replacement of the 2009 SUV in 2017. Also, as vehicles are being replaced, they will require new radios and video camera equipment.

**CIP Committee Comments:** The Board of Selectmen has established an eight year vehicle replacement cycle resulting in a purchase every other year for the four vehicle fleet. This schedule continues to meet the town's police vehicle requirements cost effectively.

**CIP Committee Recommendation:** Maintain scheduled cruiser replacements at \$55,000 in 2017, \$49,000 in 2019, \$52,000 in 2021 and \$51,000 in 2023.

### **2. Police In-Car Video Replacement** (new)

**Submission:** Town cruisers have had video systems for a number of years. They are invaluable in collecting evidence and providing protection from false claims. Three cruisers currently have systems which are installed in the rear view mirrors. There is a fourth system in the 2013 pickup which utilizes a laptop to operate. It still works. Two of the mirror systems are not working at all. The third mirror system is being replaced this year with a new system in the cruiser approved in 2015.

It will cost around \$11,000 to replace the two remaining systems. They will be included in the operating budget as an expense.

**CIP Committee Comments:** It is important to maintain current, capable systems in police vehicles.

**CIP Committee Recommendation:** Schedule \$11,000 for this project in the police department budget.

## **J. Public Safety Facilities (Board of Selectmen)**

### **1. Police Department Facility** (updated)

**Submission:** The Tuftonboro Police Department's facility is not in compliance with several Federal and State requirements. In addition, the department operates from quarters lacking important amenities, including adequate victim privacy and sufficient administrative space. In 2014, the Selectmen established a Police Facility Advisory Committee to explore various alternatives for meeting current and future police department requirements. The committee reviewed three options and recommended conversion of the current library building at an estimated cost of \$950,000. A 32' x 32' garage structure would be added to the existing 3,984 square foot building. This estimate does not include furnishings or landscaping and is contingent on moving the library to a new structure.

**CIP Committee Comments:** The recommended conversion of the existing library building provides the most cost effective approach to meeting police department needs. However, this approach is contingent on the library moving to a new facility. Alternative solutions may need to be explored. A Capital Reserve Fund was established in 2012. This fund currently contains \$325,000 in previous contributions.

**CIP Committee Recommendation:** A Warrant Article for 2016 adding \$50,000 to the Police Facility Capital Reserve Fund. Schedule a project for 2019 to convert the existing library building to a new police facility at an estimated cost of \$950,000. Financing payments to start in 2020.

**2. Dearborn House Demolition** (updated)

**Submission:** The Dearborn property was purchased by the town for future building needs. The house and garage on the property have been vacant for many years, are not habitable and represent a safety and health hazard. Quoted cost to raze the structure is \$16,000.

**CIP Committee Comments:** An important health and safety project. The structure should be demolished as soon as possible.

**CIP Committee Recommendation:** Schedule \$16,000 for this project in the 2016 building maintenance budget.

## **K. Solid Waste Department (Transfer Station)**

The projects outlined below are part of the Transfer Station strategic vision and long range plan.

**1. Refuse Compactor Replacement** (unchanged)

**Submission:** Compactor life is 12-15 years. Compactor #1 is currently 14 years old. In 2012, the piston was rebuilt at a cost of nearly \$4,500, because that particular piston is no longer available. Compactor #1 could fail at any time and should be replaced in 2016. It has been serviced every year for upkeep and preventative maintenance.

**CIP Committee Comments:** The refuse compactors are critical components in the town's ability to collect solid waste for transfer to a land fill. Compactor #1 was new in 2001 and compactor #2 was new in 2005.

**CIP Committee Recommendation:** Schedule \$20,000 to replace Compactor #1 in 2017 and \$25,000 to replace Compactor #2 in 2021.

**2. Lean-to** (new)

**Submission:** Storage lean-to added on to east end of recycle building that would keep bales of material dry. Capacity would be large enough to store three complete truckloads of baled material. Dimensions would be approximately 36 ft wide, 24 ft long and 15 ft high. Construction of this structure is requested for 2017.

