

TOWN OF TUFTONBORO
NEW HAMPSHIRE

CAPITAL IMPROVEMENTS PROGRAM

FOR THE PERIOD

2019 to 2028

Presented
December 11, 2018

**Capital Improvements Program
Tuftonboro, New Hampshire
2019-2028**

Tuftonboro's Capital Improvements Program ("CIP") Committee wishes to acknowledge and to thank Tuftonboro's Board of Selectmen, Department Heads, Committee and Commission Chairs, the Trustees of the Trust Funds, the Governor Wentworth Regional School District, and the Carroll County Finance Office. 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. Also, the Selectmen's Administrative Assistant, Karen Koch, was extremely helpful in providing support services.

Town of Tuftonboro Capital Improvements Program Committee - 2018

Jill Cromwell	Chair
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Helen Hartshorn	Budget Committee Representative
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Board of Selectmen – 2018

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William "Chip" Albee
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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 report included a great deal of background material for the interested reader. Material covered included the establishment of Tuftonboro's CIP Committee, the Revised Statutes Annotated (RSAs) 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 contained 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. Copies of the reports are also available at the Tuftonboro Free Library and a limited supply is available at the Town Offices.

In this 2018 CIP report, covering the years 2019-2028, 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.

In addition, this report 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 2013 through 2018 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 2019 – 2024, using the 2018 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 reviews each proposed project (often with the sponsors presenting their projects) and presents these on a single spreadsheet with 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, Budget Committee, and Planning Board.

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 23.

Year	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003
Expense (000s)	\$214	\$260	\$222	\$293	\$373	\$207	\$645	\$387	\$457	\$231	\$349	\$431	\$523
Year	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Expense (000s)	\$570	\$705	\$1,157	\$491	\$581	\$508	\$643	\$502	\$694	\$717	\$729	\$811	\$785
Year	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	
Expense (000s)	\$863												
Capacity (000s)		\$846	\$869	\$891	\$914	\$938	\$958	\$981	\$1,003	\$1,026	\$1,048	\$1,071	

Table 1 - Tuftonboro’s Capital Expenditures and Capital Capacity 1991-2028

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.

