

TOWN OF TUFTONBORO  
NEW HAMPSHIRE

**CAPITAL IMPROVEMENTS PROGRAM**

FOR THE PERIOD

2022 to 2031

Presented  
December 14, 2021

**Capital Improvements Program  
Tuftonboro, New Hampshire  
2022-2031**

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. We also want to thank the Selectmen's Administrative Assistants, Cathy Pounder and Cami Wakefield, for providing support services.

**Town of Tuftonboro Capital Improvements Program Committee - 2021**

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**Board of Selectmen – 2021**

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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. This projection has now been carried forward to 2031.

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.

The CIP Committee is an advisory committee, which makes recommendations to the Planning Board, Selectmen, and Budget Committee on the town's anticipated capital expenditures for the next ten years. In this 2021 CIP report, covering the years 2022 -2031, we list projects proposed by Tuftonboro's various departments, committees, commissions, and boards. 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 list of what was recommended by the CIP Committee in the previous year, 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 May. Often more detailed information on projects is developed after CIP issues their report, prompting these other boards to propose different recommendations.

In the final two pages of this report, we include the history of tax rates from 2016 through 2021 broken down into “Town Only” and “County Only” and “School Only” expense components. The former includes Tuftonboro's own operating and capital expenses while the two latter components include school and county operating expenses 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 2022 – 2026, using the 2021 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, 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

The use of Capital Capacity projections for future years has become an accepted practice in budget planning. 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.

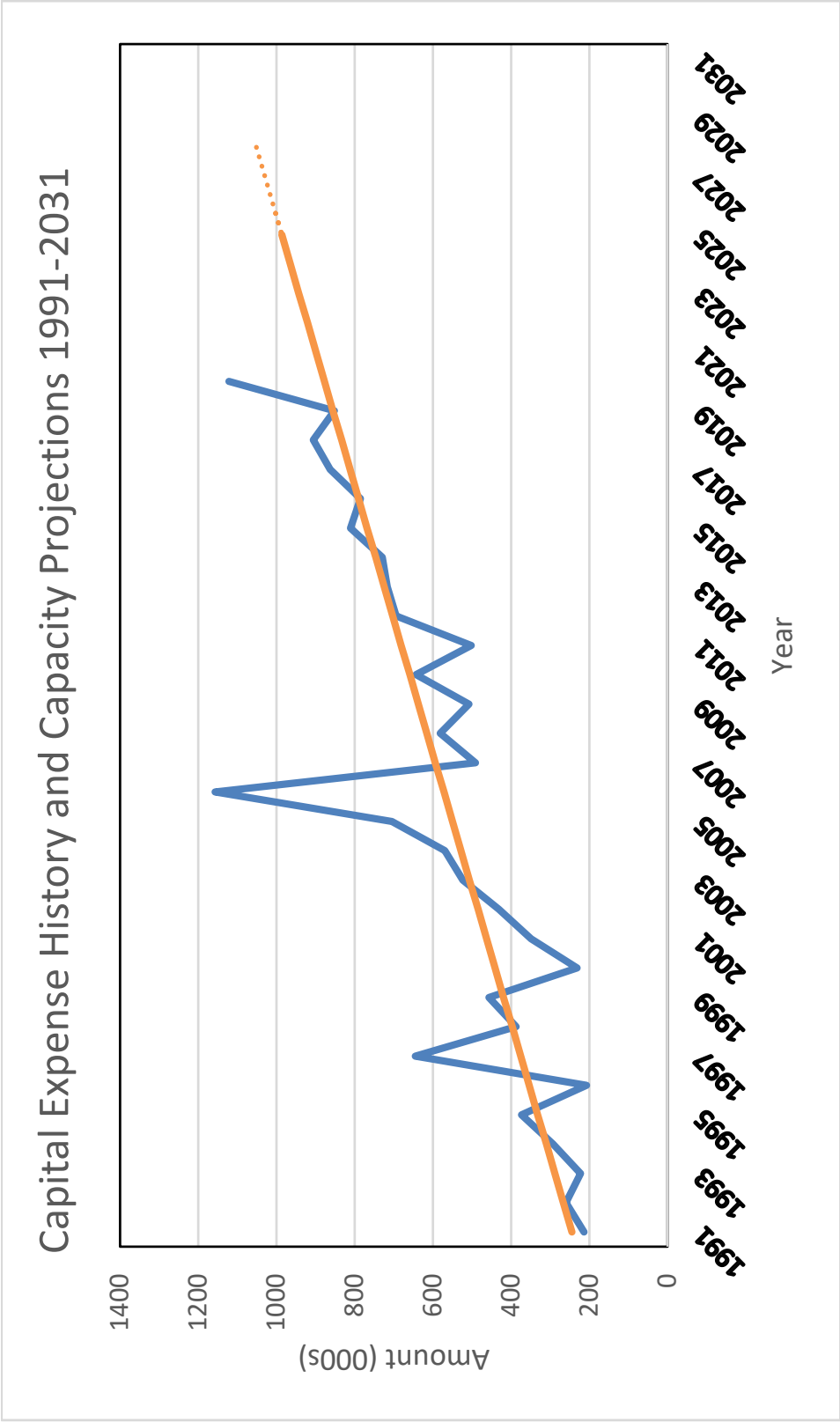
Table 1 (below) lists the historical data as well as the values for Tuftonboro's Capital Capacity utilized by the CIP Committee this year. These will also be found in the "Recommended Capital Projects Schedule", Table 3 on page 24.