**CIP Committee Comments:** This structure will allow for protected storage of baled commodities as they are accumulated and awaiting shipment. Construction cost has been quoted at \$13,000.

**CIP Committee Recommendation:** Schedule \$13,000 for this project in 2017.

### **3. Maintenance / Storage Facility** (unchanged)

**Submission:** The new building will be a simple, covered, modestly heated (using mostly waste oil) structure. It will enable the Transfer Station to further increase efficiency.

It will provide the ability to segregate and store recyclable materials, ship out full truckloads of recycled material on open days, operate both a consumer swap shop and a contractor swap shop, and provide space to store and maintain equipment during the winter. In the details below, projections are based on 2013 material volumes and commodity prices effective in October 2013.

This building will allow segregation, baling and storage of plastics into grades 1, 2 and 3-7. Plastics are not currently separated and disposal costs \$17.50 per ton plus shipping, about \$5,800 per year. By segregating and baling plastic into these three categories, these costs are eliminated and replaced with revenue of about \$19,100 per year.

Baling the mixed paper stream, instead of shipping it out in open containers, will save about \$1,000 in shipping costs since there will be fewer outgoing loads. Baled paper may also sell at a higher price if the bales are stored dry.

Shipping full instead of partial truckloads of aluminum cans will increase revenue by about \$2,500 per year, and for steel cans, the corresponding increase will be about \$600 per year. No savings are currently expected from baling and storing cardboard dry.

Being able to load outgoing shipments in a separate building on open days saves about \$1,000 in labor costs currently being incurred to bring in people on closed days, since intermingling the public presence and the outgoing shipments currently presents an unacceptable safety hazard.

Both the consumer swap shop “Tuftonboro Mall” and the contractor swap shop “Second Life Shop” will divert material from the outgoing streams, which reduces disposal costs. Given current experience with the consumer swap shop, estimated cost savings of about \$3,000 are expected for each shop. It is anticipated that the “Second Life Shop,” open to all residents, could evolve into a very important asset for the Town, and an additional incentive for people to use the Transfer Station.

More research is required to identify the best facility design and construction.

**CIP Committee Comments:** This facility will allow for increases in operating efficiency, reduction in costs and increases in commodity prices that will improve the transfer station revenue contribution. It is consistent with best practices for transfer station recycling operations in the state of New Hampshire.

**CIP Committee Recommendation:** Schedule this project for 2019 at a cost to be determined. Financing payments to start in 2020.

## **Governor Wentworth Regional School District Capital Projects**

Tuftonboro belongs to the Governor Wentworth Regional School District (“GWRSD”), which also includes the towns of Brookfield, Effingham, New Durham, Ossipee and Wolfeboro. Each town’s share of the school district budget is based 75% on the town’s proportion of school age children attending one of the district’s schools and 25% on the town’s proportion of assessed valuation. Tuftonboro currently is responsible for 15.2% of the GWRSD budget.

The Kingswood Complex project was completed in 2011. The project was financed with general obligation bonds totaling \$57.5 million with an effective interest rate of 4.39% and a final maturity of 8/15/2039.

GWRSD does not foresee any unusual changes in Tuftonboro’s student census nor does it anticipate any new capital projects of which we should be aware. As a result, we are not projecting any new GWRSD projects with notable financial impact. New Hampshire’s future educational funding policies are not settled at this point. Although it appears that there is little political appetite for a return of the Donor Town Tax, there is no long-term mechanism in place. The state school aid question continues to be a topic of vital interest to our town. Currently, state aid to education represents 42.6% of the town’s education tax burden and 24.5% of the total town tax burden.

## **Carroll County Capital Projects**

The Carroll County government is responsible for County Administration, the County Jail, the Sheriff’s Department, the County Farm and Mountain View Community, the county’s nursing home. The County Court is a state agency, paid for out of New Hampshire state appropriations.

