

TOWN OF BOW, NEW HAMPSHIRE

Capital Improvements Plan FY2017-18 through FY2022-23

CIP Committee

2016

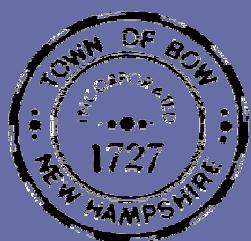


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Conclusion and Recommendations

The Program of Capital Expenditures herein provides a guide for budgeting and development of Bow's public facilities. The CIP Committee will review and update the CIP each year prior to budget deliberations. The CIP may be modified each year based on changes in needs and priorities. As noted in the Plan, there are projects proposed where the CIP Committee has determined that there is not enough information to make a recommendation concerning a proposed capital project. These are topics in the opinion of the Committee that should be studied in further detail before funding decisions should be made.

The Capital Improvements Committee has worked hard over the past few months to improve the effectiveness of capital facilities programming in Bow. It is hoped that the improvements made during this time can continue to be refined and evaluated for their effectiveness in future years. The CIP Committee believes that Bow has made great strides in process and format of the Capital Improvements Plan and is hopeful that the improvements have made a difference to the Planning Board, Board of Selectmen, School Board, Library Trustees and Budget Committee as they prepare budgets each year.

The committee suggests the following:

- The Committee recommends the inclusion of articles on the town warrant that discontinue the following capital reserve funds that have no balance and whose purpose is being funded by other sources.
 1. Fire Department Air Compressor
 2. Municipal Building Vault
 3. Library Computer System
 4. Police Dispatch Equipment
 5. Police Four-Wheel Drive Vehicle
 6. Property Revaluation
 7. Sewer Construction

Move the Parks and Recreation Equipment Capital Reserve Fund into the Department of Public Works Equipment Capital Reserve Fund as the Highway Department is managing and maintaining the Parks and Recreation equipment.

- Establish a capital reserve fund for the purpose of demolishing, reconstructing, or renovating the Community Center, Rescue Building, and grounds. The Committee is recommending an initial contribution of \$5,000.
- Establish a capital reserve fund for the Library for the purpose of Library maintenance and repair with Town Meeting as the agents to expend. The Committee is recommending an initial contribution of \$5,000. This would alleviate the use of the Library Emergency Capital Reserve Fund for maintenance items that should be scheduled.
- Reduce the balance kept in the Library Emergency Capital Reserve to \$25,000. The Committee recommends a contribution of \$10,000 in FY17/18 and \$9,000 in FY19/20 to bring the fund up to this level.

- The Committee strongly recommends that the School District compile a list of major maintenance and renovation projects that will be needed on all of the buildings and facilities along with an estimated cost and timeline of when they will need to be done.
- The Bow School Board will be requesting quotes in FY17/18 for the costs associated with the BES renovations with actual construction to begin in FY18/19. It is the recommendation of the Committee to continue to fund the Bow School District capital reserves with a contribution of \$100,000.
- The Committee recommends the inclusion of articles on the School District warrant that discontinue the following capital reserve funds that have little or no balance and whose purpose is being funded by other sources.
 1. Bow School District Pickup Truck
 2. New School Construction/Additions
- The Committee also recommends the inclusion of one or more warrant articles that consolidate the following Capital Reserve Funds into one CRF for the construction, reconstruction, renovation, maintenance, and paving for all the School District facilities.
 1. Bow School District Elementary/Memorial Schools
 2. Bow School District HVAC
 3. Bow High School Capital Improvements
 4. Bow School District Paving

The Committee after much review has made the following changes to the contributions to the Capital Reserve Accounts and these changes are depicted in the individual capital reserve spreadsheets in this report:

- Increase the contribution to the Bridge and Highway Capital Reserve from no contribution to \$130,000 FY17-18 through FY22-23. The last time a contribution was made to this fund was in 2012 in the amount of \$20,000. Due to the large number of infrastructure projects in the future, the 2016 Town Meeting combined the I-2 Zone Capital Reserve Fund with the Highway Construction Capital Reserve Fund.
- Maintain the contribution to the Municipal Buildings and Grounds Capital Reserve at \$135,000 for FY17/18 through FY22/23. Some projects were moved to future years to keep the contribution to the fund level. It should be noted that the cost of the salt shed increased from \$325,000 to \$440,000.
- Increase the contribution to the Public Works Highway Equipment Capital Reserve from \$128,000 to \$150,000 for FY17/18 through FY22/23. The increase is due to the reevaluation and reprioritization of equipment and the replacement of an eight wheel dump truck with a larger 10 wheel truck in order to increase efficiency.
- Reduced the contribution to the Police Department Vehicles and Equipment Capital Reserve Account from \$35,000 to \$30,000 for FY17/18 through FY22/23.

- The contribution to the Fire Department Trucks and Ambulances Capital Reserve remained the same at \$45,000 for FY17/18 through FY22/23.
- Increase the contribution to the Fire Department Equipment Capital Reserve from \$42,000 to \$65,000 for FY17/18 through FY22/23. The increase is due to the cost of the SCBA air compressor and filling station going from \$45,000 to \$110,000.
- Maintain the contribution to the Parks and Recreation Department Improvements Capital Reserve at \$20,000 for FY17/18 to FY22/23. The St. Cyr Playground Equipment Project was moved out a year and split over two years in order to keep this funding level.

Respectfully Submitted,

Michael Wayne, Chair (Citizen Representative)

Dik Dagavarian (Citizen Representative)

Matthew Poulin (Citizen Representative)

Colleen Hunter, Vice Chair (Select Board Representative)

William Oldenburg (Planning Board Representative)

Jennifer Strong-Rain (School Board Representative)

Jeffrey Knight (Budget Committee Representative)

The Committee would like to thank the following for their assistance and valuable insight:

David Stack, Town Manager

Geoff Ruggles, Finance Director

Erin Commerford, Police Chief

Dana Abbott, Fire Chief

Timothy Sweeney, Director of Public Works

Cindy Rose, Parks and Recreation

Todd Drew, DPW Fleet and Facilities Foreman

Duane Ford, Assistant Superintendent

Lori Fisher, Library Director

Library Trustees

Summary of Capital Improvement Projects									
Project	Source	Rating	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Bridges and Highways			(actual)						
Annual Road Reconstruction and Pavi	GF	2	335,000	430,000	430,000	430,000	430,000	430,000	430,000
Birchdale Road Bridge	CRF	1		773,900	-	-	-	-	-
River Road culvert - boat ramp	CRF	2		-	50,000	-	-	-	-
So. Bow Road culverts (3)	CRF	2		-	120,000	-	-	-	-
River Rd/Rte 3A intersection	CRF	2		-	-	250,000	-	-	-
Page Road Drainage system	CRF	3		-	-	-	250,000	-	-
Bow Bog Road culvert	CRF	3		-	-	-	-	300,000	-
Page Road culvert - Br. London TPK	CRF	3		-	-	-	-	-	45,000
Page Road Bridge	CRF	4		-	-	-	-	-	-
White Rock Hill Culvert	CRF	4		-	-	-	-	-	-
River Road Bridge	CRF	4							
Contributions:									
Bridge and Highway Construction C	GF		-	130,000	130,000	130,000	130,000	130,000	130,000
Bridges and Highways Subtotal				1,333,900	730,000	810,000	810,000	860,000	605,000
Project	Source	Rating	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Buildings and Facilities			(actual)						
Salt shed	CRF	2		440,000	-	-	-	-	-
Municipal Bldg Insulation Project	CRF	2		-	75,000	-	-	-	-
ADA Compliance - Town Buildings	CRF	2		-	-	25,000	-	-	-
Bathrooms - Muni Bldg.	CRF	2		-	25,000	-	-	-	-
Parking Lot & Drainage - Muni Bldg	CRF	2		-	-	90,000	-	-	-
Heat/AC - OTH	CRF	2		-	30,000	-	-	-	-
Heating System - Muni Bldg.	CRF	3		-	-	-	-	100,000	-
Electrical System - Muni Bldg.	CRF	3		-	-	-	-	85,000	-
Fueling System - DPW	CRF	3		-	-	-	110,000	-	-
Community Building	TBD	4							
Contributions:									
Municipal Building & Grounds CRF	GF		135,000	135,000	135,000	135,000	135,000	135,000	135,000
Buildings and Facilities Subtotal				575,000	265,000	250,000	245,000	320,000	135,000

Summary of Capital Improvement Projects										
Project	Source	g	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	
Public Works Equipment										
			(actual)							
Building Maintenance Truck	CRF			45,000	-	-	-	-	-	
*2004 International Dump Truck (#4)	CRF			210,000	-	-	-	-	-	
One ton dump truck (P&R)	CRF			-	50,000	-	-	-	-	
Mowing attachment for 2002 Kubota	CRF			-	35,000	-	-	-	-	
2002 Tractor	CRF			-	80,000	-	-	-	-	
*2005 Freightliner Dump Truck (#84)	CRF			-	165,000	-	-	-	-	
*2006 Freightliner Dump Truck (#74)	CRF			-	-	170,000	-	-	-	
*2010 F-350 Utility Truck (#3550)	CRF			-	-	50,000	-	-	-	
1993 Sullair 125Q compressor	CRF			-	-	15,000	-	-	-	
Shatter tine aerator (P&R)	CRF			-	-	30,000	-	-	-	
*2011 F-550 Dump Truck (#2655)	CRF			-	-	-	85,000	-	-	
*2012 F-550 Dump Truck (#8744)	CRF			-	-	-	-	-	85,000	
*2008 Freightliner Dump Truck (#130)	CRF			-	-	-	177,000	-	-	
*2008 Freightliner Dump Truck (#130)	CRF			-	-	-	-	180,000	-	
*2009 International 4900 Dump Truck	CRF			-	-	-	-	-	188,000	
2013 Backhoe	CRF			-	-	-	-	-	-	
2010 International Dump Truck (#86)	CRF			-	-	-	-	-	-	
2000 Champion 726A grader	CRF			-	-	-	-	-	-	
2014 Cat loader	CRF			-	-	-	-	-	-	
2013 International Dump Truck (#25)	CRF			-	-	-	-	-	-	
2008 John Deere riding mower	CRF			-	-	-	-	-	-	
2019 F-350 Utility Truck (#3550)	CRF			-	-	-	-	-	-	
2016 CAT Excavator	CRF			-	-	-	-	-	-	
Contributions:										
Public Works Equipment CRF	GF		120,000	150,000	150,000	150,000	150,000	150,000	150,000	
Public Works Equipment Subtotal				405,000	480,000	415,000	412,000	330,000	423,000	

Capital Improvements Plan FY2017-18 through FY2022-23

2016

Summary of Capital Improvement Projects

Project	Source	g	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Police Department									
			(actual)						
Cruiser laptop computers - 7	CRF			40,000	-	-	-	-	-
Intel file server	CRF			12,000	-	-	-	-	-
Mobile and portable radios	CRF		-		40,000	-	-	-	-
2012 Chevy Impala cruiser (chief)	CRF			-	-	27,000	-	-	-
2004 Yamaha all-terrain vehicles - 2	CRF			-	-	-	-	15,000	-
Video Monitoring Equipment	CRF			-	-	-	40,000	-	-
Cruiser laptop computers - 7	CRF		-		-	-	-	-	45,000
Contributions:	GF								
Police Equipment CRF	GF		35,000	30,000	30,000	30,000	30,000	30,000	30,000
Police Department Subtotal				82,000	70,000	57,000	70,000	45,000	75,000

Project	Source	g	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Fire Truck and Ambulance Purchases									
			(actual)						
2009 ambulance A-2	CRF			-	240,000	-	-	-	-
2002 pumper E-3	CRF			-	650,000	-	-	-	-
2013 special utility vehicle C-1	CRF			-	-	-	-	45,000	-
2004 forestry truck	CRF			-	-	-	-	-	96,000
2014 ambulance A-1	CRF			-	-	-	-	-	-
2009 pumper E-1	CRF			-	-	-	-	-	-
2007 Rescue Truck R-1	CRF			-	-	-	-	-	-
Contributions:									
Fire Trucks CRF	GF		45,000	45,000	45,000	45,000	45,000	45,000	45,000
Fire Department Subtotal				45,000	935,000	45,000	45,000	90,000	141,000

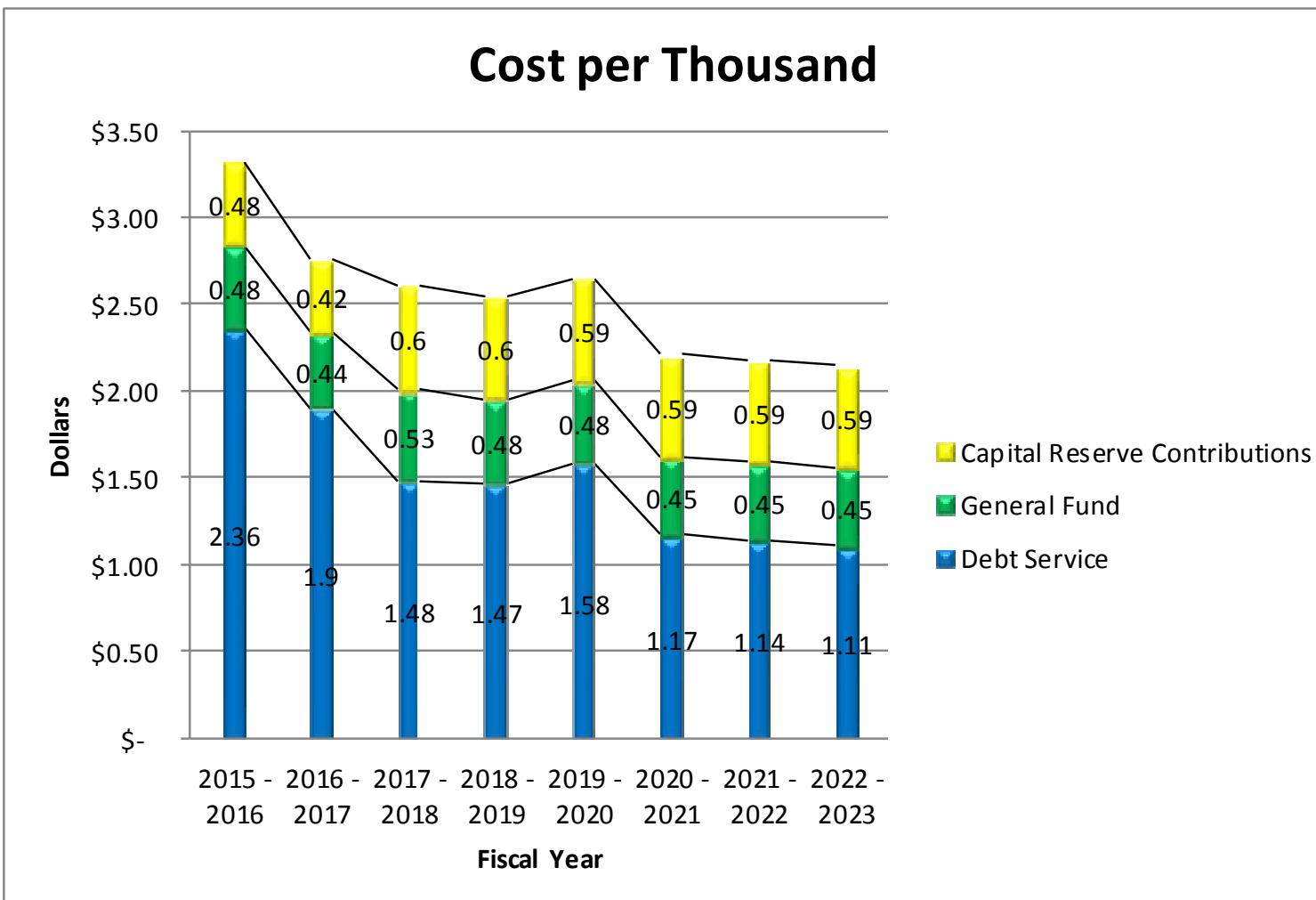
Project	Source	g	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Fire Equipment Purchases									
			(actual)						
SCBA Air compressor and filling station	CRF			110,000	-	-	-	-	-
SCBA equipment	CRF			-	-	172,000	-	-	-
Vehicle extraction rescue equipment	CRF			-	-	-	30,000	-	-
Defibrillators	CRF			-	-	-	70,000	-	-
Lucas CPR machines	CRF			-	-	-	30,000	-	-
Turnout gear	CRF			-	-	-	-	120,000	-
Contributions:									
Fire Equipment CRF	GF		42,000	65,000	65,000	65,000	65,000	65,000	65,000
Fire Department Subtotal				175,000	65,000	237,000	195,000	185,000	65,000

Summary of Capital Improvement Projects									
Project	Source	Rating	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Parks & Recreation									
			(actual)						
Hanson Park irrigation well	CRF	2		30,000	-	-	-	-	-
Hanson Park storage building	CRF	2		-	-	50,000	-	-	-
St. Cyr playground fence and equipment	CRF	3		-	-	-	-	-	35,000
Contributions:									
Parks and Rec. Improvements CRF			20,000	20,000	20,000	20,000	20,000	20,000	20,000
Parks & Recreation Subtotal				50,000	20,000	70,000	20,000	20,000	55,000
Community Development									
			(actual)						
Vehicle Purchase	GF			25,000					
Community Development - Sub Total				\$0	25,000	-	-	-	-
Water and Sewer									
			(actual)						
Sewer Meter Installation	CRF	2			128,000				
Sewer System Activation	TBD	5							
Bow Junction Water Main Extension	TBD	1		1,314,000					
Water and Sewer - Sub Total				\$0	-	-	-	-	-
Grand Total - Town Projects				2,162,900	2,950,000	1,259,000	1,230,000	1,395,000	1,152,000

Summary of Capital Improvement Projects+A149:KA149:K184									
Project	Source	g	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Library			(actual)						
HVAC control system replacement	GF	2		35,000					
Generator	CRF	-		-	-	-	-	-	32,000
Elevator replacement	CRF	-		-	-	-	-	-	-
Replace furnace & control system	CRF	-		-	-	-	-	-	-
Replace shingle & flat rubber roof	CRF	-		-	-	-	-	-	-
Contributions:									
Library Emergency Repairs CRF				10,000	9,000				
Library Lower Level CRF			50,000						
Library Building Maintenance CRF				5,000	5,000	5,000	5,000	5,000	5,000
Library Sub-total				50,000	14,000	5,000	5,000	5,000	37,000
Project	Source	g	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
School District			(actual)						
Buses	GF			\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
BES Renovation Engineering	CRF			TBD					
BMS Playscape	GF, PPP	2		\$25,000	\$25,000	\$25,000			
BES Renovation	CRF,BD	2			\$3,551,250				
Contributions:									
Bow School District CRF:				100,000	100,000	100,000	100,000	100,000	100,000
Bow School District HVAC CRF:									
BHS Capital Improvements CRF:						-	-	-	-
School District Subtotal				\$225,000	\$3,776,250	\$225,000	\$200,000	\$200,000	\$200,000