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	2029
Expense (000s)	\$863	\$714	\$800	\$1,122									
Capacity (000s)					\$949	\$974	\$998	\$1,022	\$1,046	\$1,070	\$1,095	\$1,119	\$1,143
Year	2030	2031											
Expense (000s)													
Capacity (000s)	\$1,167	\$1,191											

**Table 1 - Tuftonboro's Capital Expenditures and Capital Capacity 1991-2031**

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.



Blue = Actual Capital Expenses      Gold = Capital Capacity Projection

**Figure 1**

## Proposed Capital Projects & Purchases

The CIP Committee contacted the head of each department, committee, and commission in Tuftonboro during the summer of 2021 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. Paving (Updated)

**Submission:** This is the annual paving budget for major town roads that was previously listed under Highway Department. The request was for \$400,000 annually starting in 2022. The increase is due to more town roads, price increases, and the need to keep up with repairs to bring town roads up to the goal established in the 2018 road surface report.

**CIP Committee Comments:** It is important to continue funding for road work.

**CIP Committee Recommendation:** A Paving article on the Town Warrant for \$400,000 in 2022.

##### 2. Neighborhood Roads (New)

**Submission:** Current paving budget covers major town roads and many neighborhood roads are in need of repair/attention. Request \$100,000 in 2022.

**CIP Committee Comments:** Smaller town roads that are not major thoroughfares have been passed over in past paving budgets. It is important to maintain these town roads.

**CIP Committee Recommendation:** A Neighborhood Roads Paving article on the Town Warrant for \$100,000 in 2022.

##### 3. Lake Road Culvert Wall and Dredging (No change)

**Submission:** Lake Road Boat Launch was replaced in 2017. The second part of the project is to rebuild the culvert wall and possibly dredge the channel to the lake. This year, it was decided to remove the dredging portion, which will have to be a later more involved project. The estimated cost for the wall work is now \$140,000 and will be scheduled after the Union Wharf project is completed.

**CIP Committee Comments:** The Town's boat access properties should be maintained in a condition that contributes to the recreational appeal of our town and region.

**CIP Committee Recommendation:** Schedule \$140,000 for wall in 2024 and \$140,000 for dredging in 2028 with the understanding that these amounts are merely placeholders.



**4. Union Wharf Bulkhead Reconstruction** (No change)

**Submission:** Union Wharf is approximately 265 feet long and it is thought to be well over 100 years old. It serves the following critical public functions:

- The Tuftonboro Fire/rescue boat is docked at the Wharf to provide fire suppression and medical services to our island residents, mutual aid to nearby communities, and water-to-land ambulance transfers.
- NH Fish and Game uses the Wharf for docking their boat.
- Disabled island residents can be picked up and dropped off by boats in close proximity of handicap parking reserved for such usage.
- The Wharf serves as a tie up point for one of the few 3-season boat ramps available to the public without a fee.

The wooden bulkhead portion of the Wharf extends to the lake bed and is in need of repairs due to ice damage. The repairs require a wetland permit. In pursuing the wetland permits the Town is unable to find any historic documentation of a Grant in Right from the Governor and Council conveying permission to build the Wharf or make repairs along the periphery of its footprint. The Selectmen are continuing to seek a Grant in Right so repairs can be made. They revised the estimate for the sheeting piling repair of the wooden portions to \$245,000. More funding may be needed if the concrete repairs can be added.

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

**CIP Committee Recommendation:** CIP recommends scheduling the project in 2022 at \$245,000.

**5. Melvin Wharf (New)**

**Submission:** \$140,000 was submitted as a placeholder for work on Melvin Wharf bulkhead similar to the sheeting piling repairs that will be done to Union Wharf. This project would be third in line after Union Wharf and Lake Road.

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

**CIP Committee Recommendation:** CIP recommends scheduling the project in 2026 at \$140,000.

**B. Code Officer**

**1. Code Enforcement Vehicle** (No change)

**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. Great Meadow Trail** (No change)

**Submission:** Supports Master Plan goal to conserve the Tuftonboro Great Meadow area and provide a 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 done by volunteers. Construction and financing will be in phases, parking area and gate at trail entrance and part of the trail is being built with donated funds; final section of elevated trail and observation platform will be built for \$12,000 in 2024.

**CIP Committee Comments:** The committee is pleased to see that fundraising for a portion of the trail was undertaken as it recommended.

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

## **D. Emergency Management**

### **1. Variable Message Board** (New)

**Submission:** This project is to purchase 2 variable matrix sign boards. The signs would be used to inform the public about prolonged road closures, public safety issues and other important safety information. They are similar to the signs you see on the highways alerting drivers to construction, etc. Members of the community have asked about them following different storm events when there has been prolonged road closures or power outages. The State of NH does have a EMPG grant program that the signs would fall under so there is a strong likelihood that a 50/50 cost share is available. \$32,000 was requested in 2022.

**CIP Committee Comments:** The committee was interested in the possibility of combining this request with the Police Department's request for a message board and radar trailer. While it would be nice to have such signs, it was not deemed to be a priority.

**CIP Recommendation:** Move to 2027.

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

This department is responsible for the majority of capital expenses in Tuftonboro. The CIP Committee thanks the department for their excellent planning and detailed descriptions of their capital projects.

