

Report of the

Services Review Committee

to the

Brookfield Board of Selectmen

June 2017

Overview

The Services Review Committee (SRC) was created by the Brookfield Board of Selectmen (BOS) on April 11, 2017 to aid in the understanding of costs associated with services received from outside the town. Discussion by voters at the annual Town Meeting on March 18, 2017 had produced unanimous endorsement of such a committee.

The Committee convened April 17, and subsequently chose its name and identified its role: “[To] provide the BOS [with] background [information] and options regarding services paid for by Brookfield taxpayers.”

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Executive Summary

Overview

Every Board of Selectmen (BOS) is responsible for managing the affairs of its Town. It is the intent of the Services Review Committee (SRC) to provide the Brookfield Selectmen with information about services paid for by Brookfield taxpayers, along with various options and/or suggestions for changes in those services.

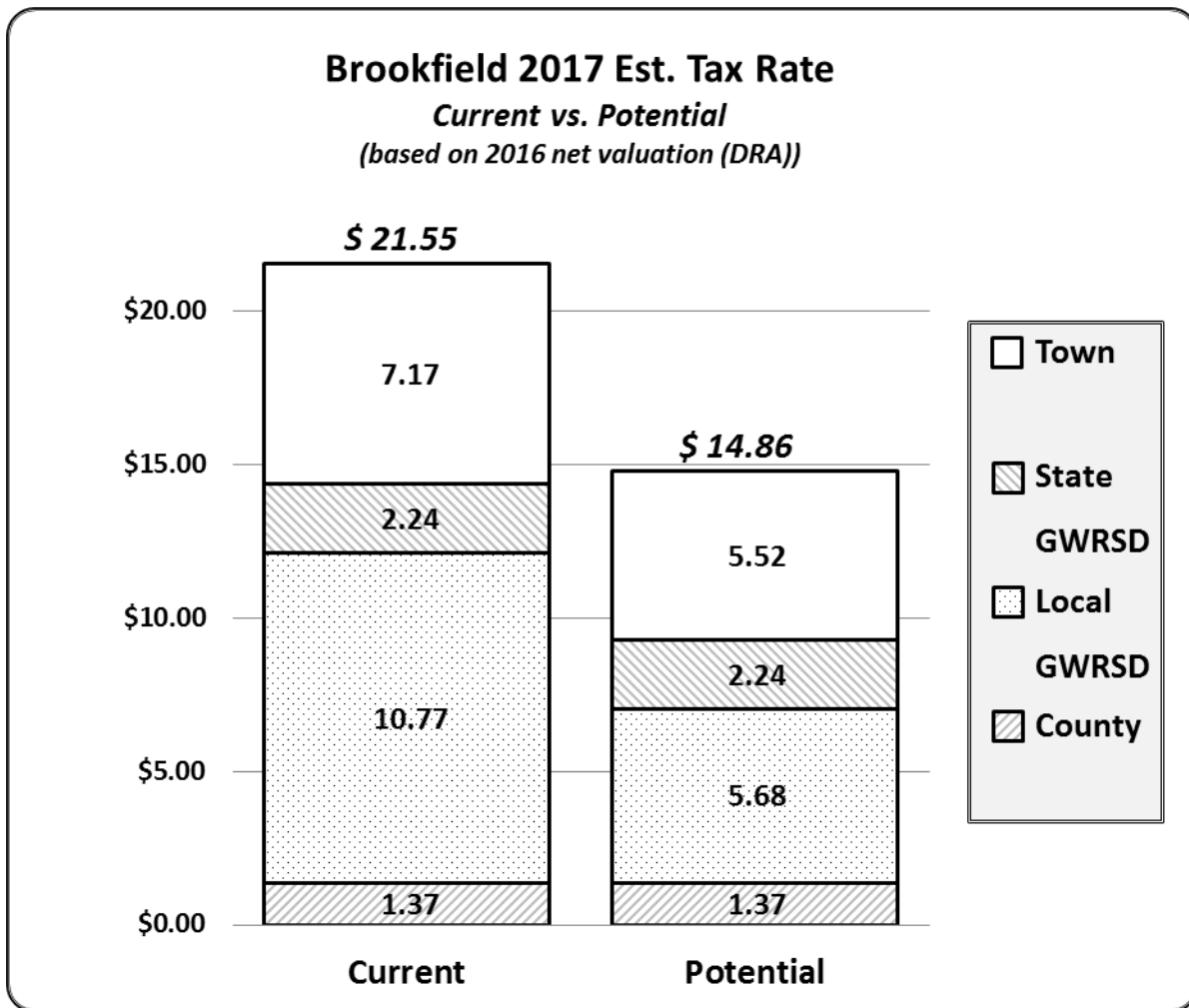
In this report, the SRC identifies the potential of a 31.2% decrease in the annual tax burden by \$638,465 and commensurately lowering the tax rate by \$6.69 per \$1,000 assessed value.

The SRC focused its review on “outsourced” costs borne by Brookfield taxpayers:

- Wakefield Municipal Services (police, fire, ambulance & solid waste disposal): The current contracts with Wakefield for public safety and solid waste disposal were established in July 2003. The 2017 Wakefield charges to Brookfield of \$280,551 represents 38.2% of Brookfield’s \$733,784 operating budget and 29.5% of its total 2017 budget. This is the single-largest cost in Brookfield’s Town budget.
- Governor Wentworth Regional School District (GWRSD): Brookfield has been a part of this well-regarded cooperative school district since its inception. GWRSD sets its own budget, approved by all District voters, and the net costs are distributed to the member towns by formula. Brookfield has no direct control over these costs or their distribution. Support of GWRSD costs (\$1,051,180) was 58.6% of the total 2016 Brookfield tax burden in 2016. In 2017, the GWRSD cost to Brookfield is expected to increase \$183,518. The formula for distributing costs within the GWRSD is heavily weighted (75%) by the relative “average daily membership” (students attending), with the remaining 25% of costs distributed via the member towns’ relative “equalized valuation” of properties.
- Wolfeboro Department of Parks & Recreation (WPR): Wolfeboro allows Brookfield residents access to WPR programs as “residents,” an arrangement that has been in place for a number of years at an annual cost of \$4,216. Despite the acknowledged quality of WPR programs, the tax cost vs. community benefit, as well as local sentiment about public funding of discretionary personal recreational activities, suggest that review of this service is warranted.
- Other Outsourced Services: Through the operating budget, the BOS engages services on behalf of the Town. With the exception of the Road Agent contract, most services and procurements are relatively modest costs, collectively amounting to less than \$175,000.

After gaining insight about the relationships and associated service costs, the SRC identified various means by which cost savings may be achieved for each service. The greatest impact could be from the GWRSD, with additional notable savings possible regarding Wakefield services. The WPR cost, while relatively small, was reviewed due to concerns voiced about the cost vs. value to Brookfield.

The impact of the SRC's options with the greatest positive impact to Brookfield taxpayers for the reviewed services would be collectively significant: a 31.2% decrease in the annual tax burden by \$638,465 and commensurately lowering the tax rate by \$6.69 per \$1,000 assessed value, as noted in the following graph.



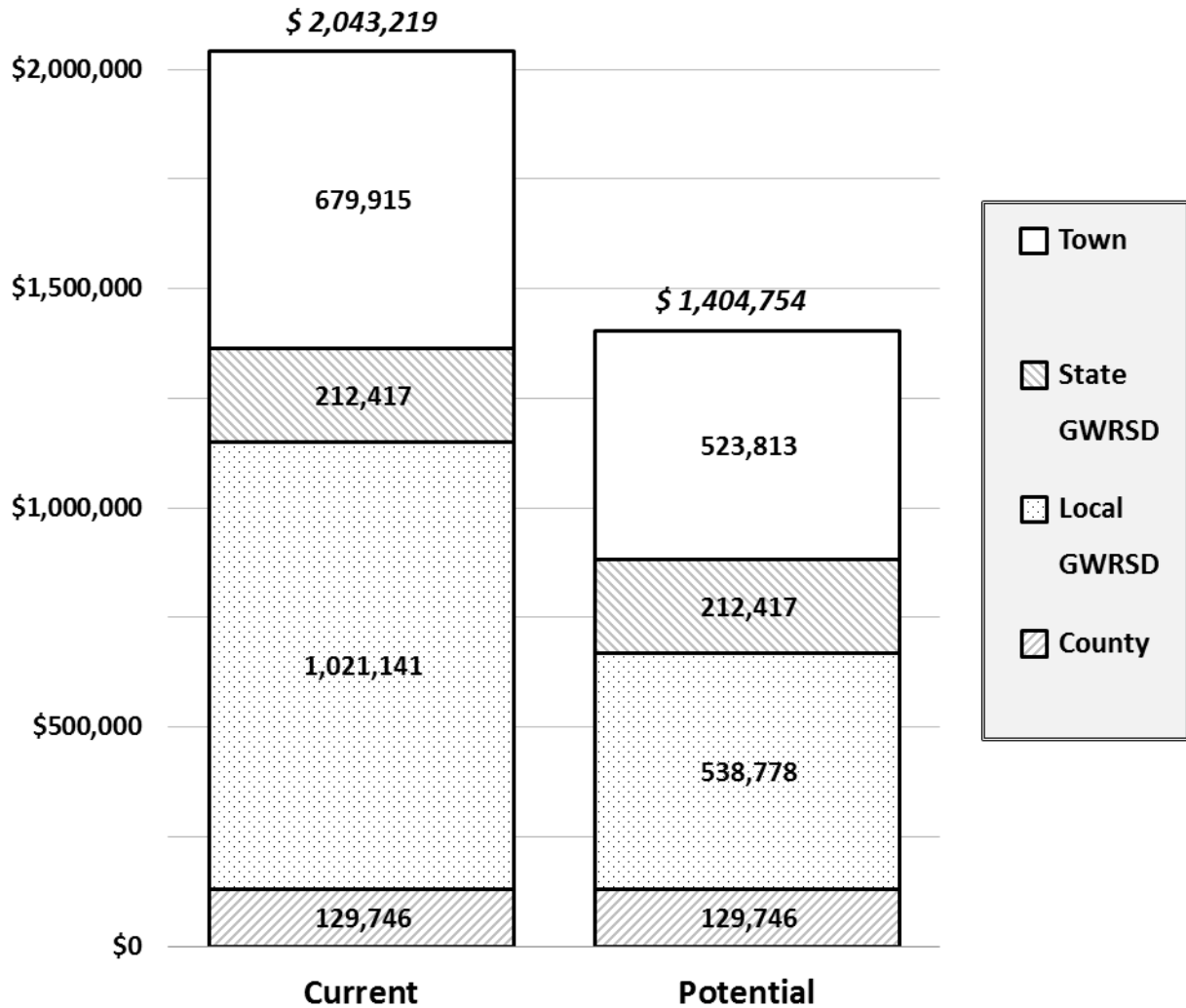
While the options considered to reduce the cost are detailed in each service's "expanded discussion," in brief, the cost reductions associated with the tax rate changes (above) include

- GWRSD shift to 100% cost distribution by "equalized valuation," reducing costs by \$482,363
- Wakefield services' cost distribution by relative "use of service" rather than population and using net costs of service, reducing costs by \$156,102
- Eliminating the cost, or locally recovering the cost, of WPR services, reducing costs by \$4,216

and are depicted in the graph below; data supporting both graphs is in Appendix ES-1.

Brookfield 2017 Tax Burden

Current vs. Potential



Summary of Suggested Considerations/Options for BOS

Opportunities for the BOS to positively impact the next Brookfield budget are judged to be greatest via changes to the two Wakefield services contracts (combined current cost of \$280,551). Although GWRSD costs have the greatest financial impact on Brookfield taxpayers of all outside services provided to the Town, there appears to be no short-term opportunity that will reduce Brookfield's share, nor may the BOS negotiate changes to the GWRSD cost distribution. Nonetheless, longer-term strategies to lower Brookfield's school costs may be considered and the BOS leadership could be influential.

Report Development

Brookfield residents Rick Surette (Selectman), Rob Collins, Dianne Smith and Catherine Collins volunteered for and were named members of the SRC by the BOS. Dianne Smith was elected Chair of the Committee at the first meeting, April 17, 2017. Seven additional meetings followed in the subsequent 10 weeks.

Six (6) Brookfield residents attended SRC meetings (a total of 13 visits), participated in discussions of the SRC and provided notable insight and valued opinions regarding the services reviewed by the SRC. The Committee thanks them for their time and counsel.

