

TOWN OF NEW IPSWICH
PLANNING BOARD
CAPITAL IMPROVEMENTS PROGRAM FOR 2019-2029
Oct. 18, 2018

I. Introduction

Under New Hampshire RSA 674:1, the New Ipswich Planning Board has a duty to prepare a Master Plan and to update this document from time to time as necessary. The primary objective of the Master Plan is to establish a set of guiding principles that the Planning Board can use to develop sound zoning ordinances, regulations and growth management policies. Accordingly, the Master Plan should be viewed as an important tool that helps the Planning Board and others to preserve and enhance the quality of life in New Ipswich.

It is important to note that the Master Plan reports, analyzes and synthesizes two types of information about the Town:

- Demographic and economic data as well as a profile of public and private infrastructure
- Views of citizens regarding such matters as desirable future community growth and development patterns, land use policies, and resource and facilities management practices

Under New Hampshire RSA 674:5, once a Master Plan has been adopted by the Planning Board, the voters of the Town then may authorize the Planning Board to prepare a Capital Improvements Program (CIP) and, like the Master Plan, to update this document from time to time as necessary. The purpose of the CIP is to provide the Town with a capital budgeting plan that supports the Master Plan. It does so by identifying the capital projects required to meet the goals and objectives established within the Master Plan. In addition, the CIP helps the Town to:

- Maintain and develop its infrastructure in an economically efficient manner
- Anticipate the public facilities needs arising from the growth and development envisioned in the Master Plan

In other words, the CIP can be viewed as a financial complement to the Master Plan. It is important to realize that the Planning Board must have adopted both a Master Plan and a CIP before any growth management or impact fee ordinances can become effective. However, impact fees have been discontinued by Town Warrant Article.

New Ipswich adopted its first Master Plan in 1983. This plan was subsequently updated in 1995. At Town Meeting in 1987, the voters of New Ipswich authorized the Planning Board to prepare a CIP. An attempt was made to prepare a CIP in 1996, but it was only partially successful. When the Planning Board decided in 2003 to begin preparing a second Master Plan update, work on the CIP began anew in conjunction with this effort. There is currently an on-going effort by the Planning Board to revise and update the current Master Plan. The previously CIP work was done by a group of volunteers (CIP Group). The group submitted a completed CIP document to the Planning Board for review, and the Planning Board adopted it on April 4, 2004. This CIP is an update of the CIP submitted in 2016.

II. Definition of Capital Improvement

A *capital project* usually is regarded as having or involving one or more of the following:

- Extended usable life
- Large, nonrecurring cost
- Special financing
- Real property acquisition or development
- Construction of a building or other infrastructure

However, simpler criteria are used in this CIP. A capital project (or synonymously *capital improvement*) is included in this CIP if it has the following two characteristics:

- Usable life of at least three years
- Gross dollar cost of at least \$5,000 for the Town of New Ipswich

This relatively simple operational definition has the practical advantage of being easy to apply when collecting information from department heads. It should be noted that the Mascenic School are a separate entity and have identified projects separately. It also should be noted that since the above definition of capital project does not mention funding source, it is independent of funding source. Accordingly, this permits a capital project to be included in the CIP even when it has no net cost (e.g., when it is donated or funded by a grant). In addition, some effort was made to identify larger recurring expenses over an extended period (10 years) to provide a broader understanding of town needs.

III. Sources of Capital Project Information

RSA 674:6 and RSA 674:7 effectively require that the CIP be based on capital project information provided by department heads. Accordingly, to obtain information about proposed capital projects, *Capital Project Questionnaires* were distributed to each department head in the Town of New Ipswich. It should be noted that the *Capital Project Questionnaire* replaced the *Capital Project Worksheet* in 2016 (the *Capital Project Worksheet* was used in 2004). The information requested in the questionnaire includes: capital project description and rationale, expected implementation date, estimated cost and anticipated funding source. Although RSA 674:5 requires that a CIP consider “capital improvement projects projected over a period of at least six years,” information was requested for the period 2019-29.