### **1. Ambulance 2** (New)

**Submission:** This project is adding an additional ambulance to the department. The existing ambulance would be kept and utilized in more of a back-up role, used in the event the first ambulance is out on a call or out for maintenance. In 2026 the current ambulance will be 10 years old and due to be replaced when it is at the 15-year mark. The calls for service are increasing all the time. The town has seen unprecedented growth over the last 18 months and there doesn't seem to be an end in sight. No one could have predicted the growth or plan for it. At the time of this request the calls for service are up 60 from the same date last year. This is causing some stress on the department staffing and equipment.

The town currently contracts with Stewart's Ambulance for primary transport service. It has been and continues to be a great relationship and very cost effective for the town. They are seeing the same increase for calls in all of the towns they cover. Area resources are being stretched very thin and the need for the department to provide more transport services is looming. The intent of this request is to be proactive and be prepared in the event that Stewart's Ambulance can no longer provide services to Tuftonboro or if multiple calls come in we can continue to provide the townspeople the services they deserve. There are lease purchase options that the town has taken advantage of in the past. There are finance charges associated with them so the cost of the project increases.

**CIP Committee Comments:** The committee is pleased to see that the Fire Department is planning ahead. The Committee would like more data brought forward next year on the need and increased operating costs of two ambulances. A Capital Reserve Fund could be established for this as long as the need is justified at Town Meeting when the first payment to the reserve is proposed.

**CIP Committee Recommendation:** Schedule \$63,000 as a Capital Reserve for this project in 2023-26.

**2. Engine 1 Capital Reserve** (Updated)

**Submission:** This request is for the normal 20-year replacement for Engine 1 in 2032 at \$1,300,000. The cost estimate is just that and as the project gets closer a better cost estimate can be accomplished.

**CIP Committee Comments:** The Committee wants to establish a Capital Reserve Fund for this to avoid interest costs of Lease/Purchase plans.

**CIP Recommendation:** We recommend starting a Capital Reserve Fund for Engine 1 Replacement with \$100,000 a year allocated for ten years starting in 2023.

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

**CIP Committee Comments:** It is important that the payment for the last year of the agreement is funded, preserving our investment in the vehicle.

**CIP Recommendation:** An article on the warrant to raise and appropriate \$125,000 to pay the final installment toward the Engine 2 acquired in 2018.

**4. Engine 2 Capital Reserve** (No change)

**Submission:** After discussions on Lease/Purchase agreements versus saving in advance with a Capital Reserve Fund for Engine 4, the Committee and Department realized that if we choose the Capital Reserve Fund method, a fund should be started during this 10-year plan for the replacement of Engine 2 in 2038 at the end of its 20-year life.

**CIP Committee Comments:** The Committee believes it is better to establish a reserve fund than enter into another Lease/Purchase agreement.

**CIP Recommendation:** We recommend starting a Capital Reserve Fund for Engine 2 Replacement with \$100,000 a year allocated for ten years starting in 2029.

## **5. Engine 4** (Updated)

**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 \$850,000. As the project comes closer to fruition a better cost estimate will be available. The cost estimate for this project has increased to try and reflect the current increase in the cost of all materials and labor that is going on. Manufacturers are unwilling or simply cannot give a quote for more than 30 days from a build date.

**CIP Committee Comments:** Consistent with NFPA service life guidelines. In 2018, the CIP Committee looked into starting a capital reserve fund instead of a Lease/Purchase, but it was not sent forward by the Selectmen due to other high priority expenses (e.g., the Library Expansion). We considered submitting our plan again in 2020 for 2021-25, but realized that it may not go forward again, due to the expenses for another priority, the planned new Police Facility. Therefore, the only reasonable option for acquiring this engine in 2025 is to enter into a Lease/Purchase agreement.

**CIP Committee Recommendation:** Schedule purchasing Engine 4 in 2025 with a five-year lease/purchase agreement at \$170,000 per year.

## **6. Car 1** (Updated)

**Submission:** The scope of this project is to replace the current Car 1 on a 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. Although the car did get a new motor the department is finding that it is rusting through. Over the last 2 years approx. \$6,000 has been spent repairing the rust. So, some thought should be given to moving the project forward sooner than later.

**CIP Committee Comments:** Though originally requested in 2018 for 2020, in 2019 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 \$100,000 for 2025 as requested by the department.

## **7. Utility/Forestry 1** (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. The Tuftonboro Fire Fighters Association donated an extruded aluminum flat bed and associated parts for this vehicle in 2019.

**CIP Committee Recommendation:** Schedule \$100,000 for 2023 as requested.

## **8. Boat 2/Airboat** (Updated)

**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 \$125,000. Cost is reflective of the volatile pricing on goods at the moment.

**CIP Committee Comments:** Consistent with NFPA service life guidelines. The Tuftonboro Fire Fighters Association donated \$14,942, the cost of repairs to the polymer plastic protective coating on the boat in 2019.

**CIP Committee Recommendation:** Schedule \$125,000 for 2025 as requested.

## **9. ATV/Trailer, Rescue Sled** (Updated)

**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. A replacement cost of \$100,000 is estimated. Over the course of the last few years innovations and technology has opened up more doors when it comes to ATV/UTV multi-purpose utility vehicles. The increase in price reflects the purchase of a Bobcat Toolcat. This unit comes with front end loader, all season conditioned cab, all wheel steering, tracks and a payload of 2000 lbs., firefighting/patient skid unit and, an enclosed trailer. This unit could be used for much more than rescues and wildland firefighting. With the loader and all of the available attachments it could be used for moving snow, pallets, opening blocked trails, etc. The payload is over double that of a standard UTV, allowing it carry much more fire equipment to remote areas. For the package of ATV/UTV multipurpose vehicle, tracks, rescue trailer and an enclosed trailer for transport is needed. If the Toolcat is purchased then the need for a rescue trailer would be eliminated. The existing unit could remain as a back-up/secondary piece of equipment.