The SRC members gathered data and shared analyses of that information. Research and explanation of the GWRSD current and potential financing that may impact Brookfield was thorough and helpful. Investigation into municipal services led to meetings with Wolfeboro and Wakefield officials in the search for documentation, as well as numerous calls to at least five small towns similar to Brookfield to learn how their public safety, waste management and recreation services are arranged and funded. Additionally, contacts were made with private vendors for waste management and ambulance, and SRC members solicited input informally from other Brookfield residents.

Expanded discussion of Brookfield “outsourced” services, including background information, data, and discussion of various alternatives for change follows.

Wakefield Municipal Services

Overview

The Town of Brookfield receives public safety services (police, fire and ambulance) as well as solid waste disposal services through two separate contracts with its neighboring Town of Wakefield. The existing contracts were established in July 2003. Wakefield has provided Brookfield residents very good service, based on personal observation and the paucity of negative feedback about the services' quality.

Beyond this contractual arrangement, the connections between the two communities include a shared US Post Office and common support of the Gafney Library. Perhaps more significantly, there are family, social and business relationships that link the two communities. With no stores, restaurants, or churches in Brookfield, the majority of Brookfield residents find common cause and convenience in conducting much of their personal as well as professional business in the Town of Wakefield, contributing to its economic vitality, particularly during the winter.

Notwithstanding these relationships, notable concern has been expressed by Brookfield taxpayers regarding contract and costs for services through Wakefield. At the March 2017 Brookfield Town Meeting, there was unanimous support through a "straw poll" for a committee to review Brookfield municipal contracts and report to the Board of Selectmen (BOS). Review of the Wakefield/Brookfield municipal service contracts follows.

Contract costs

The cost of the municipal services for which the contracts were written is a substantial portion of any municipality's budget. For Brookfield, that portion has constituted 38% to 42% of its operating annual operating budget during past seven years for which financial data were reviewed (Appendix A-1). Considerable effort is undertaken annually by both communities to develop the next fiscal year's budget, yet this significant portion of Brookfield budget cannot be discussed or adjusted by Brookfield voters nor is there any mechanism for Brookfield taxpayers to influence those shared costs through the Wakefield annual budget-development process. In consequence, it is incumbent upon the Brookfield BOS to undertake action to manage or adjust those costs through the contractual arrangements.

Each of the Wakefield/Brookfield contracts stipulate that

"the annual fee...shall be determined by Wakefield, after any requested discussion with the Brookfield selectmen and consideration of all relevant factors which in Wakefield's sole discretion it deems appropriate, which factors may include but not necessarily be limited to Wakefield's actual and projected costs for provision of similar services to Wakefield residents, plus an amount to cover administrative costs."

It appears that Brookfield Selectmen have not discussed the contracts or fees with Wakefield in the 14 years since the agreements were signed. It also appears that, despite the use of the term "fee for services" in the contracts, the calculations used by Wakefield since at least 2011 have been a "shared-cost" model. Wakefield uses its "Intergovernmental Agreement Worksheet" (IAW) (Appendix A-2) to calculate the Brookfield share of services under the two

contracts, based on the upcoming year's preliminary budget costs, and provides the IAW to Brookfield in December. The distribution of costs is via the relative populations of the two Towns, based on updated information from the NH Office of Energy and Planning (OEP). After the costs for operations and "capital reserve funds" are ascribed to Brookfield using the population ratio, an administrative fee is added to Brookfield's share of operational costs and the total is calculated. The following explores alternatives (with the reasons and the results) to the historical distribution of service costs.

General review of cost distribution alternatives

Distribution Factor

The population factor used to distribute costs to Brookfield has been in the 12% range for many years, but other metrics suggest it may not be the most equitable factor by which costs should be distributed. The following alternative means of distributing costs (assuming a "shared cost" methodology is continued) are explained and detailed below:

- relative "use of services" between the towns, wherein the community that uses more of the service pays more, and
- relative "equalized valuation" between the towns, a typical means by which shared costs are distributed among communities linked by a common service (i.e., county, state school tax, etc.)

Gross Cost vs. Net Cost

Between 2011 and 2016, Wakefield ambulance annual revenue averaged \$181,021 and the Transfer Station revenue annually averaged \$140,683 (Appendix A-3). It may be argued that the Town of Brookfield has not been charged "*actual and projected costs for provision of similar services to Wakefield residents*," since Brookfield charges are based on Wakefield's budgeted "gross" costs for services, rather than "net cost". Brookfield taxpayers have not benefitted from the revenues received by the services they support, unlike Wakefield taxpayers. Had the net costs (using the average revenues), rather than gross costs of those services been used in the calculations in the IAW for Brookfield's 2017 costs, Brookfield's cost would have been about \$237,200, or \$43,400 less, as noted in Table 1.

Table 1

Population Factor for Cost Distribution		
<i>Impact of using Net Cost vs. Gross Cost</i>		
	2017 Brookfield Cost from IAW, using:	Brookfield's Potential Cost using:
	<i>Expected Gross Cost</i>	<i>Expected Net Cost</i>
Police *	\$ 140,017	\$ 140,867
Fire *	\$ 34,748	\$ 34,959
Ambulance *	\$ 36,866	\$ 11,384
Solid Waste	\$ 68,921	\$ 49,943
Total	\$ 280,551	\$ 237,152
Potential Savings:		\$ (43,399)
* = the Public Service Building cost is distributed amongst these services pro rata		
See Appendix A-2 for 2017 & Appendix A-5 for potential cost calculations		

In the following review of the existing and alternative cost-distribution factors, the impact of using net costs instead of gross costs is also included in the calculations.

Cost distribution via “use of services”

For many years, the population factor used to distribute costs to Brookfield has been in the 12% range, but this may not be the most appropriate means of distributing the cost of “provision of services.” The reported use of the shared municipal services by Brookfield has averaged 6.64% for police, 5.99% for fire & ambulance, and 7.4% for the transfer station (see Appendix A-4). The discrepancy between the population ratio and the “use of services” percentages is likely due to significantly higher commercial activity, road miles and seasonal population fluctuation in Wakefield. If the cost distribution factor for 2017 had been based on the relative “use of services,” the cost to Brookfield would have been roughly \$152,000 instead of \$280,551 (Table 2), thus reducing Brookfield’s total budget by about \$128,500 or 13.5% (Table 4).

Moreover, the Brookfield cost for Wakefield services would have been reduced by more than 50% to approximately \$128,700 in 2017 (Table 2) had “net costs” been distributed. This would have lowered Brookfield’s cost by \$151,900 (Table 2), reducing the town tax rate by \$160 per \$100,000 assessed value (Table 5). Despite the contract language for attributing costs to Brookfield (“*actual and projected costs for provision of similar services to Wakefield residents*”), Brookfield taxpayers have been paying much more for “*provision of services*” than their Wakefield counterparts.

Table 2

"Use of Services" Factor for Cost Distribution			
<i>Compared to 2017 Brookfield Cost from IAW</i>			
	2017 Brookfield Cost from IAW, with:	Brookfield's "Use of Services" Cost with:	Brookfield's "Use of Services" Cost with:
	<i>Expected Gross Cost</i>	<i>Expected Gross Cost</i>	<i>Expected Net Cost</i>
Police *	\$ 140,017	\$ 75,584	\$ 75,981
Fire *	\$ 34,748	\$ 16,921	\$ 17,010
Ambulance *	\$ 36,866	\$ 17,953	\$ 5,539
Solid Waste	\$ 68,921	\$ 41,587	\$ 30,135
Total	\$ 280,551	\$ 152,044	\$ 128,665
Potential Savings:		\$ (128,507)	\$ (151,886)
<i>* = the Public Service Building cost is distributed amongst these services pro rata</i>			
<i>See Appendix A-2 for 2017 & Appendices A-6 & A-7 for potential cost calculations</i>			

Cost distribution via "equalized valuation"

Another means of distributing the shared costs of the Towns' public safety and solid waste services is by the relationship of each Town's property valuation. Typically, when services are provided by a regional entity (state and county, for example), the distribution of costs to each town uses the "total equalized valuation" for each town, as developed by the NH Department of Revenue Administration (DRA). A similar but less formalized process could be used between Wakefield and Brookfield by which the contracted services' costs could be distributed by the towns' relative "total equalized valuation" (EV). Table 3 shows that Brookfield's cost for Wakefield services would change from \$280,551 to \$172,000 if that method were used to distribute net costs, lowering Brookfield's budget by 11.4% (Table 5).

Table 3

"Equalized Valuation" Factor for Cost Distribution			
<i>Compared to 2017 Brookfield Cost from IAW</i>			
	2017 Brookfield Cost from IAW, with:	Brookfield's "Equalized Valuation" Cost with:	Brookfield's "Equalized Valuation" Cost with:
	<i>Expected Gross Cost</i>	<i>Expected Gross Cost</i>	<i>Expected Net Cost</i>
Police *	\$ 140,017	\$ 101,562	\$ 102,179
Fire *	\$ 34,748	\$ 25,205	\$ 25,358
Ambulance *	\$ 36,866	\$ 26,741	\$ 8,258
Solid Waste	\$ 68,921	\$ 49,993	\$ 36,226
Total	\$ 280,551	\$ 203,500	\$ 172,020
Potential Savings:		\$ (77,051)	\$ (108,531)
* = the Public Service Building cost is distributed amongst these services pro rata			
See Appendix A-2 for 2017 & Appendices A-8 & A-9 for potential cost calculations			

Relative impacts to Town budgets & taxes

The impact of the unequal distribution of shared municipal service costs is a substantially greater burden on Brookfield taxpayers. A more equitable cost distribution, per the alternatives noted above, would substantially mitigate the Brookfield taxpayer burden, yet have only a minor impact on Wakefield taxpayers. Table 4 illustrates the estimated impact of those alternatives to taxpayers in each community. Table 5 provides more detail about the impacts of the cost distribution alternatives on both communities' budgets and local taxes.

Table 4

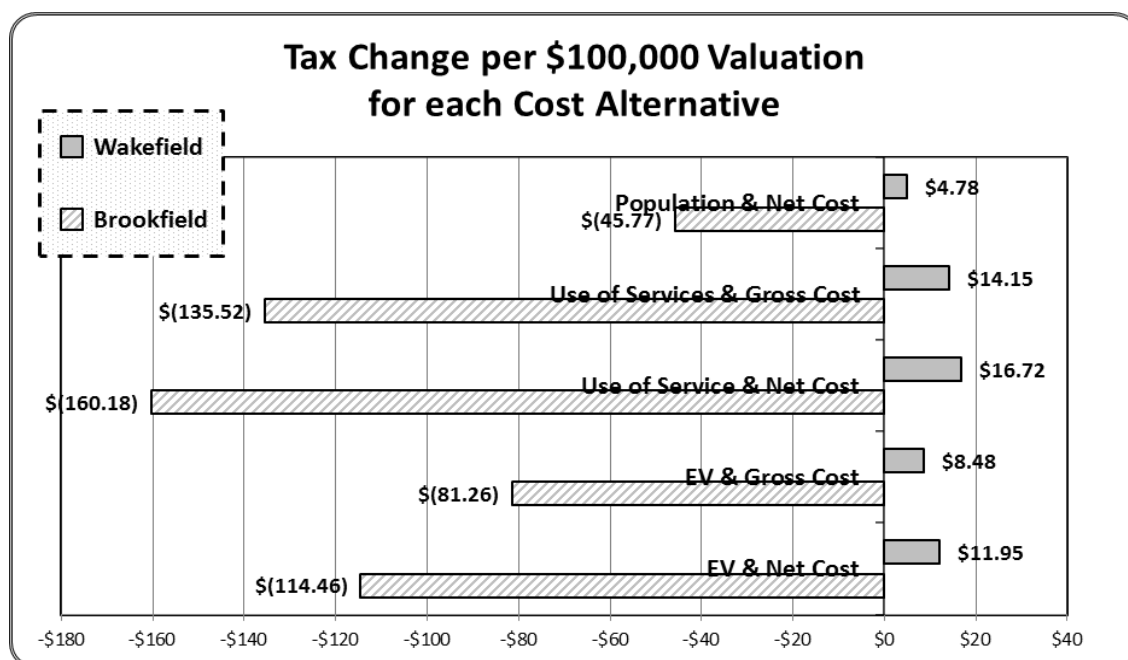


Table 5

Impacts of Potential Changes for Wakefield Services							
	2017 Brookfield Cost		Potential Changes				
	Relative "Population"	<= Cost Distribution Factor =>	Relative "Population"	Relative "Use of Services"		Relative "Equalized Valuation"	
	"Expected Gross Cost"	<= Costs Used =>	Expected Net Cost	Expected Gross Cost	Expected Net Cost	Expected Gross Cost	Expected Net Cost
	\$ 280,551	Services Cost	\$ 237,152	\$ 152,044	\$ 128,665	\$ 203,500	\$ 172,020
2017 Data							
Impact to Brookfield		Cost Change	\$ (43,399)	\$ (128,507)	\$ (151,886)	\$ (77,051)	\$ (108,531)
	\$ 952,285	% Change to Town Total Budget	-4.56%	-13.49%	-15.95%	-8.09%	-11.40%
	\$ 7.17	Town Tax Rate	\$ 6.71	\$ 5.82	\$ 5.57	\$ 6.36	\$ 6.03
		Impact per \$100,000 assessed value	\$ (45.77)	\$ (135.52)	\$ (160.18)	\$ (81.26)	\$ (114.46)
Impact to Wakefield		Cost Change	\$ 43,399	\$ 128,507	\$ 151,886	\$ 77,051	\$ 108,531
	\$ 5,280,205	% Change to Town Total Budget	0.82%	2.43%	2.88%	1.46%	2.06%
	\$ 3.40	Town Tax Rate	\$ 3.45	\$ 3.54	\$ 3.56	\$ 3.48	\$ 3.52
		Impact per \$100,000 assessed value	\$ 4.78	\$ 14.15	\$ 16.72	\$ 8.48	\$ 11.95
Note: Detail for 2017 data in Appendix A-10; Calculation detail in Appendix A-12							