The Mountain View Community continues to be fully occupied. The future of the remaining sections of the former nursing home structure is still undecided. However, there are currently promising new uses under consideration that would productively utilize the space without requiring taxpayer support. The Mountain View project was financed with general obligation bonds totaling \$23.5 million with an effective interest rate of 3.38% and a final maturity of 12/31/2030.

Tuftonboro’s share of the County’s tax burden is 8.4% this year, up a little from 8.2% last year. The combined operating budget and financing costs of existing capital projects (other than the nursing home project) is \$17.6 million in 2015, an increase of 23% from \$14.3 million in 2014. Table 4, on page 26, shows the portion of a Tuftonboro property owner’s tax bill dedicated in support of the County. The Mountain View bond debt service is broken out for clarity. Apportioned shares of the County tax burden are adjusted annually based upon the total valuation of the 19 localities in the County. Tuftonboro’s share has been as high as 8.5% (2008).

## Conclusions and Recommendations

As the US economy continues to grow slowly, Tuftonboro has demonstrated an ability to cope with current economic realities and move forward to address major capital needs.

A review of the Capital Capacity graph on page 7 shows that Tuftonboro's capital expenditures from 1991 through 2007 varied widely from one year to the next. However, expenditures since 2007 show much less variability and have been consistently below our projected normal level. This suggests that the capital planning process is working, providing a more predictable effect on the budget and taxes.

This year's CIP Report recommends funding in 2016 for several new projects that we believe should move ahead and additions to existing capital reserve funds. The recommended capital expense schedule includes 3 types of funding: direct payment of total project cost in the current (2016) year, "saving" for future major projects by accumulating funds in capital reserve accounts, and "borrowing" to complete projects through lease/purchase agreements or long-term loans. Tuftonboro currently has 15 year financing for the new fire station. The GWRSD and Carroll County both have their long term financing in place and neither anticipates significant increases in capital spending.

Our schedules of recommended projects and accompanying Table 3, found on pages 23 and 24 respectively, are the product of several months of work. At the bottom of the table, we show the total of all recommended Capital Project expenses by year and also the Capital Capacity value for each year. The difference between the two numbers indicates whether our recommendations exceed or fall below our model for a spending level with which voters can reasonably be expected to be comfortable.

As Table 2 on page 22 shows, there will never be perfect alignment between CIP recommended actions and the final list of Warrant Articles presented to the voters at Town Meeting and other capital expenditures included in the Town Budget. The path of a department's Capital Project proposal begins in late summer with the CIP Committee. The form of the project after it leaves our committee is quite likely to change as the Selectmen and the Budget Committee and sometimes the public's input all have their effects along the way. The end result should be a Capital Project that clearly benefits the Town and therefore has the best chance of being accepted by Town Meeting.

We thank the Selectmen and the voters of Tuftonboro for their continuing support and for this opportunity to serve.