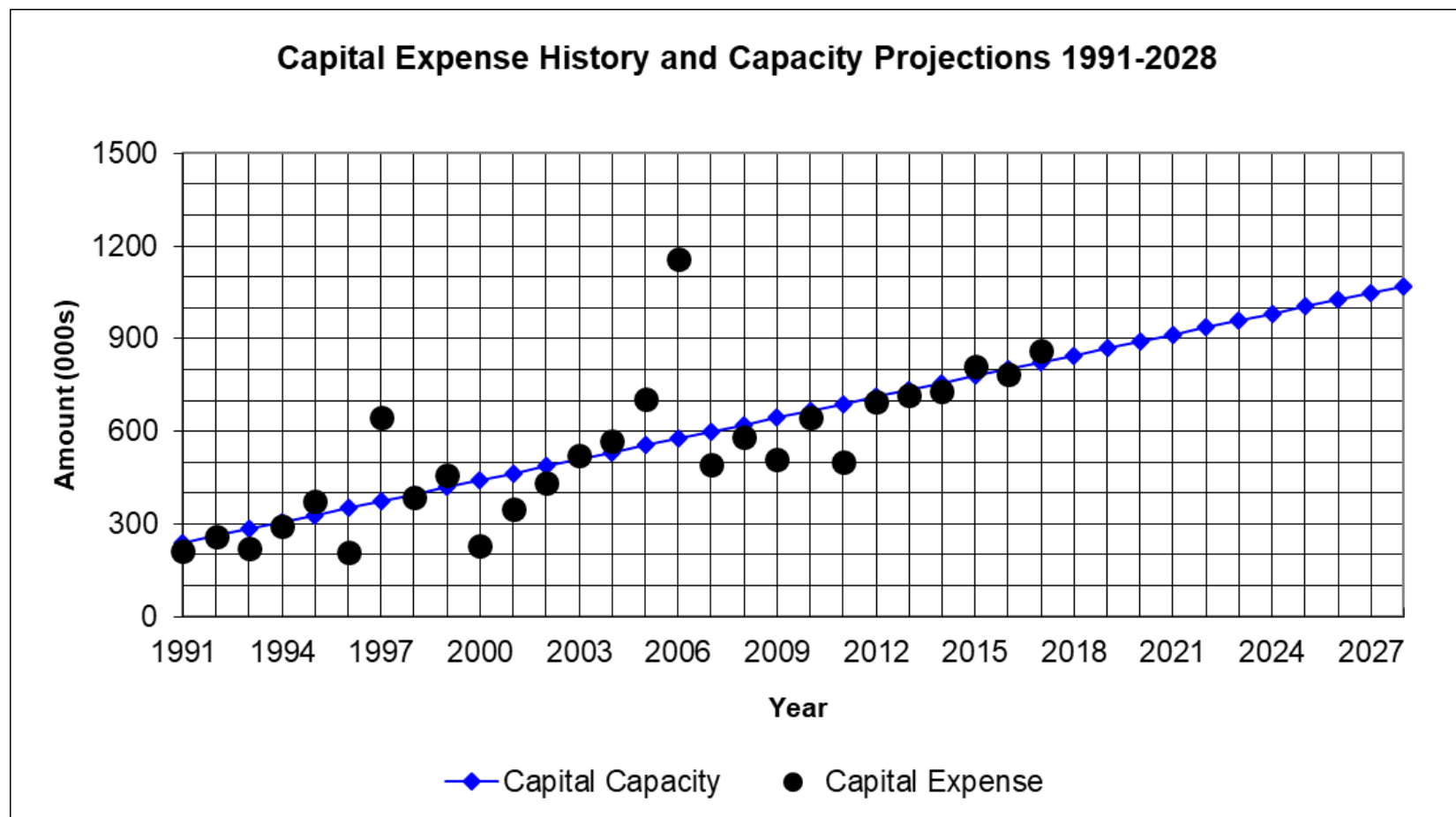


Figure 1

Proposed Capital Projects & Purchases

The CIP Committee contacted the head of each department, committee, and commission in Tuftonboro during the summer of 2018 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

1. Town Offices Main Entrance Interior Doors (New)

Submission: This estimate is to replace the existing interior doors with an auto opener to the Town Offices as well as the single door to the Police Department with reflective one-way glass.

CIP Committee Comments: This would complete the project started in 2018 with the replacement of the exterior doors and would meet ADA requirements. With so many other capital needs in 2019, the committee recommends moving this project out to 2022.

CIP Committee Recommendation: Schedule \$16,370 for this project in 2022.

2. Town Tax Maps and GIS Mapping (New)

Submission: Circumstances require the Selectmen to seek a new vendor to continue required updates to Town Tax Maps. This project will include traditional tax maps and add GIS mapping. The \$16,660 is a one-time fee to convert text and update parcels.

CIP Committee Comments: Updates are required by law. The new system would provide online access to records.

CIP Committee Recommendation: Schedule \$16,660 for this project in 2019.

B. Code Officer

1. Code Enforcement Vehicle (New)

Submission: The current vehicle was purchased in 2018. A new vehicle will replace the existing one in eight years, 2026.

CIP Committee Comments: The vehicle replacement schedule is appropriate to support the code officer's duties.

CIP Committee Recommendation: Schedule \$35,000 for this project in 2026.

C. Conservation Commission

1. 19-Mile Brook Baseline Report (New)

Submission: Normandeau Associates provided the Selectmen with a proposal to do a baseline study of 19-Mile Brook. Normandeau did the last study in 2008. They will first perform a file review that will be completed by the end of 2018 and paid for out of the 2018 operating budget. After their file review, Normandeau will be better able to assess the situation and evaluate the effects of the Wolfeboro Rapid Infiltration Basin on 19-Mile Brook and advise on next steps. If all parts of their original proposal are necessary the cost would total \$41,255.

CIP Committee Comments: The study is necessary to determine any environmental changes in the watershed since construction and activation of the Wolfeboro rapid infiltration discharge and provide a new baseline environmental study in anticipation of potential increases in Wolfeboro's discharges.

CIP Committee Recommendation: Schedule \$40,551 for this project in 2019.

2. Great Meadow Trail (New)

Submission: Supports Master Plan goal to conserve the Tuftonboro Great Meadow area and provide rural, recreational experience. This trail will provide high quality natural resource education and wildlife viewing. Due to the abundance of wet soils, considerable boardwalk structure will be needed. Project includes parking area and wildlife viewing platform. Labor for trail location, design and construction will be volunteers. Construction and financing could be in three phases, \$6,000 parking area and gate at trail entrance, \$5,152 trail construction, and \$1,158 observation platform.

CIP Committee Comments: Though the committee is in favor of this project and appreciates the volunteer labor, it feels that the project needs to be moved out to a year when there are not so many other pressing projects. Perhaps fundraising could be started to pay for a portion of the trail.

CIP Committee Recommendation: Schedule \$12,000 for this project in 2024.

D. Fire / Rescue Department

1. Continue Lease/Purchase payments on Rescue 1 & Ambulance (Previously approved projects)

2. Continue Lease/Purchase payments on Engine 2 (Previously approved project)

3. Engine 4 (resubmitted – no change)

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 \$800,000. As the project comes closer to fruition a better cost estimate will be available.

CIP Committee Comments: Consistent with NFPA service life guidelines. Though the Fire Department requested to schedule this as a lease/purchase for 2025 – 2029, the CIP Committee looked into starting a capital reserve fund instead. It was estimated that saving for the purchase in advance would save the town approximately \$150,000.

CIP Committee Recommendation: Start a Capital Reserve Fund for the purchase of Engine 4 in 2020 with \$120,000 and continue with similar additions through 2025.