Projected vs. Actual Cost and Administrative Fee

All alternative calculations noted above are based on the fact that the IAW uses Wakefield's "projected" costs for the upcoming fiscal year rather than identifying the true or actual costs of service in arrears. Given the contract language "*actual...costs for provision of similar services to Wakefield,*" one may legitimately argue that Brookfield should pay in arrears for its share of the net cost of services provided by the Town of Wakefield. This could be accomplished by producing an annual IAW using projected costs and revenues, yet also annually and concurrently adjusting for the actual accounting for the prior year. Such adjustments could be made to both costs and revenues so that Wakefield would not disproportionately bear less than expected revenues (which may fluctuate substantially from year to year) or expenses greater than expected for the shared services.

It can be reasonably argued that the "administrative fee" (even though the administrative cost to manage the contracts is negligible) is appropriate for Wakefield to charge as an acknowledgement from the Town of Brookfield for the shared services. However, changes in

this fee amount may be warranted if the efforts for a more equitable distribution of Wakefield's costs fail.

Considerations/Options for the Brookfield BOS for Brookfield Municipal Services:

- Negotiate with the Town of Wakefield to adjust how costs are distributed via the IAW; how costs are calculated are not specifically identified in the two contracts, so changes could be achieved outside the existing contracts:
 - Change the factor used to distribute costs (e.g., rather than population, the ratio of “use of services” by the communities or EV could be used)
 - Change the “costs” identified for distribution (instead of projected “gross cost,” use the net cost after revenues and/or adjust annually for previous year’s actual costs and revenues)
 - Consider changing how capital costs associated with the shared municipal services are attributed to Brookfield, recognizing the risk of sharing significant capital costs from which Brookfield may not benefit
 - Consider using annual adjustments to reflect the prior year’s actual costs and revenues in concert with the next year’s projected costs and revenues
 - Agree that the parties meet formally each year to review and discuss any issues pertinent to the services, including cost and performance
- Negotiate with Wakefield to amend the two 2003 contracts. In addition to the items noted above, it is suggested the BOS:
 - Specify the detailed fee structure within the contracts, rather than Brookfield having only an “advisory” role
 - Establish a specific term for the contracts - perhaps five years
 - Restructure the time-frame for each party to “opt-out” to allow ample time for the parties to amend budgets and/or prepare for the consequences, such as Town Meeting endorsement
 - Retain language that ensures no disparity of service delivery to Brookfield residents vs. what is provided to Wakefield residents, unless a “fee for service” contract is developed that may allow such disparity
- Negotiate a “fee for service” contract, rather than the current de facto “shared-services” contracts with the Town of Wakefield, wherein a flat fee is established for public safety coverage to Brookfield and/or access to the Wakefield Transfer Station for solid waste disposal, without annual detailed distribution of costs
- Prepare to engage or support alternate public safety and solid waste services for Brookfield, should one of the parties decide to terminate the contracts. The following is a brief summary of possible services alternatives. A more expanded discussion of alternative municipal services is in Appendix A-13:
 - Police
 - Rely on State Police and Carroll County Sheriff for response to emergencies at no cost
 - Augment emergency response services with fee-based patrols by Carroll County Sheriff and/or Wakefield Police and/or Wolfeboro Police
 - Establish a small Brookfield Police (part-time), augmented by options above

- Ambulance
 - Flat-fee contract with private ambulance service to ensure service coverage
 - Flat-fee contract with Wakefield Ambulance to ensure Brookfield service
 - Establish Brookfield ambulance service
- Fire
 - Flat-fee contract with Wakefield Fire and/or Wolfeboro Fire, perhaps subject to a negotiated rate for services exceeding the baseline cost
 - Establish a Brookfield Fire Department
- Solid Waste
 - Establish a Brookfield Transfer Station
 - Contract for weekly home trash pickup service from a private service provider

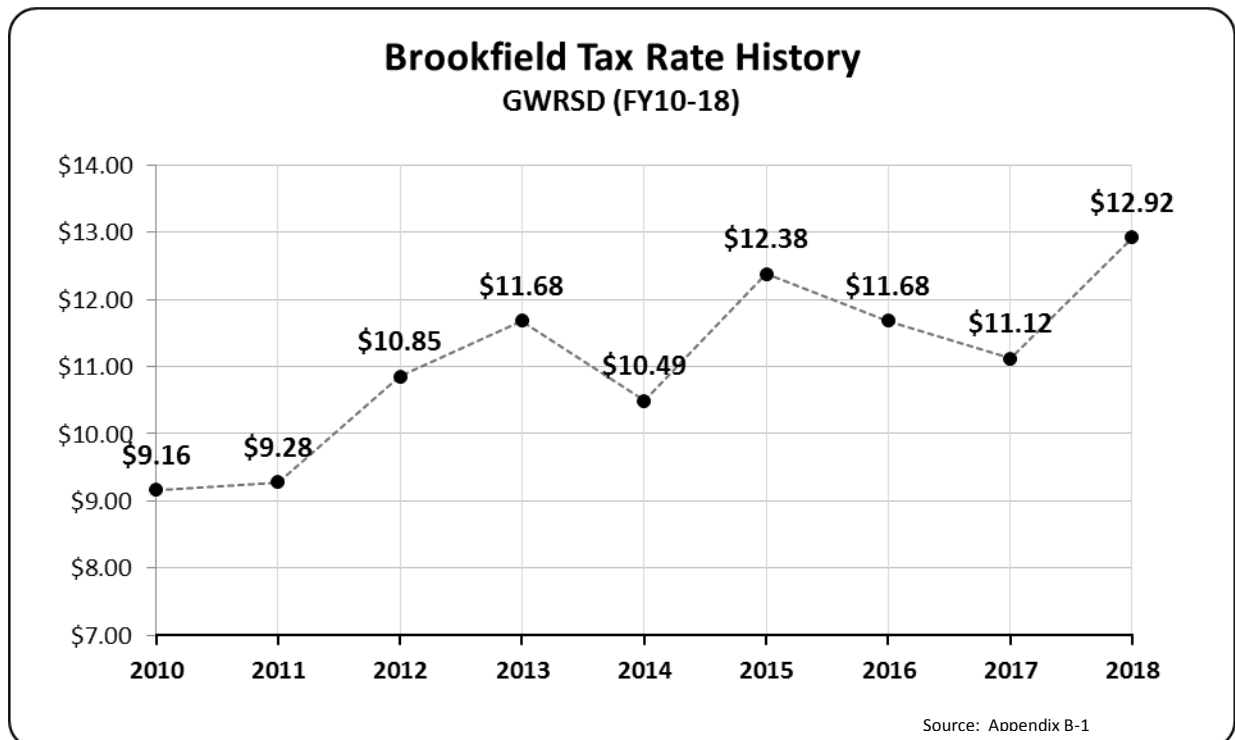
Suggested Action:

The Committee suggests that the BOS advise the Wakefield BOS that it wishes to discuss the annual fees associated with both 2003 contracts, per the contracts' language. The Committee also suggest that meetings commence with Wakefield at the earliest possible date so that discussions may proceed in an unhurried manner prior to the annual 4th quarter rush of activity to set budgets and tax rates for the next year.

Governor Wentworth Regional School District (GWRSD)

Overview

Brookfield pays more than one million dollars per year to the school district, which is significantly greater than the annual operating budget of the town. Given that Brookfield is the smallest town in GWRSD, it often feels as if we have no control on the size of our local school taxes. Additionally, the annual local school tax assessment has a history of fluctuating dramatically due to the way that the GWRSD expenses are apportioned to the member communities.



GWRSD is a “cooperative school district” that is governed by NH RSA 195. The towns participating in GWRSD are Brookfield, Effingham, Ossipee, New Durham, Tuftonboro and Wolfeboro. GWRSD also takes some tuition-based students from other nearby towns.

In New Hampshire, public schools are funded through both local and state property tax assessments. In addition to the local school district’s assessment, the statewide education property tax from each town supports the school district. The State “adequacy grants” defray the local school district assessment to towns which qualify.

RSA 195 allows each cooperative school district to agree to a formula for apportioning capital and operating costs among the participants in the school district. The two primary apportionment methods are Average Daily Membership (ADM) and Equalization Valuation (EV). The ADM method counts the number of students from a town compared to the total number of students, therefore representing a town’s usage of the school district resources. The EV method counts the equalized, appraised property value of the town compared to the equalized, appraised property value of all towns in the district, and represents the town’s “ability to pay.”

The current apportionment method for GWRSD is 75% ADM / 25% EV. About half of the cooperative school districts in New Hampshire have apportionment formulas that are between 75-100% ADM (one third of cooperative school districts are 100% ADM). The following table is a detailed summary of the GWRSD funding for FY17/18.

2017/18 GWRSD Cost Distribution @ 25% EV & 75% ADM									
Town	Total Tax	State Property Tax	GWRSD Assessment	State Adequacy Grant	EV Costs @ 25%	ADM Cost @ 75%	TOTAL GWRSD COST	% of 2015 EV	% of 2015 ADM
Brookfield	\$ 1,233,558	\$ 212,417	\$ 1,021,141	\$ (177,526)	\$ 232,180	\$ 1,178,904	\$ 1,411,084	2.1495%	3.63805%
Effingham	\$ 2,084,473	\$ 376,224	\$ 1,708,249	\$ (700,526)	\$ 414,076	\$ 2,370,923	\$ 2,784,999	3.8335%	7.31658%
New Durham	\$ 5,881,200	\$ 1,005,441	\$ 4,875,759	\$ (560,176)	\$ 1,096,418	\$ 5,344,958	\$ 6,441,376	10.1505%	16.49434%
Ossipee	\$ 7,722,290	\$ 1,462,676	\$ 6,259,614	\$ (2,188,789)	\$ 1,608,322	\$ 8,302,757	\$ 9,911,079	14.8897%	25.62200%
Tuftsboro	\$ 6,609,504	\$ 2,352,061	\$ 4,257,443	\$ -	\$ 2,558,670	\$ 4,050,834	\$ 6,609,504	23.6879%	12.50072%
Wolfeboro	\$ 16,048,354	\$ 4,521,281	\$ 11,527,073	\$ -	\$ 4,891,933	\$ 11,156,421	\$ 16,048,354	45.2890%	34.42830%
	\$ 39,579,379	\$ 9,930,100	\$ 29,649,279	\$ (3,627,017)	\$ 10,801,599	\$ 32,404,797	\$ 43,206,396	100.0001%	99.99999%

Alternative cost distribution strategies

ADM Rationale: The argument in favor of ADM is that it represents a town's usage of the shared resources, so each town pays the same amount per student that they send to the school district for education.

Use of ADM is fair in the sense that those communities that send more students than other communities bear a proportionately greater share of the cost. In other words, the towns pay based on how much they use the school district. It is interesting to note that if we applied the same fairness argument within the town, it would be akin to billing each family based on how many children they send to the school district for education. In this way, it seems that the ADM approach to fairness is contrary to the very basis of public education, where society-as-a-whole financially supports the education of the youth. The ADM approach is also diametrically opposed to the way our property taxes are applied for all other purposes.

EV Rationale: The argument in favor of EV is that it represents the ability to pay, so each town in the district uses the same equalized tax rate for its support of the school district. In other words, all property owners within the district pay the same amount per thousand dollars of property value no matter which town they live in.