Summary of Capital Improvement Projects									
Net Expense									
Current & Proposed Debt Expense	Source	g	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Outstanding Bonds (Town)	GF		\$1,241,302	\$1,486,982	\$1,459,386	\$1,412,475	\$1,369,452	\$1,331,904	\$1,291,013
Outstanding Bonds (School)	SDGF		\$819,544	\$242,300	\$215,700	\$207,000	\$198,200	\$189,400	\$180,500
Proposed Bond (School)	SDGF				\$42,019	\$221,999	\$217,797	\$213,595	\$209,393
Total			\$2,060,845	\$1,729,282	\$1,717,105	\$1,841,474	\$1,785,449	\$1,734,900	\$1,680,906
<i>Net Tax Impact Per Thousand</i>			<i>\$1.90</i>	<i>\$1.48</i>	<i>\$1.47</i>	<i>\$1.58</i>	<i>\$1.17</i>	<i>\$1.14</i>	<i>\$1.11</i>
General Fund Expense									
Annual Road Reconstruction and Pavil	GF		\$335,000	\$430,000	\$430,000	\$430,000	\$430,000	\$430,000	\$430,000
Community Building Study	GF		\$42,000	\$0					
Building Inspector Vehicle	GF			\$25,000					
HVAC control system replacement	GF			\$35,000					
School Buses	GF		\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
BMS Playground	GF			\$25,000	\$25,000	\$25,000	\$0	\$0	\$0
Total			\$477,000	\$615,000	\$555,000	\$555,000	\$530,000	\$530,000	\$530,000
<i>Net Tax Impact Per Thousand</i>			<i>\$0.44</i>	<i>\$0.53</i>	<i>\$0.48</i>	<i>\$0.48</i>	<i>\$0.45</i>	<i>\$0.45</i>	<i>\$0.45</i>
Capital Reserve Funds - Contributions									
Public Works Equipment	GF		\$128,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000
Buildings & Facilities	GF		\$135,000	\$135,000	\$135,000	\$135,000	\$135,000	\$135,000	\$135,000
Community Center CRF	GF		\$0	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
Bridges & Highways	GF		\$0	\$130,000	\$130,000	\$130,000	\$130,000	\$130,000	\$130,000
Police Department Equipment	GF		\$35,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000
Fire Department Equipment	GF		\$42,000	\$65,000	\$65,000	\$65,000	\$65,000	\$65,000	\$65,000
Fire Department Trucks and Ambulan	GF		\$45,000	\$45,000	\$45,000	\$45,000	\$45,000	\$45,000	\$45,000
Parks & Recreation Improvements	GF		\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000
Library Lower Level	GF		\$50,000	\$0	\$0	\$0	\$0	\$0	\$0
Library Maintenance	GF			\$5,000	\$5,000	\$6,000	\$6,000	\$6,000	\$6,000
Library Emergency	GF			\$10,000	\$9,000	\$0	\$0	\$0	\$0
School	SDGF		\$0	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
Total			\$455,000	\$695,000	\$694,000	\$686,000	\$686,000	\$686,000	\$686,000
<i>Net Tax Impact Per Thousand</i>			<i>\$0.42</i>	<i>\$0.60</i>	<i>\$0.60</i>	<i>\$0.59</i>	<i>\$0.59</i>	<i>\$0.59</i>	<i>\$0.59</i>
<i>Combined Tax Impact Per Thousand</i>			<i>\$2.76</i>	<i>\$2.61</i>	<i>\$2.54</i>	<i>\$2.64</i>	<i>\$2.22</i>	<i>\$2.19</i>	<i>\$2.15</i>
<i>Total CIP Tax Impact \$ 200,000.00 Home</i>			<i>\$551.63</i>	<i>\$521.29</i>	<i>\$508.74</i>	<i>\$528.70</i>	<i>\$443.45</i>	<i>\$437.01</i>	<i>\$430.00</i>
<i>Total CIP Tax Impact \$ 300,000.00 Home</i>			<i>\$827.44</i>	<i>\$781.94</i>	<i>\$763.11</i>	<i>\$793.05</i>	<i>\$665.18</i>	<i>\$655.52</i>	<i>\$645.00</i>
<i>Total CIP Tax Impact \$ 400,000.00 Home</i>			<i>\$1,103.25</i>	<i>\$1,042.59</i>	<i>\$1,017.49</i>	<i>\$1,057.41</i>	<i>\$886.91</i>	<i>\$874.03</i>	<i>\$860.00</i>
Tax Base			1,085,097	1,166,052	1,166,052	1,166,052	1,166,052	1,166,052	1,166,052

Estimated Cost, per thousand, of the Capital Improvements Plan on Tax Rate
For Fiscal Years 2015-2016 thru 2022-2023.



Introduction

The preparation and adoption of a Capital Improvements Plan (CIP) is an important part of Bow's planning process. A CIP aims to recognize and resolve deficiencies in existing public facilities and anticipate and meet future demand for capital facilities. A CIP is a multi-year schedule that lays out a series of municipal projects and their associated costs. Over the six-year period considered by the CIP, it shows how the Town should plan to expand or renovate facilities and services to meet the demands of existing or new population and businesses.

A CIP is an advisory document that can serve a number of purposes, among them to:

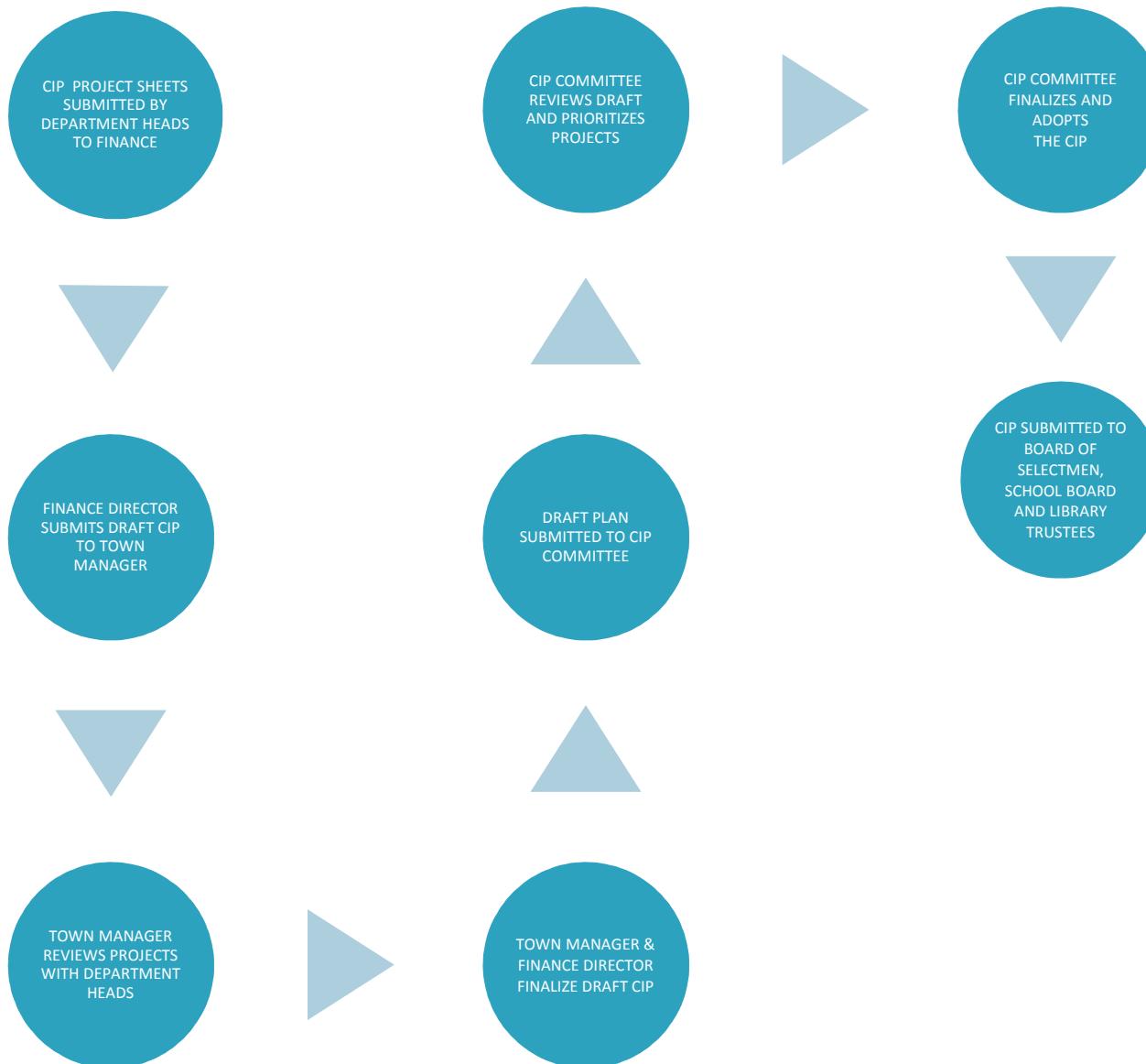
- Guide the Board of Selectmen, School Board, Library Trustees and the Budget Committee in the annual budgeting processes;
- Contribute to stabilizing the Town's real property tax rate;
- Aid the prioritization, coordination, and sequencing of various municipal improvements;
- Inform residents, business owners, and developers of planned improvements;
- Provide the necessary legal basis, continued administration and periodic updates of the Bow Impact Fee Ordinance.

It must be emphasized that the CIP is purely advisory in nature. Ultimate funding decisions are subject to the budgeting process and the annual Town Meeting. The CIP Committee is bringing Department project requests to the attention of the Town, along with recommended priorities, in the hope of facilitating decision making by the Town.

From the *2004 Bow Master Plan*:

"As the Master Plan was being written, it became evident that Bow is at a crossroads. With incremental growth creeping from southern portions of the State and the City of Concord continuing to evolve and expand as a regional source of employment, Bow will continue to grow and face new challenges and issues. Those who contributed to this plan did their best to plan for such changes and to suggest appropriate strategies that will accommodate reasonable growth while maintaining the rural atmosphere. It is the resolve of the Planning Board to faithfully and aggressively pursue the recommendations included in this document. The Master Plan is a document that outlines the kind of town Bow is now and the kind of town it would like to be, keeping in mind its importance as a community in central New Hampshire. It describes us today, forecasts where we are heading, and defines what we need to do over the next several years. Most importantly, we can see what we can achieve and, by committing it to paper for all to see, what our plan is for the future. It is to be a living document helping us to focus on the important issues of our times. We need each and every community member's efforts to bring fruition to the recommendations in this document."

CIP Processes



Financing Methods

In the project summaries below, there are several different financing methods used. Four methods require appropriations; either as part of the Town's annual operating budget or as independent warrant articles at Town Meeting.

- The **1-Year Appropriation (GF)** is the most common method, and refers to those projects proposed to be funded by real property tax revenues within a single fiscal year.
- The **Capital Reserve (CRF)** method requires appropriations over more than one year, with the actual project being accomplished only when the total appropriations meet the project cost.
- **Lease/Purchase (LP)** method has been used by the School District and other departments for the purchase of major vehicles.
- **Bonds (BD)** are generally limited to the most expensive capital projects, such as major renovations, additions, or new construction of school or municipal buildings or facilities, and allow capital facilities needs to be met immediately while spreading out the cost over many years in the future.
- **Fund Balance (FB)** may be used to finance capital projects as approved by Town Meeting.
- **Impact fees (IF)** are collected from new development to pay for new facility capacity and placed in a fund until they are either expended within six years as part of the project finance or they are returned to the party they were collected from.
- **Grants (GR)** are also utilized to fund capital projects in Bow. Typically, grants will cover a portion of the overall project cost, and the Town is responsible for the remaining percentage of the project cost.
- **Tax Increment Financing (TIF)**. TIF Districts allow the Town to use increases in valuation of property to directly pay off bonds for infrastructure improvements and capital projects in the district. TIF Districts are set up and administered according to NH RSA's, Chapter 162-K.
- **Public/Private Partnerships (PPP)** Lastly, the Town can take advantage of **Public/Private Partnerships**, where a private organization shares the costs of funding a capital project.
- **To Be Determined (TBD)** Uncertain of cost, funding or project timeline.

Identification and Evaluation of Town's Capital Needs

The Bow CIP Committee uses worksheet forms that are filled out annually and submitted by the Town Manager and Select Board, Library Trustees, and School Board to identify potential capital needs and explain these project requests. Forms are tailored by the CIP Committee and the Finance Department to generate information that defines the relative need and urgency for projects, and which also enables long-term monitoring of the useful life and returns from projects. The CIP submittal form is included in Appendix B. After written descriptions of potential capital projects are submitted, requestors are asked to come before the CIP Committee, as needed, to explain their capital needs and priorities and to explore with the CIP Committee the alternative approaches available to achieve the optimum level of capital needs and improvements.

The CIP Committee evaluates the submitted requests and assigns them to the six-year schedule according to the priority of all capital requests. The following pages describe each of the requests that have been placed in the six year CIP program for projects exceeding \$ 25,000, and include: spreadsheets of the schedule, funding sources, tax impacts, and other required information. There are several projects included in this plan that fall below the \$25,000 threshold due to them being included and contributions being made to the Capital Reserve Funds prior to establishment of the CIP Committee. Projects not meeting either CIP criteria or projected six year window are identified as possible future projects.

Priority System

The Committee has established a system to assess the relative priority of projects requested by the various departments, boards, and committees. Each proposed project is individually considered by the Committee and assessed a priority rank based on the descriptions below:

- **Priority 1 – Urgent:** Cannot Be Delayed: Needed immediately for health & safety
- **Priority 2 - Necessary:** Needed within 3 years to maintain basic level & quality of community services.
- **Priority 3 - Desirable:** Needed within 4-6 years to improve quality or level of services.
- **Priority 4 - Deferrable:** Can be placed on hold until after 6 year scope of current CIP, but supports community development goals.
- **Priority 5 - Premature:** Needs more research, planning & coordination
- **Priority 6 - Inconsistent:** Contrary to land-use planning or community development goals.

CAPITAL RESERVE FUNDS			
<u>Fund</u>	<u>Town Meeting/Article No</u>	<u>Purpose</u>	<u>Agents To Expend</u>
Cemetery Development	2001/18 and 2003/25	Purchasing land, conceptualizing, designing, and constructing cemeteries or additions to cemeteries.	Town Meeting
Fire Department Equipment	1957/7	Fire Department equipment.	Town Meeting
Fire Trucks	1996/16 and 2009/16	The purchase and replacement of Fire Dept vehicles with truck chassis including pumper trucks, ladder trucks, tanker trucks, forestry trucks, rescue trucks, and ambulances	Town Meeting
Bridge and Highway Construction	2003/39	Future highway construction projects.	Town Meeting
Land Purchase	2005/26	Purchasing future land or "other interests in land".	Selectmen
Municipal Buildings and Grounds	2006/15	Municipal buildings and grounds capital maintenance and repair.	Town Meeting
Parks & Recreation Department Equipment	1996/27	Replacement of Parks & Recreation Department equipment.	Town Meeting
Parks & Recreation Improvements	2015/21	Parks & Recreation Improvements.	Town Meeting
Police Department Equipment	1971/10	Replacing Police Department equipment.	Town Meeting
Public Safety Building	2000/23 and 2006/19	Public Safety Building Capital Reserve Fund.	Town Meeting
Highway/Public Works Equipment	1977/9	Purchase of new or replacement of existing highway equipment.	Town Meeting
Municipal Facilities Emergency Repair Capital Reserve	2015/27	Providing funds to address unforeseen emergency or urgent repairs	Selectmen
Sewer System	Oct 9.2008 BOS RSA 35:7 & 149-I:10	Major capital additions, replacements, and improvements to wastewater system, including sewer lines and other infrastructure, pumping stations and other facilities, land and easements, and equipment	Selectmen
Bridge	2009/12	Constructing, replacing, and rehabilitating bridges and culverts which provide water crossings	Selectmen
Library Lower Level	2012/20	Renovating lower level of Baker free Library	Library Trustees
Public Safety Building	2006/19		Town Meeting
Bow School District (Elementary/Memorial Schools)	1992	Construction, reconstruction or renovations of Bow Schools	District Meeting
Bow School District (HVAC)	1996		District Meeting
Bow High School Capital Improvements	2000		District Meeting
Bow School District Paving	2006/15	Paving in the Bow School District	District Meeting
Bow School District AREA School Improvements	2015/3		District Meeting
Trust Funds			
Library Emergency Repairs			Library Trustees
Private Water Well Pollution Mitigation			Selectmen

Listing of Projects by Priority

Priority 1 - Urgent: Cannot Be Delayed: Needed immediately for health & safety

FY2017-18

- Birchdale Road Bridge Replacement.....Page 22
- Bow Junction Water Main ExtensionPage 27

Priority 2 – Necessary: Within 3 Years to Maintain Basic Level & Quality of Community Services.

FY2017-18

- Annual Road Construction.....Page 28
- Salt Shed Construction.....Page 30
- Hanson Park Irrigation WellPage 35
- Library HVAC Control SystemPage 36
- BMS Playscape ConstructionPage 38
- BES Architectural Design.....Page 39

FY2018-19

- River Road Culvert ReplacementPage 40
- South Bow Road Culvert(s) ReplacementPage 41
- Municipal Building Insulation InstallationPage 42
- Bathroom(s) Renovations – Municipal BuildingPage 43
- Heat/AC OTH.....Page 44
- Sewer Meter InstallationPage 45
- Elementary School RenovationPage 46

FY2019-20

- River Road/Rte. 3A Intersection Re-construction Page 47
- Parking Lot and Drainage Installation - Municipal Building Page 48
- ADA Compliance - Town Buildings Page 49
- Recreation Storage Building – Hanson Page 50

Priority 3- Desirable: Needed within 4-6 years to improve quality or level of services.**FY2020-21**

- Page Road Drainage Page 51
- Fueling System – DPW Page 52

FY2021-22

- Bow Bog Road Culvert Page 53
- Heating System – Municipal Building Page 54
- Electrical System – Municipal Building Page 55

FY2022-23

- Page Road Culvert – Br. London Tpk west Page 56
- St. Cyr Playground Equipment Page 57
- Library Emergency Generator Page 58

Priority 4- Deferrable: Can be placed on hold until after 6 year scope of current CIP, but supports community development goals.

- Page Road Bridge Page 59
- River Road Bridge Page 60
- Community Building Page 61

Priority 5 - Premature: Needs more research, planning & coordination

- Library Elevator Replacement Page 62
- Library Furnace and Controls Replacement Page 63
- Library Roof Replacements Page 64
- Sewer System Activation Page 65

Town of Bow, New Hampshire
Engineering Investigation and Recommendation Study
Birchdale Road Bridge Over White Brook
NHDOT Bridge No. 092/136
NHDOT Project No. 24225

Executive Summary

The existing Birchdale Road Bridge over White Brook spans approximately 13'-0" and is comprised of a metal plate pipe arch. The pipe is supported directly on the brook bed. Records indicate that the original bridge was built in 1950. The bridge is currently closed because of significant section loss approximately 1-foot above and below the typical water level for the full length of the pipe. The bridge is currently on the NHDOT Municipal "Redlist" due to its deficiencies and condition.