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

**CIP Committee Recommendation:** A article on the Warrant in 2022 for \$100,000.

## **F. Highway Department**

Tuftonboro has an elected Road Agent responsible for maintaining and upgrading the Town's roads, bridges and docks. Tuftonboro maintains over 48 miles of roads. The Town also owns 5 bridges, 5 boat launch access locations and 2 wharves. Paving projects are listed under Board of Selectmen as two articles on the Warrant, and regular road maintenance continues to be included in the operating budget.

**1. Highway Garage Heating System** (Updated)

**Submission:** Estimated Total Cost \$21,000; 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. The department obtained several quotes last year and suggestions on the best method to heat this building. It is believed that radiant heat in the floor is best for facilities with large garage doors such as this building, but this is not an option since the slab is free-flowing. A forced hot air system is planned. Estimates range from \$19,000 to \$34,000.

**CIP Committee Recommendation:** Schedule \$21,000 in 2023.

**2. Paving Highway Garage** (Updated)

**Submission:** Submitted at \$28,000 for the lower portion of the pavement only (in front of garage). The 2017 submission stated: “Removing old pavement in front of garage to re-grade so water will not puddle on building. Pave new loading dock that was built last year. Pave existing parking area. Replace dilapidated cement wall along front of building.”

**CIP Committee Comments:** The project was submitted in 2017 for \$31,000 for completion in 2018 and recommended by the CIP committee. However, it was not recommended by the Selectmen. CIP moved it to 2023 due to other priorities. Due to freezing of the door, dissolving cinder blocks, a sink hole, pot holes and a rotting culvert, this project needs to be addressed now.

**CIP Committee Recommendation:** An article on the warrant for \$28,000 in 2022.

**3. New Town Plow Truck** (No change)

**Submission:** New 10-wheel dump truck for \$235,000 in 2022.

**CIP Committee Comments:** A 10-wheel truck was purchased in 2015. The Road Agent stated that trading this in on a 7-year cycle would result in a higher trade-in value (estimated at \$75,000). This truck allows the department to haul their own sand, saving the town money. This is the only town-owned plow truck. When smaller trucks are needed for some roads, the Road Agent’s own trucks or subcontracted trucks are used.

**CIP Committee Recommendation:** An article on the warrant for \$235,000 in 2022.

**4. Tuftonboro Neck Bridge Replacement** (No change)

**Submission:** Previous year’s 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. No bridge funds were appropriated in last year’s biennial state budget, so future funding is questionable.”

**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, but state funding

is unknown. Perhaps the federal infrastructure funds will help bring the replacement to fruition.

**CIP Committee Recommendation:** Scheduled replacement of the Tuftonboro Neck Road Bridge for the net impact to the budget of \$184,000 in 2030.

## **G. Police Department**

### **1. Body and Cruiser Cameras (New)**

**Submission:** Body-worn and/or cruiser camera systems for five officers, estimated to cost \$44,000 the first year and \$11,000 for the next four years. Originally requested for 2022, but revised to 2024 after the Selectmen decided not to fund a fifth officer.

**CIP Committee Comments:** The committee was in favor of this project in 2022 when significant grant funding is available. However, they agree with the Police Chief that it cannot be properly monitored without additional staff. Keep the project on the plan for a future year when staffing may increase.

**CIP Committee Recommendation:** Schedule \$44,00 for 2024 and \$11,000 for 2025-28.

### **2. Message Sign & Radar Trailer (Updated)**

**Submission:** The Tuftonboro Police Department has a portable radar trailer and a radar sign we move around town to five locations. They have proven to be very popular and are in demand in more places than we have to place them. The current radar trailer is out of date and does not capture traffic data. It works when there is enough sun to charge the batteries. There are no parts available to repair it. The radar sign we have is not suitable to be placed on the State roads: Route 109, Route 109-A, and Route 171. They are too large to collocate on a speed limit change sign as required by the State. It also requires a physical removal of the sign to the station to download data. The signs appear to have a traffic calming effect and they can be used for important data on road usage.

The recommendation is to replace the radar trailer and add two radar signs in 2022. They would use cellular networks and cloud storage to upload the data. The radar trailer would include the ability to post messages. This would be one system similar to what Wolfeboro uses. The live expectancy is approximately 10 years. If popular more signs could be added to the network.

I estimate the cost to be around \$19,000 for the trailer and around \$7,000 for two signs. I have not received any quotes for the cost. We have an offer from some residents to purchase a sign for use in their neighborhood part of the time. If this were approved, I would place the current sign there and use the new signs in other locations if they agree to that. I would phase out the use of the current style sign. It is large and cumbersome to move. The data obtained so far is less than useful-it seems to only show speeds not traffic counts or times. It has to be brought to the station to download data. A smaller sign that downloads data without officer involvement will be more practical and efficient.

**CIP Committee Comments:** The committee discussed the possibility of combining the Emergency Management Variable Message Boards request with this request and purchasing 2 trailered signs, with one equipped with radar, to be shared between departments. There is the possibility of a EMPG grant for half the cost. The Transfer Station did not request a message board this year, but have found other ways to post

messages. Using signs that are 3'x6' instead of 4'x8' would cost less, approximately \$30,000. The departments identified several drawbacks to sharing the trailers. The two smaller radar signs, estimated to cost \$7,000 (under the CIP project threshold of \$10,000), can be placed in the budget or purchased with donations, if allowed. It was also suggested that the backup Police Cruiser could be parked on the side of the road, unstaffed, as a speed deterrent.