EV is the way that every other type of political subdivision apportions the property tax burden. For example, the equalized Carroll County tax rate is the same within each town in the County, regardless of how many town residents are using the nursing home or the jail. Aside from the local school district education tax rate, all of our other property taxes are calculated as 100% EV, even the statewide education property tax, which is locally collected and passed on directly to the school district by each town.

The current apportionment method has residents of "poor" towns paying a tax rate that is in many cases twice that of the "rich" towns for the same municipal service. Not only does this seem unfair to many, it has negative impacts on our society. For example, Brookfield reportedly has a reputation as "unfriendly" and "hates children." Several new residents have reported that

the first question people ask is “do you have any kids?” The concern about children is because they have such an untoward impact on our tax rate.

RSA 195 allows for the apportionment method to be changed via a warrant article. Ernie Brown, a Brookfield resident and an elected GWRSD Board Member At-Large, reports that this has been attempted “a couple of times” and failed each time. Mr. Brown thought another attempt would fail again and he would not support it. It is worth noting that attempts to make changes via warrant article can sometimes backfire through successful amendments which reverse the intent of the proposal.

The following table summarizes the impact that moving GWRSD to 100% EV apportionment would have on each town’s GWRSD local tax bill (the “GWRSD Assessment” column). Such a change would reduce Brookfield’s local school tax bill by nearly half, and would have an even more dramatic result for Effingham, New Durham and Ossipee.

GWRSD 2017/18 Alternative Cost Distribution - <u>100% Equalized Valuation</u>								
Town	Total Tax	State Property Tax	GWRSD Assessment	State Adequacy Grant	EV Costs @ 100%	ADM Cost @ 0%	TOTAL GWRSD COST	Variance GWRSD Assessment
Brookfield	\$ 751,195	\$ 212,417	\$ 538,778	\$ (177,526)	\$ 928,721	\$ -	\$ 928,721	\$ (482,363)
Effingham	\$ 955,791	\$ 376,224	\$ 579,567	\$ (700,526)	\$ 1,656,317	\$ -	\$ 1,656,317	\$ (1,128,682)
New Durham	\$ 3,825,489	\$ 1,005,441	\$ 2,820,048	\$ (560,176)	\$ 4,385,665	\$ -	\$ 4,385,665	\$ (2,055,711)
Ossipee	\$ 4,244,513	\$ 1,462,676	\$ 2,781,837	\$ (2,188,789)	\$ 6,433,302	\$ -	\$ 6,433,302	\$ (3,477,777)
Tuftonboro	\$ 10,234,687	\$ 2,352,061	\$ 7,882,626	\$ -	\$ 10,234,687	\$ -	\$ 10,234,687	\$ 3,625,183
Wolfeboro	\$ 19,567,744	\$ 4,521,281	\$ 15,046,463	\$ -	\$ 19,567,744	\$ -	\$ 19,567,744	\$ 3,519,390
	\$ 39,579,420	\$ 9,930,100	\$ 29,649,320	\$ (3,627,017)	\$ 43,206,437	\$ -	\$ 43,206,437	\$ 41

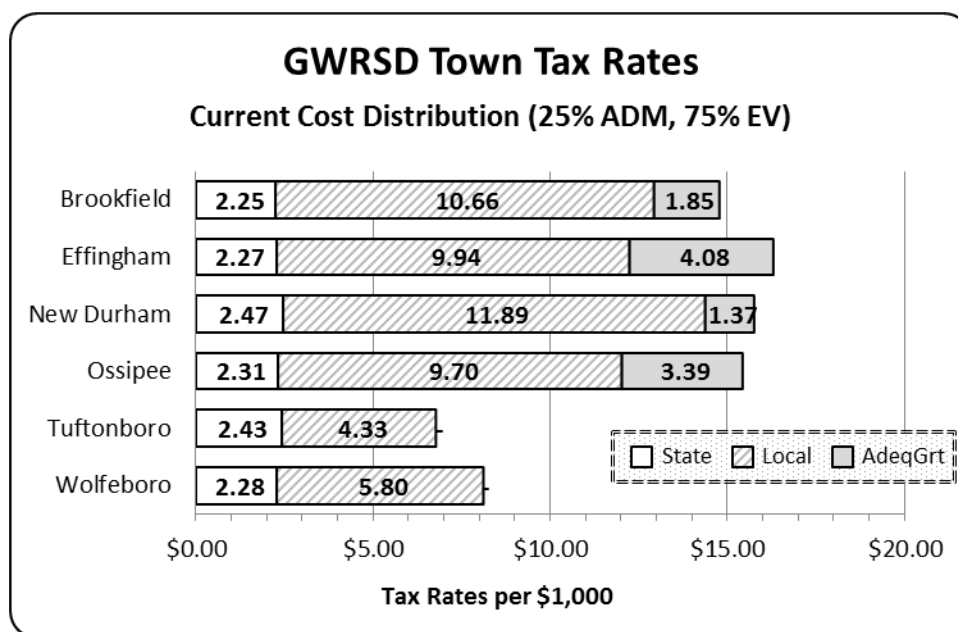
The table below summarizes the impact that moving GWRSD to 100% ADM apportionment would have on each town’s GWRSD local tax bill (the “GWRSD Assessment” column). Such a change would increase Brookfield’s local school tax bill by about \$161,000 or roughly 15%.

GWRSD 2017/18 Alternative Cost Distribution - <u>100% Average Daily Membership</u>								
Town	Total Tax	State Property Tax	GWRSD Assessment	State Adequacy Grant	EV Costs @ 0%	ADM Cost @ 100%	TOTAL GWRSD COST	Variance GWRSD Assessment
Brookfield	\$ 1,394,344	\$ 212,417	\$ 1,181,927	\$ (177,526)	\$ -	\$ 1,571,870	\$ 1,571,870	\$ 160,786
Effingham	\$ 2,460,704	\$ 376,224	\$ 2,084,480	\$ (700,526)	\$ -	\$ 3,161,230	\$ 3,161,230	\$ 376,231
New Durham	\$ 6,566,434	\$ 1,005,441	\$ 5,560,993	\$ (560,176)	\$ -	\$ 7,126,610	\$ 7,126,610	\$ 685,234
Ossipee	\$ 8,881,553	\$ 1,462,676	\$ 7,418,877	\$ (2,188,789)	\$ -	\$ 11,070,342	\$ 11,070,342	\$ 1,159,263
Tuftonboro	\$ 5,401,110	\$ 2,352,061	\$ 3,049,049	\$ -	\$ -	\$ 5,401,110	\$ 5,401,110	\$ (1,208,394)
Wolfeboro	\$ 14,875,227	\$ 4,521,281	\$ 10,353,946	\$ -	\$ -	\$ 14,875,227	\$ 14,875,227	\$ (1,173,127)
	\$ 39,579,373	\$ 9,930,100	\$ 29,649,273	\$ (3,627,017)	\$ -	\$ 43,206,390	\$ 43,206,390	\$ (6)

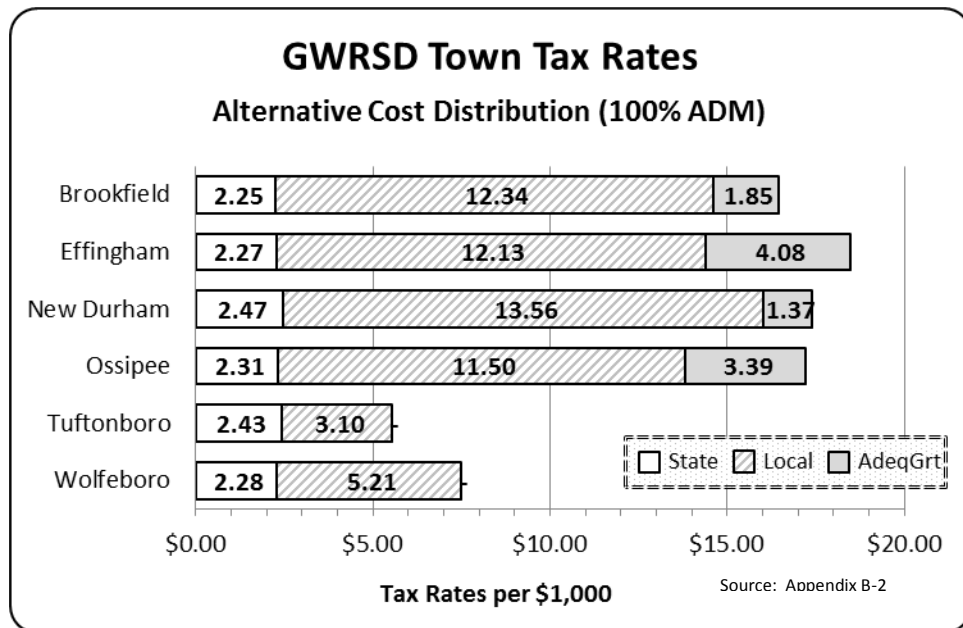
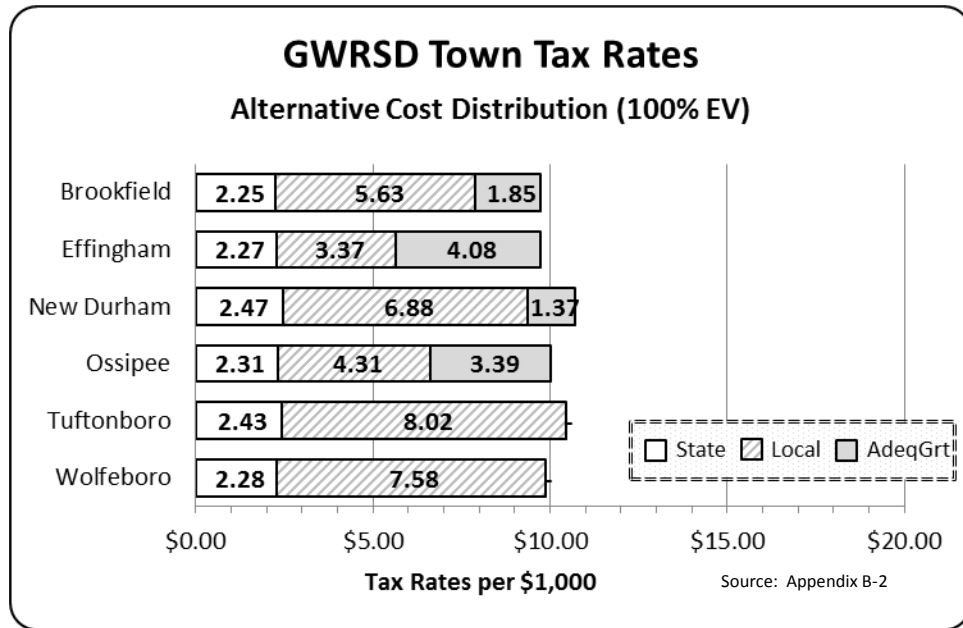
Aside from the GWRSD apportionment formula, there are other aspects to the funding puzzle that may be helpful to understand: the statewide education property tax (RSA 76:3) and the adequate education grants (RSA 198:40-a). Every town is assessed the statewide education

property tax (based on EV). In addition, the state calculates the ADM-based cost of “adequately” educating the town’s children, and to the extent that this cost exceeds the town’s portion of the state education property tax, a grant of additional funds is allocated for the town. So, the poorer (based on EV) the town is and the more students (based on ADM) the town has, the bigger the grant will be. Currently, within GWRSD the “poor” towns all receive credit for grant money while the “rich” towns do not. This helps to mitigate the disproportionate tax rates that result from the GWRSD apportionment formula.

Changing the means by which GWRSD member towns share costs, as suggested above, will impact town tax rates. The following three graphs visually depict member town tax rates under the three means of GWRSD cost distribution. The “adequacy grant” is noted on each graph to represent the cost borne by the grant that otherwise would be part of the town tax rate.



Source: Appendix B-2



The four towns that would benefit from a change toward EV in the apportionment method together have a somewhat larger population but a smaller number of registered voters than the remaining two towns in the GWRSD, as noted on the following table.

Town	OEP 2015 Population Estimate	Population Benefiting from 100%EV	Population Benefiting from 75%ADM 25%EV	2017 Registered Voters	Voters Benefiting from 100%EV	Voters Benefiting from 75%ADM 25%EV
Brookfield	708	708		540	540	
Effingham	1,481	1,481		1,085	1,085	
New Durham	2,604	2,604		2,092	2,092	
Ossipee	4,368	4,368		3,142	3,142	
Tuftonboro	2,381		2,381	1,972		1,972
Wolfeboro	6,248		6,248	5,732		5,732
	17,790	9,161	8,629	14,563	6,859	7,704

The fact that the towns with high EV have a voting majority has exacerbated the funding situation. The towns with lower EV consistently vote to rein in the school district spending increases, but are outvoted by the “rich” towns which feel much less impact from the increased tax burden.