DuBois & King, Inc. (D&K) has evaluated several viable alternatives for replacing the existing Birchdale Road Bridge. The alternatives include specific bridge types while maintaining the existing roadway horizontal alignment. The bridge alternatives include a precast concrete 3-sided rigid frame superstructure and wingwalls (alternative #2 & 5); a precast concrete arch superstructure and wingwalls (alternative #3); a precast concrete 4-sided box culvert and precast concrete wingwalls (alternative #4).

Our engineering study evaluation considered key components associated with bridge design and construction and the specific impacts that would affect the municipality and general public. In preparation of a recommendation, thought and analysis was given towards: natural and cultural resources, subsurface soil conditions, hydraulic requirements, impacts to right-of-way and utilities, property owner concerns, construction schedule, maintenance of traffic and an estimate of probable construction costs. Following is a summary of the evaluation.

The subsurface investigations revealed the road fill resting on loose organic soils. These soils are on top of loose silt with clay lenses. The investigation determined that the abutments and wingwalls should be supported on driven piles resting on bedrock at an approximate depth of 60-feet. It is anticipated that each pile cap will be supported by a single row of piles. Lateral resistance of the single row of piles will be provided by the soil layers beneath the loose organic soils.

The completion of a hydrologic study and hydraulic analysis (H&H study) resulted in determination that the existing bridge waterway opening (13'-0" wide by 6'-6" high) is **not** adequate to pass the 50-year design flood event flows. The water flowing under the existing bridge would have no headspace beneath the top of the pipe and as such doesn't satisfy the minimum 1.0-foot of freeboard during the 50-year storm event required by NHDOT. The final recommendation is to increase the existing waterway opening to a 26-foot clear hydraulic span with a 7'-2" vertical clearance.

D&K is recommending the 26-foot clear hydraulic opening for three major reasons as listed below:

1. The 26-foot clear hydraulic opening is adequate to pass the 50-year design flood event flows (1.0-feet of freeboard). This satisfies the NHDOT design requirement of a minimum 1.0-foot of freeboard during a 50-year storm event.
2. The 26-foot clear hydraulic opening reduces river velocities from that of the existing 13'-0" clear hydraulic opening. Reducing river velocities is essential to reducing the possibility of scour. Also, lowering river velocities permits much improved passage of aquatic organisms under the bridge.
3. The 26-foot clear hydraulic opening would satisfy, that from existing conditions, all of the NHDES stream crossing rules including the 1.2 x bankfull width plus 2-feet guideline. Satisfying the guidelines will allow the project to be permitted routinely and not require alternative design criteria (Env-Wt 904.09) rules for stream crossings. Refer to the complete hydrologic and hydraulic analysis report in Appendix C to see a list of the NHDES rules.

The Town has a 49.5-foot right-of-way along Birchdale Road in the vicinity of the bridge. It is anticipated that the permanent replacement work will occur within the Town's right-of-way except for a portion of each wingwall. Permanent easements will be needed at each wingwall to allow the Town to maintain the structure. Temporary easements (construction easements) will be necessary to construct each new bridge wingwall (4 wingwalls total).

Birchdale Road is currently a paved road. The existing horizontal and vertical alignment at and near the bridge is adequate, and meets the current design criteria. D&K is proposing to maintain the approximate horizontal alignment while raising the vertical alignment approximately 10" to provide adequate cover over the proposed structure.

Traffic calming options have been considered for this project. Viable traffic calming options along Birchdale Road would include the use of speed bumps or raised tables. Also, the roadway will be widened to 30'-0" within the project limits to accommodate future bike lanes.

Birchdale Road is a local road. It is proposed that the bridge site remain **closed** during construction with the Birchdale Road Bridge being constructed in one stage during the summer months. The current road and bridge closure requires motorists to use Hooksett Turnpike as a detour around the bridge site. The current detour is relatively minor (4.0 miles long).

Construction would be anticipated to last approximately 3 to 4-months in total. Estimated project durations and costs have been included in this report and summarized below, for the purposes of establishing an appropriate schedule and budget.

D&K has presented this project at a NHDOT Natural Resource Agencies monthly coordination meeting. Based on the feedback from this meeting, D&K received initial approval from the Agencies for a replacement bridge design that increases the current 13'-0" clear span to a 26'-0" clear span. A design exception will **not** be required under the NHDES Stream Crossing Rules (Env Wt 904.09) for this hydraulic span length. During this meeting, NHDES stated that the impacts include prime wetlands and mitigation is needed. Additionally, rip rap placed inside the structure will need to be positioned to provide a bench for wildlife passage. The meeting minutes for this presentation are included in Appendix J.

D&K submitted a Request for Project Review to the NH Division of Historical Resources (DHR) for this project. Based on this submittal, the DHR Committee reviewed the existing cultural resources and issued a Memorandum of Effect that is included in Appendix J. DHR has found the existing site and bridge are not archeologically significant. Based on DHR's review, no historic or archaeological properties will be affected.

Project Durations:

Final Engineering Design and Environmental Permitting	5 months
Advertising and Bidding	1 month
Project Approval / Mobilization	1 month
Construction	<u>4 months</u>
Duration for Remainder of Project	11 months

Project Costs:

<u>PE</u>	
Study Phase	\$ 47,370
Est. Prelim. and Final Engineering Design and Permitting	\$ 55,000
Est. Bid Phase	<u>\$ 6,500</u>
Total PE	\$ 108,870
Est. Bridge Construction	\$ 638,000
Est. Construction Administration	<u>\$ 75,000</u>
Total Project Budget / Cost	\$ 821,870
Total Recommended Budget	\$ 830,000

The project has been scheduled into the NHDOT Municipal Bridge Aid Program (MBAP), with funding available in FY 2025 (July 1, 2024 to June 30, 2025). Through the MBAP the Town will seek reimbursement of 80% of the replacement cost.

The desired schedule by the Town is to advertise (bid) the project in the spring of 2024, and complete construction by fall 2024. However, this schedule may change if the Town decides to proceed early under the advanced construction provision of RSA 234:5. See correspondence in

Appendix J from Nancy Mayville and RSA 234:5 regarding this topic. Proceeding early (2017 construction) will be considered if construction funding is approved at the March 2017 Town meeting.

Recommendation

The recommended bridge alternative is to replace the existing structure with a 26-foot clear hydraulic opening, 2-lane precast concrete 3-sided rigid frame superstructure and wingwalls on pile caps with driven piles (alternative #5). A bridge width of 30'-0" rail-to-rail is recommended. This bridge type was selected because it is economical, requires little maintenance, has a long service life, matches well with the site geometry, is practical to construct, and can be constructed quickly. The current traffic detour will be maintained during construction.

D&K is proposing to maintain the paved roadway with approximately 125-feet of approach roadway reconstruction work on each end of the bridge. Roadway to be widened to 30'-0" and include speed bumps or traffic tables. Galvanized steel bridge rail and approach guardrail will be installed.

At May 10, 2016 Board of Selectman meeting, Town officials (Selectboard, Town Manager and Public Works Director), approved the options of maintaining the existing horizontal alignment, raising the existing vertical alignment approximately 10", installing a 2-lane precast concrete 3-sided rigid frame superstructure (26' clear) and precast wingwalls on pile caps with driven piles (5th alternative), installing galvanized bridge rail and galvanized steel approach guardrail, and to continue the traffic detour during construction onto Hooksett Turnpike and Route 13 Clinton Street.

Road Paving Schedule						
Paving - 2017	Length in Miles	Year Constructed	Year Last Paved	Length in Feet	Total Tons @ 2 inches	Total Cost @ \$ 80 / ton
Foote Road	0.44		2003	2,323.20	958.32	\$85,000
Everett Avenue	0.13	1974	1994	686.4	102.96	\$8,237
Northeast Avenue	0.07	1969	1994	369.6	101.64	\$8,131
Tally Ho Lane	0.08	1970	1994	422.4	116.16	\$9,293
Hemlock Road	0.101	1974	1999 Rehab.	533	148.53	\$11,900
Westgate Drive	0.21	1974	2003 Rehab.	1,108	308.98	\$14,725
Surrey Drive	0.24		1999 Rehab.	1,267	353.07	\$28,250
Old Coach Road/Surrey Coach Lane	0.739	1971		3,901.92	1,073.03	\$85,842
Whiterock Hill Rd -- Back Side	0.74	1980	2005	3900	1087	\$86,943
Beaver Brook Road	0.34	1980	2002	1,795.20	493.68	\$39,494
Crockett Drive	0.3	1977	2002	1584	441	\$35,313
Colonial Terrace	0.076		1998	401.28	55.87	\$4,469
Totals					5185	\$417,597
Paving - 2018	Length in Miles	Year Constructed	Year Last Paved	Length in Feet	Total Tons @ 2 inches	Total Cost @ \$ 80 / ton
South Bow Rd	2.71	1981	2015	14,308.80	3987.38	\$318,990
Turee View Drive	0.95			5016	1397.79	\$111,823
Totals					5956	\$430,813
Paving - 2019	Length in Miles	Year Constructed	Year Last Paved	Length in Feet	Total Tons @ 2 inches	Total Cost @ \$ 80 / ton
Allen Rd	2.24		2004	11,827	3295	\$263,667
Merrill Crossing	0.399	1995	1996	2,106.72	579.35	\$46,348
Abby Ln	0.47		2003	2481.6	692	\$55,360
Colby Ln	0.28		2003	1478.4	412	\$32,960
Lincoln Drive	0.29	1969		1,531.00	426.6	\$34,131
Juniper Drive	0.06	1969		317	88	\$7,067
Totals					6140	\$439,533

CAPITAL IMPROVEMENT PROJECT SHEET

PROJECT TITLE: Salt Shed Construction

DEPARTMENT: Public Works Department

NEW UPDATE

EXPENDITURE YEAR: 2017 - 2018

ESTIMATED LIFE:

30

CAPITAL RESERVE ACCOUNT: Municipal Buildings and Grounds

PROJECT COST: \$ 440,000 Future Cost*: \$ 511,016

PROJECT DESCRIPTION AND JUSTIFICATION:

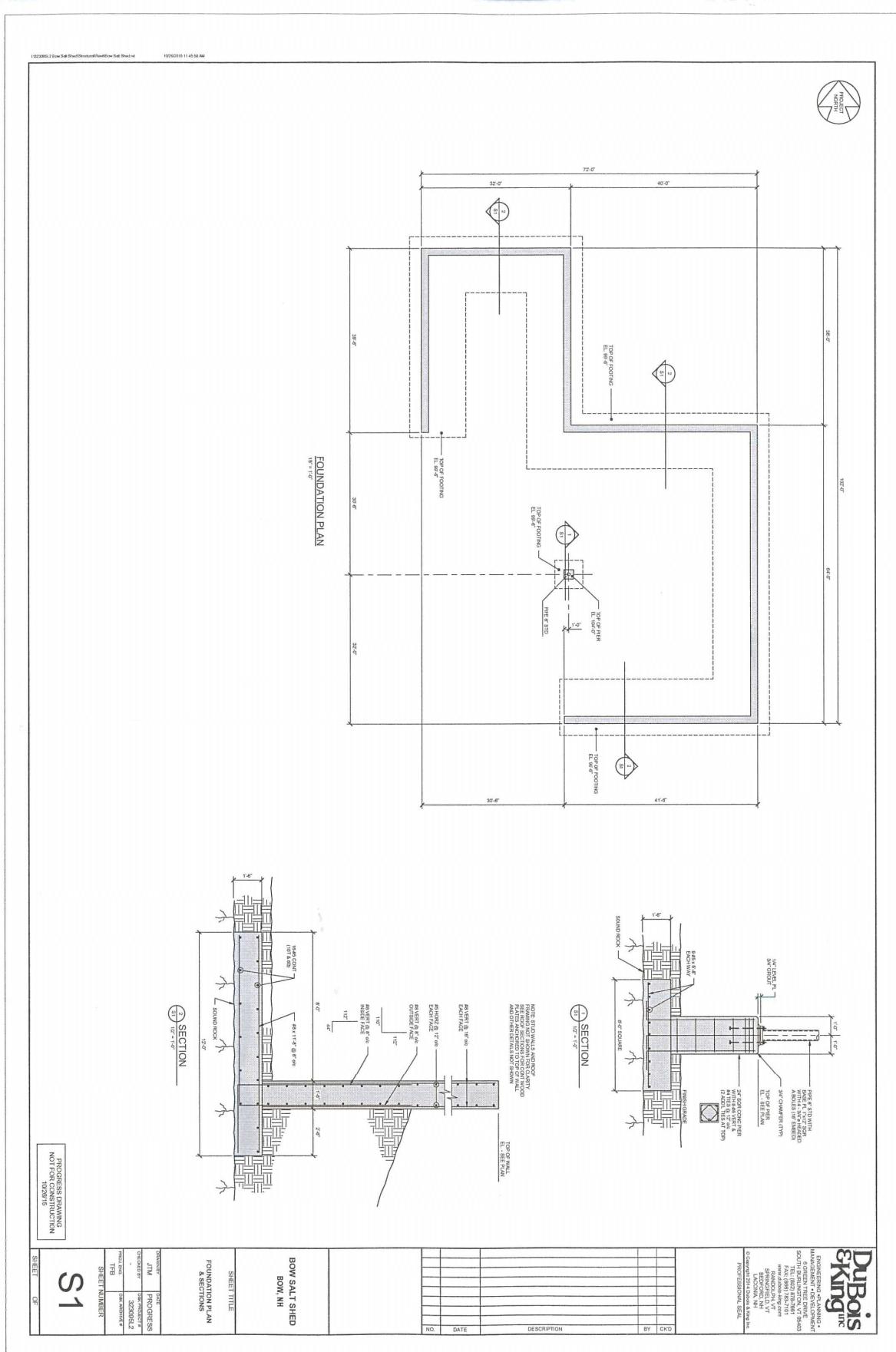
This project is to replace the existing salt shed and uncovered mixing area with a new 60' x 40' salt shed with an attached covered 32' x 38' mixing area. The current facility is located within the Town's wellhead protection area.

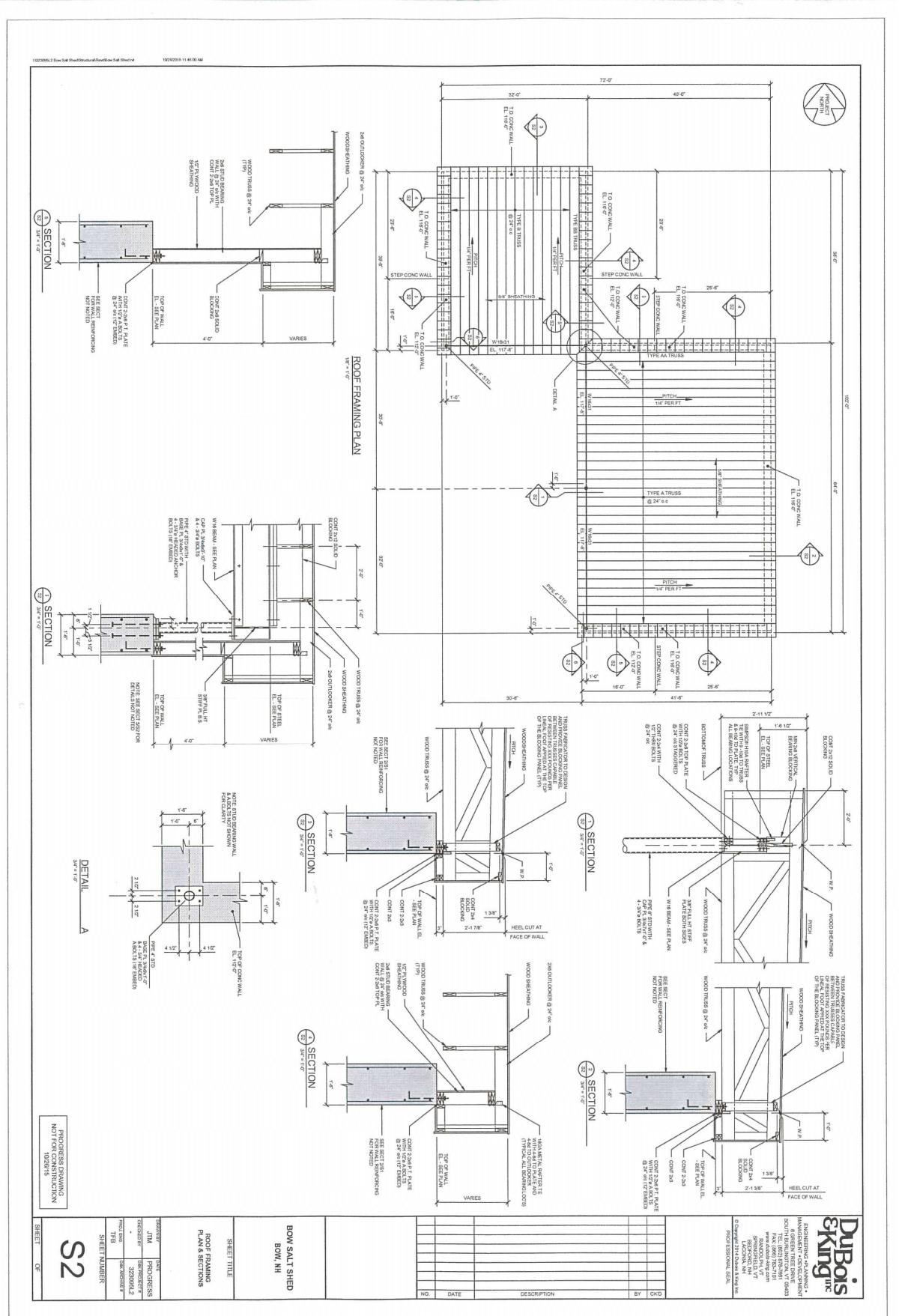
10/2016 - The Committee reduced the cost in order to maintain level funding to the CRF.