**CIP Committee Recommendation:** Place \$19,000 in 2023 for the purchase of a replacement radar trailer.

### **3. Police Vehicles** (Updated)

**Submission:** Since it was last submitted the 2020 vehicle was upfitted. We have seen that having a spare vehicle is a time saver when we need to swap cars for repairs or maintenance. Going forward there are several reasons to get back on a regular replacement schedule. The Selectmen have directed me to prepare a budget including a fifth full-time officer. This means there will be no spare vehicle. The costs of parts for upfitting have increased and there are delays due to inventory issues. I expect future vehicles to be in the area of \$80,000.

Several vehicles in the current fleet are aging and will need repairs. The 2012 Charger (Received in 2021) has rust and was due to be replaced in 2019. It was extended then it was kept as a spare.

The RAM pickup has relatively low mileage. That was due to it being parked for part of 2018 and 2019. While it was parked, the 2016 Ford Interceptor (in service in 2015) was used as it is cheaper to run and better equipped to be used as an everyday patrol vehicle for motor vehicle law enforcement. The low mileage has not meant it is not in need of service. In September of 2021 it will be getting more repairs.

Recently we were advised that there may be a shortage of fleet vehicles. Some factories are being shut down due to the shortage of semi-conductors. GM has said they will cut off orders by the end of 2021 to get a 2022 model year Tahoe. Dealers will not be able to order extras for their lots. That is how we got the 2020 Tahoe - it was sitting on a lot in Ohio. Our Town Meeting to approve purchasing them will be in March of 2022 after the 2022 model year order window has closed. It appears we will have to wait until late in 2022 to order 2023 model year vehicles. Hopefully the supply issues will be back to normal by 2023.

There will be a change in equipping the vehicles for this CIP program. Currently they are equipped with cruiser video systems as part of the replacement price. The current practice in many places is to either switch to body cameras either with or without cruiser cameras. They would be integrated systems so the same storage and software is used either with one or both systems. The camera systems have a 5-year replacement cycle. I will submit a different CIP program for the body and/or cruiser cameras.

Currently the cost of cruiser cameras is around \$5,200. I would not reduce the vehicle replacement price we previously used, \$75,000. I expect limited availability of vehicles and inflation to increase the cost to purchase and upfit the vehicles to \$80,000.

**CIP Committee Comments:** The Committee appreciates Chief Shagoury's diligence in providing extensive plans for the replacement of police vehicles and their equipment and including consideration of possible future changes in department size and policing methods that may impact these capital expenses.



**CIP Committee Recommendation:** Due to the possibility of additional funds being needed for the new Police Facility and officers being out on leave, the Committee decided to reduce the request from two new vehicles in 2022 to one at \$80,000. Other vehicles will be scheduled for 2023, 2025, 2028, and 2030. Vehicle mileage and conditions should be considered for each request.

#### **4. Software System** (New)

**Submission:** The Tuftonboro Police Department may need to switch out our software in the next ten years. We currently use a CAD and RMS software system called IMC. It is a product which was purchased by a large nationwide corporation, Central Square. It relies upon a Microsoft product that is becoming a concern for future CJIS compliance. We may have to switch to another Central Square product or something from another company. Central Square has said they will support IMC as long as Microsoft supports CJIS compliance for the product used in the background. Some departments in New Hampshire are already switching to other products. Some are going to a product known as CSI.

All this means is that we may need to swap out the software we use for our records system in the next few years. Currently we are networked through the Carroll County Sheriff's Office and that would be the plan looking forward. When it is done would depend on when they switch their system. The previous time it cost around \$17,000 for the software and installation support. It could be much higher this time. A rough estimate is \$25,000.

There is no year to designate for this to be completed. It depends on many things beyond our control: Carroll County Sheriff's Office, Central Square, Microsoft, New Hampshire State Police (they are the point of contact for CJIS), and FBI (they control CJIS requirements).

**CIP Committee Comments:** The committee commends the Chief for submitting this potential capital project for the ten-year plan.

**CIP Committee Recommendation:** Schedule \$25,000 for 2026.

## **H. Public Safety Facilities**

### **1. Fire Station:**

Continue loan payments of the previously approved Central Fire Station with \$177,000 scheduled out of the operating budget for 2022 and payments continuing through 2027.

### **2. Fire Station Renovations:** (New)

**Submission:** The scope of this project is to upgrade/renovate the Central Fire Station to accommodate 24/7 staffing for the fire department. When the building was built in 2012/2013, the town chose not to build it to accommodate 24/7 staff. There are no plans at this time to increase staffing but with the increase demand for services it is not far off. The department currently has 2 full time staff and a roster of paid call members. They volunteer to come to the call but get paid once they do. There is a national shortage of volunteers in general, say nothing of finding employees in general. At the time of this request calls for service are up over 60 more than last year at the same date. This is causing some stress on the staff and volunteers that the department depends on to respond to the

calls. This request is more of request to put the issue on the CIP radar to plan for the growth the town is seeing. \$300,000 requested for 2032.

**CIP Committee Comments:** The Committee appreciates the forethought of this request and agrees that it is a good idea to put it on the plan. In future plans a Capital Reserve should be considered to spread the cost out if 24/7 staffing is being considered.

