

Capital Improvement Program

The Town of Gilmanton, New Hampshire 2010 through 2015



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Adopted: 09/09/2010

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Introduction

The town of Gilmanton has for several years adopted a form of capital planning within the annual budget and appropriation process that concludes with Town Meeting each year. This process is principally run by the Gilmanton Budget Committee; under the leadership of its chair with input and cooperation from the Selectmen, Department heads, committee leaders within the town and open to and accepting of input from the public. The process has been integrated with the formal budget hearing and recommendation process administered by the Budget Committee, as part of its annual review and recommendations of the town budgets, however formal of a “Capital Improvement Program” has never to the authors’ knowledge been a separately posted agenda item for any of these hearings.

For this reason, the Planning Board of the Town of Gilmanton puts forward this Capital Improvement Program for the Town of Gilmanton, in part to document some of the aspects of the process that already exist and are effective in bringing about prudent financial planning. It is also put forward to make recommendations toward creating a formal process of review and adoption of capital improvement policies and recommendations separate and apart from the actual budget approved each year by the town.

Readers will find in this program a review of the statistical information that justifies this program, the process that was used to create the program, a brief review of some of the aspects of our own municipal finance, and review of current projects and expenditures. In addition, this program shall include recommendations for further action on the part of elected officials, department heads, committee appointees and town employees in order to better prepare for impacts to our capital budget as a result of the effects of growth in the Town of Gilmanton. Several of the recommendations relate directly to the adoption of updates to this program and improvements to the Capital Improvement Planning process itself in order to access information that is not yet available for the preparation of a truly comprehensive program for the town.

In short, this program is a work in process that is well started and will be improved and added to by boards in successive years in order to adapt to the pace of change in the town, whether that pace should accelerate or subside. Since no person can say what changes shall be, a fundamental concept of this program will be the diligent and consistent attention to the review and update of the program as part of our annual government calendar.

Executive Summary

Growth in the Town of Gilmanton costs everyone something. It costs the land owner to prepare a property for building and build a home, it costs the Town to provide services to support the residents who move in, it costs the highway department to maintain the roadway to the home, and it costs the School District to educate children that may move into that home.

A feature of growth is that while the costs associated with building and occupying a house are typically born by the private property owner, all the subsequent costs are born by the taxpayers. It is the intention of our system in the Town that the increase in valuation provided by a new home should pay for the expenses associated with the Town's support of the new residents that inhabit that home, but that has not been the case for some time. Specifically, the growth rate, and *acceleration* rate of growth cause the town to invest up front to expand the capacity of its facilities; in order to make room for the additional population or subject the people to debt and the burden of interest on debt in outlying years.

The Town of Gilmanton has engaged in a Capital Improvement Program in order to begin to define the specific impacts of growth as they relate to the expansion of the Town's budget and its Capital requirements to support the residents. It will help to define measures that will prevent the burden of accelerating growth from falling unfairly on residents who find themselves subject to an increasing tax burden, while profits from land transactions frequently flow out of the Town and into the financing of more accelerated development.

The report demonstrates the following:

- Growth in the Town of Gilmanton has been accelerating
- Expenses associated with the support of Town Services and education had been accelerating faster than the rate of population growth.
- There are specific needs of the population in the community that will require the investment of major capital outlays in the next six years.
- Gilmanton is demographically disadvantaged with respect to taxation.
- Gilmanton has standards of budget and appropriation.
- Gilmanton's departments examine needs and prepare diligent and responsible budgets that are revised and recommended by a budget committee before Town vote.
- Measures to control the rate of growth are in order and recommended to mitigate the burden to taxpayers caused by accelerating growth.
- Impact fees or other assessments may be a prudent consideration for the Town of Gilmanton upon review and refinement of this program.

Purpose and Justification

The purpose of this document is to provide a point of reference for the fiscal planning process that occurs in the Town, and may be built upon and renewed annually. It is the belief of the authors that the fiscal planning process will thereby be made more effective at anticipating financial impacts in order to mitigate the effects of those impacts on the taxpayer.