4. Car 1 (updated)

Submission: The scope of this project is to replace the current Car 1 on 15-year replacement cycle instead of the original 10-year plan, due to the fact that the car had to have a new motor installed in 2017. Even though the engine was replaced all of the other components of the vehicle are original and subject to the rigors of daily use. Car 1 is used primarily by the chief as his command vehicle. Car 1 is also used by members to respond to all types of calls, tow department trailers, boats and the EMD generator. Members take Car 1 to trainings outside of the department and any other department business. It is used daily. The cost of the project is estimated to be in the \$90,000 range.

CIP Committee Comments: Though originally requested for 2020, Chief Thompson thought it could be postponed until 2025 since it has a new engine and is now garaged and not kept running so that the medical equipment would not freeze.

CIP Committee Recommendation: Schedule \$90,000 for 2025 as requested by the department.

5. Utility/Forestry 1 (resubmitted – no change)

Submission: The scope of this project is to replace the current Utility/Forestry 1 on its normal replacement cycle of 15 years. This vehicle is a pickup 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 \$100,000 for 2023 as requested.

6. Boat 2/Airboat (resubmitted – no change)

Submission: The scope of this project is to replace Boat 2 the 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 cold weather months 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 when there is little or no ice or 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 \$100,000 for 2025 as requested.

7. ATV/Trailer, Rescue Sled (resubmitted – no change)

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 the snow machine, hiking trails and off-road areas around town. In the warm weather, the unit carries a small removable water/pump unit for forest fires and in the winter, it gets 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. An estimated replacement cost of \$50,000 for the package of atv/utv, tracks, rescue trailer and an enclosed trailer for transport is needed.

CIP Committee Comments: Consistent with NFPA service life guidelines.

CIP Committee Recommendation: Schedule \$50,000 for 2021 as requested.

8. Portable Radio Replacement (resubmitted – no change)

Submission: The Department's radios are in need of replacement. The mobile radios were replaced in 2017. 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 tragedy. The intent of the program was to address the need of every member of the department to have a portable 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 will no longer be supported by the manufacturer after 2021 due to their age (the manufacturer increased their support an additional 5 years last year). So, the radios cannot be repaired if needed. 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 36 portable radios. The cost estimate per radio is \$4,300 in 2021, bringing the total project cost to \$155,000. Hopefully the new radios will last 10 to fifteen years like their predecessors. These radios were part of the 2017 CIP request but were able to be deferred due to the manufacturer's update on how long they could be serviced.

CIP Committee Comments: The failure of existing portable radio units and the fact that they will not be repairable due to the manufacturer's plan to no longer support them in 2021, creates personnel and fire safety issues.

CIP Committee Recommendation: Schedule the replacement for 2021 at \$155,000.

9. SCBA (Self Contained Breathing Apparatus) (resubmitted – no change)

Submission: Firefighters depend on SCBAs to keep them safe from unsafe environments and keep them from breathing toxic fumes and gases. They are a key component of the personal protective equipment that are required to be worn by firefighters. SCBAs allow them to perform their job as safely as possible. The Fire Rescue Dept. currently has 22 SCBAs. 19 were procured with a Home Land Security grant in 2007. The remaining 3 were purchased as refurbished units in 2012 to allow for members to take them to training and not deplete the front-line apparatus of SCBAs. The department also maintains a spare

air bottle for each pack and has a few reserve bottles that can be used to change out quickly in the event they are needed and later refilled as time allows. SCBAs have a service life of 15 years. The Department's 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 any federal grants available when it comes time to replace the SCBAs. The current replacement cost of an SCBA is \$6,000 per SCBA and \$775 per spare bottle. SCBAs have been and continue to go 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 \$352,210. However, SCBA standards are changed every 5 years so the cost of the changes cannot be foreseen.

A capital Reserve fund has been established and has been funded over the last few years. The need for this project hasn't changed and over the last year several air packs needed substantial repairs. This capital reserve should continue to be funded annually so that the impact to the tax payers is spread out over time and the SCBAs can be purchased on time.

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 \$182,299.

CIP Committee Recommendation: Continue annual contributions to the SCBA Capital Reserve Fund in 2019, continuing through 2022. An article on the Town Warrant for \$42,000 for this project in 2019 and schedule \$42,000 or \$41,000 in each year 2020-2022.

E. Highway Department

Tuftonboro has an elected Road Agent responsible for maintaining and upgrading the Town's roads, bridges and docks. Tuftonboro maintains approximately 28 miles of paved and 5.8 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. Starting 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. This will continue for 2019. In November 2018 a Road Surface Management System and Guardrail Inventory Report compiled by Lakes Region Planning Commission was presented to the Selectmen. This will be an excellent tool for planning road maintenance and repaving projects for the next ten years. Each road was given a PCI (Pavement Condition Index). The study found that 51% of the paved roads maintained by the town warrant some type of maintenance or repair to bring them up to the goal of a PCI of 70 or greater.