**CIP Committee Recommendation:** Schedule \$300,000 in 2031.

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

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

### **1. Compactor #2 Replacement** (Updated)

**Submission:** Compactor #2 should be scheduled to be replaced in 2023. Compactor #2 is more than 15 years old, and on the schedule to be replaced in 2023. The cost was revised last year to \$34,000. It has been revised this year, to \$35,700 an increase of 5%, due to increased product costs. These compactors are a critical component in the Town's ability to collect, and transfer solid municipal household waste to a landfill.

**CIP Committee Comments:** The refuse compactors are critical components in the town's ability to collect solid waste for transfer to a land fill.

**CIP Committee Recommendation:** Schedule \$35,700 to replace Compactor #2 in 2023.

### **2. Backhoe Replacement** (Updated)

**Submission:** Our current Backhoe was purchased used from the State of Maine Highway Department. It is a 2007 model year. The machine has served the Town well. However, it does not have a Turbo Charger, and is under-powered for the working conditions that we are asking it, and currently expecting it to operate under. We have been requiring it to move full 10-Ton Municipal Waste Compactor Containers so we can continue to stay open. This is an unhealthy strain on the machine. It is also used daily to move, 5- and 6-Ton Construction Debris Containers, as well as, 15-Ton Glass Containers. If this Machine has a catastrophic failure the transfer station will be hamstrung until we can bring in a replacement, or rental machine, which could take several hours or as much as several days. This machine runs approximately 2 hours a day maintaining the transfer station. A new larger more modern efficient machine is needed to handle the needs of the Transfer Station into the future. \$125,000 is requested for 2022.

**CIP Committee Comments:** The committee understands the importance of this piece of equipment to the operation of the Transfer Station. At our meeting with Chris Ruel, the Transfer Station Supervisor, he suggested starting a capital reserve fund to be used for maintenance or replacement of the backhoe, since he felt the backhoe could last another year or two with repairs. He agreed to our suggestion of \$50,000 in 2022-24.

**CIP Committee Recommendation:** An article on the warrant establishing a capital reserve fund for backhoe repairs or replacement in 2022 and appropriating \$50,000 in 2022-2024.

### **3. Pickup Truck, Plow, Spreader Package** (New)

**Submission:** This vehicle would improve the efficiency of the operation of the transfer station. It would allow the staff to efficiently clear snow and ice in inclement weather without affecting the schedule of the very busy Highway Department. This would also allow the Transfer Station staff to apply ice melting materials to the parking surface instead of sand. Clearing the parking area much more efficiently. This will also give the staff a town vehicle to travel to trainings, meetings, manufacturer appointments, and parts stores instead of utilizing their personnel vehicles. This would alleviate any possible liability to the town for those vehicles. \$65,000 was requested in 2022.

**CIP Committee Comments:** The committee understands the desire to have the Transfer Station plowed and salted for their requirements, but questions appropriating this amount of money for a truck used at a facility that is not open daily and would only be needed during a few months of the year. Discussions of plowing concerns should be discussed with the Road Agent. Employees should be reimbursed for mileage when on town business and may need to complete a form stating their personal auto insurance will cover them.

**CIP Committee Recommendation:** The committee does not recommend this project.

## **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 14.51% of the GWRSD budget, up from the 14.34% 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.

Tuftonboro's student census has been dropping. The impact of the COVID pandemic of the last two years is unknown. There has been an increase in new homes. At this time, we are not projecting any new GWRSD capital 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 and rehabilitation center). The County Court is a state agency, paid for out of New Hampshire state appropriations.

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 7.86%, up from 7.74% last year. The total County Budget to be raised from taxes in 2021 is \$17,645,223. 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

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 from 2006 - 2019 show much less variability and have been somewhat 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 project submissions included seven projects which had not previously been submitted – three with funding requests for 2022. Of the three new requests for 2022 funding, the CIP Committee only recommends one, Neighborhood Roads. Other previously submitted projects that are recommended for 2022 funding are: Paving and Improvements on Major Town Roads, Union Wharf Bulkhead Reconstruction, Fire Engine 2 Lease/Purchase payment, ATV/Trailer and Rescue Sled purchase, Highway Garage Paving, a new 10-wheel Dump/Plow Truck, a new police vehicle, the Central Station loan payment, and funding a Capital Reserve Account for maintenance or purchase of a replacement backhoe at the Transfer Station. Two project submissions were moved out to future years: Emergency Management's Variable Message Boards and the Police Department's Message Board & Radar Trailer. The Transfer Station's Pickup Truck with Plow and Spreader Package was not recommended.

The recommended capital expense schedule includes 3 types of funding: direct payment of total project cost in 2022, "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 Central 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 shown in Table 3 on page 24 is 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.

We recommend that more town departments conduct planning exercises and submit capital projects scheduled for five to ten years out. As Table 3 shows, there is a dearth of projects listed for that time period.

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 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.