Considerations/Options regarding GWRSD for the Brookfield BOS

1. Introduce a school board warrant article to change the apportionment method. Given the disparate impact of such a change and the number of registered voters in the various towns, this would require significant effort to rally support and turnout in the smaller towns.
2. Work with the state legislature to amend RSA 198:40-a, which defines the “cost of an opportunity for an adequate education.” This is a key part of the calculation for the state “adequacy grant,” which is distributed based on ADM. Additionally, increasing the statewide education property tax as specified in RSA 76:3 may be necessary (to provide additional funds for changes in RSA 198:40-a). The basic idea here is to use the statewide education property tax (apportioned by EV) to pay for a larger adequacy grant (apportioned by ADM). If taken far enough, this could eliminate the disparate tax rate that ADM apportionment causes in GWRSD.
3. Work with the state legislature to amend RSA 195 to remove ADM apportionment as an option for cooperative school districts.
4. Work with the state legislature to require all types of political subdivisions to apportion all property taxes levied within that political subdivision by EV. For example, add “school districts” to RSA 76:1.
5. Withdraw from GWRSD (per RSA 195:25-31) and either operate a separate school district, join an existing cooperative school district, or form a new cooperative school district with one or more nearby towns. Initiation of withdrawal requires a majority vote on a Town warrant article. A withdrawal plan could be coordinated with other towns that are currently part of GWRSD. Per RSA 195:27, Brookfield would remain liable for its portion of GWRSD’s debt even in the event of withdrawal.

6. Get the courts to eliminate ADM. Given that the RSAs allow ADM, the premise of the lawsuit would probably have to be that ADM-based property taxes are unconstitutional. Perhaps this could be achieved under the US 14th Amendment (equal protection clause)?
7. Create a Brookfield school for K-3 and withdraw from GWRSD for these grades.
8. Establish a contract with one or more nearby schools that Brookfield students would have the option to utilize. For example, if Brookfield could negotiate a lower cost at Brewster Academy, would some parents prefer to send their kids there rather than Kingswood High School? A Brookfield resident has mentioned that Cornerstone Christian Academy in Ossipee cost \$7,200 per year. This option would probably require legislative changes to be legal.
9. Encourage and/or provide meaningful support for homeschooling, with the intent of getting kids to opt out of utilizing GWRSD.

Wolfeboro Parks and Recreation

The Town of Wolfeboro's Department of Parks and Recreation (WPR) permits Tuftonboro and Brookfield residents to access the WPR programs as "residents," an arrangement that has been in place for several years. It is understood to have begun between Wolfeboro and Tuftonboro wherein Wolfeboro established an annual fee of \$15,000 for Tuftonboro resident access. When Brookfield subsequently asked for the same privilege, WPR calculated the per capita rate for Tuftonboro and applied that rate to Brookfield's population to arrive at the \$4,216 annual fee to allow Brookfield residents' access to all WPR programs as "residents." "Resident" status allows priority registration for programs before opening registration to non-residents. Additionally, non-residents pay a surcharge for many of the WPR programs, from as low as 5% to as much as 240% (Abenaki), but averaging about 40%.

In 2015 the Brookfield annual budget WPR line item was funded at \$1.00 ostensibly due to belief that the few residents taking advantage of the WPR programs did not justify the cost to the Town. By May of that year, impacted residents, previously unaware of the defunding of the program, successfully petitioned the Board of Selectmen to reinstate the funding for the WPR program, citing their particular wish for access to "early registration" for programs (especially summer) as well as the cost savings at "resident" rates. At the subsequent 2016 Annual Town Meeting, lively debate ensued regarding funding this budget line item. Many endorsed the good programs offered by the WPR yet a number of residents wondered if the taxpayers' cost was appropriate for the value gained and some expressed a philosophical objection to paying for others' discretionary recreational programs.

In November 2016, Christine Collins, Director of Wolfeboro WPR, submitted the annual notice to the Brookfield Board of Selectmen, including statistics about Brookfield residents' participation in the WPR programs for the past six years. Data for years prior to 2015 are less reliable, as WPR acknowledges having had a less reliable means of tracking Brookfield residents' use of programs. Over time though, data suggest an increased use of winter programs by Brookfield residents. There was a notable 77% increase in summer program use by Brookfield residents from 2015 to 2016.

Wolfeboro Parks & Recreation									
Brookfield Resident Use and Value through Oct 2016									
			2016	2015	2014	2013	2012	2011	
Program Use									
Winter Program Use Data (extrapolated for 2011-14)									
	Arena & Ski	Season	5	8	4	3	4	4	
	Arena & Ski	DayPass	100	112	38	32	34	37	
Note: 2016 Winter season pass info represents only pre-season sales for 2016/17; Use prior to 2015 was not separated by "season" vs "day" pass, but is extrapolated									
Summer Program Use Data									
	DayCamp, Lessons, etc.		80	45	53	49	48	50	

With the goal of ascertaining the value of the programs relative to Brookfield's cost, the WPR statistics were analyzed, applying the winter programs' resident and non-resident rates using assumptions to separate ski vs. arena use which have very different "resident" discounts (Appendix C-1) and the summer 2017 program resident and non-resident rates (Appendix C-2).

Wolfeboro Parks & Recreation								
Brookfield Resident Use and Value through Oct 2016								
			2016	2015	2014	2013	2012	2011
Program Value								
Winter Program Calculated Value to Residents								
Arena & Ski	Season	\$ 332	\$ 531	\$ 266	\$ 199	\$ 266	\$ 266	
Arena & Ski	DayPass	\$ 760	\$ 851	\$ 289	\$ 243	\$ 258	\$ 281	
<i>Note: 2016 Winter season pass info represents only pre-season sales for 2016/17; Use prior to 2015 was not separated by "season" vs "day" pass, but is extrapolated</i>								
Summer Program Calculated Value to Residents								
DayCamp, Lessons, etc.		\$ 2,100	\$ 1,181	\$ 1,391	\$ 1,286	\$ 1,260	\$ 1,313	
Total Calculated Value to Brookfield Residents		\$ 3,192	\$ 2,564	\$ 1,946	\$ 1,729	\$ 1,784	\$ 1,859	

The annual calculated monetary value, or savings, to Brookfield residents making use of WPR programs in 2015 and 2016 was roughly \$2,600 and \$3,200, respectively. Given that Brookfield pays \$4,200 annually, it can be said that Brookfield "overpaid" for the value of the programs used by its residents in 2015 and 2016. While it may be difficult to ascribe a monetary value for Brookfield's access to priority registration for WPR programs, it is a notable value nonetheless to resident families.

According to Director Collins, some in Wolfeboro have expressed concern whether allowing non-residents to enjoy the resident rates for a fee is beneficial to the Town. However, in the case of Brookfield, it appears that Wolfeboro has received more payment from Brookfield than it would have if Brookfield residents had paid the non-resident rate (which invariably would lower participation and subsequently revenue).

Director Collins also shared that 27 families in Brookfield took advantage of "resident" features of the Wolfeboro WPR in 2016; this number may be larger, though, as WPR data by town is unavailable for "daypass" access in winter. Twenty-seven families represent 7.7% of Brookfield's households, per Brookfield's 2016 assessing data of 352 lots with housing.

Considerations/Options regarding WPR for the Brookfield BOS

- Continue the current arrangement without negotiation
- Increase public awareness of the opportunity available to Brookfield residents
- Establish a price per family, to be paid as a “recreation fee” to Town of Brookfield for their sign-up with WPR
- Negotiate a lower rate or annual fee with WPR solely to permit priority registration for Brookfield residents
- Consider the possibility that Wolfeboro may wish to remedy the perception of higher value to cost for services provided by increasing the fee to Brookfield
- Defund or eliminate the Brookfield arrangement with WPR
- Consider if the philosophical concerns Brookfield residents have expressed about tax dollars used to underwrite personal recreational choices has sufficient merit to alter the arrangement with Wolfeboro

Other Outsourced Services

Road Agent (2017 budget: \$135,000)

The Road Agent is responsible for maintenance of Brookfield public roads. Specific activities include maintenance of public paved and unpaved roads and oversight of subcontracted maintenance/rebuilding efforts. The annual budget for the Road Agent services, excluding materials, is \$135,000 per year.

The Road Agent contract has been a competitive procurement in the past. A three-year term was renegotiated by the Board of Selectmen in late 2016. The Board of Selectmen has direct oversight on the work of the Road Agent. This oversight includes the receipt of regular reports and directing the high-level activities and priorities for the Road Agent. Given the recent renewal of the Road Agent contract, no changes regarding the Road Agent are suggested.

Building operations & maintenance (2017 budget: \$26,700)

A notable cost to the Town is the ongoing operation and maintenance of Town facilities. Generally quotes for services are requested by the Board of Selectmen for routine as well as periodic services needed for facility upkeep or repair. While a number of the activities for which services are needed involve only modest cost, other projects can be many thousands of dollars. Since the abolition of the formal Capital Improvement Plan at the March 2016 Town Meeting, there is no cohesive long-term plan for upkeep of Town facilities.

It has been noted by the BOS that they prefer to hire Brookfield residents as contractors, without regard to potentially lower costs from vendors outside of Brookfield. Nonetheless, it is unclear how residents are made aware of the Town's various procurement needs so they may notify the BOS of their interest in performing those services. The BOS has no formal procurement policy.

Legal Services (2017 budget: \$15,000)

It is unclear if legal services have been recently reviewed by the BOS. As with many professional services, cost is not the only factor in choosing a provider, but it is generally prudent to periodically and formally review the value of such services provided to the Town and consider if alternatives are appropriate.

Assessing Services (2017 budget: \$5,000)

New assessing contractor services were obtained by the Board of Selectmen for 2017 through a competitive procurement, at nearly a 50% saving to the Town.

Considerations regarding "Other Outsourced Services" for the Brookfield BOS

- Consider development of formal procurement procedures that will include the range of Town procurements, including technical services, professional services as well as material and other procurement needs.

Appendices

- ES - 1 - Executive Summary Graphic Source Data
- A - 1 - Brookfield Budget & Wakefield Service Cost History
- A - 2 - Wakefield's 2017 Intergovernmental Agreement Worksheet (IAW)
- A - 3 - Wakefield Reported Revenues for Service Costs Shared with Brookfield
- A - 4 - Wakefield Services Use & Other Metrics
- A - 5 - IAW Calculations: Population & Net Cost factors
- A - 6 - IAW Calculations: Service Use & Gross Cost factors
- A - 7 - IAW Calculations: Service Use & Net Cost factors
- A - 8 - IAW Calculations: Equalized Valuation & Gross Cost factors
- A - 9 - IAW Calculations: Equalized Valuation & Net Cost factors
- A - 10 - Brookfield Budget, Tax & Valuation Data
- A - 11 - DRA 2016 Equalized Valuation Brookfield & Wakefield
- A - 12 - Services Cost Alternative Impact on Brookfield & Wakefield 2017 Taxes
- A - 13 - Municipal Service Alternatives
- A - 14 - Survey of NH Towns similar to Brookfield
- B - 1 - GWRSD's Projected 2017 Cost Distribution
- B - 2 - GWRSD 2017 Tax Rate Comparison & Detail
- C - 1 - Wolfeboro Parks & Rec Use Data & extrapolation for value
- C - 2 - Wolfeboro Parks & Rec Summer Program 2017 data

Appendix ES-1

Executive Summary Graphics - Source Data			
		Cost	Tax Rate
			<i>based on 2016 DRA Net Valuation</i>
Brookfield 2017 Taxes Summary - Current Estimate:			
Town Net (approved 2017 budget)		679,915	7.17
Local GWRSD (FY18 Est)		1,021,141	10.77
State GWRSD (FY18 Est)		212,417	2.24
County (2016 assessment)		129,746	1.37
		2,043,219	21.55
		Cost	Tax Rate
			<i>based on 2016 DRA Net Valuation</i>
Brookfield 2017 Taxes Summary - Potential Estimate:			
Town Net (Current less WkfldSrv & WPR max saving)		523,813	5.52
Local GWRSD (FY18 but 100%EV)		538,778	5.68
State GWRSD (FY18 Est.)		212,417	2.24
County (2016 assessment)		129,746	1.37
		1,404,754	14.81