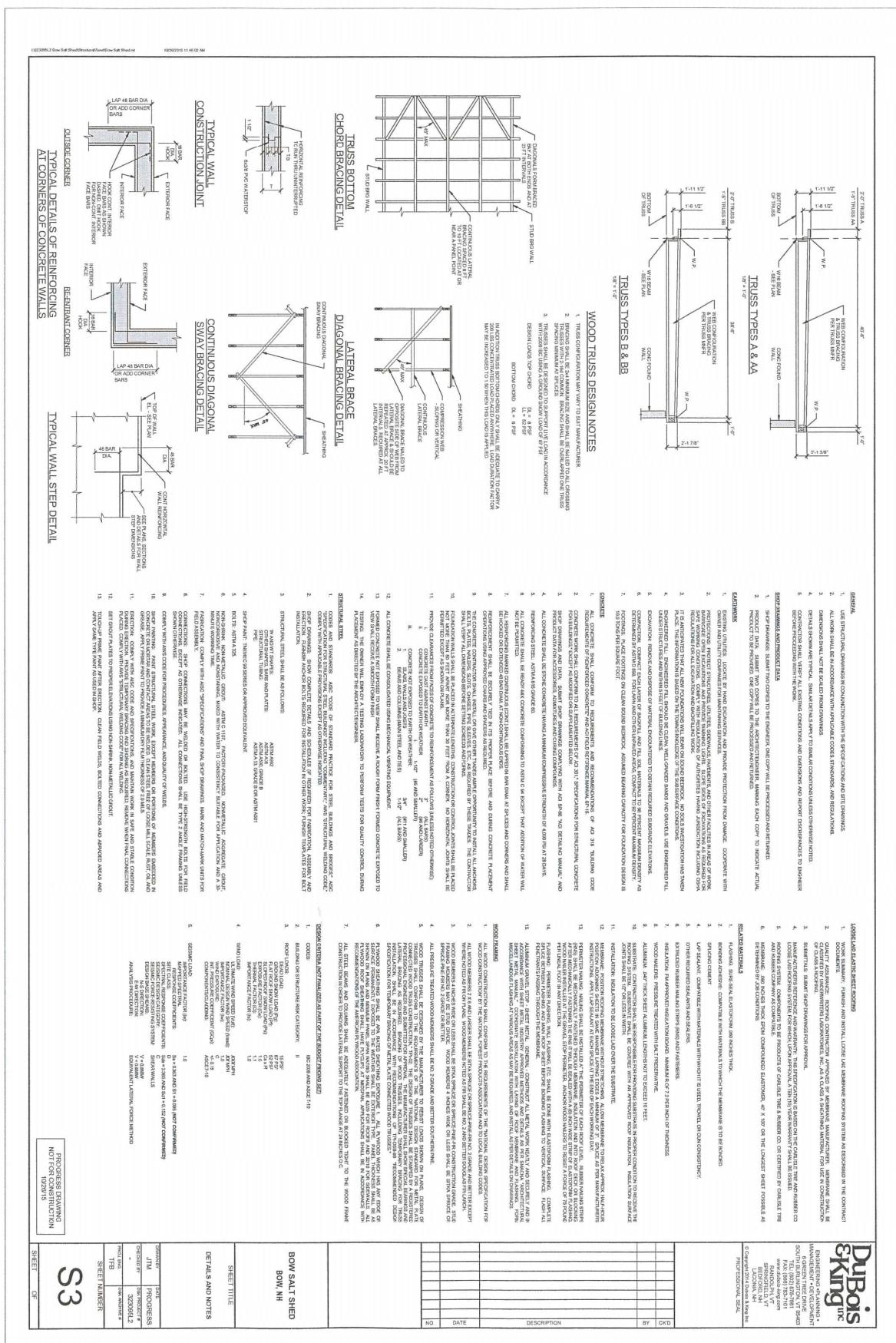
Dubois & King**Bow Salt Shed**

11/9/2015

Division	Description		
1	General Conditions	\$ 70,000	(3 months)
3	Concrete	\$ 170,000	
5	Steel	\$ 17,500	
6	Carpentry	\$ 80,000	
7	Roofing	\$ 60,000	
9	Painting	\$ 2,500	
		\$ 400,000	
	Contingency 10%	\$ 40,000	
		\$ 440,000	







CAPITAL IMPROVEMENT PROJECT SHEET

PROJECT TITLE: Hanson Park Irrigation Well

DEPARTMENT: Parks and Recreation Department

NEW UPDATE

EXPENDITURE YEAR: 2017 - 2018

ESTIMATED LIFE:

25

CAPITAL RESERVE ACCOUNT: Parks and Recreation Improvements

PROJECT COST: \$ **30,000** **Future Cost*:** \$ **33,984**

PROJECT DESCRIPTION AND JUSTIFICATION:

FY 17/18: Recommendation to install an additional artesian well for current and future sprinkler expansions that will require additional water consumption. The two current wells produce 12 gallons per minute combined (12 GPM each). The current system demand to irrigate each field simultaneously is 70 GPM. During the hot summer months, recovery demand is of concern.

CAPITAL IMPROVEMENT PROJECT SHEET

PROJECT TITLE: Library HVAC Control System

DEPARTMENT: Library

NEW UPDATE

EXPENDITURE YEAR: 2017 - 2018

ESTIMATED LIFE:

10

CAPITAL RESERVE ACCOUNT:

PROJECT COST: \$ 35,000 Future Cost*: \$ 36,790

PROJECT DESCRIPTION AND JUSTIFICATION:

The Library's heating system is antiquated and inefficient and should be brought into the 21st century, which will greatly improve heating and cooling efficiency, and reduce costs. To update the system with complete building automation, including replacing existing thermostats/controls for heating and air conditioning, the cost would be about \$32,000 (please see attached proposal). The Library requests \$35,000 which includes a 10% contingency because the quote of \$32,000 is for only the 2016 year and does not cover any unanticipated defective equipment.

JUSTIFICATION (per the Bow Capital Improvement Plan / Capital Project Scoring Sheet): 1) the project addresses a deficiency in the library facility, 2) it provides the improved ability to serve the existing population and deal with future growth, 3) it will result in long term cost savings in terms of heating and cooling efficiency.

ELLIOTT CONTROLS, INC.
10 NORTHERN BLVD UNIT 4
AMHERST, NH 03031

Proposal

Proposal Date: 3/29/2016

Proposal #: 234

Project:

Bill To:

PROPOSAL FOR CONTROLS
USA

Page 2

Two trusted
already paid
\$5,000 towards
school repair

CAPITAL IMPROVEMENT PROJECT SHEET

PROJECT TITLE: BES Architectural Design

DEPARTMENT: School District

NEW UPDATE

EXPENDITURE YEAR: 2017 - 2018

ESTIMATED LIFE: N/A

CAPITAL RESERVE ACCOUNT:

PROJECT COST: TBD

Future Cost*: N/A

SOURCE AND AMOUNT OF FUNDS:

CRF

TBD

*Future Cost is Calculated on

*Future Cost is Calculated on
Present Day Dollars Times,
Inflation Rate: 0.5%,
Over an Estimated Life of: N/A Years
#VALUE!
Budget Cycle.

PROJECT DESCRIPTION AND JUSTIFICATION:

Architectural Design Costs for the BES Renovation are included in the project estimate (based on January 2012 cost estimates) sheet. The architectural design is proposed to be requested at the Annual Meeting in March 2017. The RFP for these services is going out in October 2017 with a due date of late November 2017. The proposal is anticipated to be paid with existing school district capital reserve funds. The cost of the design is unknown at this time. As a comparison, the design costs for the BMS renovation project (completed in summer 2015) was just less than \$400,000.

CAPITAL IMPROVEMENT PROJECT SHEET

PROJECT TITLE: River Road Culvert

DEPARTMENT: Public Works Department

NEW UPDATE

EXPENDITURE YEAR: 2018 - 2019

ESTIMATED LIFE:

50

CAPITAL RESERVE ACCOUNT: Bridge & Highway Construction

PROJECT COST: \$ 50,000

Future Cost*:

64,161

SOURCE AND AMOUNT OF FUNDS:

CRF

\$ 50,000

*Future Cost is Calculated on

§

*Future Cost is Calculated on
Present Day Dollars Times,
Inflation Rate: 0.5%,
Over an Estimated Life of: 50 Years,
for a Future Purchase in the 2068 - 2069
Budget Cycle.

PROJECT DESCRIPTION AND JUSTIFICATION:

FY 17/18 4'X80' Steel Culvert . Flow Line has deteriorated . DPW Staff is now Certified by DES to replace culverts up to four feet in diameter . This certification system by DES ultimately reduces the project cost in half . Project will require hiring a contractor with a very large excavator and ten wheel trucks to move materials expediently to assist DPW Staff.
8/2016 - Cost revised from \$52,500 to \$50,000. Committee moved the project out one year.

CAPITAL IMPROVEMENT PROJECT SHEET

PROJECT TITLE: S. Bow Road Culvert Replacement

DEPARTMENT: Public Works Department

NEW UPDATE

EXPENDITURE YEAR: 2018 - 2019

ESTIMATED LIFE:

50

CAPITAL RESERVE ACCOUNT: Bridge & Highway Construction

PROJECT COST: \$ 120,000 **Future Cost*:** \$ 153,987

PROJECT DESCRIPTION AND JUSTIFICATION:

This project will replace three thirty inch culverts on South Bow Road in conjunction with road paving.

9/2016 - Revised description.

CAPITAL IMPROVEMENT PROJECT SHEET

PROJECT TITLE: Muni Bldg. Insulation Project

DEPARTMENT: Municipal

 NEW

□ UPDATE

EXPENDITURE YEAR: 2018 - 2019

ESTIMATED LIFE:

N/A

CAPITAL RESERVE ACCOUNT: Municipal Buildings and Grounds

PROJECT COST: \$ 75,000

Future Cost*: N/A

SOURCE AND AMOUNT OF FUNDS:

PROJECT DESCRIPTION AND JUSTIFICATION:

The vermiculite insulation in the attic has been tested and found to contain asbestos. This insulation will be removed and replaced with new insulation which will increase the building's energy efficiency. The building roof was replaced in FY2016-17.

9/2016 - Committee moved the project out one year

CAPITAL IMPROVEMENT PROJECT SHEET

PROJECT TITLE: Bathrooms - Municipal Building

DEPARTMENT: Public Works Department

 NEW UPDATE

EXPENDITURE YEAR: 2018 - 2019

ESTIMATED LIFE:

50

CAPITAL RESERVE ACCOUNT:

PROJECT COST: \$ 25,000 **Future Cost*:** \$ 32,081

PROJECT DESCRIPTION AND JUSTIFICATION:

This is a complete update of the two bathrooms on the main floor of the Municipal Building. Included in the project are the replacement of existing partitions, new sheetrock and tile, permanently blocking old toilet connections, new fixtures including ADA compliant mirrors and towel dispensers, new, energy efficient light fixtures and the installation of a second urinal in the men's room.

9/2016 - the Committee moved the project out one year.

CAPITAL IMPROVEMENT PROJECT SHEET

PROJECT TITLE: A-C and Heat System - OTH

DEPARTMENT: Public Works Department

NEW UPDATE

EXPENDITURE YEAR: 2018 - 2019

ESTIMATED LIFE:

50

CAPITAL RESERVE ACCOUNT: Municipal Buildings and Grounds

PROJECT COST: \$ 30,000 Future Cost*: \$ 38,497

SOURCE AND AMOUNT OF FUNDS: CRF \$ 30,000

*Future Cost is Calculated on			\$	-
Present Day Dollars Times,			\$	-
Inflation Rate: 0.5%,			\$	-
Over an Estimated Life of: 50 Years,			\$	-
for a Future Purchase in the 2068 - 2069			\$	-
Budget Cycle.			\$	-
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PROJECT DESCRIPTION AND JUSTIFICATION:

This project will replace the existing air conditioning/heating unit at the Old Town Hall with a ductless air conditioner and heat pump system. The system will provide the building with a combined air conditioning and heating system. The system is composed of three main components: an outdoor unit, an indoor mounted evaporator unit, and a wireless remote controller. This system is up to 40% more efficient than conventional HVAC systems. The Town is currently using these systems at the Bow Municipal Building.

9/2016 - Cost revised from \$25,000 to \$30,000.

9/2016 - the Committee moved the project out one year.

CAPITAL IMPROVEMENT PROJECT SHEET

PROJECT TITLE: Sewer Meter Installation

DEPARTMENT: Public Works Department

NEW UPDATE

EXPENDITURE YEAR: 2018 - 2019

ESTIMATED LIFE:

10

CAPITAL RESERVE ACCOUNT: Sewer System

PROJECT COST: \$ 128,000 Future Cost*: \$ 134,546

SOURCE AND AMOUNT OF FUNDS: CRF \$ 128,000

*Future Cost is Calculated on \$ -

Present Day Dollars Times.

Inflation Rate: 0.5%

Over an Estimated Life of: 10 Years

Over an Estimated life of 10 years,
for a Future Purchase in the 2028 - 2030

For a Future Purchase in the 2028 - 2029
Budget Cycle

Budget Cycle:

\$ 128,000

PROJECT DESCRIPTION AND JUSTIFICATION:

One of the recommendations in the 2011 Sewer Rate Study conducted by Underwood Engineers

PROJECT DESCRIPTION AND JUSTIFICATION:

One of the recommendations in the 2011 Sewer Rate Study conducted by Underwood Engineers was to “Install water meters on all services and switch to a water consumption-based rate structure.” Once the meters are installed, the current billing structure for sewer service would be changed from the current system, which is based on “sewer units”, to a water consumption based structure for billing.

In 2014, the Town's system operator, WhiteWater, provided a cost estimate to install water meters for customers that are currently connected to the Town's sewer system but not the public water supply. The cost per meter is either \$655.10 (5/8" meter) or \$842.75 (1" meter) and this includes the meter, permits and installation. There are currently 151 sewer customers which would result in a total project cost of approximately \$128,000 if all of the meters installed are 1" meters, however most residential properties should only require a 5/8" meter.

CAPITAL IMPROVEMENT PROJECT SHEET

PROJECT TITLE: Elementary School Renovation

DEPARTMENT: School District

NEW UPDATE

EXPENDITURE YEAR: 2018 - 2019

ESTIMATED LIFE:

25

CAPITAL RESERVE ACCOUNT: N/A

PROJECT COST: \$ 3,551,250

Future Cost*:

SOURCE AND AMOUNT OF FUNDS:

BD \$ 2,801,250

*Educa Gantin Galerias

GF \$ -
GPF \$ 750,000

Future Cost is Calculated as

CRF \$ 750,000

Present Day Dollars I

\$ -

Inflation Rate: 0.5%,

-\$

Over an Estimated Life of: 25 Years,

\$ -

for a Future P

\$ -

PROJECT DESCRIPTION AND JUSTIFICATION:

Comprehensive Facility Assessment and Capital Improvement Study was undertaken and completed in January 2012. Back end components at BES are in some cases 30+ years old based on the original building having been constructed in 1979. Renovation would be similar to the 2005 renovation of BMS and will include HVAC upgrades, new roof, fire suppression system, new security and alarm system, lighting upgrades and plumbing upgrades. Figures are based on January 2012 facility study cost figures. Actual costs to be determined when project is bid out to contractors.

CAPITAL IMPROVEMENT PROJECT SHEET

PROJECT TITLE: River Rd.-Rte. 3A Intersection

DEPARTMENT: Public Works Department

NEW UPDATE

EXPENDITURE YEAR: 2019 - 2020

ESTIMATED LIFE:

20

CAPITAL RESERVE ACCOUNT: Bridge & Highway Construction

PROJECT COST: \$ 250,000 Future Cost*: \$ 276,224

PROJECT DESCRIPTION AND JUSTIFICATION:

This project is to re-construct the intersection to improve turning radiiuses, improve visibility and provide a safer entry for vehicles and trucks heading on to Rte. 3A. The Town will apply for State Highway Aid for this projects.

9/2016 - the Committee moved the project out one year.

CAPITAL IMPROVEMENT PROJECT SHEET

PROJECT TITLE: ADA Accessibility projects

DEPARTMENT: Public Works Department

NEW UPDATE

EXPENDITURE YEAR: 2019 - 2020

ESTIMATED LIFE: N/A

CAPITAL RESERVE ACCOUNT: Municipal Buildings and Grounds

PROJECT COST: \$ 25,000 Future Cost*:

SOURCE AND AMOUNT OF FUNDS: CRF \$ 25,000

PROJECT DESCRIPTION AND JUSTIFICATION:

In October of 2015, the Town conducted an inspection of the Municipal Office Building, Community Building, Fire Station and Police Station to determine the facilities compliance with Americans with Disabilities Act (ADA) accessibility requirements. review the accessibility of the facilities. The findings were compiled into a report (dated 5/1/16) that includes the findings and recommended remediation measures that were prioritized based on a set criteria found in the report. These funds will be used to address more items in the Report. An updated copy of the report is enclosed.

9/2016 - the Committee moved the project out two years.

CAPITAL IMPROVEMENT PROJECT SHEET

PROJECT TITLE: Hanson Park Storage Building

DEPARTMENT: Parks and Recreation Department

NEW UPDATE

EXPENDITURE YEAR: 2019 - 2020

ESTIMATED LIFE:

50

CAPITAL RESERVE ACCOUNT: Parks and Recreation Improvements

PROJECT COST: \$ 50,000 **Future Cost*:** \$ 64,161

PROJECT DESCRIPTION AND JUSTIFICATION:

The project is the construction of a new 40'X24' structure with sliding barn style doors on a concrete slab with rough cut siding (barn board). L-Lap. The building will be used this for storing fertilizer, tractors & mower in the summer along with all implements and field equipment. This would decrease liability from road travel, decrease travel time, resulting in more efficient use of time. Equipment would be assessible at the fields, where it is needed and all equipment would be under cover when not in use. The life span of the equipment should increase with this new setup.

9/2016 - the Committee moved the project out one year.

CAPITAL IMPROVEMENT PROJECT SHEET

PROJECT TITLE: Page Road Drainage System

DEPARTMENT: Public Works Department

NEW UPDATE

EXPENDITURE YEAR: 2020 - 2021

ESTIMATED LIFE:

50

CAPITAL RESERVE ACCOUNT: Bridge & Highway Construction

PROJECT COST: \$ **250,000** **Future Cost*:** \$ **320,806**

PROJECT DESCRIPTION AND JUSTIFICATION:

This project is to install a closed drainage system on the north side of Page Road near the White Rock Hill Road intersection. There is a stone wall close to the edge of pavement and storm water runs along the wall and then flows into the driveways of homes.

CAPITAL IMPROVEMENT PROJECT SHEET

PROJECT TITLE: Fuel Pumping System

DEPARTMENT: Public Works Department

NEW UPDATE

EXPENDITURE YEAR: 2020 - 2021

ESTIMATED LIFE:

20

CAPITAL RESERVE ACCOUNT: Public Works Equipment

PROJECT COST: \$ 110,000 Future Cost*: \$ 121,539

PROJECT DESCRIPTION AND JUSTIFICATION:

The current fuel pumping system is 21 years old. Due to its age, it is required to be inspected every 5 years. The inspection that was conducted in 2015 noted no deficiencies. The system will be inspected again in 4 years (2020) and if it needs to be replaced, the current estimate is \$110,000. The tank is certified through 2021 and at that point will have to be replaced in order to meet new regulations.

8/2016 - Revised description.

10/2016 - The Committee moved the project forward one year.