Growth and Expenditure

A constant source of anxiety for government officials is the consequences of improvement in facilities that lead to a seemingly inevitable increase in the tax burden to residents of the Town. Many studies of growth and tax impact in the State of New Hampshire and elsewhere in the United States have shown that residential construction alone does not normally provide an adequate increase in overall valuation to fund consequent impacts without an increase in the local tax rate.

As part of the process of developing this Capital Improvement Program, an Infrastructure Subcommittee was formed to study the impacts of growth, and that committee adopted several findings relevant to these statistics:

- The rate of population growth accelerated around 1999, but the higher rate has been stable since that time.
- There is no guarantee that the current rate of growth will continue given regional economic risks and past experience. (Boom and crash of the 80's)
- Total Town expenditures have grown at a rate significantly faster than the rate of population growth.
- The rate of growth of the Town must be closely monitored.
- Capital expenditure planning must be adjusted for changing growth rates.

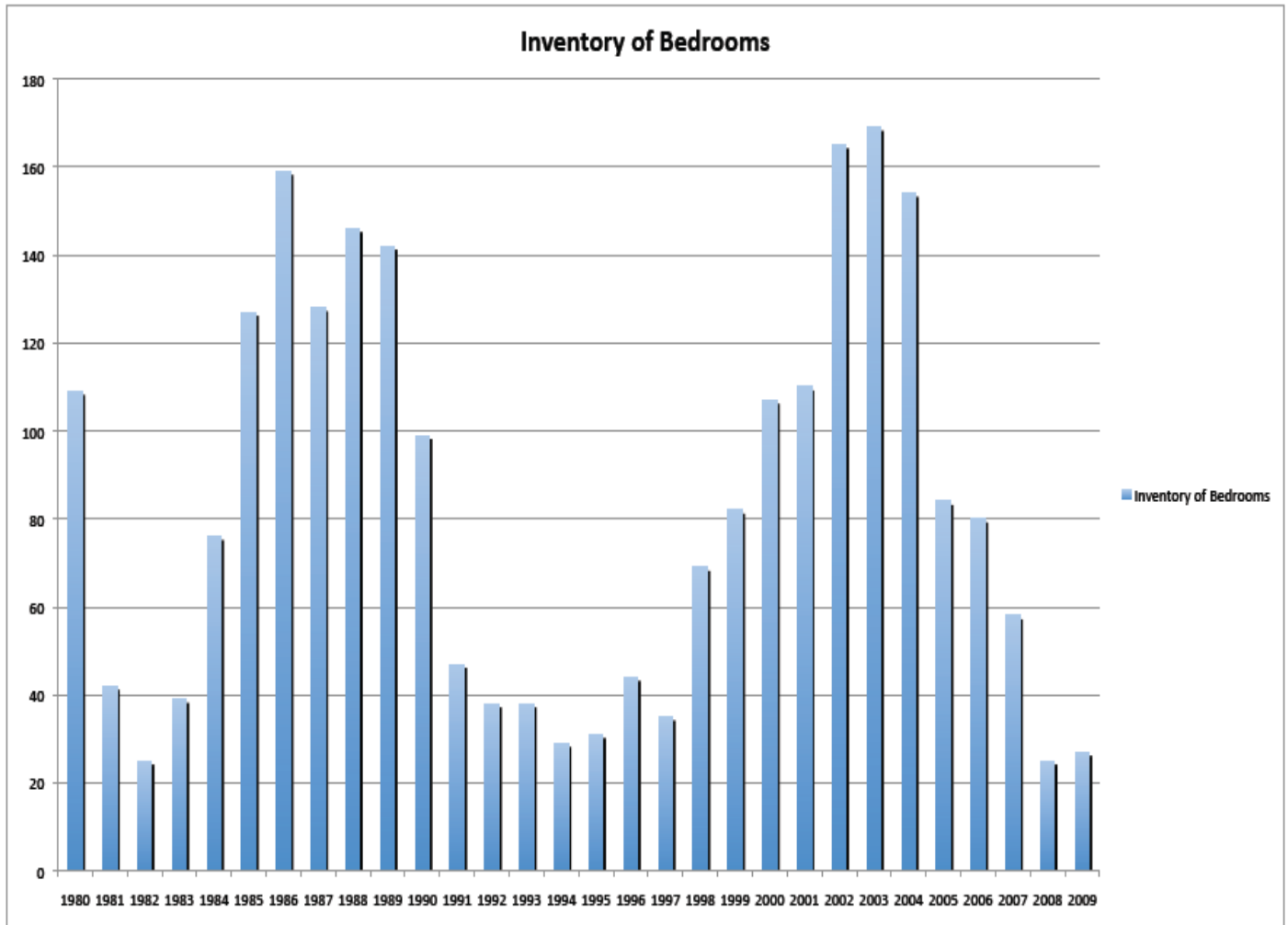
Lack of Commercial Property

In the state of New Hampshire, commercial property affords an opportunity for the capture of tax revenue without the most significant burden associated with residential housing; elementary through high school education. For a variety of reasons, Gilmanton has very little commercial property that is not classified as a home occupation or a contractor's yard adjacent to a residence. For this reason, costs associated with education and capital improvement are on the taxes of residents than comparable to towns with a greater amount of commercial property. It is recommended that the Town take steps to attract more businesses to locate within Gilmanton, especially within its designated business zones, while maintaining sensitivity to preserving rural character.

Residential Construction

Additionally relevant is the increase in residential housing in the Town since 1980 and the subsequent steady decline over the past five-years.

The following chart is illustrative of the building that has occurred in this period.



In addition to the doubling of our residential housing stock, a simultaneous shift has occurred from seasonal to year round use. A finding of the 1993 Master Plan of the Town of Gilmananton was that in 1970, 67.8% of the residential units were seasonal, as opposed to 43.1% in 1990.

Indeed that trend has continued with the percentage of residential units that are seasonal standing at 35% per the U.S. Census for 2000. This trend has had a tendency to compound the impact of growth because while seasonal housing is taxed at the same rate as year-round housing, the owners only demand services during their seasonal use, and generally do not place students in our school system.