Appendix A-1

Brookfield Budget & Wakefield Service Cost History 2011 - 2017							
	2017 Plan	2016 Actual	2015 actual	2014 actual	2013 actual	2012 actual	2011 actual
Brookfield Appropriations	952,285	944,274	871,690	888,988	751,469	766,936	773,274
Total Brookfield Expenses	952,285	901,576	829,886	846,374	720,192	730,403	707,845
Operating Expenses	733,784	674,328	636,341	674,774	601,942	574,653	574,105
Brookfield Cost for Wakefield Shared Services							
Wakefield Fire/Police/Ambulance	211,630	213,000	205,542	197,602	185,396	171,434	168,965
Wakefield Solid Waste	68,921	70,951	65,101	63,963	60,106	60,782	61,888
Total Payments to Wakefield	280,551	283,951	270,643	261,565	245,502	232,216	230,853
Percent of Brookfield Town Expense	29.5%	31.5%	32.6%	30.9%	34.1%	31.8%	32.6%
Percent of Brookfield Operating Expense	38.2%	42.1%	42.5%	38.8%	40.8%	40.4%	40.2%
Brookfield share of Wakefield Capital Reserve Fund Expected Costs							
Public Safety CRF	13,839	15,815	16,171	13,158	15,846	12,279	9,518
Transfer Station CRF	4,292	6,154	-	1,230	-	-	-
Subtotal CRF	18,131	21,968	16,171	14,388	15,846	12,279	9,518
% of Total Payment	6.46%	7.74%	5.97%	5.50%	6.45%	5.29%	4.12%

Data source:
Brookfield Town Reports

Appendix A-2

Wakefield's 2017 Updated Intergovernmental Agreement Worksheet					
			12.264%		
		Gross Cost	B'field Share	Adm Fee	Total
Public Safety					
	Police	791,715.00	97,095.83	9,709.58	106,805.41
	ACO	24,865.00	3,049.44	304.94	3,354.38
	Police Health	144,668.52	17,742.13	1,774.21	19,516.34
	Fire	209,822.00	25,732.54	2,573.25	28,305.80
	<i>Subtotal</i>	1,171,070.52	143,619.94	14,361.99	157,981.94
	Ambulance	184,089.00	22,576.65	2,257.67	24,834.32
	Ambulance Health	41,646.84	5,107.56	510.76	5,618.32
	<i>Subtotal</i>	225,735.84	27,684.22	2,768.42	30,452.64
	Public Safety Building	69,358.00	8,506.06	850.61	9,356.66
	CRF				
	Cruiser	33,840.00	4,150.13		4,150.13
	Ambulance	39,000.00	4,782.96		4,782.96
	Fire Truck	40,000.00	4,905.60		4,905.60
	PSB		-		-
	Other		-		-
	<i>Subtotal CRF</i>	112,840.00	13,838.68	-	13,838.68
	Public Safety Total	1,579,004.36	193,648.90	17,981.02	211,629.92
Solid Waste					
	Sanitation	422,815.00	51,853.98	5,185.40	57,039.38
	Sanitation Health	56,260.20	6,899.74	689.97	7,589.72
	<i>Subtotal</i>	479,075.20	58,753.72	5,875.37	64,629.10
	CRF				
	Transfer Station	35,000.00	4,292.40		4,292.40
	Other	-	-		-
	<i>Subtotal CRF</i>	35,000.00	4,292.40	-	4,292.40
	Solid Waste Total	514,075.20	63,046.12	5,875.37	68,921.49
	Grand Total	2,093,079.56	256,695.02	23,856.39	280,551.41

Data source:
Wakefield 2017 Intergovernmental Agreement Worksheet

Appendix A-3

Wakefield Reported Revenues for Service Costs Shared with Brookfield		
	Ambulance	Transfer Station
Average	\$ 181,021	\$ 140,683
2016	\$ 266,686	\$ 148,753
2015	\$ 173,643	\$ 123,890
2014	\$ 157,841	\$ 137,173
2013	\$ 144,572	\$ 127,572
2012	\$ 101,419	\$ 142,720
2011	\$ 241,965	\$ 163,988

*Data source:
Wakefield Town Administrator, April 2017*

Appendix A-4

Wakefield Service Use & other Metrics									
Wakefield Service Activity Reports									
	Police				Fire/Ambulance				
	Total	Bkfld	Bkfld %		Wkfld Brookfield	Mut. Aid	Total	Bkfld %	
2016	14,309	871	6.09%		788	63	91	942	6.69%
2015	15,716	928	5.90%		808	55	102	965	5.70%
2014	15,963	?	?		715	63	122	900	7.00%
2013	14,574	1,065	7.31%		1,055	84	113	1,252	6.71%
2012	14,056	1,031	7.33%		874	34	27	935	3.64%
Avg	58,655	3,895	6.64%		848	60	91	999	5.99%
Other Relevant Data									
OEP 2015 Population Estimates used in Wakefield Worksheet					Transfer Station Sticker estimates per T. Williams April 2016				
Bkfld	708	12.264%			Bkfld	400	7.4%		
Wkfld	5,065	87.736%			Wkfld	5,000	92.6%		
	5,773					5,400			

Data sources:

Activity Service: Town Reports

Transfer Station Stickers: Wakefield Town Administrator, April 2016

OEP Population: NH Office of Energy and Planning

Appendix A-5

Recalculation of Brookfield Share of Wakefield Actual 2017 for Net Costs										
Based on Wakefield's 2017 Intergovernmental Agreement Worksheet										
Assumptions:	Revenue = Avg Revenue (2011 - 2016)									
	No change in current "population-based" share calculation									
	No change in current 10% "admin" fee									
				12.264%						
	Expected Cost	Est. Revenue	B'field Share	Adm Fee	Total		Difference from Billed		Oper	Cap
Public Safety										
Police	791,715.00		97,095.83	9,709.58	106,805.41			140,867	129,676	4,150
ACO	24,865.00		3,049.44	304.94	3,354.38		-	34,959	28,306	4,906
Police Health	144,668.52		17,742.13	1,774.21	19,516.34		-	11,384	6,032	4,783
Fire	209,822.00		25,732.54	2,573.25	28,305.80		-			
Subtotal	1,171,070.52		143,619.94	14,361.99	157,981.94		-	49,943	45,650	4,292
Ambulance	184,089.00	181,021.00	376.26	37.63	413.89		24,420.43	237,152		
Ambulance Hea	41,646.84		5,107.56	510.76	5,618.32		-			
Subtotal	225,735.84	181,021.00	5,483.82	548.38	6,032.20		24,420.43			
	Wkfld net	44,715								
Public Safety Bu	69,358.00		8,506.06	850.61	9,356.66		-			
CRF										
Cruiser	33,840.00		4,150.13		4,150.13		-			
Ambulance	39,000.00		4,782.96		4,782.96		-			
Fire Truck	40,000.00		4,905.60		4,905.60		-			
PSB			-		-		-			
Other			-		-		-			
Subtotal CRF	112,840.00		13,838.68	-	13,838.68		-			
Public Safety Total	1,579,004.36	181,021.00	171,448.50	15,760.98	187,209.49		24,420.43			
Solid Waste										
Sanitation	422,815.00	140,682.67	34,600.67	3,460.07	38,060.74		18,978.64			
Sanitation Healt	56,260.20		6,899.74	689.97	7,589.72		-			
Subtotal	479,075.20	140,682.67	41,500.42	4,150.04	45,650.46		18,978.64			
	Wkfld net	338,393								
CRF										
Transfer Station	35,000.00		4,292.40		4,292.40		-			
Other	-		-		-		-			
Subtotal CRF	35,000.00		4,292.40	-	4,292.40		-			
Solid Waste Total	514,075.20	140,682.67	45,792.81	4,150.04	49,942.86		18,978.64			
Grand Total	2,093,079.56	321,703.67	217,241.32	19,911.02	237,152.34		43,399.07			

Appendix A-6

Recalculation of Brookfield Share of Wakefield 2017 Gross Costs based on "Use" not "Population"												
Based on Wakefield's 2017 Intergovernmental Agreement Worksheet												
Assumes:	Revenue Share= 0											
	Change share calculation to reflect Brookfield level of Service Use											
	No change in current 10% "admin" fee											
				12.264%		10.0%						
			Est.									
		Expected Cost	Revenue	B'field Share	Adm Fee	Total						
Public Safety												
6.64% Police		791,715.00		52,569.88	5,256.99	57,826.86						
6.64% ACO		24,865.00		1,651.04	165.10	1,816.14						
6.64% Police Health		144,668.52		9,605.99	960.60	10,566.59						
5.99% Fire		209,822.00		12,568.34	1,256.83	13,825.17						
	Subtotal	1,171,070.52		76,395.24	7,639.52	84,034.76						
5.99% Ambulance		184,089.00	-	11,026.93	1,102.69	12,129.62						
5.99% Ambulance Health		41,646.84		2,494.65	249.46	2,744.11						
	Subtotal	225,735.84	-	13,521.58	1,352.16	14,873.73						
5.99% Public Safety Build		69,358.00		4,154.54	415.45	4,570.00						
CRF												
6.64% Cruiser		33,840.00		2,246.98		2,246.98						
5.99% Ambulance		39,000.00		2,336.10		2,336.10						
5.99% Fire Truck		40,000.00		2,396.00		2,396.00						
PSB												
Other												
	Subtotal CRF	112,840.00		6,979.08	-	6,979.08						
Public Safety Total		1,579,004.36	-	101,050.44	9,407.14	110,457.57						
Solid Waste												
7.40% Sanitation		422,815.00	-	31,288.31	3,128.83	34,417.14						
7.40% Sanitation Health		56,260.20		4,163.25	416.33	4,579.58						
	Subtotal	479,075.20	-	35,451.56	3,545.16	38,996.72						
CRF												
7.40% Transfer Station		35,000.00		2,590.00		2,590.00						
Other												
	Subtotal CRF	35,000.00		2,590.00	-	2,590.00						
Solid Waste Total		514,075.20	-	38,041.56	3,545.16	41,586.72						
Grand Total		2,093,079.56	-	139,092.00	12,952.29	152,044.29						

Recalculation of Brookfield Share of Wakefield Actual 2017 Net Costs based on "Use" not "Population"										
Based on Wakefield's 2017 Intergovernmental Agreement Worksheet										
Assumes:	Revenue = Avg Revenue (2011 - 2016)									
	Change share calculation to reflect Brookfield level of Service Use									
	No change in current 10% "admin" fee									
			42.264%		10.0%					
		Est.		Difference from Billed						
		Expected Cost	Revenue	B'field Share	Adm Fee	Total				
Public Safety	6.64%	Police	791,715.00	52,569.88	5,256.99	57,826.86	75,981	Police	70,210	2,247
	6.64%	ACO	24,865.00	1,651.04	165.10	1,816.14	17,010	Fire	13,825	2,396
	6.64%	Police Health	144,668.52	9,605.99	960.60	10,566.59	5,539	Ambulance	2,946	2,336
	5.99%	Fire	209,822.00	12,568.34	1,256.83	13,825.17				
		Subtotal	1,171,070.52	76,395.24	7,639.52	84,034.76	30,135	Solid Waste	27,545	2,590
5.99%	Ambulance	184,089.00	181,021.00	183.77	18.38	202.15			128,665	
5.99%	Ambulance Health	41,646.84	2,494.65	249.46	2,744.11	(2,874.21)				
	Subtotal	225,735.84	181,021.00	2,678.42	267.84	2,946.26	(27,506.38)			
		Wk/d net	44,715							
5.99%	Public Safety Buil	69,358.00	4,154.54	415.45	4,570.00	(4,786.66)				
CRF										
6.64%	Cruiser	33,840.00	2,246.98			2,246.98	(1,903.16)			
5.99%	Ambulance	39,000.00	2,336.10			2,336.10	(2,446.86)			
5.99%	Fire Truck	40,000.00	2,396.00			2,396.00	(2,509.60)			
	PSB	-	-			-	-			
	Other	-	-			-	-			
	Subtotal CRF	112,840.00	6,979.08	-	-	6,979.08	(6,859.61)			
Public Safety Total		1,579,004.36	181,021.00	90,207.28	8,322.82	98,530.10	#####			
Solid Waste										
7.40%	Sanitation	422,815.00	140,682.67	20,877.79	2,087.78	22,965.57	(34,073.80)			
7.40%	Sanitation Health	56,260.20	4,163.25	416.33	4579.58	(3,010.14)	(37,083.94)			
	Subtotal	479,075.20	140,682.67	25,041.05	2,504.10	27,545.15				
		Wk/d net	338,393							
CRF										
7.40%	Transfer Station	35,000.00	2,590.00			2,590.00	(1,702.40)			
	Other	-	-			-	-			
	Subtotal CRF	35,000.00	2,590.00	-	-	2,590.00	(1,702.40)			
Solid Waste Total		514,075.20	140,682.67	27,631.05	2,504.10	30,135.15				
Grand Total		2,093,079.56	321,703.67	117,838.33	10,826.93	128,665.25	#####			