CAPITAL IMPROVEMENT PROJECT SHEET

PROJECT TITLE: Bow Bog Road Culvert

DEPARTMENT: Public Works Department

NEW UPDATE

EXPENDITURE YEAR: 2021 - 2022

ESTIMATED LIFE:

50

CAPITAL RESERVE ACCOUNT: Bridge & Highway Construction

PROJECT COST: \$ 300,000 Future Cost*: \$ 384,968

PROJECT DESCRIPTION AND JUSTIFICATION:

Replacement of the drainage culvert near the intersection of Bow Bog Brook Road and Dean Avenue. The replacement culvert will be 5' in diameter and 50' long. Any culvert over 4' in diameter requires that an engineered plan be submitted to NH Department of Services for review and approval.

9/2016 - the Committee moved the project out one year.

CAPITAL IMPROVEMENT PROJECT SHEET

PROJECT TITLE: Electrical Upgrades - Muni Bldg

DEPARTMENT: Public Works Department

NEW UPDATE

EXPENDITURE YEAR: 2021 - 2022

ESTIMATED LIFE:

30

CAPITAL RESERVE ACCOUNT: Municipal Buildings and Grounds

PROJECT COST: \$ 85,000 Future Cost*: \$ 98,719

SOURCE AND AMOUNT OF FUNDS: CRF \$ 85,000

*Future Cost is Calculated on
Present Day Dollars Times,
Inflation Rate: 0.5%,
Over an Estimated Life of: 30 Years,
for a Future Purchase in the 2051 - 2052
Budget Cycle.

PROJECT DESCRIPTION AND JUSTIFICATION:

The electrical system at the Municipal Building has been patched, modified and added to over the last number of years. The same for telephone and computer wiring and cabling. This includes an upgrade of both systems and the removal of wiring, etc. that is no longer in use.

9/2016 - the Committee moved the project out two years.

CAPITAL IMPROVEMENT PROJECT SHEET

PROJECT TITLE: ST Cyr Playground Equipment

DEPARTMENT: Parks and Recreation Department

 NEW UPDATE

EXPENDITURE YEAR: 2022 - 2023

ESTIMATED LIFE:

20

CAPITAL RESERVE ACCOUNT: Parks and Recreation Improvements

PROJECT COST: \$ 70,000 Future Cost*: \$ 77,343

SOURCE AND AMOUNT OF FUNDS: CRF \$ 70,000

PROJECT DESCRIPTION AND JUSTIFICATION:

All playground equipment is recommended to be replaced after 20 years. Consideration should be taken as to what are the recommended materials and activities at the time of construction. Consideration should also be given to the protective material that is most recommended at the time of replacement. The timing of the replacement will be re-evaluated each year.

10/2016 - The Committee split the project over two years starting in 2022-23.

CAPITAL IMPROVEMENT PROJECT SHEET

PROJECT TITLE: Emergency Generator

DEPARTMENT: Library

NEW UPDATE

EXPENDITURE YEAR: 2023 - 2024

ESTIMATED LIFE:

25

CAPITAL RESERVE ACCOUNT: Library Maintenance

PROJECT COST: \$ 32,000 Future Cost*: \$ 36,249

SOURCE AND AMOUNT OF FUNDS: CRF \$ 32,000

***Future Cost is Calculated on \$ -**

Present Day Dollars Times. \$ -

Inflation Rate: 0.5%

Over an Estimated Life of: 25 Years

Over an Estimated Life of 15 Years,
for a Future Purchase in the 2048-2049

For a Future Purchase in the 2048 - 2049 Budget Cycle

5 -

\$ 32,000

PROJECT DESCRIPTION AND JUSTIFICATION:

This is being requested to potentially allow the library to fulfill the need for an area

PROJECT DESCRIPTION AND JUSTIFICATION:

This is being requested to potentially allow the library to fulfill the need for an area of refuge within the community that is smaller than BHS, since we will have the space and resources necessary aside from the generator to meet that need once the Lower Level Renovation is completed in early 2017).

CAPITAL IMPROVEMENT PROJECT SHEET

PROJECT TITLE: Page Road Bridge Replacement

DEPARTMENT: Public Works Department

NEW UPDATE

EXPENDITURE YEAR: 2023 - 2024

ESTIMATED LIFE: 50

CAPITAL RESERVE ACCOUNT: Bridge

PROJECT COST: \$ 830,700 **Future Cost*:** \$ 1,065,976

PROJECT DESCRIPTION AND JUSTIFICATION:

8/2016-Replace bridge on Page Road over Bela Brook.

Estimated total cost: \$884,300 (2014 estimate)

Engineering cost: \$53,600

Net CRF Withdrawal: \$830,700

State Bridge Aid total: \$708,240 (in 2024)

State Bridge Aid Eng. Reimb.: \$42,880

Net return to CRF: \$665.360

9/2016 - the Committee moved the project out to the same year bridge aid is available per State requirements.

CAPITAL IMPROVEMENT PROJECT SHEET

PROJECT TITLE: River Rd Bridge

DEPARTMENT: Public Works Department

NEW UPDATE

EXPENDITURE YEAR: 2025 - 2026

ESTIMATED LIFE: 50

CAPITAL RESERVE ACCOUNT: Bridge & Highway Construction

PROJECT COST: \$ 909,400 **Future Cost*:** \$ 1,166,966

PROJECT DESCRIPTION AND JUSTIFICATION:

This project involves the design and replacement of the Bow Bog Brook Bridge on River Road. The existing bridge was built in 1950. The Town and NH Department of Transportation are working with the Dubois & King engineering firm on this project.

According to the engineer's investigation and recommendation study, "The bridge is currently in poor condition with moderate rusting at each spring line and connection bolts, significant settlement, and movement to the outlet stone headwall and wing walls and guardrail hit damage throughout."

The total estimated (in 2014) project cost of the recommended alternative for replacement alternative is \$909,300.

The project has been scheduled into the NHDOT Municipal Bridge Aid Program, with funding available in FY2026 (July 1, 2025 to June 30, 2026.) Through the MBAP the Town will be seek reimbursement of 80% of the replacement cost. Dubois and King is proposing that the Town propose to NHDOT that this project be moved back to FY 2024 (July 1, 2023 to June 30, 2024). This would allow this bridge to be constructed at the same time as the Bella Brook Bridge (Page Road) in order to save costs. (7/8/14)

9/2016 - the Committee moved the project out to the same year bridge aid is available per State requirements.

CAPITAL IMPROVEMENT PROJECT SHEET

PROJECT TITLE: Community Building

DEPARTMENT: Municipal

NEW

 UPDATE

EXPENDITURE YEAR:

ESTIMATED LIFE:

N/A

CAPITAL RESERVE ACCOUNT: N/A

PROJECT COST: TBD

Future Cost*:

N/A

SOURCE AND AMOUNT OF FUNDS:

TBD

\$ -
\$ -
\$ -
\$ -
\$ -
\$ -
\$ -
\$ -
\$ -
\$ -
\$ -

PROJECT DESCRIPTION AND JUSTIFICATION:

In 2013, the Town hired a licensed professional fire protection engineer and an electrical engineer to inspect the facility and prepare a compliance plan for submittal to the State Fire Marshal.

In 2015, the Board of Selectmen appointed the Recreational Needs Committee to determine the current and future building needs and options for renovation or replacement of the building. Funding in the amount of \$25,000 was approved at the 2015 Town Meeting and SMP Architecture was engaged by the Committee to determine program space needs, explore site options and create conceptual building and site plans. The consensus of the Committee was to move forward with plans to renovate the existing building. \$42,000 was approved at the 2016 Town Meeting to conduct a boundary survey, perform geotechnical testing and analysis develop conceptual building design and site plan options and cost estimates for the renovation of the existing building. A new committee was appointed by the Board of Selectmen to work on the project. Some members of the committee have experience in construction and had worked on the Public Safety Building project planning.

CAPITAL IMPROVEMENT PROJECT SHEET

PROJECT TITLE: Roof Replacement

DEPARTMENT: Library

NEW UPDATE

EXPENDITURE YEAR: 2040 - 2041

ESTIMATED LIFE:

CAPITAL RESERVE ACCOUNT: Library Maintenance

PROJECT COST: \$ 67,000

Future Cost*:

75,897

SOURCE AND AMOUNT OF FUNDS:

CRF

\$ 67,000

*Future Cost is Calculated on Present Day Dollars Times, Inflation Rate: 0.5%, Over an Estimated Life of: 25 for a Future Purchase in the 2 Budget Cycle.

PROJECT DESCRIPTION AND JUSTIFICATION:

Replace roof shingles and flat rubber roof - \$67,000 (old building shingles & flat rubber roof replaced 2013; new addition shingles replaced 2016; estimated expenditure year 2041/2042).

CAPITAL IMPROVEMENT PROJECT SHEET

PROJECT TITLE: **Sewer System Activation**

DEPARTMENT: Municipal

NEW UPDATE

EXPENDITURE YEAR:

ESTIMATED LIFE:

50

CAPITAL RESERVE ACCOUNT: N/A

PROJECT COST: \$ 3,500,000 **Future Cost*:** \$ 4,491,290

PROJECT DESCRIPTION AND JUSTIFICATION:

This project will complete the connection between the Route 3A Commercial/ Industrial Area sewer mains and the recently constructed Hall Street sewer pump station, allowing sewer service to be activated in the commercial/industrial area. The work includes a sewer pump station, force main and gravity sewer. In addition to conveying flows from the project area, new customers would be able to connect along the new sewers described below.

Major project components:

- Construction of the River Road #1 sewer pump station - This station will receive all sewage flows from the project area and pump them over the high point between River Road and Grandview Road. The station will be nearly identical to the new Hall Street station.
- Sewer Force main - A dual force main will be extended approximately 4,500 feet from where it was terminated on River Road, along Route 3A to a point approximately 1,000 feet south of Grandview Road.
- Gravity Sewer - Gravity sewer will begin at the termination of the force main on Route 3A, run north to Grandview Road, along Grandview Road to Old Hill Road, and down Old Hill Road to Route 3A where it will terminate at a manhole just prior to the Hall Street pump station. The total length of gravity sewer is approximately 5,700 feet.

Summary of Capital Improvement Projects									
Bridge and Highway Construction CRF	Purchase	1	2	3	4	5	6		
	Est. Cost	Year	Life	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
Birchdale Road Bridge	773,900	FY 2017-18	50	773,900					
River Road culvert - boat ramp	50,000	FY 2018-19	50		50,000				
So. Bow Road culverts (3)	120,000	FY 2018-19	50		120,000				
River Rd/Rte 3A intersection	250,000	FY 2019-20	50			250,000			
Page Road Drainage system	250,000	FY 2020-21	50				250,000		
Bow Bog Road culvert	300,000	FY 2021-22	50					300,000	
Page Road culvert - Br. London TPK West	45,000	FY 2022-23	50						45,000
Page Road Bridge	830,700	FY 2023-24	50						
River Road Bridge	909,400	FY 2025-26	50						
Falcon Way/White Rock Hill Rd Intersect.	250,000	FY 2024-25	50						
White Rock Hill Culvert	0	TBD	50						
Total:	3,779,000			773,900	170,000	250,000	250,000	300,000	45,000
Beginning Capital Reserve Balance*				1,120,967	477,067	437,067	317,067	197,067	27,067
Proposed Contribution		0		130,000	130,000	130,000	130,000	130,000	130,000
State Bridge Aid Reimbursement									
Proposed Expenditure				(773,900)	(170,000)	(250,000)	(250,000)	(300,000)	(45,000)
Ending Estimated Capital Reserve Balance				477,067	437,067	317,067	197,067	27,067	112,067

* includes Highway Construction CRF

Highway Construction CRF: 354,332

Bridge and Highway Construction CRF: 766,635

Bridge CRF: 211,364 (used primarily for preliminary design work, Selectmen are agents to expend)

Capital Improvements Plan FY2017-18 through FY2022-23

2016

Summary of Capital Improvement Projects									
Municipal Buildings and Grounds CRF	Purchase		1	2	3	4	5	6	
	Est. Cost	Year	Life	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
Salt shed	440,000	FY 2017-18		440,000					
Municipal Bldg Insulation Project	75,000	FY 2018-19			75,000				
ADA Compliance - Town Buildings	25,000	FY 2019-20				25,000			
Bathrooms - Muni Bldg.	25,000	FY 2018-19			25,000				
Parking Lot & Drainage - Muni Bldg	90,000	FY 2019-20				90,000			
Heat/AC - OTH	30,000	FY 2018-19			30,000				
Heating System - Muni Bldg.	100,000	FY 2020-21						100,000	
Electrical System - Muni Bldg.	85,000	FY 2020-21						85,000	
Fueling System - DPW	110,000	FY 2021-22					110,000		
Total:	980,000			440,000	130,000	115,000	110,000	185,000	-
Beginning Capital Reserve Balance				315,870	10,870	15,870	35,870	60,870	10,870
Proposed Contribution		135,000		135,000	135,000	135,000	135,000	135,000	135,000
Proposed Expenditure				(440,000)	(130,000)	(115,000)	(110,000)	(185,000)	-
Ending Estimated Capital Reserve Balance				10,870	15,870	35,870	60,870	10,870	145,870
Municipal Facilities Emergency CRF:	27,527	(Selectmen are agents to expend)							

Capital Improvements Plan FY2017-18 through FY2022-23

2016

Summary of Capital Improvement Projects

DPW Equipment Capital Reserve Fund	Est. Cost	Purchase	1	2	3	4	5	6
		Year	Life	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22
Building Maintenance Truck	45,000	FY 2017-18		45,000				
2004 International Dump Truck (#4228)	210,000	FY 2017-18		210,000				
One ton dump truck (P&R)	50,000	FY 2018-19	12		50,000			
Mowing attachment for 2002 Kubota tractor	35,000	FY 2018-19			35,000			
2002 Tractor	80,000	FY 2018-19			80,000			
2005 Freightliner Dump Truck (#8444)	165,000	FY 2018-19			165,000			
2006 Freightliner Dump Truck (#7431)	170,000	FY 2019-20				170,000		
2010 F-350 Utility Truck (#3550)	50,000	FY 2019-20				50,000		
1993 Sullair 125Q compressor	15,000	FY 2019-20				15,000		
Shatter tine aerator (P&R)	30,000	FY 2019-20				30,000		
2011 F-550 Dump Truck (#2655)	85,000	FY 2020-21					85,000	
2012 F-550 Dump Truck (#8744)	85,000	FY 2022-23						85,000
2008 Freightliner Dump Truck (#1304)	177,000	FY 2020-21					177,000	
2008 Freightliner Dump Truck (#1305)	180,000	FY 2021-22						180,000
2009 International 4900 Dump Truck (#0849)	188,000	FY 2022-23						188,000
2013 Backhoe	145,000	FY 2023-24						
2010 International Dump Truck (#8640)	196,000	FY 2024-25						
2000 Champion 726A grader	350,000	FY 2025-26						
2014 Cat loader	200,000	FY 2026-27						
2013 International Dump Truck (#2563)	195,920	FY 2026-27						
2008 John Deere riding mower	25,000	FY 2026-27						
2019 F-350 Utility Truck (#3550)	50,000	FY 2027-28						
2016 CAT Excavator	0	TBD						
Total:	2,726,920			255,000	330,000	265,000	262,000	180,000
Beginning Capital Reserve Balance*				813,166	708,166	528,166	413,166	301,166
Proposed Contribution		128,000		150,000	150,000	150,000	150,000	150,000
Proposed Expenditure				(255,000)	(330,000)	(265,000)	(262,000)	(180,000)
Ending Estimated Capital Reserve Balance				708,166	528,166	413,166	301,166	271,166
* includes Parks & Recreation Equipment CRF								
Public Works Equipment CRF:	749,691	120,000						
Parks & Recreation Equipment CRF:	63,475	8,000						

Capital Improvements Plan FY2017-18 through FY2022-23

2016

Summary of Capital Improvement Projects

Police Equipment Capital Reserve Fund	Purchase		1	2	3	4	5	6	
	Est. Cost	Year	Life	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
Cruiser laptop computers - 7	40,000	FY 2017-18		40,000					
Intel file server	12,000	FY 2017-18		12,000					
Mobile and portable radios	90,000	FY 2018-19			40,000				
2012 Chevy Impala cruiser (chief)	27,000	FY 2019-20				27,000			
2004 Yamaha all-terrain vehicles - 2	15,000	FY 2021-22					15,000		
Video Monitoring Equipment	40,000	FY 2020-21					40,000		
Cruiser laptop computers - 7	90,000	FY 2017-18						45,000	
Total:	224,000			52,000	40,000	27,000	40,000	15,000	45,000
Beginning Capital Reserve Balance				63,475	38,475	25,475	25,475	12,475	24,475
Proposed Contribution		35,000		27,000	27,000	27,000	27,000	27,000	27,000
Proposed Expenditure				(52,000)	(40,000)	(27,000)	(40,000)	(15,000)	(45,000)
Ending Estimated Capital Reserve Balance				38,475	25,475	25,475	12,475	24,475	6,475
Fire Truck Capital Reserve Fund	Purchase		1	2	3	4	5	6	
	Est. Cost	Year	Life	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
2009 ambulance A-2	240,000	FY 2018-19			240,000				
2002 pumper E-3	650,000	FY 2018-19			650,000				
2013 special utility vehicle C-1	45,000	FY 2021-22						45,000	
2004 forestry truck	96,000	FY 2022-23							96,000
2014 ambulance A-1	250,000	FY 2024-25							
2009 pumper E-1	800,000	FY 2024-25							
2007 Rescue Truck R-1	200,000	FY 2027-28							
Total:	2,281,000			-	890,000	-	-	45,000	96,000
Beginning Capital Reserve Balance				1,210,182	1,255,182	410,182	455,182	500,182	500,182
Proposed Contribution		45,000		45,000	45,000	45,000	45,000	45,000	45,000
Proposed Expenditure				-	(890,000)	-	-	(45,000)	(96,000)
Ending Estimated Capital Reserve Balance				1,255,182	410,182	455,182	500,182	500,182	449,182

Capital Improvements Plan FY2017-18 through FY2022-23

2016

Summary of Capital Improvement Projects

Fire Dept Equipment Capital Reserve Fund	Purchase		1	2	3	4	5	6	
	Est. Cost	Year	Life	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
SCBA Air compressor and filling station	110,000	FY 2017-18		110,000					
SCBA equipment	172,000	FY 2019-20				172,000			
Vehicle extraction rescue equipment	30,000	FY 2020-21					30,000		
Defibrillators	70,000	FY 2020-21					70,000		
Lucas CPR machines	30,000	FY 2020-21					30,000		
Turnout gear	120,000	FY 2021-22						120,000	
Skid tank and pump	35,000	FY 2023-24							
Total:	567,000			110,000	-	172,000	130,000	120,000	-
Beginning Capital Reserve Balance				216,412	171,412	236,412	129,412	64,412	9,412
Proposed Contribution		42,000		65,000	65,000	65,000	65,000	65,000	65,000
Proposed Expenditure				(110,000)	-	(172,000)	(130,000)	(120,000)	-
Ending Estimated Capital Reserve Balance				171,412	236,412	129,412	64,412	9,412	74,412
Parks & Recreation Improvements CRF	Purchase		1	2	3	4	5	6	
	Est. Cost	Year	Life	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
Water well for irrigation	30,000	FY 2017-18		30,000					
Hanson Park storage building	50,000	FY 2019-20				50,000			
St. Cyr playground fence and equipment	70,000	FY 2021-22						35,000	
Total:	150,000			30,000	-	50,000	-	-	35,000
Beginning Capital Reserve Balance				26,276	16,276	36,276	6,276	26,276	46,276
Proposed Contribution		20,000		20,000	20,000	20,000	20,000	20,000	20,000
Proposed Expenditure				(30,000)	-	(50,000)	-	-	(35,000)
Ending Estimated Capital Reserve Balance				16,276	36,276	6,276	26,276	46,276	31,276