1. Paving and Improvements on Town Roads (updated)

Submission: In 2018, the Lakes Region Planning Commission conducted an assessment of pavement conditions on town roads and provided 10-year Road Surface Management System (RSMS) maintenance and pavement schedule recommendations. For 2019, paving activities will include a top coat on the section of Brown Road that was reclaimed and base

coat paved this year. In addition, RSMS recommendations include full depth reclamation and base coat paving on sections of North Line, Federal Corner and Dame Roads plus top coating and chip sealing portions of the north half of Ledge Hill Road. Road improvement projects include culvert replacement, drainage improvement, road base and ditch rebuilding as required on road sections that are being reclaimed and paved.

CIP Committee Comments: The RSMS plan will greatly enhance planning for road work over the next 10 years and beyond.

CIP Committee Recommendation: A Paving and Road Improvements article on the Town Warrant for \$285,000 in 2019.

2. Sawyer Road Paving (New)

Submission: This was previously included on the 2013 town warrant but was defeated. Since then there have been numerous inquiries to pave the unpaved section of the road. As it was previously an individual item on the warrant it is being submitted as such again. The Town of Ossipee had approached Tuftonboro Selectmen about paving the 800-foot section of this road that is in Tuftonboro.

CIP Committee Comments: Though it makes sense to pave the only section of the road which is unpaved, the committee feels that other priorities should take precedence.

CIP Committee Recommendation: A warrant article for \$15,000 in 2022.

3. Heating System Upgrade at Town Garage (resubmitted – no change)

Submission: Estimated Total Cost \$15,000; Estimated Useful Life 25 years. To lower heating costs of the highway garage. The current system is not economically efficient.

CIP Committee Comments: The current system (which is set at 50 degrees) is as old as the building (over 30 years old) and includes three different heaters.

CIP Committee Recommendation: Schedule \$15,000 in 2020.

4. New 6-Wheel Dump Truck (updated)

Submission: Replacement of 2002 dump/plow truck.

CIP Committee Comments: A 10-wheel truck was purchased in 2017. A 6-wheel truck is good for the narrower roads in town and can be used to haul gravel in the spring. This replacement is scheduled for 2023 - at the 20-year life of the existing truck. Today's cost was submitted at \$176,317, but adjusted to \$178,517 at our meeting with the Road Agent.

CIP Committee Recommendation: Schedule \$200,000 (a cost adjusted for inflation) in 2023.

5. Lake Road Culvert Wall and Dredging (no change)

Submission: Lake Road Boat Launch was replaced in 2017. The second part of the project was submitted to update the timeline and costs to rebuild the culvert wall and possibly dredge the channel to the lake.

CIP Committee Comments: The Town's access for boats should be maintained in a condition that contributes to the recreational appeal of our town and region, however other priorities prompted moving it to 2025.

CIP Committee Recommendation: Schedule \$160,000 for this project in 2025.

6. Union Wharf Bulkhead Reconstruction (no change)

Submission: The north side of Union Wharf was originally scheduled for 2018, but rescheduled to 2019.

CIP Committee Comments: This project continues significant maintenance spending on this important Town asset. However, due to many other priorities, CIP recommends moving it out further on the Capital Improvement Projects Plan.

CIP Committee Recommendation: Schedule \$75,000 for this project to 2024.

7. Sodom Road Bridge Replacement (no change)

Submission: This bridge is currently on the state red list and recently had load capacity restrictions placed on it. The State estimated this project to be \$235,000. The state bridge program will reimburse 80% of this cost but the current backlog in this program is 8 years. HEB has notified the Selectmen that this amount does not address hazard mitigation. Based on their experience they have estimated that this project's replacement cost would be \$525,000. Repairs that can extend the current bridge's life for up to 10 years may be needed sooner, but there would be no state support.

CIP Committee Comments: It is important to maintain the quality and safety of the Town's bridges and allow oil delivery trucks and fire engines to have access across it. This bridge is included in the state replacement program and we have scheduled its replacement in accordance with that schedule at this time. In 2018 the Town voted to approve \$75,000 for repairs to the bridge to restore full load carrying capacity.

CIP Committee Recommendation: Schedule replacement of the Sodom Road Bridge for \$105,000 (the net impact to the town budget) in 2024.

8. Tuftonboro Neck Bridge Replacement (no change)

Submission: This bridge is close to being red-listed by the state. Estimated replacement cost was updated by the State from \$935,000 to \$905,000. The state bridge program will reimburse 80% of this cost but the current backlog in this program is 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: Scheduled replacement of the Tuftonboro Neck Road Bridge for the net impact to the budget of \$181,000 in 2026.

F. Library

1. Library Building Addition (updated)

Submission: Estimated total cost \$1,997,320; estimated useful life 50 to 75 years; estimated existing funding as of 9/4/18 - \$1,001,450 (based on existing Capital Reserve funds, Library Building fund and pledges, and additional fundraising). This is a representation of last year's request that was approved but due to an administrative error was not able to be voted on. After consulting with both our Project Manager and Architect this year's request is approximately 4% greater than last year's figure. This reflects industry wide inflation and is not unique to our plan.