Budget and Planning

The existence of a formal Capital Improvement Program allows for a statutory link between the budget planning process, overseen by the Budget Committee, and the land use planning process, overseen by the Planning Board.

This link is essential to the ability of residents of the Town to determine their own destiny with respect to:

- The level of municipal services that they can afford.
- The degree to which new development impacts the financial well being of established residents.
- The quality of education that residents can expect their children to receive in our public schools.
- The degree to which the cherished Rural Character and Charm of the Town can be preserved. *(As sited in multiple surveys of residents including one in 2004, as well as in our Zoning Ordinance and Master Plan).*

It is hoped that through application and development of the Capital Improvement Program a system of impact fees may be developed to further control growth and its impact to the financial well being of the residents of Gilmanton.

Conclusion

The growth exhibited in the Town of Gilmanton in recent years has significantly increased demands on town services that the Town has not yet to caught up with. As an initial measure, a growth management ordinance is in order to act as a governor when land markets overheat so that residents are not forced to finance expansion of Town facilities in an atmosphere of volatility.

CIP Process

Initial Establishment

This Capital Improvement Program has been established by means of the following process:

- Planning Board hearings during the summer and fall of 2004 regarding the Master Plan Update at which subcommittees were formed and members accepted from volunteers attending.
- The creation of an “infrastructure” subcommittee out of those meetings, devoted to studying the impact of growth on the planning for capital expenditures in the Town, and supplying the underlying data for a Capital Improvement Program for the Town.
- A series of meetings of the infrastructure subcommittee during the fall of 2004 studying the aspects of our capital expenditures and their relationship to growth and population in the Town. During these meetings data was researched and submitted for inclusion in this program report.
- Formal findings of the committee that documented in the Master Plan update and that are included here both explicitly and by reference.
- A draft process among the members of the committee for submission to the Planning Board.
- After adoption and posting of the draft by the Planning Board, submission to the Budget Committee and Board of Selectmen for review and comment, as well as a public hearing on the Capital Improvement Program.
- Revision of the program prior to final posting.
- Final hearing and adoption by the Planning Board on February 1, 2005.