Summary of Capital Improvement Projects									
Library Lower Level CRF	Purchase		1	2	3	4	5	6	
	Est. Cost	Year	Life	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
Lower Level	79,979	FY 2017-18		79,979					
Total:	79,979			79,979	-	-	-	-	-
Beginning Capital Reserve Balance				79,979	-	-	-	-	-
Proposed Contribution		50,000							
Proposed Expenditure				(79,979)	-	-	-	-	-
Ending Estimated Capital Reserve Balance				-	-	-	-	-	-
Library Emergency CRF	Purchase		1	2	3	4	5	6	
	Est. Cost	Year	Life	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
Roof Repairs	29,950	FY 2017-18		29,950					
Total:	29,950			29,950	-	-	-	-	-
Beginning Capital Reserve Balance				36,156	16,206	25,206	25,206	25,206	25,206
Proposed Contribution				10,000	9,000	-	-	-	-
Proposed Expenditure				(29,950)	-	-	-	-	-
Ending Estimated Capital Reserve Balance				16,206	25,206	25,206	25,206	25,206	25,206
Library Emergency CRF- Library Trustees are agents to expend									
Library Maintenance CRF	Purchase		1	2	3	4	5	6	
	Est. Cost	Year	Life	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
Generator	32,000	FY 2022-23							32,000
Elevator replacement	82,000	FY 2030-31							
Replace furnace & control system	64,000	FY 2036-42							
Replace shingle & flat rubber roof	67,000	FY 2041-42							
Total:	245,000			-	-	-	-	-	32,000
Beginning Capital Reserve Balance				-	5,000	10,000	16,000	22,000	28,000
Proposed Contribution				5,000	5,000	6,000	6,000	6,000	6,000
Proposed Expenditure				-	-	-	-	-	(32,000)
Ending Estimated Capital Reserve Balance				5,000	10,000	16,000	22,000	28,000	2,000

Summary of Capital Improvement Projects									
School District CRFs	Purchase			1	2	3	4	5	6
	Est. Cost	Year	Life	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
Elementary School Renovation	3,551,250	FY 2018-19			750,000				
BES Renovation Engineering	TBD	FY2017-18							
Total:	3,551,250			-	750,000		-	-	-
Beginning Capital Reserve Balance*				1,008,520	1,258,520	758,520	1,008,520	1,258,520	1,508,520
Proposed Contribution		250,000		250,000	250,000	250,000	250,000	250,000	250,000
Proposed Expenditure				-	(750,000)		-		
Ending Estimated Capital Reserve Balance				1,258,520	758,520	1,008,520	1,258,520	1,508,520	1,758,520
*Includes School District and HVAC CRFs									
Bow School District CRF:	490,809								
Bow School District HVAC CRF:	517,712								
BHS Capital Improvements CRF:	143,479	(not included in balance as it is not applicable to current requests)							

Appendix A: Relevant State Statutes

CHAPTER 674

LOCAL LAND USE PLANNING AND REGULATORY POWERS

Capital Improvements Program

674:5 Authorization. – In a municipality where the planning board has adopted a master plan, the local legislative body may authorize the planning board to prepare and amend a recommended program of municipal capital improvement projects projected over a period of at least 6 years. As an alternative, the legislative body may authorize the governing body of a municipality to appoint a capital improvement program committee, which shall include at least one member of the planning board and may include but not be limited to other members of the planning board, the budget committee, or the town or city governing body, to prepare and amend a recommended program of municipal capital improvement projects projected over a period of at least years. The capital improvements program may encompass major projects being currently undertaken or future projects to be undertaken with federal, state, county and other public funds. The sole purpose and effect of the capital improvements program shall be to aid the mayor or selectmen and the budget committee in their consideration of the annual budget.

Source. 1983, 447:1, eff. Jan. 1, 1984. 2002, 90:1, eff. July 2, 2002.

674:6 Purpose and Description. – The capital improvements program shall classify projects according to the urgency and need for realization and shall recommend a time sequence for their implementation. The program may also contain the estimated cost of each project and indicate probable operating and maintenance costs and probable revenues, if any, as well as existing sources of funds or the need for additional sources of funds for the implementation and operation of each project. The program shall be based on information submitted by the departments and agencies of the municipality and shall take into account public facility needs indicated by the prospective development shown in the master plan of the municipality or as permitted by other municipal land use controls.

Source. 1983, 447:1, eff. Jan. 1, 1984.

674:7 Preparation. –

I. In preparing the capital improvements program, the planning board or the capital improvement program committee shall confer, in a manner deemed appropriate by the board or the committee, with the mayor or the board of selectmen, or the chief fiscal officer, the budget committee, other municipal officials and agencies, the school board or boards, and shall review the recommendations of the master plan in relation to the proposed capital improvements program. II. Whenever the planning board or the capital improvement program committee is authorized and directed to prepare a capital improvements program, every municipal department, authority or agency, and every affected school district board, department or agency, shall, upon request of the planning board or the capital improvement program committee, transmit to the board or committee a statement of all capital projects it proposes to undertake during the term of the program. The planning board or the capital improvement program committee shall study each proposed capital project, and shall advise and make recommendations to the department, authority, agency, or school district board, department or agency, concerning the relation of its project to the capital improvements program being prepared.

Source. 1983, 447:1. 1995, 43:1, eff. July 2, 1995. 2002, 90:2, eff. July 2, 2002.

674:8 Consideration by Mayor and Budget Committee. – Whenever the planning board or the capital improvement program committee has prepared a capital improvements program under RSA 674:7, it shall submit its recommendations for the current year to the mayor or selectmen and the budget committee, if one exists, for consideration as part of the annual budget.

Source. 1983, 447:1, eff. Jan. 1, 1984. 2002, 90:3, eff. July 2, 2002.

Appendix B: Capital Project Request Form

TOWN OF BOW

CAPITAL IMPROVEMENT PROJECT SHEET

PROJECT TITLE:

DEPARTMENT:

NEW UPDATE

EXPENDITURE YEAR:

CAPITAL RESERVE ACCOUNT:

PROJECT COST: \$

SOURCE AND AMOUNT OF FUNDS:

PROJECT DESCRIPTION AND JUSTIFICATION:

Appendix C: Project Submission Materials and Backup Information

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**ANNUAL DEBT SERVICE ON OUTSTANDING
TOWN AND SCHOOL BONDS**
as of June 30, 2016

Fiscal Year	2007 Hammond	2008 Water/ Sewer	2011 Water/ Sewer	2016 Public Safety Bldg	1996 *High School	2006 *Memorial School	Total
2016-17	\$78,337.50	\$172,562.50	\$903,100.00	\$87,301.61	\$586,643.75	\$232,900.00	\$2,060,845.36
2017-18	\$73,289.50	\$166,787.50	\$880,175.00	\$384,730.19		\$224,300.00	\$1,729,282.19
2018-19	\$70,337.50	\$161,012.50	\$857,250.00	\$370,785.76		\$215,700.00	\$1,675,085.76
2019-20	\$64,037.50	\$155,375.00	\$834,325.00	\$358,737.76		\$207,000.00	\$1,619,475.26
2020-21	\$57,731.25	\$150,356.25	\$814,675.00	\$346,689.76		\$198,200.00	\$1,567,652.26
2021-22	\$56,418.75	\$145,818.75	\$795,025.00	\$334,641.76		\$189,400.00	\$1,521,304.26
2022-23	\$55,106.25	\$141,212.50	\$772,100.00	\$322,593.76		\$180,500.00	\$1,471,512.51
2023-24		\$136,537.50	\$741,000.00	\$311,745.76		\$171,500.00	\$1,360,783.26
2024-25		\$131,862.50	\$715,000.00	\$302,097.76		\$162,500.00	\$1,311,460.26
2025-26		\$127,118.75	\$689,000.00	\$291,249.76		\$153,500.00	\$1,260,868.51
2026-27		\$122,306.25	\$663,000.00	\$274,327.26		\$144,500.00	\$1,204,133.51
2027-28		\$117,425.00		\$266,055.26			\$383,480.26
2028-29		\$112,475.00		\$261,308.26			\$373,783.26
2029-30		\$112,475.00		\$261,308.26			\$373,783.26
2030-31				\$239,723.50			
	\$455,258.25	\$1,953,325.00	\$8,664,650.00	\$4,413,296.42	\$586,643.75	\$2,080,000.00	\$17,913,449.92

*Note: School Bond Debt minus State Revenue

RSA 33:4-b Debt Limit; Computation. The debt limitations hereinbefore prescribed, except for counties, shall be based upon the applicable last locally assessed valuation of the municipality as last equalized by the commissioner of revenue administration under RSA 21-J:3, XIII and shall include the equalized value of property formerly taxed pursuant to the provisions of RSA 72:7; 72:15, I, V, VII, VIII, IX, X and XI; 72:16; 72:17; 73:26; 73:27 and 73:11 through 16 inclusive, all as amended, which was relieved from taxation by 1970, 5:3, 5:8, and 57:12, as determined under the provisions of RSA 71:11 as amended. Whenever several municipalities possessing the power to incur indebtedness cover or extend over identical territory, each such municipality shall so exercise the power to incur indebtedness of such municipalities **shall not exceed 9.75 percent** of the valuation of the taxable property as hereinbefore determined, except as provided for cooperative school districts under RSA 195:6.

**Statement of Appropriations, Estimated Revenues
And Property Tax Assessed for 2015**

ASSESSING DEPARTMENT

For the fiscal year 2015, Bow had a total of 3,413 parcels, of which 3,249 were taxable and 164 were tax exempt. There were 2,690 improved residential properties. This includes 156 residential condominiums. The vacant residential land included 100 parcels, 22 condominium sites, and 143 tracts of land solely under the Current Use program. There were 202 developed commercial and industrial properties. This includes 89 commercial and industrial condominiums. There were 69 vacant commercial/industrial parcels. The remaining 23 properties were in the public utility category.

We are continuing with the Cycled Inspection process, whereby one-fifth of the town is measured and inspected each year on a rotating basis. The streets and neighborhoods we will be visiting is currently posted on the Town's website. Property owners in the selected area receive notification from the Assessing Department informing them that a data collector will be in their neighborhood at which time the data collector will measure the outside and ask an adult for permission to inspect the interior of the home. In addition, all properties that have had a building permit issued over the last year or that have sold in the last year will also be visited by the Assessing Department to verify the details of the building permit and or the sale.

The annual tax rate applies to your property's assessed value and determines the amount of tax you will pay. The municipal, the local school district, the county, and the state education taxing agencies all contribute to the total tax rate. The following chart compares the tax rates of each agency per \$1,000 of assessed value for the last five years:

YEAR	2015	2014	2013	2012	2011
Town of Bow	\$6.71	\$7.04	\$7.05	\$ 6.76	\$ 5.88
Bow School District	\$16.48	\$17.18	\$17.61	\$ 16.38	\$ 15.46
State Education	\$2.38	\$2.42	\$2.57	\$ 2.61	\$ 2.70
County	\$2.97	\$2.87	\$2.96	\$ 3.32	\$ 3.11
TOTAL RATE	\$28.54	\$29.51	\$30.19	\$ 29.07	\$ 27.15

Bow offers various property tax exemptions and credits to eligible residents, including veterans, elderly, blind, and disabled, as well as for solar and central wood heating systems. All financial information is kept confidential and returned after review. The deadline for all these applications is April 15th.

Bow offers the maximum amount allowed by the State of New Hampshire for all Veteran's Tax Credits. The Veteran's Tax Credits' allocations were as follows for 2015:

Standard Veteran's Tax Credit of \$500 (328)	\$ 163,500*
Permanently Disabled Veteran's Credit of \$2,000 (6)	\$ 12,000
Surviving Spouse of Service member Killed of \$2,000 (3).....	\$ 6,000
Total Amount of Veterans Credits.....	\$ 181,500

*Some recipients receive partial credits.

The following is the official summary of inventory in Bow of all real estate which was used to calculate the 2015 tax rate:

Residential Land	\$245,085,754
Commercial/Industrial Land	\$ 52,486,350
Discretionary Preservation Easement Land	\$ 2,000
Current Use Land	\$ 323,770
Total of Taxable Land	\$297,897,874
Residential Buildings	\$494,198,105
Commercial/Industrial	\$109,375,975
Discretionary Preservation Easement Buildings	\$ 49,800
Total of Taxable Buildings	\$603,623,880
Public Utilities	\$211,156,487
Other Utilities (private water companies)	\$ 79,500
Total of Utilities	\$211,235,987
Total Valuation (Before exemptions)	\$1,112,757,741
Less Air Pollution Control Exemption to PSNH	-\$19,300,600
Less Improvements to Assessing the Disabled (2)	- 84,549
Modified Assessed Valuation	\$1,093,372,592
(This is used to calculate the total equalized value)	
Total Exemptions in Bow for 2015:	
Blind Exemption (3) \$ 225,000
Elderly Exemption (48)..... \$7,148,300
Disabled Exemption (6)..... \$ 854,100
Wood-Heating Exemption (8)..... \$ 18,800
Solar Energy Exemption (5)..... \$ 29,331
Total Amount of Exemptions	\$8,275,531

In 2014, our equalization ratio, as determined by the Department of Revenue Administration was at 97.1%. The new ratio for the Town will be given in the spring 2015. Based on continued increases in the Bow real estate market, our sales analysis from October 1, 2014 through September 30, 2015 indicates the equalization rate for 2015 will be approximately 92.8%. The equalization rate measures the level of assessment and equity for each municipality. The ratio of 92.8% means our assessments are 7.2% below market value.

The following averages were found for 2015:

Single Family Home sale price	\$296,000	(3.8% increase from 2014)
Residential Condominium sale price	\$287,000	(12.1% increase from 2014)

The commercial and industrial real estate market remains stable.

If you wish to file an abatement application form, because you feel your assessment is not in line with the equalized market value, or if there is a data error on your property record, the deadline is March 1st following receipt of the final tax bill. Applications are available in the Assessing Office. We maintain a record of sales for your convenience. For property information, please visit www.visionappraisal.com along with our online maps at www.caigisonline.com/BowNH. If you have a question, or you need to obtain the most current, official property information, please contact the Assessing Office. We are here to help you however we can.

We would like to encourage everyone to visit the Town of Bow's website at www.bow-nh.com. The Assessing Department can be found under Services, where more detailed information is provided, including links to our tax maps, assessing data, and various applications. You may call 228-1187, Ext. 115, or email the assessor@bow-nh.gov.

Respectfully Submitted,

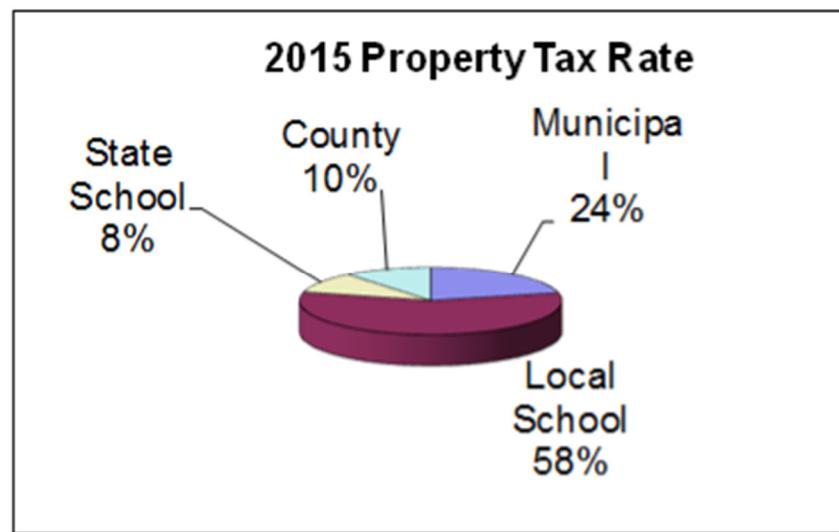
Monica Hurley, Certified New Hampshire Assessor, Corcoran Consulting Associates
Janette Shuman, Assessing and Building Clerk

		Assessed Valuation**	
<u>Tax Rate Computation</u>	<u>Assessment</u> (\$1,000's)	<u>Tax Rate*</u>	
Municipal	7,275,739	1,085,097.061	\$6.71
Local school	17,887,682	1,085,097.061	\$16.48
County	3,224,791	1,085,097.061	\$2.97
State education	<u>2,123,841</u>	<u>893,241.174</u>	<u>\$2.38</u>
Total	30,512,053		\$28.54

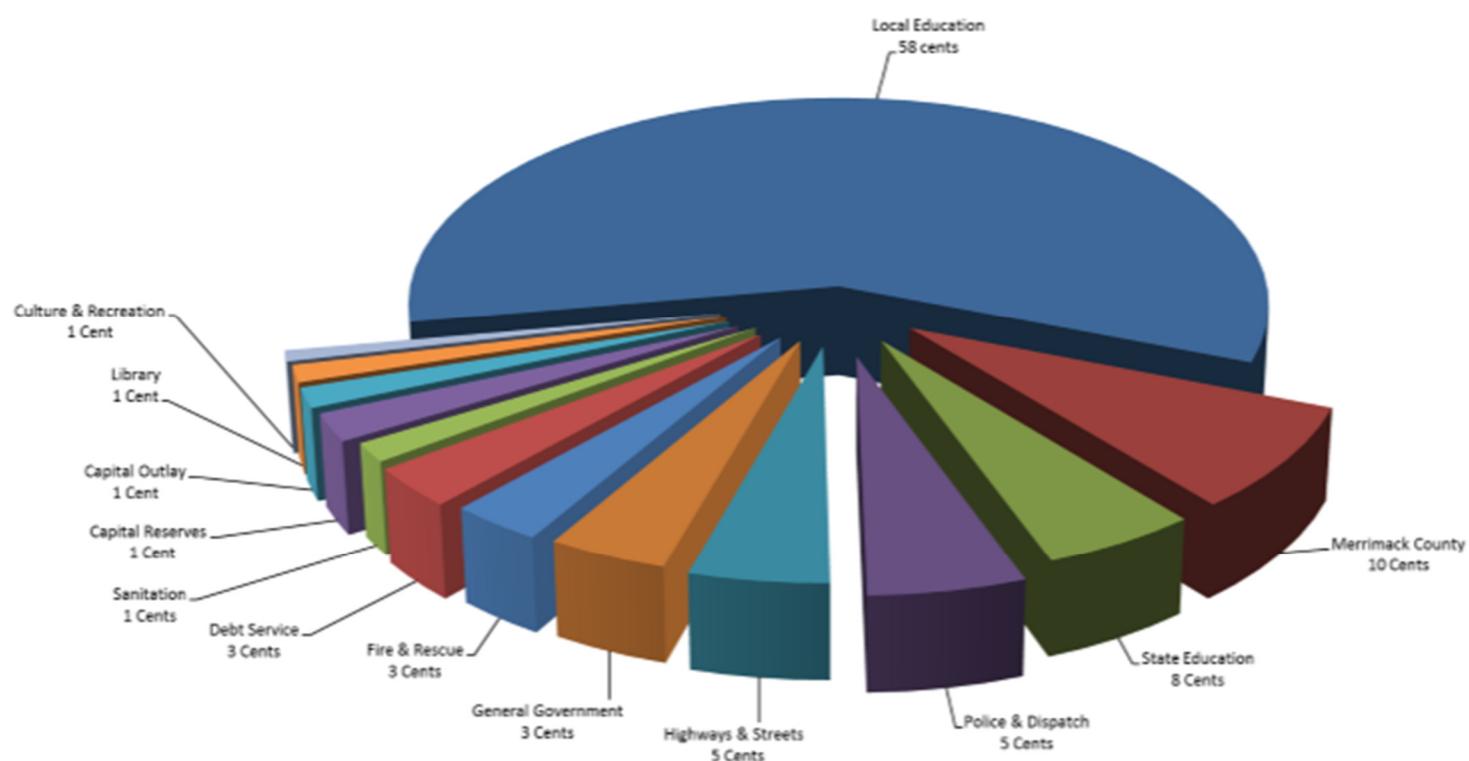
* Tax rate = assessment divided by property valuation

** Assessed Valuation = total taxable assessments less exemptions.

The State Education portion does not include utility values.