CIP Committee Comments: Construction of an addition to the library building is consistent with priorities established by the Town Master Plan and reaffirmed by the Board of Selectmen. The cost is significantly less than a new building and an architect has confirmed that it can be done on the site without impacting the wetlands. In 2014 the warrant article for a new library narrowly missed achieving the 2/3 super majority required for passing at Town Meeting. In 2015, an article for \$2.39 million was placed on the town warrant to build a new library using a new design. The project received a 60% affirmative vote at Town Meeting, short of the 2/3 required for passage. Additional money was approved in 2016 and 2017 to be added to the Library Capital Reserve Fund.

CIP Committee Recommendation: Schedule the \$1,997,320 project at a net cost to the town of \$800,000 (which assumes additional fundraising) with a 20-year loan for 2019 – 2039.

G. Parks & Recreation

1. 10-Mile Beach Project (new)

Submission: A proposal for design improvements was included in the 2018 Parks and Recreation budget. This project is the result of that design. The major scope of the project is addressing run off into the lake by re-grading the parking lot and the winter access point, leveling and reseeded the grass area to eliminate standing water, adding rain gardens, and fixing the wall at the perched beach to retain sand and redirect water run-off.

CIP Committee Comments: Though requested for 2019, the CIP Committee feels it would be wise to postpone it one year while awaiting conclusion of the watershed plan and the 19-Mile Brook Baseline Report update. Other priorities should take precedence.

CIP Committee Recommendation: Schedule \$40,551 in 2020.

H. Police Department

1. Message Sign & Radar Trailer

Submission: The Police presently have a radar speed trailer. It was purchased in 2008. It has not worked properly the last few years and has cost significant funds to fix. The proposal is for the purchase of a new trailer that includes a variable message capability along with radar speed measurement. It will supplement the radar trailer until such time as

the radar trailer is no longer worth maintaining. The proposal is to add it in 2020 at an estimated of \$19,000.

During the Winter Storm Stella in March of 2017, several roads that were obstructed for many days. A sign was borrowed from Moultonborough for one of the blocked roads. Additionally, they have been used to advise the public about special events such as concerts, races, parades, or hazards. No grant funding is expected.

CIP Committee Comments: The committee felt that this was not a priority since we do have a radar sign now.

CIP Committee Recommendation: Schedule the project for 2024.

2. Police Vehicles (updated)

Submission: The Town is presently using an eight-year replacement cycle, not the Police Department's recommendation for a six-year replacement schedule. No allowance for adding to the department staffing at any point in the upcoming 10 years has been included. It has remained static for over 10 years already and to think it will not at any time increase is wishful thinking. The Police Department expects that within five years there will be an increase of one officer. Adding an officer is not practical without a new station. Even without adding an officer retaining our next vehicle as a spare should be considered since there have been several times when there was not a vehicle available for an officer due to details, repairs or training.

The proposal for 2019 is a new SUV at \$55,000. The cost is expected to be similar to that every two years with one added for the new officer(s) or as a spare.

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. CIP will continue to plot this schedule on the capital project chart until the Selectmen address the additional officer request. The committee agrees with keeping the 2011 Sedan as a spare, but does not agree with adding an additional replacement vehicle in 2020.

CIP Committee Recommendation: Maintain scheduled cruiser replacements at \$55,000 in 2019, 2021, 2023, 2025 and 2027.

I. Public Safety Facilities

1. Fire Station: Continue loan payments of the previously approved new Fire Station.

2. Police Facility Capital Reserve (re- introduced)

Submission: Add \$50,000 to the Police Facility Capital Reserve Fund.

CIP Committee Comments: A Capital Reserve Fund was established in 2012. Adding to the Capital Reserve for this project will help spread the tax impact over more years and is appropriate given that the need to expand the current station has been clearly demonstrated.

CIP Committee Recommendation: An article on the Town Warrant to add \$50,000 to the existing Police Facility Capital Reserve (which had \$481,752 as of 12/31/17).

3. Police Department Facility (no change)

Submission: Since results of the Police Building Feasibility Study approved in 2018 have not been received, The CIP Committee is restating the project as submitted last year. The estimated size is 4,000 square feet and was previously estimated at \$250 a square foot. Recent examples in Hinsdale and Brookline were \$267 and \$336 per square foot respectively. This may also be a low estimate as the prior designs have been 4,000 feet when sharing some facilities with the fire station. However, a better estimate cannot be given without getting a professional estimate and scheduling it.

The department has been staffed at four officers for over 10 years; no other department in the area has remained at the same staffing during that period. The present facility cannot accommodate additional staffing, part or full time, should the need arise. Adding an officer within five years should be expected.

CIP Committee Comments: It is important to address the needs of the Police Department.

CIP Committee Recommendation: Schedule \$550,000 to be financed as a 20-year loan starting in 2020 for the net amount of a \$1,000,000 project minus the Capital Reserve funds.