### CIP Recommendations for 2021 Compared to 2021 Town Meeting Decisions

<i>Project</i>	<i>CIP Committee Proposal</i>	<i>Selectmen Proposal</i>	<i>Budget Committee Proposal</i>	<i>Town Meeting Approval</i>	<i>Comments</i>
Police Facility	\$0	\$1,772,000 (Recommended 3-0)	\$1,600,000 (Recommended 4-3)	Passed	Warrant Article approved at town meeting May 2021 for \$1,772,000 to build & equip new facility, \$673,825 to come from previously established reserve fund, \$341,063 from a USDA grant, \$471,370 to come from undesignated fund balance, \$285,742 to be raised from taxes.
Police Facility Capital Reserve	\$200,000	\$300,000 (Recommended 3-0)	\$300,000 (Recommended 6-0-1)	Null & void	Warrant Article approved at town meeting May 2021 for \$1,772,000 to build & equip new facility
Fire/Rescue SCBA Capital Reserve	\$27,000	\$27,000 (Recommended 2-1)	\$28,530 (Recommended 6-0-1)	Passed	\$224,810.69 to be withdrawn from a previously established SCBA Capital Reserve Fund. \$23,189.31 to be raised from taxes
Portable Radio Replacement	\$120,000	\$120,000 (Recommended 3-0)	\$120,000 (Recommended 6-0-1)	Passed	Grant was applied for but denied. Monies raised from taxes.
Fourth Installment Payment on lease/purchase of Engine No. 2	\$125,000	\$124,625 (Recommended 3-0)	\$124,625 (Recommended 6-0-1)	Passed	Fourth Installment of Article Approved by Voters at 2018 Meeting
Paving and Improvements on Town Roads	\$350,000	\$370,000 (Recommended 3-0)	\$370,000 (Recommended 5-1-1)	Passed	
Lake Road Project Design & Permitting	\$0	\$25,000 (Recommended 3-0)	\$25,000 (Recommended 5-1-1)	Passed	
Milfoil Expendable Trust Fund	\$0	\$17,000 (Recommended 3-0)	\$17,000 (Recommended 6-0-1)	Passed	Funds from Milfoil Trust Fund with no tax impact
Great Meadows Project	\$0	\$100,000 (Recommended 3-0)	\$100,000 (Recommended 5-1-1)	Passed	\$40,000 to come from grants & \$60,000 to be raised from taxes
Willand Road Improvements	\$0	\$55,000 (Recommended 2-0)	\$55,000 (Recommended 6-0-1)	Passed	Residents of Willand Road to pay back Town through a Betterment Assessment
Annual Payment for Fire Station	\$181,000	None	None		Included in Operating Budget

Table 2

## **Schedule of Articles Recommended to the Board of Selectmen for the 2021 Town Warrant**

1. An Article to raise and appropriate \$400,000 for the paving and improvements on major town roads.
2. An Article to raise and appropriate \$100,000 for the paving and improvements on the town's neighborhood roads.
3. An Article to raise and appropriate \$245,000 for Union Wharf Bulkhead Reconstruction.
4. An Article to raise and appropriate \$124,625 for final lease/purchase installment for the fire truck (Engine 2) acquired in 2018.
5. An Article to raise and appropriate \$100,000 for the purchase of a new ATV/Trailer and Rescue Sled for the Fire Department.
6. An Article to raise and appropriate \$28,000 for paving at the Town Highway Garage.
7. An Article to raise and appropriate \$235,000 for the purchase of a new 10-wheel Dump/Plow truck.
8. An Article to raise and appropriate \$80,000 for a new police vehicle.
9. An Article to establish a Capital Reserve Fund for maintenance or replacement of the Transfer Station's backhoe and to raise and appropriate \$50,000 to be placed into the fund.

In addition, the loan payment for the Fire Station for the approximate amount of \$177,000 should be added to the operating budget.

CAPITAL PROJECTS AND EXPENSES RECOMMENDED BY THE CAPITAL IMPROVEMENTS PROGRAM COMMITTEE															
	Department/Projects*	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	Addl.	Total	Comments	Financing Comments
Board of Selectmen	Paving and Improvements on Major Town Road	400	400	400	400	400	400	400	400	400	400		4,000		
	Neighborhood Roads	100	100	100	100	100	100	100	100	100	100		1,000		
	Lake Road Culvert Wall and Dredging			140				140					280	Very rough cost estimate	
	Union Wharf Bulkhead Reconstruction	245											245		
	Melvin Wharf					140							140	Very rough cost estimate	
Code Officer															
	Code Enforcement Vehicle					35							35	Existing vehicle 8 years old in 2026	
Conservation Commission															
	Great Meadow Trail			12									12	Final phase of project	First phase from donated funds
Emergency Management															
	Variable Message Boards						32						32	Moved to future year	Possible EMPG grant for half
Fire/Rescue															
	Ambulance 2 Capital Reserve		63	63	63	63							252	Additional vehicle, keep old as back-up	Establish a Capital Reserve Fund
	Engine 1 Capital Reserve		100	100	100	100	100	100	100	100	100	400	1,300	Existing vehicle 20 years old in 2032	Est. Cost \$1.3 million. Start Cap Reserve ten years out.
	Engine 2 (Lease Purchase)	125											125	Approved 2018	Lease Purchase
	Engine 2 Capital Reserve								100	100	100	800	1,100	Existing vehicle 20 years old in 2038	Start Cap Reserve ten years out
	Engine 4 (Lease Purchase)				170	170	170	170	170				850	Existing vehicle 20 years old in 2025	\$850K est. cost plus interest for Lease Purchase
	Car 1				100								100	Existing vehicle 15 years old in 2025	
	Utility/Forestry 1		100										100	Existing vehicle 15 years old in 2023	
Boat 2/Air Boat				125								125	Existing craft 20 years old in 2025		
	ATV / Trailer, Rescue Sled	100										100	Existing equipment 20 years old in 2021		
Highway Department															
	Highway Garage Heating System Upgrade		21										21		
	Highway Garage Paving	28											28		
	New 10-wheel Dump/Plow Truck	235											235	To replace 2015 dump/plow truck	
	Tuftonboro Neck Bridge Replacement								184				184	Net impact of \$935K project	80% reimbursed from state bridge fund**
Police Department															
	Body and Cruiser Cameras			44	11	11	11	11					88	Grants may be available for half of cost. Addl staff required to administer.	
	Message Board & Radar Trailer		19										19	Moved out one year	
	Software system					25							25	Necessary when County Sheriff updates	
	Vehicles	80	80		80			80		160	80		560	Reevaluate replacement schedule	
Public Safety Facilities															
	Fire Station	177	173	169	165	161	156						1,001	Approved in 2012 (\$2,553,073)	15 year loan, matures in 2027
	Fire Station Renovations										300		300	Very rough cost estimate	
Solid Waste Department (Transfer Station)															
	Compactor #2 Replacement		36										36	12 - 15 year service life	
	Backhoe Replacement Capital Reserve	50	50	50									150		\$5K in grant funds may be available
	Pickup Truck, Plow, Spreader Package												-	Not recommended	
TOTAL PROJECT EXPENSE		1540	1142	1078	1314	1205	969	1001	870	1044	1080				Total Project Expenses (Tax Burden)
CAPITAL CAPACITY		974	998	1022	1046	1070	1095	1119	1143	1167	1191			25+ year history tracked and projected forward, using actual expense data.	Town's Normal Capacity for Capital Expenses
CAPITAL CAPACITY MINUS TOTAL PROJECT EXPE		-566	-144	-56	-268	-135	126	118	273	123				Negative number indicates expenses more than projected capacity.	
Year		2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	Addl.	Total		
** All project numbers are \$,000s															
** State bridge funding was cut from State Budget for 2019 & 2020. Future funding unknown.															