Review and Amendment

The recommendation of this committee is to hold a minimum of two annual public hearings to consider and revise the various assertions and findings of the program wherever necessary, to accommodate change in the economic, demographic or political situation of the Town. In addition, the Planning Board shall convene a standing infrastructure subcommittee to administer the hearings and the revision of the program in conjunction with the Selectmen and the Budget Committee.

Adoption of Replacement CIP

Starting in 2009, it shall be the responsibility of the Planning Board to establish and adopt a new Capital Improvement Program to replace the current one. The process shall be similar, but may be improved by the adoption of recommendations cited here and elsewhere.

Financing Methods

The Town uses a variety of typical local financing methods. Four of these methods require appropriations; either as part of the Town’s annual operating budget or as independent warrant articles at Town Meeting. These are described as follows:

Current Revenue

This method refers to those proposed projects and purchases that are to be funded by taxes.

Capital Reserve

This method typically requires appropriations over more than one year, with the actual project being accomplished after the accumulation of 70% of the total cost in the Capital Reserve Fund. The remaining 30% is raised by appropriation from taxation in the year that the funds are appropriated. It must be noted that in the Town of Gilmanton, all funds appropriated for reserves of any kind are administered by the Trustees of the Trust Fund, who oversee the prudent investment of funds into interest bearing instruments of appropriate risk and term.

Lease

This method involves financing a payment through a financial institution that ultimately results in a purchase through current revenue in a future year. This method is not commonly used by the town, but has been adopted in instances where an immediate need was presented for a high cost capital item and the burden to current revenue would be inordinate, and where the terms were favorable through special low-cost interest rates.

Bonds

This form of financing is generally limited to the most expensive capital projects, such as major renovations, additions, or new construction of buildings or infrastructure. This method allows capital facilities requests to be immediately met while spreading out the cost over many years in the future.

Impact Fees

These fees are collected from a new development to pay for new facility capacity and placed in a fund until they are either expended during a six-year period as part of project financing or they are returned to the party from whom they were collected.

Grants/Donations

These resources are from outside town government but have been committed to help finance a local capital project. These offsetting revenues are shown in association with the proposed capital project.

Typical examples are grants, obtained from the State of New Hampshire Department of Education or Office of School Building Aid for new education buildings; State of New Hampshire Department of Transportation for highway projects; grants from the Moose Plate fund and private donations for the Heritage Commission Project and private donations from the Library Trustees.

Review of Departments, Capital Projects and Purchases

Town Government

Overview

The Selectmen oversee a number of town departments directly which are housed at the Gilmanton Academy Building, and which are budgeted under the Select Board responsibility code in the annual report of the town. These departments are administrative in nature and generally relate to planning and zoning, the granting of permits and licenses, and to the collection of fees. In Gilmanton these departments act cooperatively to serve the public and answer requests for information and services.

Board of Selectmen

The Board of Selectmen is the governing body of the town and employs a full-time Town Administrator and part-time Clerk. Budgetary impacts anticipated for future years over and above current expenditures are:

- 2015 – Property Revaluation
- 2015 – Town Mechanic & Garage
- 2015 – New Windows at the Academy Building
- 2015 – Residing of the Academy Building with Cement Board
- 2015 – Generator for the Academy Building
- 2018 – Replacement of Natt’s Bridge
- 2019 - Stage Road Bridge over Nighthawk Hollow Brook

Miscellaneous Departments

In addition to the Board of Selectmen’s afore mentioned duties, several other functions are fiscally managed within the purview of the Selectmen. They are: Election Administration; Accounting and Financial Reporting; Auditing; Treasury; Trustees of the Trust Funds; Budgeting, Planning and Analysis; Assessing; Legal Services; Town Hall Repairs and Maintenance; Academy Repairs and Maintenance; Cemeteries; Emergency Management; Contributions to Agencies; Direct Assistance; Parks and Recreation; Libraries; Patriotic Purposes; 4th of July Association; Conservation Commission; Long-Term Debt; Zoning Board of Adjustment and Historic District Commission.