J. Solid Waste Department (Transfer Station)

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

1. Compactor Replacements (updated)

Submission: Compactor life is 12-15 years. Compactor #1 is currently 20 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 replacement could be pushed out to 2020. It has been serviced every year for upkeep and preventative maintenance. Compactor #2 could be scheduled to be replaced in 2023. In summary, request sliding completion date for compactor #1 to 2020, and maintain purchase date for compactor #2 at 2023.

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 1997 and #2 was new in 2005. The Committee appreciates Clay Gallagher's willingness to revise planned capital expenditures in light of other pressing needs of the town.

CIP Committee Recommendation: Schedule \$28,000 to replace Compactor #1 in 2020 and \$30,000 to replace Compactor #2 in 2023.

2. Maintenance / Storage Facility (updated)

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. Other towns could pay us to store their recyclables for full truckload shipments. It could also be used as a staging location for emergency vehicles prior to major storms. Original savings projections from 2013 will need to be reworked as the recycling market is constantly changing, but there is still justification to build the facility.

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.

Priority for this project may be moved higher if a possible \$200,000 grant (up to 50% of actual cost) from Northern Border Regional Commission can be obtained. Timing for completing this new building will be AFTER both the library and police building issues are completed, so as not to compete for limited tax dollars with them. Start loan payments in 2021.

CIP Committee Comments: Since paper is currently not being recycled, a completely reworked cost-benefit analysis should be submitted in 2019 so that the project can be listed with more accurate costs and expected savings.

CIP Committee Recommendation: Keep the previous schedule for this project for 2021 at a net cost to the town of \$200,000 after a grant of \$200,000 with a ten-year loan starting in 2021. Re-examine cost and saving projections in 2019 and financing options.

3. Truck Weight Scales (resubmitted - no change except for date to 2020)

Submission: Construction Debris (c/d) costs and the sheer volume of material brought to the Transfer Station is escalating exponentially. Residents and contractors own large dual axle trailers and dump trucks that are impossible to price accurately for volume and weight. Purchasing and installing truck weight scales will allow us to accurately assess and charge residents and contractors in order to offset the actual costs for disposal of C/D. For example, at a charge of \$.08/lb for disposal of C/D, the costs of installing truck weight scales could be paid for within 3 years and we would collect enough money in disposal fees to offset the actual cost of C/D disposal, and not come up short in fees collected. Weight Scales take the conflict of pricing between resident and employee out of the equation. Additionally, a Grant for \$5K may be available from New Hampshire the Beautiful NHTB.

CIP Committee Comments: Allowing the Transfer Station to accurately assess the volume and weight of construction debris and charge accordingly is critical to an equitable cost sharing plan for waste disposal. A new policy, with a 30% increase in charges, was instituted on 9/1/18 as a test program through the end of 2018. The outcome of the test and further analysis of the cost to operate scales will determine if there is a less costly way to collect appropriate fees without the need for scales.

CIP Committee Recommendation: Schedule \$80,000 in 2022 as a place holder.

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 14.78% of the GWRSD budget down from the 15.3% last year.

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 (though it has been dropping), 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.

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 county-run nursing home, Mountain View Community, continues to be fully occupied. 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 7.91% this year, up from 7.71% last year. The combined operating budget and financing costs of existing capital projects (other than the nursing home project) is \$17.7 million in 2018, slightly down from the \$17.9 million in 2017. Table 4, on page 25, 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

Tuftonboro has demonstrated an ability to 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 2006 varied widely from one year to the next. However, expenditures since 2006 show much less variability and have been consistently below our projected normal level except in 2015 when the town meeting voted to appropriate \$150,000 for a new town truck instead of placing \$25,000 into a capital reserve account as recommended and in 2017 when the addition of the emergency repairs to Sodom Road Bridge for \$75,000 was approved. This suggests that the capital planning process is working, providing a more predictable effect on the budget and taxes.

This year's project submissions asked for funding in 2019 for five new projects. Some, we believe, should move ahead and some we recommend putting off into future years when we have more capital capacity. The committee recommends additions to two existing capital reserve funds and the start of a new reserve fund. In response to a petitioned warrant article at the 2018 Town Meeting requesting a "Reserve Fund for the purchasing or leasing of vehicles and equipment for use in the Fire Department, Police Department, Code Enforcement Department, Transfer Station Department, and Highway Department, and further to appropriate the sum of \$50,000 to be deposited into said fund", we recommend establishing a capital reserve fund for the purchase of Fire Engine 4 needed in 2025. Saving in advance for known major purchases saves the town money on interest payments. Capital reserves need to be for specific projects that are known to have general support of the townspeople.

The recommended capital expense schedule includes 3 types of funding: direct payment of total project cost in 2019, "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 schedule of recommended projects and accompanying Table 3, found on pages 22 and 23 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 21 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 public 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.