HOW EACH DOLLAR WAS SPENT IN 2015
(Town Operations Total 24 Cents)



2013 Comparison of Full Value Tax Rates (Bow 206)

Complete Report Can be Found at: <http://revenue.nh.gov/mun-prop/property/equalization-2015/index.htm>

2015
COMPARISON OF
FULL VALUE TAX RATES

The full value tax rate represents the estimated tax rate for a municipality if all the taxable property was assessed at 100% and includes the equalized value of properties for which a payment in lieu of property taxes is made.

The full value tax rate is calculated as follows: The 2015 gross local property taxes to be raised as reported by the Department of Revenue Administration, Municipal & Property Division divided by the total equalized valuation including utility values and equalized railroad taxes.

The full value rates are ranked in ascending order from lowest to highest (1-229 for 2015). If two municipalities have the same full value tax rate they are ranked with the same number. The unincorporated towns (signified by ****) have no 2015 tax rate, and thus are not ranked.

The full value tax rate can only be used to make a limited comparison of what a property in one municipality would pay for taxes to a property of equal value in another municipality.

For example:	Town A	$100,000 \times 21.95$	
		1000 =	\$2,195.00
	Town B	$100,000 \times 26.56$	
		1000 =	\$2,656.00

Due to diverse real estate values in New Hampshire, properties of equal value do not equate to properties of equal size or quality.

Prior to making any assumptions or decisions regarding a property owner's tax burden in a municipality, other factors should be considered such as real estate values, municipal services, schools, community make-up, and locational factors including proximity to urban areas, medical facilities, highways, recreation areas, etc.

2015 COMPARISON OF FULL VALUE TAX RATES RANKING
(AVERAGE LEVEL OF ASSESSMENTS (RATIO) SHOWN IN COLM. 4)
PREPARED BY NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION

MUNICIPALITY	2015 VALUATION		COMPARATIVE TAX RATES AND RANKINGS			
	MODIFIED LOCAL ASSESSED VALUATION	TOTAL EQUALIZED VALUATION INCLUDING UTILITIES AND RAILROAD	2015 LOCAL TAX RATE	2015 EQ RATIO	FULL VALUE TAX RATE	RANKING *
ATKINSON & GILMANTON	697,913	773,528	\$0.00	89.9	\$0.00	****
BEAN'S GRANT	558	614	\$0.00	89.9	\$0.00	****
BEAN'S PURCHASE	0	0	\$0.00	89.9	\$0.00	****
CAMBRIDGE	8,721,844	9,692,314	\$0.00	89.9	\$0.00	****
CHANDLER'S PURCHASE	40,569	45,100	\$0.00	89.9	\$0.00	****
CRAWFORD'S PURCHASE	187,791	208,884	\$0.00	89.9	\$0.00	****
CUTT'S GRANT	0	0	\$0.00	89.9	\$0.00	****
DIX GRANT	778,979	863,782	\$0.00	89.9	\$0.00	****
ERVING'S GRANT	50,944	56,044	\$0.00	89.9	\$0.00	****
HADLEY'S PURCHASE	0	0	\$0.00	89.9	\$0.00	****
KILKENNY	293,642	323,219	\$0.00	89.9	\$0.00	****
LOW & BURBANK GRANT	0	0	\$0.00	89.9	\$0.00	****
MARTIN'S LOCATION	41,660	45,857	\$0.00	89.9	\$0.00	****
SARGENT'S PURCHASE	1,961,360	2,181,713	\$0.00	89.9	\$0.00	****
SECOND COLLEGE GRANT	1,188,731	1,315,861	\$0.00	89.9	\$0.00	****
LIVERMORE	134,100	134,100	\$0.00	100.0	\$0.00	****
MILLSFIELD	8,020,474	93,505,719	\$12.87	89.9	\$1.10	1
DIXVILLE	8,283,231	31,972,081	\$12.14	89.9	\$3.14	2
HART'S LOCATION	15,935,679	16,135,094	\$3.67	100.0	\$3.57	3
THOM & MES PURCHASE	5,216,545	6,065,599	\$4.47	89.9	\$3.84	4
HALE'S LOCATION	74,414,600	72,783,366	\$4.10	102.3	\$4.19	5
SUCCESS	11,598,388	13,676,499	\$4.95	89.9	\$4.19	5
WENTWORTH LOCATION	7,341,075	8,168,828	\$6.01	89.9	\$5.37	6
NEW CASTLE	645,253,124	738,591,620	\$6.40	87.3	\$5.58	7
ODELL	2,119,229	2,763,944	\$7.89	89.9	\$6.05	8
GROTON	78,180,178	125,527,937	\$11.24	103.3	\$6.78	9
PINKHAM'S GRANT	2,766,021	3,897,356	\$10.68	89.9	\$7.45	10
NEWINGTON	1,011,607,736	1,094,002,258	\$9.50	86.2	\$7.56	11
GREEN'S GRANT	3,115,372	3,513,348	\$8.58	89.9	\$7.56	11
HEBRON	263,936,751	275,551,757	\$7.96	97.2	\$7.59	12
MOULTONBOROUGH	2,735,599,386	2,969,129,010	\$9.01	91.6	\$8.27	13
BARTLETT	932,121,302	1,045,626,494	\$9.54	89.2	\$8.48	14
BRIDGEWATER	339,831,900	377,456,627	\$9.73	90.0	\$8.69	15
TUFTONBORO	970,601,915	1,046,458,410	\$10.39	92.0	\$9.60	16
RYE	1,874,563,800	2,084,461,085	\$10.90	90.0	\$9.76	17
JACKSON	391,218,164	392,719,804	\$11.10	99.8	\$11.04	18
EASTON	62,663,306	62,347,040	\$11.11	101.0	\$11.13	19
ALBANY	108,945,849	110,169,486	\$11.75	99.8	\$11.58	20
EATON	107,125,250	100,301,574	\$10.95	106.7	\$11.67	21
LINCOLN	781,761,764	888,675,609	\$13.78	85.8	\$12.02	22
FREEDOM	498,364,318	477,419,994	\$12.10	104.4	\$12.60	23
WAKEFIELD	904,851,977	928,705,174	\$13.06	97.5	\$12.67	24
ERROL	86,043,024	76,952,536	\$12.15	104.9	\$13.18	25
SANDWICH	398,492,339	415,826,903	\$13.97	95.1	\$13.32	26
WATERVILLE VALLEY	334,327,478	353,106,662	\$14.40	95.0	\$13.62	27
WOLFEBORO	1,971,377,380	2,000,728,481	\$13.95	98.6	\$13.72	28
MONROE	417,281,631	258,194,023	\$10.52	94.3	\$13.75	29
SEABROOK	2,808,212,850	2,737,680,562	\$14.79	90.2	\$13.86	30
HOLDERNESS	688,342,938	700,586,408	\$14.18	98.0	\$13.87	31
ALTON	1,539,482,631	1,574,576,180	\$14.27	97.8	\$13.92	32
MEREDITH	1,760,636,517	1,883,776,182	\$15.20	93.9	\$14.17	33
WINDSOR	24,787,472	25,989,124	\$15.04	99.3	\$14.29	34

*RANKING BASED ON LOWEST TO HIGHEST FULL VALUE TAX RATE.

2015 COMPARISON OF FULL VALUE TAX RATES RANKING
(AVERAGE LEVEL OF ASSESSMENTS (RATIO) SHOWN IN COLM. 4)
PREPARED BY NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION

MUNICIPALITY	2015 VALUATION		COMPARATIVE TAX RATES AND RANKINGS			
	MODIFIED LOCAL ASSESSED VALUATION	TOTAL EQUALIZED VALUATION INCLUDING UTILITIES AND RAILROAD	2015 LOCAL TAX RATE	2015 EQ RATIO	FULL VALUE TAX RATE	RANKING *
CLARKSVILLE	40,598,855	46,434,932	\$16.52	92.8	\$14.35	35
SUNAPEE	1,194,715,595	1,227,135,195	\$15.01	97.2	\$14.59	36
NEW LONDON	1,113,172,661	1,173,830,157	\$15.45	94.7	\$14.61	37
CENTER HARBOR	386,004,059	377,691,890	\$14.38	102.3	\$14.68	38
PORTSMOUTH	4,748,175,843	5,166,602,923	\$16.79	93.0	\$15.28	39
GREENLAND	689,533,932	749,842,586	\$16.91	91.5	\$15.42	40
NEWBURY	707,622,507	728,945,184	\$16.28	97.2	\$15.78	41
NORTH HAMPTON	1,029,592,400	1,124,564,417	\$17.48	91.5	\$15.80	42
FRANCONIA	288,697,844	297,051,916	\$16.36	97.1	\$15.86	43
PITTSBURG	249,443,584	245,714,845	\$16.30	103.7	\$16.42	44
DUMMER	75,149,016	64,423,200	\$15.54	111.2	\$16.42	44
MADISON	466,699,328	465,920,082	\$16.51	99.1	\$16.46	45
HAMPTON	2,822,045,300	3,215,621,617	\$19.16	87.8	\$16.57	46
GILFORD	1,634,111,261	1,764,699,799	\$17.97	92.7	\$16.60	47
HANOVER	1,985,293,000	2,285,146,431	\$19.35	86.9	\$16.78	48
STODDARD	255,400,140	245,103,914	\$16.23	103.5	\$16.82	49
RANDOLPH	70,944,674	60,497,692	\$14.64	115.0	\$16.97	50
CROYDON	87,919,396	87,084,469	\$16.96	99.5	\$17.02	51
ATKINSON	859,159,250	947,576,819	\$19.10	90.6	\$17.13	52
HARRISVILLE	188,719,628	194,096,790	\$17.66	97.0	\$17.14	53
BENTON	25,401,331	25,996,925	\$17.68	99.1	\$17.19	54
STARK	70,186,293	67,019,201	\$17.01	97.0	\$17.20	55
CONWAY	1,405,673,730	1,543,618,054	\$19.09	90.6	\$17.28	56
SHELBOURNE	79,174,680	66,077,563	\$15.58	103.0	\$17.53	57
OSSIPEE	637,477,354	657,780,057	\$18.33	96.8	\$17.64	58
CHATHAM	47,913,966	51,496,904	\$19.65	94.2	\$18.24	59
SOUTH HAMPTON	135,371,205	143,303,979	\$19.93	93.7	\$18.35	60
WOODSTOCK	224,461,103	229,841,154	\$18.93	97.9	\$18.35	60
BATH	126,108,101	125,985,167	\$18.80	96.0	\$18.52	61
CARROLL	321,206,057	327,610,195	\$19.03	98.5	\$18.60	62
BROOKFIELD	94,510,199	94,958,320	\$18.98	99.1	\$18.82	63
AUBURN	650,135,265	706,770,389	\$20.71	94.6	\$18.86	64
STRATHAM	1,247,356,208	1,302,247,241	\$19.90	95.5	\$18.95	65
SALEM	3,971,175,272	4,429,835,736	\$21.39	89.3	\$19.03	66
NEW HAMPTON	311,415,112	290,924,942	\$18.19	100.8	\$19.11	67
BEDFORD	3,255,353,183	3,830,817,068	\$22.76	84.8	\$19.16	68
LYMAN	58,504,698	58,392,349	\$19.23	100.2	\$19.18	69
NELSON	117,137,654	123,962,593	\$20.47	94.0	\$19.24	70
CANDIA	390,306,476	422,950,073	\$21.42	92.2	\$19.56	71
HUDSON	2,643,444,920	2,786,979,345	\$21.25	92.0	\$19.76	72
BRISTOL	471,364,829	474,000,575	\$20.13	97.0	\$19.87	73
NEW DURHAM	408,938,216	448,418,636	\$22.15	91.1	\$20.12	74
HAMPSTEAD	1,026,587,098	1,124,680,336	\$22.43	90.8	\$20.24	75
TILTON	507,223,508	511,723,706	\$20.69	97.6	\$20.25	76
THORNTON	364,805,437	342,149,298	\$19.10	106.1	\$20.26	77
DORCHESTER	38,523,660	35,287,986	\$18.66	109.5	\$20.31	78
PELHAM	1,448,480,541	1,647,633,048	\$23.26	87.2	\$20.33	79
WINDHAM	2,266,917,674	2,398,678,014	\$21.72	94.5	\$20.38	80
ANDOVER	252,226,815	243,038,860	\$19.88	100.5	\$20.45	81
LONDONDERRY	3,671,670,944	3,659,710,016	\$21.02	98.9	\$20.50	82
HOOKSETT	1,606,156,601	1,901,130,313	\$24.72	83.9	\$20.50	82
LOUDON	546,746,752	545,598,064	\$20.67	99.8	\$20.51	83

*RANKING BASED ON LOWEST TO HIGHEST FULL VALUE TAX RATE.

2015 COMPARISON OF FULL VALUE TAX RATES RANKING
(AVERAGE LEVEL OF ASSESSMENTS (RATIO) SHOWN IN COLM. 4)

PREPARED BY NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION

MUNICIPALITY	2015 VALUATION		COMPARATIVE TAX RATES AND RANKINGS			
	MODIFIED LOCAL ASSESSED VALUATION	TOTAL EQUALIZED VALUATION INCLUDING UTILITIES AND RAILROAD	2015 LOCAL TAX RATE	2015 EQ RATIO	FULL VALUE TAX RATE	RANKING *
EFFINGHAM	170,955,201	169,350,782	\$20.47	99.7	\$20.56	84
ORANGE	31,400,302	30,988,599	\$20.43	100.5	\$20.60	85
COLUMBIA	81,068,078	75,517,018	\$19.92	99.0	\$20.67	86
NOTTINGHAM	602,866,364	584,925,920	\$20.34	102.2	\$20.67	86
LITCHFIELD	885,390,588	863,154,804	\$20.38	99.9	\$20.69	87
ELLSWORTH	13,805,139	13,508,402	\$20.35	102.7	\$20.71	88
WASHINGTON	227,973,558	217,822,447	\$19.87	104.2	\$20.74	89
SPRINGFIELD	203,579,843	208,416,665	\$21.59	97.7	\$20.94	90
LACONIA	1,915,980,941	1,989,355,028	\$22.20	97.2	\$20.99	91
HANCOCK	246,454,722	257,819,839	\$22.19	94.8	\$21.12	92
HAMPTON FALLS	419,085,775	436,825,904	\$22.22	96.1	\$21.13	93
SHARON	50,198,004	48,880,861	\$20.75	102.4	\$21.23	94
JEFFERSON	127,392,239	120,403,720	\$20.37	103.8	\$21.34	95
CHESTERFIELD	492,450,338	501,657,374	\$21.90	98.5	\$21.41	96
LANDAFF	51,541,731	45,282,143	\$19.01	112.4	\$21.54	97
HOLLIS	1,205,063,962	1,274,701,217	\$23.02	93.7	\$21.57	98
NASHUA	8,216,779,098	9,162,709,894	\$24.53	88.9	\$21.57	98
STRAFFORD	465,712,500	468,912,822	\$21.81	99.3	\$21.60	99
MANCHESTER	8,680,984,680	9,235,941,478	\$23.44	93.9	\$21.62	100
WENTWORTH	95,981,058	90,734,733	\$20.91	103.1	\$21.97	101
NEWFIELDS	246,771,653	254,682,785	\$23.03	96.9	\$22.06	102
SUGAR HILL	145,092,160	139,686,029	\$21.33	103.7	\$22.09	103
KENSINGTON	303,632,478	312,387,041	\$23.11	96.5	\$22.11	104
CHESTER	505,807,200	543,495,963	\$24.64	89.3	\$22.17	105
SANBORNTON	390,469,367	421,306,051	\$24.01	92.9	\$22.19	106
ROXBURY	23,113,055	25,346,006	\$24.47	103.0	\$22.19	106
DALTON	76,508,607	85,124,416	\$24.89	93.7	\$22.19	106
CAMPTON	382,298,109	388,651,315	\$22.91	98.5	\$22.28	107
ENFIELD	537,824,264	588,040,175	\$25.08	91.9	\$22.33	108
CORNISH	175,408,973	179,154,827	\$22.99	97.3	\$22.33	108
MILAN	126,343,177	108,355,300	\$19.88	106.1	\$22.53	109
PLYMOUTH	420,151,652	452,316,293	\$24.44	91.8	\$22.54	110
WILMOT	176,552,719	184,930,072	\$23.68	94.4	\$22.54	110
PLAISTOW	902,778,703	950,532,572	\$24.16	94.6	\$22.60	111
TAMWORTH	341,253,407	339,199,063	\$22.71	103.5	\$22.66	112
ALEXANDRIA	205,659,391	187,315,179	\$21.00	107.0	\$22.70	113
SALISBURY	127,956,947	134,073,063	\$24.23	92.3	\$22.73	114
NEWMARKET	729,012,871	792,327,957	\$24.96	92.1	\$22.74	115
DEERFIELD	557,097,371	528,602,167	\$22.01	98.7	\$22.80	116
BRENTWOOD	561,607,160	567,552,078	\$23.20	97.0	\$22.82	117
DANBURY	110,938,343	110,647,903	\$23.00	100.3	\$22.95	118
WEARE	825,523,411	796,962,288	\$22.41	102.7	\$22.97	119
MERRIMACK	3,003,766,132	3,169,078,295	\$24.72	93.8	\$23.08	120
WESTMORELAND	175,151,849	164,817,453	\$21.81	106.3	\$23.13	121
SANDOWN	524,870,145	591,510,784	\$26.64	88.7	\$23.21	122
GRANTHAM	462,329,270	479,155,959	\$24.12	96.1	\$23.21	122
EAST KINGSTON	310,291,682	327,913,520	\$24.77	90.7	\$23.26	123
RUMNEY	171,981,239	173,560,126	\$23.81	94.9	\$23.34	124
RAYMOND	857,359,670	903,412,944	\$25.08	93.5	\$23.39	125
DUNBARTON	301,581,421	299,616,084	\$23.59	95.8	\$23.55	126
EXETER	1,695,655,650	1,795,712,678	\$25.54	94.5	\$23.59	127
FRANKLIN	529,232,421	550,809,411	\$25.03	98.2	\$23.70	128

*RANKING BASED ON LOWEST TO HIGHEST FULL VALUE TAX RATE.