Appendix A-8

Recalculation of Brookfield Share of Wakefield 2017 Gross Costs based on "Equalized Valuation" not "Population"											
Based on Wakefield's 2017 Intergovernmental Agreement Worksheet											
Assumes:	Revenue Share= 0										
	Change share calculation to relative Brookfield & Wakefield "equalized valuation"										
	No change in current 10% "admin" fee										
			8.8958%		10.0%						
		Est.									
		Revenue	B'field Share	Adm Fee	Total						
		Expected Cost									
Public Safety											
Police		791,715.00	70,429.28	7,042.93	77,472.21						
ACO		24,865.00	2,211.94	221.19	2,433.13						
Police Health		144,668.52	12,869.40	1,286.94	14,156.34						
Fire		209,822.00	18,665.32	1,866.53	20,531.85						
Subtotal		1,171,070.52	104,175.94	10,417.59	114,593.53						
Ambulance		184,089.00	16,376.17	1,637.62	18,013.78						
Ambulance Health		41,646.84	3,704.81	370.48	4,075.30						
Subtotal		225,735.84	20,080.98	2,008.10	22,089.08						
Public Safety Buildin		69,358.00	6,169.94	616.99	6,786.93						
CRF											
Cruiser		33,840.00	3,010.33		3,010.33						
Ambulance		39,000.00	3,469.36		3,469.36						
Fire Truck		40,000.00	3,558.31		3,558.31						
PSB											
Other											
Subtotal CRF		112,840.00	10,038.01	-	10,038.01						
Public Safety Total		1,579,004.36	140,464.87	13,042.69	153,507.55						
Solid Waste											
Sanitation		422,815.00	37,612.72	3,761.27	41,373.99						
Sanitation Health		56,260.20	5,004.79	500.48	5,505.27						
Subtotal		479,075.20	42,617.51	4,261.75	46,879.26						
CRF											
Transfer Station		35,000.00	3,113.53		3,113.53						
Other											
Subtotal CRF		35,000.00	3,113.53	-	3,113.53						
Solid Waste Total		514,075.20	45,731.04	4,261.75	49,992.79						
Grand Total		2,093,079.56	186,195.90	17,304.44	203,500.34						

Appendix A-9

Recalculation of Brookfield Share of Wakefield 2017 Net Costs based on "Equalized Valuation" not "Population"											
Based on Wakefield's 2017 Intergovernmental Agreement Worksheet											
Assumes:	Revenue = Avg Revenue (2011 - 2016)			8.8958%			10.0%				
	Change share calculation to relative Brookfield & Wakefield "equalized valuation"										
	No change in current 10% "admin" fee										
		Expected Cost	Est. Revenue	B'field Share	Adm Fee	Total	Difference from Billed	Police	Fire	Ambulance	Solid Waste
Public Safety											
Police		791,715.00		70,429.28	7,042.93	77,472.21	(29,333.20)	102,179			
ACO		24,865.00		2,211.94	221.19	2,433.13	(921.25)	25,358			
Police Health		144,668.52		12,869.40	1,286.94	14,156.34	(5,360.00)	8,258			
Fire		209,822.00		18,665.32	1,866.53	20,531.85	(7,773.95)				
Subtotal		1,171,070.52		104,175.94	10,417.59	114,593.53	(43,388.40)	36,226			
								172,020			
Ambulance		184,089.00	181,021.00	272.92	27.29	300.22	(24,534.10)				
Ambulance Health		41,646.84		3,704.81	370.48	4,075.30	(1,543.02)				
Subtotal		225,735.84	181,021.00	3,977.74	397.77	4,375.51	(26,077.13)				
		Wkfld net 44,715									
Public Safety Buil		69,358.00		6,169.94	616.99	6,786.93	(2,569.73)				
CRF											
Cruiser		33,840.00		3,010.33		3,010.33	(1,139.80)				
Ambulance		39,000.00		3,469.36		3,469.36	(1,313.60)				
Fire Truck		40,000.00		3,558.31		3,558.31	(1,347.28)				
PSB				-		-	-				
Other				-		-	-				
Subtotal CRF		112,840.00		10,038.01	-	10,038.01	(3,800.68)				
Public Safety Total		1,579,004.36	181,021.00	124,361.62	11,432.36	135,793.99	(75,835.93)				
Solid Waste											
Sanitation		422,815.00	140,682.67	25,097.89	2,509.79	27,607.68	(29,431.70)				
Sanitation Health		56,260.20		5,004.79	500.48	5,505.27	(2,084.45)				
Subtotal		479,075.20	140,682.67	30,102.68	3,010.27	33,112.95	(31,516.15)				
		Wkfld net 338,393									
CRF											
Transfer Station		35,000.00		3,113.53		3,113.53	(1,178.87)				
Other		-		-		-	-				
Subtotal CRF		35,000.00		3,113.53	-	3,113.53	(1,178.87)				
Solid Waste Total		514,075.20	140,682.67	33,216.20	3,010.27	36,226.47					
Grand Total		2,093,079.56	321,703.67	157,577.83	14,442.63	172,020.46	(108,530.95)				

Appendix A-10

Town Budget, Tax & Valuation Data - Brookfield & Wakefield			
		Brookfield Adopted	Wakefield BOS Expected
2017 Budget			
	Operating Cost	733,784	4,614,701
	Capital/Warrant Articles	218,501	665,504
	Gross Cost	952,285	5,280,205
	Revenue	272,370	2,193,557
	Estim. Taxes to be Raised	679,915	3,086,648
Estimated 2017 Town Tax Rate (uses 2016 Net Eval):			
		7.17	3.40
2016 Net Assessed Valuation (DRA)			
		94,822,335	908,437,623
2016 Town Tax Rate (DRA)			
		6.47	3.39

Data sources:

Brookfield 2017 Budget: MS-232

Wakefield 2017 Budget: 2016 Wakefield Town Report pg. 121

2016 Net Assessed Valuation: DRA's "2016 Property Tax Tables by County Valuations, Taxes and Tax Rates"

Brookfield 2016 Town Tax Rate: DRA's "Brookfield Tax Rate Breakdown", Nov 2016

Wakefield 2016 Town Tax Rate: 2016 Wakefield Town Report pg. 68

Appendix A-11

2016 Equalized Value (DRA 2016 Equalization Survey)			
		Brookfield	Wakefield
	Total Equalized Valuation	97,719,780	1,000,775,256
	Ratio of EV between Towns	8.9%	91.1%
	2016 Local Tax Rate	\$ 18.95	\$ 12.94
	Equalization Ratio	97.0	91.0
	Full Value Tax Rate	\$ 18.37	\$ 11.73
	% of County Tax	0.7450%	7.6296%
	% of State Tax	0.0564%	0.5773%

Data source:

DRA's "2016 Equalization Survey"

Appendix A-12

Services Cost Alternatives' Impact on Brookfield & Wakefield 2017 Taxes					
Brookfield Tax Rate Impact of Cost Change; assumes no Net Valuation change					
Cost Change	2017 Tax Estimate	DRA 2016 Net Valuation	Rate per 1,000	Rate Change	Tax Change per \$100K Assessment
	679,915	94,822,335	\$ 7.17		
\$ (43,399)	\$ 636,516	\$ 94,822,335	\$ 6.71	\$ (0.46)	\$ (45.77)
\$ (128,507)	\$ 551,408	\$ 94,822,335	\$ 5.82	\$ (1.36)	\$ (135.52)
\$ (151,886)	\$ 528,029	\$ 94,822,335	\$ 5.57	\$ (1.60)	\$ (160.18)
\$ (77,051)	\$ 602,864	\$ 94,822,335	\$ 6.36	\$ (0.81)	\$ (81.26)
\$ (108,531)	\$ 571,384	\$ 94,822,335	\$ 6.03	\$ (1.14)	\$ (114.46)
Wakefield Tax Rate Impact of Cost Change; assumes no Net Valuation change					
Cost Change	2017 Tax Estimate	DRA 2016 Net Valuation	Rate per 1,000	Rate Change	Tax Change per \$100K Assessment
	3,086,648	908,437,623	\$ 3.40		
\$ 43,399	\$ 3,130,047	\$ 908,437,623	\$ 3.45	\$ 0.05	\$ 4.78
\$ 128,507	\$ 3,215,155	\$ 908,437,623	\$ 3.54	\$ 0.14	\$ 14.15
\$ 151,886	\$ 3,238,534	\$ 908,437,623	\$ 3.56	\$ 0.17	\$ 16.72
\$ 77,051	\$ 3,163,699	\$ 908,437,623	\$ 3.48	\$ 0.08	\$ 8.48
\$ 108,531	\$ 3,195,179	\$ 908,437,623	\$ 3.52	\$ 0.12	\$ 11.95

Data source:

Service Cost Changes: Appendix A-5, A-6, A-7, A-8, A-9

Budget & tax data: Appendix A-10

Appendix A-13

Municipal Service Alternatives

Should discussions about municipal services with Wakefield seem unfavorable to Brookfield's interests, Brookfield's BOS may wish to consider alternative means to provide public safety and solid waste disposal services through other means. The following offers possible service alternatives, after review of NH towns of similar population and character (rural with little/no commercial activity). Additional detail regarding similar towns' services is in Appendix A-8.

Police (2017 cost: \$140,017): Some similar towns rely on County Sheriff and/or State Police to provide emergency responses, with two augmenting police coverage via paid County Sheriff patrols for a fee. Other towns have created small police departments of one or two staff, with a cost ranging from \$32,000 to \$69,000). Historically, Brookfield had its own police, albeit typically a one-person department. Informal discussion with Wolfeboro's police staff suggests that a service agreement with the Town of Wolfeboro would be more costly than is currently paid to Wakefield. It is possible that a fee-based patrol option may be arranged with the County, Wakefield, or Wolfeboro. Per discussion with Carroll County Sheriff Richardi, their cost is currently \$60/hour.

Fire (2017 cost: \$34,748): Most towns similar to Brookfield have volunteer fire departments, with costs ranging from \$31,500 to \$52,000. The nearby Town of Albany has outsourced its combined fire and rescue services, paying \$105,000 for the last year of its 3-year contract in 2017. It is conceivable that fire services on a flat-fee cost arrangement could be considered for coverage from Wakefield and/or Wolfeboro (depending on the location) for Brookfield, with specific excess rates when the service costs exceed the flat-fee payment, but inquiries were not made of those towns.

Ambulance (2017 cost: \$36,866): Of the surveyed similar towns, only Albany was found to contract with a neighboring town, with costs noted above. Two towns similar to Brookfield have engaged private ambulance services with a "standby fee" between \$8,400-\$9,000. The ambulance budgets for two other similar towns were \$16,350 and \$24,000, but the detail of services provided is not known. It is conceivable that private ambulance service could be negotiated for a "standby fee." Nearby towns on the east side of Lake Winnepesaukee (Wolfeboro, Tuftonboro, Moultonboro, Meredith, Center Harbor, and Sandwich) have ambulance service provided by Stewart's Ambulance. While those towns' costs are notably greater than Brookfield's current costs, there may be opportunities to arrange "standby" services through joint agreements at a rate closer to the current Wakefield cost to Brookfield.

Solid Waste (2017 cost: \$68,921): Two towns near the City of Keene have no solid waste costs, leaving their residents to make use of Keene's "pay as you throw" solid waste fee. Langdon has arranged with neighboring Alstead for access to Alstead's transfer station at an annual fee commensurate with the per capita cost for Alstead residents at \$40,000. One

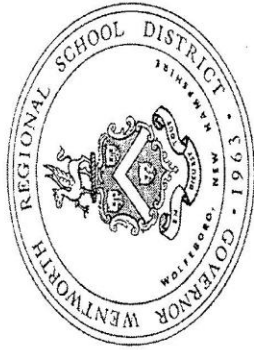
town has its own transfer station with an annual cost of \$39,300. Albany is part of the three-town Lower Mount Washington Valley Solid Waste District, which distributes costs based on each town's equalized valuation, costing Albany \$63,084 for 2017. Investigation into creating a separate Transfer Station in Brookfield suggests that, apart from initial infrastructure costs (roughly estimated around \$25,000), annual operational costs would be in the vicinity of \$55,000, excluding any necessary staffing costs. The cost for commercial roadside trash pickup for Brookfield has not yet been determined, but the neighboring Town of Middleton supports curbside trash pickup through Waste Management at \$184,792, per their 2016 proposed BOS budget.