Table 3 – Recommended Capital Project Schedule



## Projected Tax Rates for 2022 to 2027

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.

Total property value assessments have been increasing slightly each year since 2014. The Town valuation was \$973 million in 2016, \$982 million in 2017, \$986 million in 2018, \$1,202,369,108 in 2019, \$1,210,573,108 in 2020 and \$1,216,326,934 in 2021. An additional expenditure of \$10,000 results in an increase of about .8 cents in the tax rate, which would increase taxes on a property with an assessed value of \$200,000 by about \$1.60.

The data presented in Table 4 (on the next page) are from a variety of sources. All the data for 2016 through 2020 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 2021 are similarly certified and will appear in the upcoming Town Report. The data for 2022 through 2027 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 2022 through 2027. 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 2021), the cost of the Nursing Home project, the School District’s operating budget (also assumed to increase at 3% annually beyond 2021) 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 2021 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 2022 - 2027

YEAR	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
Town Net Operating Expenses Tax Rate (\$/\$,000)	1.85	2.06	2.25	2.25	2.23	2.30	2.37	2.44	2.51	2.59	2.66
Town Net Capital Project Expense Tax Rate (\$/\$,000)	0.88	0.89	0.94	0.97	0.92	1.27	0.93	0.89	1.08	0.99	0.80
<b>Total Town Only Tax Rate (\$/\$,000)</b>	<b>2.73</b>	<b>2.95</b>	<b>3.19</b>	<b>3.22</b>	<b>3.15</b>	<b>3.57</b>	<b>3.30</b>	<b>3.33</b>	<b>3.59</b>	<b>3.58</b>	<b>3.46</b>
County Net Operating Expense Tax Rate (\$/\$,000)	1.24	1.19	0.94	1.02	1.05	1.03	1.06	1.09	1.13	1.16	1.19
New Nursing Home Cost Tax Rate (\$/\$,000)	0.14	0.14	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11
<b>Total County Only Tax Rate (\$/\$,000)</b>	<b>1.38</b>	<b>1.33</b>	<b>1.05</b>	<b>1.13</b>	<b>1.16</b>	<b>1.14</b>	<b>1.17</b>	<b>1.20</b>	<b>1.24</b>	<b>1.27</b>	<b>1.30</b>
School Operating Expense Tax Rate (\$/\$,000)	6.35	6.59	5.62	4.96	5.11	5.54	5.71	5.88	6.05	6.24	6.42
New School Building Cost Tax Rate (\$/\$,000)	0.31	0.31	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25
<b>Total School Only Tax Rate (\$/\$,000)</b>	<b>6.66</b>	<b>6.90</b>	<b>5.87</b>	<b>5.21</b>	<b>5.36</b>	<b>5.79</b>	<b>5.96</b>	<b>6.13</b>	<b>6.30</b>	<b>6.49</b>	<b>6.67</b>
<b>Total Tax Rate - (\$/\$,000) -</b>	<b>10.77</b>	<b>11.18</b>	<b>10.11</b>	<b>9.56</b>	<b>9.67</b>	<b>10.50</b>	<b>10.42</b>	<b>10.66</b>	<b>11.13</b>	<b>11.33</b>	<b>11.44</b>

## NOTES:

Assumes a constant valuation of \$1.216 billion (2021 - 2027)

Numbers for 2017 to 2020 are actual from Town reports

Numbers for 2021 are actual from DRA calculation

All later years assume a 3% annual increase in Town, County, and School Operating Expenses

These growth assumptions are arbitrary.

Town Capital Project Expenses are projected from the Table 3

Table 4 - Projected Tax Rates