To be clear, the Selectmen’s Office manages only the fiscal aspect of these departments relating to budgeting and disbursements. The actual oversight of many of these functions falls under their respective boards or town employees wherever applicable.

There are no specific major projected budgetary impacts for any of these departments at this time. It is anticipated that the general burden of increased population will have an upward pressure on the cost of delivering services relating to several of them.

Town Clerk/Tax Collector

The Town Clerk/Tax Collector's Office is under the oversight of the elected Town Clerk/Tax Collector, and although budgeted under the Selectmen's responsibility code, the Town Clerk manages this department independently. Budgetary impacts anticipated for future years over and above current expenditures are:

- Document Restoration
The document vault maintained by the town contains records dating back to the origins of the town however little has been accomplished in ensuring the preservation of these documents; the body of which has been analyzed and found to be at risk for deterioration. Many of these documents may be necessary for the establishment of deeds to roads or other public assets that could be threatened by development of a "local road file", which is not the domain of the Town Clerk.
- Expansion of hours
Expanded hours will begin in January 2011. As the Town grows there may be a need to expand business hours further with commensurate expansion to staff in order to accommodate increased population.
- Expansion of workforce
The increase in population directly impacts the number of tax receipts, motor vehicle registration, dog permits, and other administrative requests for services that this office processes. To accommodate the growing need, expanded hours will begin, January 2011.

No significant capital items are anticipated for this office at this time.

Planning & Development

This department is under the oversight of the Planning Board, which is appointed by the Selectmen and employs one part-time Administrator and part-time Certified Planner. Budgetary impacts anticipated for the future years over and above current expenditures are potentially:

- Establishment of a full-time Administrator
- Establishment of more formal and established procedures for the Capital Improvement Program and Master Plan update. Additional publication, printing and hearing notice expenses would be anticipated with this process, as well as increased professional services for in depth studies and economic analysis.

Zoning Board of Adjustment (ZBA)

This department is under the oversight of its board, which is appointed by the Selectmen and employs one part-time Administrator. It should be noted that this Administrator is a full-time employee who serves as ZBA Administrator, Historic District Commission Administrator, and Building Administrator. (See below)

There are no specific major projected budgetary impacts for this department at this time. It is anticipated that the general burden of increased population will have an upward pressure on the cost of delivering services relative to the ZBA.

Historic District Commission (HDC)

This department is under the oversight of its board, which is appointed by the Selectmen and employs one part-time Administrator.

There are no specific major projected budgetary impacts for this department at this time. It is anticipated that the general burden of increased population will have an upward pressure on the cost of delivering services relative to the HDC.

Building Inspection

This department is under the oversight of the Selectmen and two part-time employees, the Building Inspector and the Building Administrator, oversee this department.

There are no specific major projected budgetary impacts for this department at this time. It is anticipated that the general burden of increased population will have an upward pressure on the cost of delivering services relative to Building Inspections.

Police Department

The Police Department is overseen by the Chief of Police, who prepares a budget for the Selectmen and the Budget Committee for recommendation each year, budgetary impacts anticipated for future years over and above current expenditures are:

- Replace Police Cruisers
- Replace SUV
- Radio Replacement – Technology Upgrade

Public Safety Complex

The new Public Safety Complex is located, at 297 NH Route 140, near Allens Mill Road. Construction of the Public Safety Complex began April 15, 2010, construction was completed on September 30, 2010, and the move in date is scheduled on or about October 15, 2010. The total cost of construction was \$870,000. The funds expended for the cost of construction are:

- \$370,000.00 Capital Reserve
- \$500,000.00 Bonds
- \$60,145.00 Grants – Energy Improvements

Fire Department

The Fire Department is overseen by the Fire Chief, who prepares a budget for the Selectmen and the Budget Committee for recommendation each year; budgetary impacts anticipated and included in Capital Reserve for future years over and above current expenditures are:

- 2011 9 Engine 4 (Fire Truck 1977) Replace with a Pumper Tanker style similar to the current Engine 3. **Projected cost: \$575,000.00.**
- 2011 9 Ambulance 1 (2001) Replace with similar style. **Projected cost: \$215,000.00.**
- 2012 9 Engine 1 (I.W. Pierce Pumper 1994) Replace with Attack Pumper. **Projected cost: \$475,000.00.**
- 2012 9 Ambulance 2 (1997) Replace with similar style. **Projected cost: \$220,000.00.**
- 2014 9 Engine 2 (Corners Pierce Pumper 1987) Replace with Attack Pumper. **Projected cost: \$500,000.00.**
- 2015 9 Forestry 2 (Vintage 1950's) Replace with current style. **Projected cost: \$100,000.00.** (This vehicle is not included in the Capital Reserve).
- 2016 9 Command 1 (2006) Replace with similar style. **Projected cost: \$60,000.00.**

Highway Department

The Highway Department is overseen by the elected Road Agent, who submits a budget to the Selectmen and the Budget Committee for recommendation to the Town. Budgetary impacts anticipated for future years over and above current expenditures are:

- Highway 1-ton Truck
- Highway Sander

A comprehensive Highway maintenance and reconstruction schedule is a long-term goal of the Town. Part of that goal shall be the creation of a local road file containing vital statics and records relating to every highway within the limits of the Town of Gilmanton.

Note: For all departments, under Town Employment Policy and State law, any employee of the Town working 35 hours per week or more qualifies for benefits granted to full-time employees of the Town, which includes health and dental benefits.

Gilmanton School District, SAU 79

The New Hampshire School Boards Association has developed formulas for forecasting the growth in number of students attending school. They made projections for The Gilmanton School; including a Simple Projection, a Five-Year Average and a Three Year Weighted Average. The Simple Projections indicates a need for 11 more classrooms in the next ten years. The Five-Year Average projects a need for three more classrooms in ten years while the Three-Year Weighted Average indicates a need for six additional classrooms in the next ten years. While the Simple Projection is a straight-line projection of the school's enrollment trends since 1998, the Three-Year Weighted is more conservative approach and perhaps therefore closer to what we can expect.

The School is currently designed for 400 students, and enrollment as of this writing is 380 K-8 Students, with an additional 179 Gilmanton Students that attend Gilford High School. Regardless of which projection method is used, it stands to reason that additional classrooms will be needed within the next ten years. Even the most conservative projection indicates a need for three additional classrooms in ten years, since that projection is based upon enrollment trends before the recent economic changes.

For those who would rather look back at what has actually happened rather than rely upon a formula we find the following:

The first building on the present school site was built in 1966. Twelve years later the 1978 wing was added with six classrooms, a library and office space. By the early nineteen nineties it was necessary to obtain modular classrooms to provide for increased demand. The 1997 wing that replaced the modular's, added six classrooms, therefore adding six class rooms every twelve to nineteen years during a time that Gilmanton was supposedly undiscovered and building was not considered to be unusually rapid.

Regardless of the projection method used, more classrooms will be needed within the next ten years. The current site arrangement allows for three possibly four more classrooms to be built across the back of the existing building. This would eliminate the playground, and unless the ball fields were eliminated, complete the possible expansion in the current location. The current structure was not designed for the addition of a second story and would have to be torn down if a second story was to be built. This would be at least as costly as building on a new site, and far more disruptive; it does not make economic sense to build three or four more classrooms onto the existing building only to need more space almost as soon as that phase was complete.

The School District needs to do some long-range planning and consider other options. Consideration needs to be given to building a Middle or Junior High School on the land owned by the School District off White Oak Road. Planning for that site should include the possible expansion to a Middle-High School some time in the future.

Gilmanton still does not have a permanent solution to its high school situation and needs to be ever mindful that at some point in the future Gilmanton may have to make other arrangements for its high school students. An alternative for Gilford could be to use the space currently occupied by Gilmanton high school students to help solve its classroom needs.