## CIP RECOMMENDATIONS FOR 2015 COMPARED TO 2015 TOWN MEETING DECISIONS

Project	CIP Committee Proposal	Selectmen Proposal	Budget Committee Proposal	Town Meeting Approval	Comments
Engine Exhaust Ventilation System – Melvin Village Fire Station	\$13,000	\$13,000 (Recommended 3-0)	\$13,000 (Recommended 7-0)	Passed	
Fire/Rescue SCBA	\$45,000	\$45,000 (Recommended 3-0)	\$45,000 (Recommended 7-0)	Passed	From Unassigned Fund Balance. Capital Reserve created in 2014. Balance as of 12/31/14 was \$45,335.
Paving	\$185,000	\$235,000 (Recommended 3-0)	\$235,000 (Recommended 7-0)	Passed	
Road Improvement Projects	\$50,000	\$50,000 In operating budget (Recommended 3-0)	Combined with Paving and removed from operating budget	N/A	
Lang Pond Road	\$15,000	\$9,000 In operating budget (Recommended 3-0)	\$9,000 In operating budget (Recommended 7-0)	Passed	
Lake Road Boat Launch Area	\$50,000	\$50,000 (Recommended 3-0)	\$50,000 (Recommended 7-0)	Not passed	No Capital Reserve approved.
Replace Town Truck	\$25,000	\$25,000 (Recommended 3-0)	\$25,000 (Not recommended 3-4)	Passed	Created Capital Reserve of \$150,000.
New Library	\$2,500,000	\$2,390,000 (Recommended 3-0)	\$2,390,000 (Recommended 4-3)	Not passed	Capital reserve created in 2009. Balance as of 12/31/14 was \$375,412.
Master Plan Update	\$18,000	\$10,000 (Recommended 3-0)	\$10,000 (Not recommended 2-5)	Passed	
Police Department Vehicle	\$47,000	\$47,000 (Recommended 3-0)	\$47,000 (Recommended 7-0)	Passed	
Police Facility Capital Reserve	\$75,000	\$75,000 (Recommended 3-0)	\$75,000 (Recommended 6-1)	Passed	From Unassigned Fund Balance. Capital reserve created in 2012. Balance as of 12/31/14 was \$255,945.
Dearborn House Demolition	\$15,000	\$15,000 In operating budget (Recommended 3-0)	Removed from operating budget	N/A	
Replace Skid Steer Loader (Bobcat)	\$34,000	\$34,000 (Recommended 3-0)	\$34,000 (Recommended 7-0)	Passed	

Table 2 – Town Decisions v. CIP Recommendations

**Schedule of Articles Recommended to the Board of Selectmen  
for the 2016 Town Warrant**

1. An Article to authorize a five-year lease/purchase agreement for \$425,000 to obtain and equip a replacement multi-response vehicle and a new ambulance and to raise and appropriate \$85,000 for the first year's lease payment.
2. An Article to raise and appropriate \$235,000 for the paving of town roads and road improvement projects.
3. An Article to raise and appropriate \$150,000 to improve Lang Pond Road.
4. An Article to raise and appropriate \$50,000 to be added to the previously established Library Capital Reserve Fund.
5. An Article to raise and appropriate \$50,000 to be added to the previously established Police Facility Capital Reserve Fund.

**Schedule of Other Capital Spending Recommended  
for the 2016 Town Budget**

1. An expenditure of \$3,000 in the planning board budget for Master Plan update.
2. An expenditure of \$11,000 in the police department budget for purchase and installation of replacement in-car video systems in two police cruisers.
3. An expenditure of \$16,000 in the building maintenance budget for demolition of the existing buildings on the Dearborn property.