Project	CIP Committee Proposal	Selectmen Proposal	Budget Committee Proposal	Town Meeting Approval	Comments
Code Enforcement Officer Vehicle	\$35,000	\$29,000 (Recommended 3-0)	\$29,000 (Recommended 6-1)	Passed	
Town Office Building Air Conditioning	\$13,000	None	None	N/A	Cost was paid from the operating budget.
Replace Town Office Main Entrance Doors	\$22,000	\$20,000 (Recommended 3-0)	\$20,000 (Recommended 6-1)	Passed	
Rescue 1 & Ambulance 3 rd Lease Purchase Installment	\$89,000	\$89,318 (Recommended 3-0)	\$89,319 (Recommended 6-1)	Passed	
Replace Fire Engine 2	\$580,000	\$580,000 (Recommended 3-0)	\$580,000 (Recommended 6-1)	First year lease payment of \$124,115 passed	
Fire/Rescue SCBA Capital Reserve	\$43,000	\$43,000 (Recommended 3-0)	\$43,000 (Recommended 7-0)	Passed	Capital reserve created in 2014. Balance as of 12/31/17 was \$139,299.
Paving and Improvements on Town Roads	\$235,000	\$260,000 (Recommended 3-0)	\$260,000 (Recommended 7-0)	Passed	
Regrading and Paving at Town Garage	\$31,000	None	None	N/A	
Replace Library Septic System	\$30,000	\$30,000 (Recommended 3-0)	\$30,000 (Recommended 7-0)	Passed as amended at \$17,000	
Expansion and Renovation of Tuftonboro Public Library	\$1,920,000	\$1,920,000 (Recommended 2-0-1)	\$1,920,000 (Recommended 6-1)	Tabled to 2019	Capital reserve created in 2009. Balance as of 12/31/17 was \$424,467.
Repair Sodom Road Bridge to restore to full load carrying capacity	\$0	\$88,500 (Recommended 3-0)	\$88,500 (Recommended 7-0)	Passed as amended at \$75,000	Project not submitted to CIP.
New Police Facility Study and Design	\$30,000	\$30,000 (Recommended 3-0)	\$30,000 (Recommended 7-0)	Passed	

Table 2 –CIP Recommendations v. Town Decisions

**Schedule of Articles Recommended to the Board of Selectmen
for the 2019 Town Warrant**

1. An Article to raise and appropriate \$16,660 to update tax maps and add GIS mapping.
2. An Article to raise and appropriate \$40,551 for a 19-Mile Brook Baseline Report.
3. An Article to raise and appropriate \$42,000 to be added to the previously established Fire /Rescue Department SCBA (Self Contained Breathing Apparatus) Equipment Capital Reserve Fund.
4. An Article to raise and appropriate \$285,000 for the paving and improvements on town roads.
5. An Article to raise and appropriate \$1,997,320 for the expansion and renovation of the Tuftonboro Public Library to be financed by a 20-year loan and to transfer the current Library Capital Reserve Fund to this project.
6. An Article to raise and appropriate \$55,000 for a new police vehicle.
7. An Article to raise and appropriate \$50,000 to added to the previously established Police Facility Capital Reserve.