**TITLE LXIV
PLANNING AND ZONING**

**CHAPTER 674
LOCAL LAND USE PLANNING & REGULATORY POWERS**

Capital Improvements Program

674:5 A

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, 2001

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 department 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 under take 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 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 2 – Capital Improvement Funds Budgeted and Expended 2005 – 2009

			2009			
Description	Budgeted	Expended		Description	Budgeted	Expended
Ambulance Fund	\$40,000.00	\$40,000.00		Reval/Assessing Update	\$24,000.00	\$24,000.00
Town Septic System	\$2,000.00	\$2,000.00		Town Driveways	\$2,750.00	\$2,750.00
Town Roofs	\$4,000.00	\$4,000.00		Salt/Sand Cover	\$1,000.00	\$1,000.00
Highway Equipment	\$60,690.00	\$60,690.00		Recycling Equipment	\$5,867.00	\$5,867.00
Fire Command Vehicle	\$2,800.00	\$2,800.00		Police Cruiser	\$10,000.00	\$10,000.00
Bridges	\$2,500.00	\$2,500.00		Replace Forestry 1	\$6,250.00	\$6,250.00
2009 Total	\$161,857.00	\$161,857.00				
			2008			
Ambulance Fund	\$26,667.00	\$26,667.00		Reval/Assessing Update	\$24,000.00	\$24,000.00
Fire Engine Fund	\$72,570.00	\$72,570.00		Town Septic System	\$2,000.00	\$2,000.00
Town Driveways	\$2,750.00	\$2,750.00		Town Roofs	\$4,000.00	\$4,000.00
Salt/Sand Cover	\$1,000.00	\$1,000.00		Highway Equipment	\$60,833.00	\$60,833.00
Recycle Equipment	\$5,867.00	\$5,867.00		Fire Command Vehicle	\$4,000.00	\$4,000.00
PD/Fire Safety Building	\$100,000.00	\$100,000.00		Police Cruiser	\$20,000.00	\$20,000.00
Bridges	\$2,500.00	\$2,500.00		Replace Forestry 1	\$4,167.00	\$4,167.00
2008 Total	\$330,354.00	\$330,354.00				
			2007			
Ambulance Fund	\$26,667.00	\$26,667.00		Reval/Assessing Update	\$24,000.00	\$24,000.00
Fire Engine Fund	\$72,570.00	\$72,570.00		Salt/Sand Sheds	\$50,000.00	\$50,000.00
Town Septic	\$2,000.00	\$2,000.00		Town Driveways	\$2,750.00	\$2,750.00
Town Roofs	\$4,000.00	\$4,000.00		Salt/Sand Cover	\$1,000.00	\$1,000.00
Highway Equipment	\$57,833.00	\$57,833.00		Recycling Equipment	\$5,867.00	\$5,867.00
Fire Command Vehicle	\$4,000.00	\$4,000.00		PD/Fire Safety Building	\$250,000.00	\$250,000.00
Replace Forestry 1	\$4,167.00	\$4,167.00		Bridges	\$2,500.00	\$2,500.00
2007 Total	\$507,354.00	\$507,354.00				
			2006			
Ambulance Fund	\$26,667.00	\$26,667.00		Reval/Assessing Update	\$24,000.00	\$24,000.00
Fire Engine Fund	\$72,570.00	\$72,570.00		Salt/Sand Shed	\$50,000.00	\$50,000.00
Town Septic System	\$2,000.00	\$2,000.00		Town Driveways	\$2,750.00	\$2,750.00
Town Roofs	\$4,000.00	\$4,000.00		Salt/Sand Cover	\$1,000.00	\$1,000.00
Highway Equipment	\$57,833.00	\$57,833.00		Recycling Equipment	\$5,867.00	\$5,867.00
Fire Command Vehicle	\$4,000.00	\$4,000.00		Bridges	\$2,500.00	\$2,500.00

Replace Forestry 1	\$4,167.00	\$4,167.00				
2006 Total	\$257,354.00	\$257,354.00				
			2005			
Highway Sander	\$2,500.00	\$2,500.00		Ambulance Fund	\$20,000.00	\$20,000.00
Fire Engine Fund	\$61,000.00	\$61,000.00		Bridges	\$5,000.00	\$5,000.00
2005 Total	\$88,500.00	\$88,500.00				

Appendix 2 Twenty-Year Outlook