2015 COMPARISON OF FULL VALUE TAX RATES RANKING
(AVERAGE LEVEL OF ASSESSMENTS (RATIO) SHOWN IN COLM. 4)
PREPARED BY NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION

MUNICIPALITY	2015 VALUATION		COMPARATIVE TAX RATES AND RANKINGS			
	MODIFIED LOCAL ASSESSED VALUATION	TOTAL EQUALIZED VALUATION INCLUDING UTILITIES AND RAILROAD	2015 LOCAL TAX RATE	2015 EQ RATIO	FULL VALUE TAX RATE	RANKING *
NORTHWOOD	465,319,566	482,690,329	\$24.98	96.1	\$23.73	129
DOVER	2,838,457,980	3,104,875,672	\$26.61	91.3	\$23.77	130
KINGSTON	627,509,803	677,649,635	\$25.94	92.8	\$23.82	131
EPSOM	420,840,532	418,374,761	\$23.82	99.8	\$23.86	132
WALPOLE	421,039,140	405,012,098	\$23.11	106.9	\$23.88	133
SURRY	77,591,225	80,429,915	\$24.82	100.3	\$23.88	133
LYNDEBOROUGH	165,459,080	173,334,940	\$25.29	95.4	\$24.08	134
DUBLIN	230,701,607	253,285,654	\$26.50	90.9	\$24.09	135
FARMINGTON	446,750,060	457,305,274	\$25.09	97.0	\$24.12	136
LYME	333,854,800	336,606,948	\$24.63	98.4	\$24.14	137
GREENVILLE	97,642,853	103,523,842	\$25.88	94.4	\$24.20	138
AMHERST	1,587,189,230	1,717,775,511	\$26.48	92.0	\$24.26	139
NORTHFIELD	286,379,665	286,784,010	\$25.02	97.7	\$24.36	140
ACWORTH	95,921,378	98,592,632	\$25.21	97.3	\$24.42	141
EPPING	692,679,500	724,532,473	\$25.94	94.4	\$24.55	142
ALSTEAD	160,292,748	172,184,118	\$26.53	92.9	\$24.62	143
CHICHESTER	260,294,148	275,977,397	\$26.37	94.1	\$24.68	144
GOSHEN	71,274,550	71,702,335	\$24.91	99.1	\$24.69	145
CONCORD	3,924,039,927	4,033,984,178	\$27.34	97.0	\$24.69	145
ASHLAND	236,227,101	237,671,041	\$24.97	100.1	\$24.72	146
MASON	164,007,597	156,592,368	\$23.78	104.9	\$24.78	147
BELMONT	596,400,001	672,484,204	\$28.27	88.6	\$24.82	148
PIERMONT	98,353,928	94,371,685	\$23.94	104.3	\$24.83	149
BARRINGTON	915,385,421	914,768,116	\$25.22	100.3	\$24.91	150
NEW BOSTON	564,161,925	596,913,970	\$26.71	93.5	\$25.02	151
WEBSTER	209,015,144	198,583,512	\$24.08	97.1	\$25.03	152
GREENFIELD	136,861,032	149,730,208	\$27.76	96.4	\$25.27	153
ROCHESTER	2,075,354,791	2,236,767,624	\$28.15	92.5	\$25.29	154
TEMPLE	139,771,688	143,339,712	\$26.02	96.9	\$25.32	155
CANTERBURY	250,726,319	259,937,351	\$26.56	96.4	\$25.40	156
STEWARTSTOWN	90,525,547	82,586,071	\$23.73	102.8	\$25.48	157
ROLLINSFORD	228,887,612	243,223,802	\$27.43	93.8	\$25.49	158
FRANCESTOWN	191,547,521	188,242,068	\$25.19	101.0	\$25.56	159
MARLOW	64,382,219	64,114,378	\$25.59	100.6	\$25.61	160
GOFFSTOWN	1,362,160,700	1,476,424,677	\$28.16	91.4	\$25.67	161
NEWTON	499,509,898	504,677,146	\$26.17	98.8	\$25.72	162
LEMPSTER	152,356,290	132,163,323	\$23.27	105.3	\$25.84	163
PLAINFIELD	270,889,529	274,876,732	\$27.25	97.7	\$26.03	164
BOW	1,093,372,592	1,166,678,149	\$28.54	93.6	\$26.15	165
WILTON	371,621,187	373,090,728	\$26.34	99.6	\$26.17	166
LEBANON	1,885,654,174	1,969,249,767	\$27.61	98.0	\$26.20	167
LEE	429,245,876	467,333,437	\$29.25	91.8	\$26.26	168
DERRY	2,547,584,668	2,772,045,968	\$29.23	92.0	\$26.28	169
BARNSTEAD	439,771,137	449,388,144	\$27.15	97.8	\$26.44	170
WHITEFIELD	197,722,976	187,477,897	\$25.45	101.9	\$26.50	171
SWANZEY	550,808,249	541,699,758	\$26.58	100.1	\$26.56	172
GILMANTON	452,374,146	438,328,972	\$25.94	102.0	\$26.60	173
SUTTON	254,431,168	256,704,428	\$26.98	99.1	\$26.63	174
DANVILLE	339,655,856	375,347,086	\$29.84	90.3	\$26.67	175
MILTON	360,790,025	380,241,544	\$28.60	96.6	\$26.84	176
HILL	89,635,187	85,634,420	\$25.95	98.4	\$26.91	177
RINDGE	529,699,334	534,594,444	\$27.89	99.1	\$26.95	178

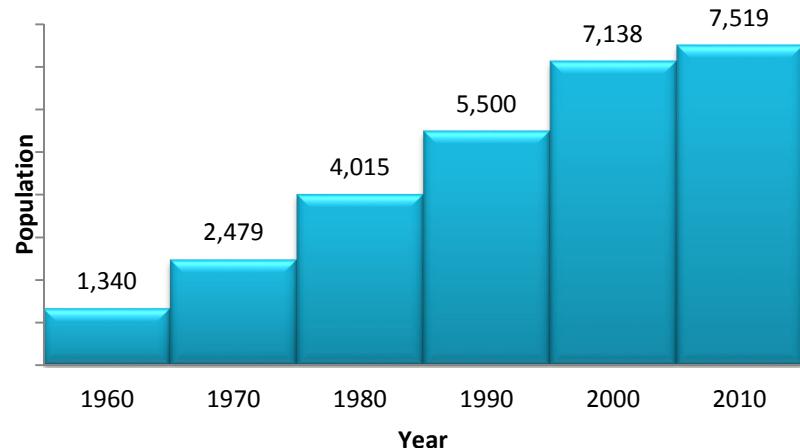
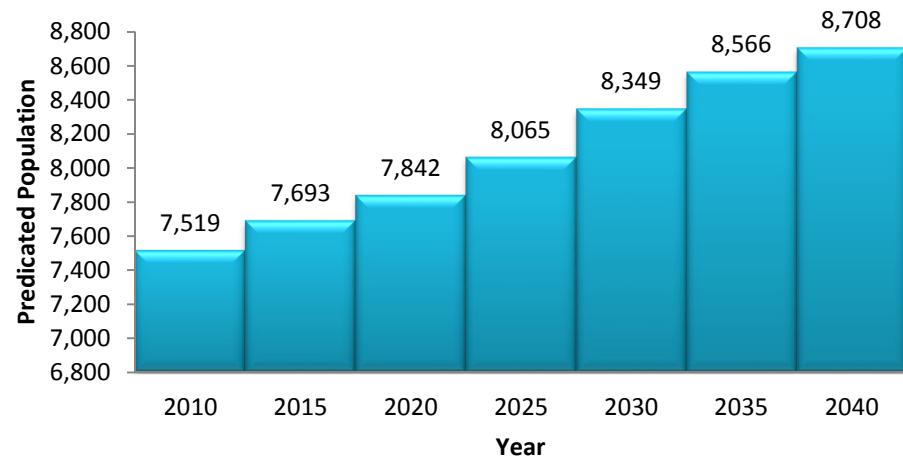
*RANKING BASED ON LOWEST TO HIGHEST FULL VALUE TAX RATE.

**2015 COMPARISON OF FULL VALUE TAX RATES RANKING
(AVERAGE LEVEL OF ASSESSMENTS (RATIO) SHOWN IN COLM. 4)
PREPARED BY NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION**

MUNICIPALITY	2015 VALUATION		COMPARATIVE TAX RATES AND RANKINGS			
	MODIFIED LOCAL ASSESSED VALUATION	TOTAL EQUALIZED VALUATION INCLUDING UTILITIES AND RAILROAD	2015 LOCAL TAX RATE	2015 EQ RATIO	FULL VALUE TAX RATE	RANKING *
GRAFTON	116,237,418	116,584,912	\$27.17	98.1	\$26.97	179
MILFORD	1,297,499,129	1,359,910,243	\$28.56	95.6	\$27.05	180
LITTLETON	759,800,220	624,130,937	\$23.32	96.5	\$27.12	181
BRADFORD	198,726,270	195,620,226	\$26.96	99.4	\$27.24	182
SULLIVAN	52,422,792	50,853,158	\$26.72	101.9	\$27.26	183
FITZWILLIAM	252,782,106	242,191,247	\$26.71	103.8	\$27.29	184
FREMONT	390,560,519	411,355,361	\$29.00	93.6	\$27.38	185
RICHMOND	94,644,424	97,584,312	\$28.35	96.2	\$27.39	186
PETERBOROUGH	644,262,286	675,565,610	\$29.71	95.6	\$27.48	187
ANTRIM	225,042,714	224,377,968	\$27.73	97.8	\$27.59	188
NEW IPSWICH	376,582,727	378,088,742	\$27.91	98.6	\$27.62	189
WARNER	281,632,675	269,836,098	\$26.64	103.3	\$27.63	190
DURHAM	971,433,330	1,033,119,311	\$29.85	92.7	\$27.82	191
PEMBROKE	611,148,733	617,920,473	\$28.94	96.3	\$27.87	192
MADBURY	230,494,871	225,773,770	\$27.60	99.0	\$27.90	193
GILSUM	59,868,511	56,603,403	\$26.68	104.4	\$28.02	194
STRATFORD	72,403,412	59,712,854	\$24.28	99.6	\$28.08	195
UNITY	125,419,322	122,329,492	\$27.59	102.0	\$28.21	196
MONT VERNON	253,941,085	263,586,439	\$29.45	96.3	\$28.23	197
CANAAN	326,892,452	343,783,401	\$30.27	94.2	\$28.35	198
BETHLEHEM	222,746,529	229,559,960	\$29.62	97.5	\$28.48	199
BROOKLINE	510,860,481	551,188,440	\$31.05	92.1	\$28.53	200
NEWPORT	429,303,272	434,484,692	\$29.25	97.9	\$28.55	201
BOSCAWEN	234,295,514	235,987,291	\$29.40	99.8	\$29.06	202
BENNINGTON	103,422,917	106,705,179	\$30.58	95.5	\$29.36	203
WARREN	86,684,446	65,472,111	\$22.80	113.2	\$29.56	204
DEERING	178,440,476	174,178,101	\$29.57	101.2	\$29.60	205
LANGDON	61,979,831	54,966,065	\$26.61	114.0	\$29.70	206
MIDDLETON	162,592,820	156,012,212	\$28.65	103.6	\$29.77	207
COLEBROOK	177,721,756	166,938,671	\$28.89	104.8	\$30.48	208
ALLENSTOWN	249,752,444	263,936,063	\$32.83	93.6	\$30.75	209
ORFORD	135,137,611	141,863,669	\$32.36	95.2	\$30.78	210
LISBON	107,456,348	98,956,513	\$28.68	108.5	\$30.86	211
HENNIKER	397,631,300	395,691,834	\$31.47	99.7	\$31.12	212
LANCASTER	268,687,143	233,702,945	\$27.49	112.4	\$31.38	213
HILLSBOROUGH	510,347,563	465,951,883	\$29.05	106.5	\$31.47	214
TROY	108,184,253	108,567,887	\$32.11	102.0	\$31.70	215
SOMERSWORTH	837,333,907	847,129,157	\$32.25	99.1	\$31.73	216
PITTSFIELD	271,997,840	256,133,795	\$30.28	101.5	\$31.77	217
WINCHESTER	279,969,657	265,834,819	\$30.58	102.6	\$31.83	218
JAFFREY	405,440,851	419,375,018	\$33.22	96.6	\$31.93	219
MARLBOROUGH	185,230,160	163,020,784	\$28.31	114.6	\$32.09	220
HAVERHILL	357,288,680	321,271,868	\$29.47	105.5	\$32.50	221
HOPKINTON	616,253,264	622,726,966	\$33.62	97.2	\$32.82	222
HINSDALE	352,078,097	262,627,478	\$25.89	114.5	\$33.55	223
GORHAM	276,894,500	235,642,187	\$29.40	101.8	\$33.62	224
KEENE	1,881,546,200	1,821,207,565	\$34.41	103.0	\$34.77	225
CHARLESTOWN	293,365,407	265,763,698	\$32.19	106.4	\$35.23	226
NORTHUMBERLAND	111,085,048	100,697,675	\$34.69	98.6	\$37.45	227
CLAREMONT	713,674,784	696,673,605	\$41.47	102.8	\$40.76	228
BERLIN	399,052,616	334,520,898	\$39.19	98.7	\$45.22	229
STATE TOTAL	158,552,536,799	166,808,091,643	\$22.16	95.4	\$20.88	

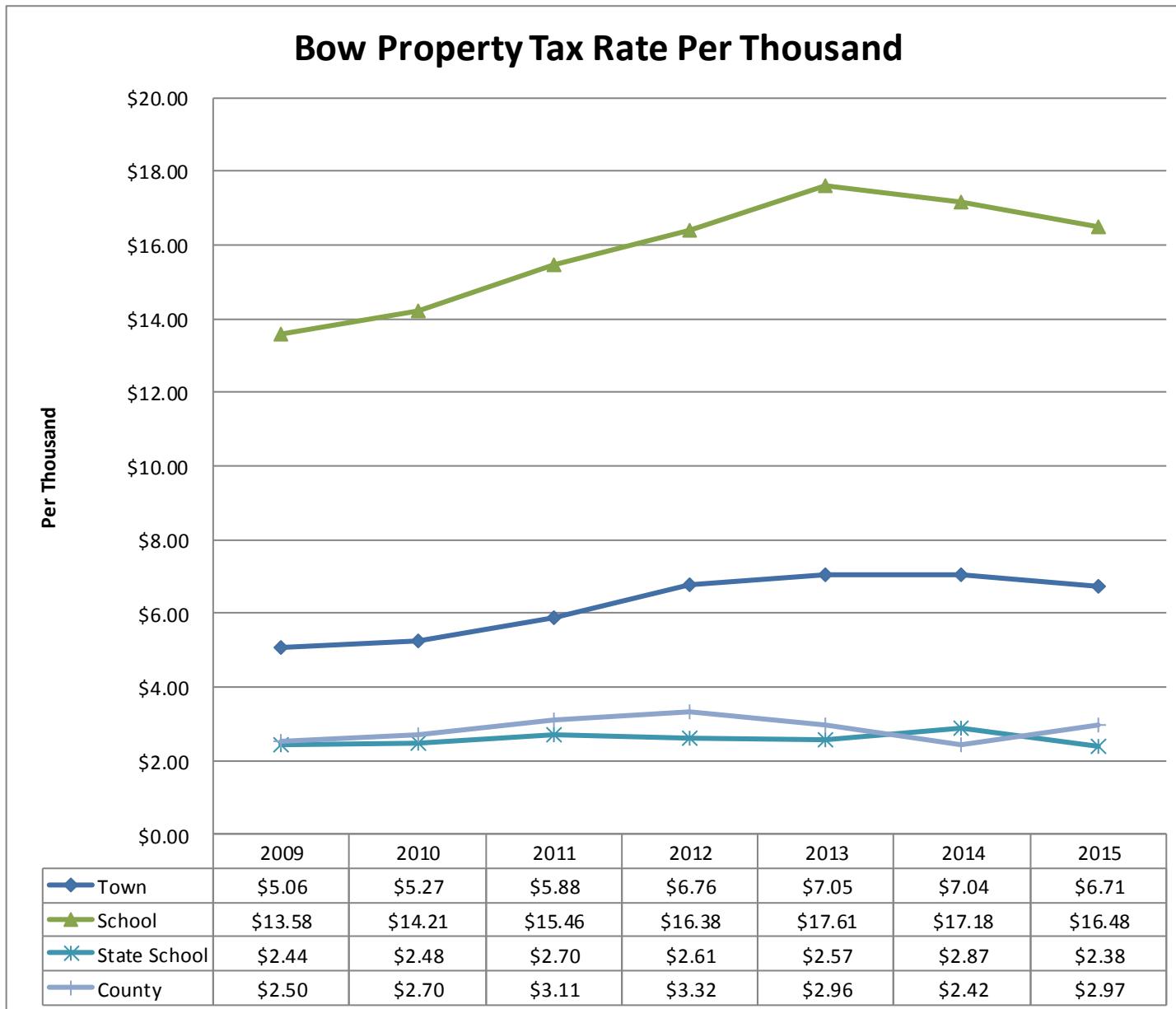
*RANKING BASED ON LOWEST TO HIGHEST FULL VALUE TAX RATE.

Actual and Predicated Population 1960 -2030

Population 1960 - 2010***Predicated Population 2010 - 2040**

*US Census Bureau, Decennial Census

**NH Office of Energy and Planning, Fall, 2016



END OF REPORT