CAPITAL PROJECTS AND EXPENSES RECOMMENDED TO THE CAPITAL IMPROVEMENT PROGRAM COMMITTEE														
Department/Projects**	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	Addl.	Total	Comments	Financing Comments
Board of Selectmen														
Town Offices Main Entrance Interior Doors				16								16		
Town Tax Maps and GIS Mapping	17											17		
Code Officer														
Code Enforcement Vehicle								35				35	Existing vehicle 8 years old in 2026	
Conservation Commission														
19 Mile Brook Baseline Report	41											41		
Great Meadow Trail						12						12		
Fire/Rescue														
Rescue 1 & Ambulance (Lease Purchase)	89	89										178	Approved 2016	Lease Purchase
Engine 2 (Lease Purchase)	116	116	116	116								464	Approved 2018	Lease Purchase
Engine 4 Capital Reserve		120	120	120	120	120	120					720	Existing vehicle 20 years old in 2025	Cap Reserve plus 3% interest would = \$800K est. cost
Car 1							90					90	Existing vehicle 15 years old in 2025	
Utility/Forestry 1					100							100	Existing vehicle 15 years old in 2023	
Boat 2/Air Boat							100					100	Existing craft 20 years old in 2025	
ATV / Trailer, Rescue Sled			50									50	Existing equipment 20 years old in 2021	
Portable Radio Replacement			155									155	Obtained in 2006 w/grant.	
SCBA Capital Reserve	42	42	42	41								167	End of equipment service life is 2022	Cap Reserve currently has \$182,299*
Highway Department														
Paving and Improvements on Town Roads	285	285	285	285	285	285	285	285	285	285		2,850	Projects to be defined by Selectmen	
Sawyer Road Paving				15								15		
Heating System Upgrade at Town Garage		15										15		
New 6-wheel Dump Truck					200							200	To replace 2002 dump/plow truck	
Lake Road Culvert Wall and Dredging							160					160		
Union Wharf Bulkhead Reconstruction						75						75		
Sodom Road Bridge Replacement						105						105	Net impact of \$525K project	80% reimbursed from state bridge fund
Tuftenboro Neck Bridge Replacement								181				181	Net impact of \$905K project	80% reimbursed from state bridge fund
Library														
Library Building Addition	38	75	73	72	70	68	66	64	63	61	528	1,178	Net of \$1.99 Mil project, including interest.	With additional fundraising, assumes net \$800,000 to be financed -20 yr loan at 4.5% interest. Cap Reserve for New Bldg currently has \$424,467*
Parks & Recreation														
19-Mile Beach Project		41										41		
Police Department														
Message Board & Radar Trailer						19						19		
Vehicles	55		55		55		55		55			275	8 year vehicle replacement cycle	Direct from taxes
Public Safety Facilities														
Fire Station	188	184	181	177	173	169	165	161	156			1,554	Approved in 2012 (\$2,553,073)	15 year loan, matures in 2027
Police Facility Capital Reserve	50											50		Cap Reserve currently has \$481,752*
Police Department Facility		51	50	49	47	46	45	44	42		414	788	\$1M for new facility	Assumes net \$550K to be financed -20 year loan
Solid Waste Department (Transfer Station)														
Compactor Replacements (2)		28			30							58	15 year service life	Direct from taxes
Maintenance / Storage Facility			9	19	18	18	17	17	16	16	156	286	Net of \$400K project	Assumes \$200K to be financed + 200K grant
Truck Weight Scales			80									80	Paid in 3 years with increased fees	Possible 5K grant
TOTAL PROJECT EXPENSE	921	1046	1136	990	1098	917	1103	787	617	362	1098			Total Project Expenses (Tax Burden)
CAPITAL CAPACITY	869	891	914	936	958	981	1003	1026	1048	1071			20+ year history trended and projected forward, using actual expense data	Town's Normal Capacity for Capital Expenses
CAPITAL CAPACITY MINUS TOTAL PROJECT EXPENSE	-52	-155	-222	-54	-140	64	-100	239	431	709				
Year	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	Addl.	Total		
** all project numbers are \$,000s														
													*calculated as 2017 market value plus 2018 appropriation.	

Table 3 - Proposed Project Schedule

Projected Tax Rates for 2019 to 2024

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. For 2016 the Town valuation increased to \$973 million, to \$982 million in 2017 and to \$986 million in 2018. 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 2013 through 2017 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 2018 are similarly certified and will appear in the upcoming Town Report. The data for 2019 through 2024 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 2019 through 2024. 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 23. 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 2018), the cost of the Nursing Home project, the School District’s operating budget (also assumed to increase at 3% annually beyond 2018) 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 2018 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 2019 - 2024

YEAR	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Town Net Operating Expenses Tax Rate (\$/,\$,000)	1.67	1.94	2.05	2.07	1.85	2.06	2.12	2.19	2.25	2.32	2.39	2.46
Town Net Capital Project Expense Tax Rate (\$/,\$,000)	0.67	0.76	0.84	0.84	0.88	0.89	0.93	1.06	1.15	1.00	1.11	0.93
Total "Town Only" Tax Rate (\$/,\$,000)	2.34	2.70	2.89	2.91	2.73	2.95	3.05	3.25	3.40	3.32	3.50	3.39
County Net Operating Expense Tax Rate - (\$/,\$,000) - +3%pa.	0.95	1.08	1.38	1.33	1.24	1.19	1.23	1.26	1.30	1.34	1.38	1.42
New Nursing Home Cost Tax Rate (\$/,\$,000)	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14
Total "County Only" Tax Rate (\$/,\$,000)	1.09	1.22	1.52	1.47	1.38	1.33	1.37	1.40	1.44	1.48	1.52	1.56
School Operating Expense Tax Rate - (\$/,\$,000) - +3%pa.	5.46	5.78	5.69	5.75	6.35	6.59	6.79	6.99	7.20	7.42	7.64	7.87
New School Building Cost Tax Rate (\$/,\$,000)	0.29	0.29	0.29	0.30	0.31	0.31	0.31	0.31	0.31	0.31	0.31	0.31
Total "School Only" Tax Rate (\$/,\$,000)	5.75	6.07	5.98	6.05	6.66	6.90	7.10	7.30	7.51	7.73	7.95	8.18
Total Tax Rate - (\$/,\$,000) -	9.18	9.99	10.39	10.43	10.77	11.18	11.52	11.95	12.35	12.53	12.97	13.13

NOTES Assumes a constant 2018 town valuation of \$986 million (2018-2023)
Numbers for 2013 to 2017 are actual from Town reports
Numbers for 2018 are actual from DRA calculation
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
Capital Project Expenses are calculated from projections
These 3% growth assumptions are arbitrary and may be too low.

Table 4 - Projected Tax Rates