Appendix A-14

Survey of NH Towns with similar size/characteristics as Brookfield						
	Sullivan	Langdon	Brookfield	Nelson	Albany	Marlow
	<i>Cheshire</i>	<i>Sullivan</i>	<i>Carroll</i>	<i>Cheshire</i>	<i>Carroll</i>	<i>Cheshire</i>
OEP Est. 2015	688	689	708	727	735	744
Annual Town Budget	\$ 813,574		\$ 952,285	\$ 1,031,731	\$ 672,856	\$ 798,776
Solid Waste Outsourced?	No; Keene User Pay2Throw	yes, contract with Alstead	yes	No; Keene User Pay2Throw	Lower MWV SWD (EV) & Sandwich	no
Solid Waste Budget	\$ -	\$ 40,000	\$ 68,921	\$ 925	\$ 63,084	\$ 39,300
Police Outsourced?	Sheriff (16hr/wk) & SP	2 PT, SP night	yes	no, 3 officers	Sheriff (8hr/wk) & SP	no, 2 officers
Police Budget	\$ 36,400	\$ 49,000	\$ 140,017	\$ 69,050	\$ 22,000	\$ 31,600
Fire Dept Outsourced?	no	no	yes	no	Yes: Conway Village (3yr contract thru 2017)	no
Fire Budget (oper)	\$ 32,200	\$ 31,500	\$ 34,748	\$ 51,915	\$ 105,000	\$ 35,134
Ambulance Outsourced?	was Keene, now private "standby"	yes, private	yes	?	Incl w/ Conway Village contract	?
Ambulance Budget	\$ 9,000	\$ 8,424	\$ 36,866	\$ 24,000	\$ -	\$ 16,350
# F&R calls			63		142	
Avg cost per call			\$ 1,137		\$ 739	
Outsourced Recreation			\$ 4,216		\$ 40,423	

Appendix B-1

GOVERNOR WENTWORTH REGIONAL SCHOOL DISTRICT PROJECTED FY 2017 - 2018 DISTRIBUTION OF SCHOOL COSTS



AMOUNT TO BE DISTRIBUTED	
GROSS BUDGET	50,981,395
(less) REVENUE	(7,775,001)
CALCULATION AMOUNT	\$ 43,206,394

DISTRIBUTION AMOUNTS	
Eq. Valuation	ADM
Portion @ 25%	Portion @ 75%
\$ 10,801,599	\$ 32,404,795

EQUALIZED VALUATION AND ADM ALLOCATION PERCENTAGES				
TOWN	2015 Equalized Valuation	% of Equal. Valuation	Est. 16-17 A.D.M.	% OF Combined %
Brookfield	\$ 94,958,320	2.1495%	75.51	3.63805%
Effingham	169,350,782	3.8335%	151.86	7.31658%
New Durham	448,418,636	10.1505%	342.35	16.49434%
Ossipee	657,780,057	14.8897%	531.80	25.62200%
Tuftsboro	1,046,458,410	23.6879%	259.46	12.50072%
Wolfeboro	2,000,728,481	45.2890%	714.58	34.42830%
TOTAL	\$ 4,417,694,686	100.00000%	2,075.56	100.00000%

LOCAL, STATE & COMBINED SCHOOL TAX AMOUNTS				
TOWN	Cooperative Apportionment Eq. Val. @ 25%	(less) State Adequacy Grant	Warrant	Net Local Assessment
Brookfield	\$ 232,180	\$ 1,178,904	\$ (177,526)	\$ (212,417)
Effingham	414,076	2,370,923	(700,526)	(376,224)
New Durham	1,095,418	5,344,958	(560,176)	(1,005,441)
Ossipee	1,608,322	8,302,757	(2,188,789)	(1,462,676)
Tuftsboro	2,558,670	4,050,834	(2,352,061)	(4,257,443)
Wolfeboro	4,891,933	11,156,421	(4,521,281)	(11,527,073)
TOTAL	\$ 10,801,599	\$ 32,404,797	\$ (3,627,017)	\$ (9,930,100)

LOCAL, STATE & COMBINED SCHOOL TAX RATES				
TOWN	Local Tax Assessed Valuation	State Tax Assessed Valuation	Projected 2017 - 2018 School Tax Rates	2016-17
Brookfield	95,770,558	94,356,554	Local 10.67	11.12
Effingham	171,907,206	165,762,467	Local 9.96	13.45
New Durham	410,057,988	406,660,017	Local 11.91	14.66
Ossipee	645,002,300	633,710,702	Local 9.71	11.60
Tuftsboro	983,161,999	969,289,447	Local 4.33	6.05
Wolfeboro	1,986,072,339	1,985,809,638	Local 5.79	7.62
TOTAL	4,291,972,390	4,255,628,825	Local 6.91	8.84

TOTAL AMOUNTS RAISED FOR GWRSD SCHOOLS			
TOWN	2017 Assessment	2018 Assessment	Change
Brookfield	\$ 1,050,040	\$ 1,233,558	\$ 183,518
Effingham	2,272,499	2,084,473	(188,026)
New Durham	5,936,381	5,881,200	(55,181)
Ossipee	7,376,329	7,722,290	345,961
Tuftsboro	5,851,211	6,609,504	758,293
Wolfeboro	15,013,314	16,048,354	1,035,040
TOTAL	\$ 37,499,774	\$ 39,579,379	\$ 2,079,605 or 5.55%

Appendix B-2

GWRSD Tax Rate Comparison - Current and Alternative Cost Distributions					
Current Cost Distribution (25% / 75%)					
		Without Adequacy Grant	Incl Adequacy Grant		TOTAL RATE before AdeqGrant
	Final Rate	Local Rate	Local Rate	Adeq Grant	
Brookfield	12.91	12.52	10.66	(1.85)	14.77
Effingham	12.21	14.01	9.94	(4.08)	16.28
New Durham	14.36	13.26	11.89	(1.37)	15.73
Ossipee	12.01	13.10	9.70	(3.39)	15.41
Tuftonboro	6.76	4.33	4.33	-	6.76
Wolfeboro	8.08	5.80	5.80	-	8.08
	9.24	7.75	6.91	(0.85)	10.08
100% EV Cost Distribution					
		Without Adequacy Grant	Incl Adequacy Grant		TOTAL RATE before AdeqGrant
	Final Rate	Local Rate	Local Rate	Adeq Grant	
Brookfield	7.88	7.48	5.63	(1.85)	9.73
Effingham	5.64	7.45	3.37	(4.08)	9.72
New Durham	9.35	8.24	6.88	(1.37)	10.71
Ossipee	6.62	7.71	4.31	(3.39)	10.02
Tuftonboro	10.45	8.02	8.02	-	10.45
Wolfeboro	9.86	7.58	7.58	-	9.86
	9.24	7.75	6.91	(0.85)	10.08
100% ADM Cost Distribution					
		Without Adequacy Grant	Incl Adequacy Grant		TOTAL RATE before AdeqGrant
	Total Rate	Local Rate	Local Rate	Adeq Grant	
Brookfield	14.59	14.19	12.34	(1.85)	16.44
Effingham	14.40	16.20	12.13	(4.08)	18.47
New Durham	16.03	14.93	13.56	(1.37)	17.40
Ossipee	13.81	14.90	11.50	(3.39)	17.21
Tuftonboro	5.53	3.10	3.10	-	5.53
Wolfeboro	7.49	5.21	5.21	-	7.49
	9.24	7.75	6.91	(0.85)	10.08

Appendix C-1

Wolfeboro Parks & Rec – Extrapolation of Use Data to Calculate Value

			2016	2015	2014	2013	2012	2011
Calculations								
Winter Program Use Data (extrapolated for 2011-14)								
	Distribute Winter Season use 2011-14		Data given:		42	35	38	41
	Season Pass Use ratio:		5%	7%	8%	8%	8%	8%
	Likely Undercount							
	Arena & Ski	Season	5	8	4	3	4	4
	Arena & Ski	DayPass	100	112	38	32	34	37
Winter Program value estimated split into different payments; extrapolated Season/DayPass								
60% Ski	Season		\$ 252	\$ 403	\$ 202	\$ 151	\$ 202	\$ 202
60% Ski	DayPass		\$ 720	\$ 806	\$ 274	\$ 230	\$ 245	\$ 266
40% Arena	Season		\$ 76	\$ 122	\$ 61	\$ 46	\$ 61	\$ 61
40% Arena	DayPass		\$ 40	\$ 45	\$ 15	\$ 13	\$ 14	\$ 15
	Total		1,088	1,376	551	440	521	544
Winter Program Cost by "resident" vs "non-resident" rates								
			Resident	Non-Res	Rate Difference	Non-res Surcharge		
	Ski Area							
	Season Pass	Kid	\$ 30	\$ 102	72	240%		
		Adult	\$ 45	\$ 153	108	240%		
		Senior	\$ 30	\$ 102	72	240%		
		Family	\$ 105	\$ 357	252	240%		
		Avg	\$ 35	\$ 119	84	240%		
	DayPass		\$ 5	\$ 17	12	240%		
	Arena							
	Season Pass	Kid	\$ 30	\$ 60	30	100%		
		Adult	\$ 54	\$ 108	54	100%		
		Senior	\$ 30	\$ 60	30	100%		
		Family	\$ 132	\$ 264	132	100%		
		Avg	\$ 38	\$ 76	38	100%		
	DayPass		\$ 5	\$ 6	1	20%		

Appendix C-2

Wolfeboro Parks & Recreation							
Specific 2017 Programs (ie, DayCamp, Lessons) Rates					Rate Difference	Non-res Surcharge	
	Water Aerobics		\$ 35	\$ 53		\$ 18	51%
	WPRD Cornhole League		\$ 60	\$ 60			
	Archery		\$ 82	\$ 82	Early Reg		
	BabySitting		\$ 45	\$ 45			
	FirstAid		\$ 40	\$ 40			
	DayCamp 6-8 & 9-12		\$ 50	\$ 80		\$ 30	60%
	Field Hockey		\$ 60	\$ 90	Early Reg	\$ 30	50%
	Golf Camp Jr		\$ 165	\$ 165	Early Reg		
	SpringJrGolf		\$ 99	\$ 99	Early Reg		
	GraniteKidTriathlon		\$ 18	\$ 25		\$ 7	39%
	GS Track & Field		\$ 60	\$ 90	Early Reg	\$ 30	50%
	Kid Karate		\$ 80	\$ 80			
	Perform Training 10		\$ 150	\$ 150			
	Paddleboard		\$ 165	\$ 165			
	Pickle Ball		\$ 15	\$ 20	Early Reg	\$ 5	33%
	Sailboat Sharing		\$ 500	\$ 700		\$ 200	40%
	Adult Keelboat Sailing		\$ 85	\$ 128	Early Reg	\$ 43	51%
	Keelboat Intro Cruise		\$ 20	\$ 25	Early Reg	\$ 5	25%
	Sunfish Sailing		\$ 60	\$ 90	Early Reg	\$ 30	50%
	Beginner Sailing		\$ 55	\$ 83	Early Reg	\$ 28	51%
	Soccer League 4th-6th		\$ 60	\$ 90	Early Reg	\$ 30	50%
	Soccer Fall K-1st		\$ 30	\$ 45	Early Reg	\$ 15	50%
	SportyShorties (3-5)		\$ 30	\$ 45	Early Reg	\$ 15	50%
	Swim Lessons Adult		\$ 45	\$ 68	Early Reg	\$ 23	50%
	Swim Lessons Kids		\$ 30	\$ 45	Early Reg	\$ 15	50%
	Swim Team		\$ 40	\$ 60	Early Reg	\$ 20	50%
	WREC Adventure Week2		\$ 100	\$ 105	Early Reg	\$ 5	5%
	WREC Adventure Week3		\$ 55	\$ 60	Early Reg	\$ 5	9%
	WREC Adventure Week4		\$ 41	\$ 46	Early Reg	\$ 5	12%
	Tennis Begin Adult		\$ 50	\$ 75	Early Reg	\$ 25	50%
	Tennis AM Doubles Beginner		\$ 15	\$ 20	Early Reg	\$ 5	33%
	Tennis 5-7		\$ 38	\$ 57	Early Reg	\$ 19	50%
	Trail Magic & Outdoor Program		vary	same			
	Averages:		\$ 65.09	\$ 91.34		\$ 26.25	41%