# CAPITAL PROJECTS AND EXPENSES RECOMMENDED TO THE BOARD OF SELECTMEN

Department	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	Addl.	Total	Comments	Financing Comments
<b>Conservation Commission</b>														
Watershed Management Plan		5	10	5								20	Net impact of \$80K project	Direct from taxes
<b>Code Officer</b>														
Code Enforcement Vehicle			35									35	Existing vehicle 10 years old in 2018	Direct from taxes
<b>Emergency Management</b>														
Emergency Radio Coverage			100									100	Tower, radio repeater, backup power	Direct from taxes
<b>Fire/Rescue</b>														
Rescue 1 & Ambulance (Lease Purchase)	85	85	85	85	85							425	Existing vehicle 15 years old in 2017	Lease Purchase
Engine 2 (Lease Purchase)			110	110	110	110						550	Existing vehicle 20 years old in 2018	Lease Purchase
Engine 4 (Lease Purchase)							150					750	Existing vehicle 20 years old in 2025	Lease Purchase
Car 1					90							90	Existing vehicle 10 years old in 2020	
Utility 1							100					100	Existing vehicle 15 years old in 2023	
Boat 2									100			100	Existing craft 20 years old in 2025	
ATV / UTV						50						50	Existing equipment 20 years old in 2021	
Radio Replacement		180										180		
SCBA (Capital Reserve)		45	45	45	45	45	45					270	End of equipment service life is 2022	Annual Payments to Capital Reserve
<b>Highway Department / Board of Selectmen</b>														
Named Road Repaving & Road Improvement	235	235	235	235	235	235	235	235	235	235		2,350	Projects to be defined by Selectmen	Direct from taxes
Lang Pond Road	150											150	Reduces runoff into Mirror Lake	Direct from taxes
Lake Road Boat Launch Area		50	50	50								150		
Union Wharf			16									16		Direct from taxes
Sodom Road Bridge Replacement						43						43	Net impact of \$215K project	80% reimbursed from state bridge fund
Tuftonboro Neck Bridge Replacement							179					179	Net impact of \$895K project	80% reimbursed from state bridge fund
<b>Library</b>														
Library Building (Capital Reserve)	50											50		
New Library Building			30	133	130	128	124	120	117	114	1,197	2,093	\$2.5 Mill design & build project	\$1.4M financed - 20 yr loan
<b>Planning Board</b>														
Master Plan Update	3											3	Initial \$10K approved in 2015	Direct from taxes
<b>Police Department</b>														
Vehicle Replacement		55		49		52		51				207	8 year vehicle replacement cycle	Direct from taxes
In-Car Video Replacement		11										11		Direct from taxes
<b>Public Safety Facilities (Board of Selectmen)</b>														
Fire Station	200	196	192	188	184	181	177	173	169	169	484	2,313	Approved in 2012	15 year loan, matures in 2027
Police Facility (Capital Reserve)	50	50	50									150		Annual Payments to Capital Reserve
New Police Department Facility					10	67	65	63	62	60	272	599	\$950K remodel of old library building	\$450K financed - 10 year loan
Dearborn House Demolition	16											16	Health & Safety Hazard	Direct from taxes
<b>Solid Waste Department (Transfer Station)</b>														
Compactor Replacements (2)		20				25						45	15 year service life	Direct from taxes
Lean-To		13										13	Covered storage for baled recyclables	Direct from taxes
Maintenance / Storage Facility					5	49	48	46	45	45	157	395	Increases efficiency & recycle revenue	to be financed
<b>TOTAL PROJECT EXPENSE</b>	800	934	958	900	894	985	983	788	628	873				Total Project Expenses (Tax Burden)
<b>CAPITAL CAPACITY</b>	790	812	834	855	877	899	921	943	964	986				Town's Normal Capacity for Capital Expenses
<b>CAPITAL CAPACITY MINUS TOTAL PROJECT EXPENSE</b>	-10	-122	-124	-45	-17	-86	-62	155	336	113				20+ year history trended and projected forward, using actual expense data
<b>Year</b>	2016	2017	2018	2019	2020	2021	2022	2023	2024	2024	Addl.	Total		

Table 3 - Proposed Project Schedule

## **Projected Tax Rates for 2016 to 2021**

Each year, the CIP Committee receives information and projections about contributions to our overall tax rate from the County, the School District, and the State. Believing this information to be very useful and of interest to the taxpayers, the CIP Committee makes it available in these reports. With this information, the Selectmen can plan expenditures in the context of our total tax rate, not just the Town portion, and the voters can consider Town expenditures in this same, wider context. After all, it is this total tax rate that we pay, not just the Town taxes.

Please note that in 2014, a reassessment of property values was completed. This reassessment reduced the total Town valuation from \$1.025 billion to \$967 million. For 2015, total Town valuation increased slightly to \$970 million. An additional expenditure of \$10,000 results in an increase of about 1 cent in the tax rate, which would increase taxes on a property with an assessed value of \$200,000 by about \$2.

The data presented in Table 4 (on the next page) are from a variety of sources. All the data for 2010 through 2014 are from the “Tax Rate Calculation” page in Tuftonboro’s Town reports and are certified by the New Hampshire Department of Revenue Administration (DRA). The data for 2015 are similarly certified and will appear in the upcoming Town Report. The data for 2016 through 2021 are estimates from sources discussed below.

The top section of Table 4 is for Town data with the expenditures given in terms of their impact on the tax rate. The operating expense contribution to the Town tax rate is given at the top of the table and is assumed to increase at 3% per year from 2016 through 2021. The next line is for the Capital Project expense contributions. The future projections are taken from Table 3, the schedule of projects, found on page 24. The third line, in larger numbers, summarizes these two elements of the Town tax rate.

The lower part of the table shows the tax rate components from the County’s operating budget (assumed to increase at 3% annually beyond 2015), the cost of the Nursing Home project, the School District’s operating budget (also assumed to increase at 3% annually beyond 2015) and the School District’s Capital Projects.

The last line in the table summarizes all these components to provide a projected overall tax rate. Projections are made using the 2015 net assessed property valuation.

We hope that this table, subject to its assumptions, will provide an additional tool for the Selectmen, the Budget Committee, and the voters of Tuftonboro to consider projected Town expenditures within their larger context and to gain insight about the future growth of our taxes.

# PROJECTED TAX RATES FOR 2016 - 2021

YEAR	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Town Net Operating Expenses Tax Rate (\$/,\$,000)	1.92	1.53	1.65	1.67	1.94	2.09	2.15	2.22	2.28	2.35	2.42	2.50
Town Net Capital Project Expense Tax Rate (\$/,\$,000)	0.50	0.49	0.62	0.67	0.76	0.80	0.82	0.96	0.99	0.93	0.92	1.02
<b>Total "Town Only" Tax Rate (\$/,\$,000)</b>	2.42	2.02	2.27	2.34	2.70	2.89	2.97	3.18	3.27	3.28	3.34	3.52
County Net Operating Expense Tax Rate - (\$/,\$,000) - +3%pa.	1.02	0.80	0.90	0.95	1.08	1.38	1.42	1.46	1.51	1.55	1.60	1.65
New Nursing Home Cost Tax Rate (\$/,\$,000)		0.20	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14
<b>Total "County Only" Tax Rate (\$/,\$,000)</b>	1.02	1.00	1.04	1.09	1.22	1.52	1.56	1.60	1.65	1.69	1.74	1.79
School Operating Expense Tax Rate - (\$/,\$,000) - +3%pa.	4.92	5.48	5.55	5.46	5.78	5.69	5.86	6.04	6.22	6.40	6.60	6.79
New School Building Cost Tax Rate (\$/,\$,000)	0.13	0.21	0.28	0.29	0.29	0.29	0.30	0.31	0.31	0.31	0.31	0.31
<b>Total "School Only" Tax Rate (\$/,\$,000)</b>	5.05	5.69	5.83	5.75	6.07	5.98	6.16	6.35	6.53	6.71	6.91	7.10
<b>Total Tax Rate - (\$/,\$,000) -</b>	<b>8.49</b>	<b>8.71</b>	<b>9.14</b>	<b>9.18</b>	<b>9.99</b>	<b>10.39</b>	<b>10.69</b>	<b>11.13</b>	<b>11.45</b>	<b>11.69</b>	<b>11.99</b>	<b>12.41</b>

NOTES

- 1 Assumes a constant 2015 town valuation of \$970 million (2016-2021)
- 2 Numbers for 2010 to 2014 are actual from Town reports
- 3 Numbers for 2015 are actual from DRA calculation
- 4 For all later years, assumes:
  - a) 3% annual increase in Town Operating Expenses
  - b) 3% annual growth rate in County Operating Expenses
  - c) 3% annual growth rate in School District Operating Expenses
- 5 Capital Project Expenses are calculated from projections

NOTE -- These 3% growth assumptions are arbitrary and may be too low

Table 4 -- Projected Tax Rates