Meetings were held with each department head. The *Capital Project Questionnaires* were distributed via email. Follow-up meetings were scheduled to collect completed *Capital Project Questionnaires*, to ask more detailed questions and to allow department heads to review written material. As this process evolved, it was discovered that *Capital Project Questionnaires* could also be completed, adjusted, and clarified by a CIP Group member while interviewing a department head.

Appendix A includes a text overview of the projects and *Appendix B* contains all of the completed *Capital Project Questionnaires*. There is one completed questionnaire for each proposed capital project. The questionnaires for the Town are grouped by department or functional area.

IV. Capital Project Ranking Scheme

RSA 674:6 requires that: “The capital improvements program shall classify capital projects according to the urgency and need for realization and shall recommend a time sequence for their implementation.” To meet this requirement, the following two-step ranking process is used:

- First, each capital project is ranked with respect to time sequence of implementation by assigning it to a budget year (or several budget years if the project cannot be completed in one year).
- Second, each capital project is ranked with respect to urgency and need by assigning it a letter priority ranking from the captioned list below.

➤ Urgent (U)	Pressing health, safety, legal or financial considerations
➤ Committed (C)	Under contract or otherwise legally required
➤ Necessary (N)	Needed to maintain the existing level and quality of service
➤ Desirable (D)	Needed to improve the level or quality of service
➤ Premature (P)	Implementation date outside the planning period
➤ Research (R)	Additional research and planning required
➤ Inconsistent (I)	Inconsistent with financial policy or development goals
➤ Actionable (A)	Ready to be funded and/or implemented

Since the above two-step ranking scheme separates timing from urgency and need, it is more flexible than the ranking scheme suggested in the *Handbook*. For example, it permits a capital project to be assigned a priority ranking of *Urgent (U)* even if its implementation date is several years in the future.

Inspection of the Worksheets quickly reveals that the most commonly assigned priority rankings in this CIP are *Necessary (N)* and *Desirable (D)*. Their definitions should be read carefully because these terms do not have the same meaning as they do in everyday speech. Here they are defined so that capital projects can be ranked relative to the current quality and level of service. Hence, their application is much less subjective than might be expected.

V. Summary of Master Plan Goals and Objectives

The Master Plan was last fully updated in 1995. The Planning Board decided to begin another update cycle in 2003. The Board also decided to spread the update work over a period of several years by proceeding on a chapter-by-chapter basis. The third chapter of the Master Plan, entitled *Goals and Objectives*, was updated on March 21, 2004. Most noteworthy, this chapter described seven guiding principles designed to advance the goals and objectives of the Master Plan. Based on discussion and consensus by the Planning Board, the Master Plan and the update process are being reviewed for a more detail, current, and town centric analysis.

Since the CIP is viewed as an extension and complement to the Master Plan, before assigning a priority ranking to a capital project, it is important to check that implementation of the capital project would not be inconsistent with the seven guiding principles. Furthermore, the capital project should help to advance one or more of the following Master Plan goals and objectives:

- Maintain fiscal stability
- Promote public health and safety
- Improve recreational facilities and opportunities
- Protect open space and natural resources
- Preserve historic sites and buildings
- Encourage sound business development
- Identify future needs and potentially recurring large expenses

VI. Capital Project Descriptions, Priority Rankings and Implementation Time Sequence

Worksheets A lists all of the capital projects considered in this CIP and described more fully on the *CIP Project Sheets* (summarized in Appendix . The information for the Town and Mascenic are reported separately because they are different political entities. The projects are grouped by topical area. The columns in Exhibit 1 contain the following information:

- Capital project description
- Priority ranking
- Year-by-year estimated cost for *programmed* capital projects over the period 2019-29
- Total estimated cost for *programmed* capital projects for 2019-24
- Total estimated cost for *programmed* capital projects for 2019-29
- Total estimated cost for *unprogrammed* capital projects assigned to 20XX

The priority rankings shown in the second column are defined in Section IV above. Since the capital projects ranked *Urgent (U)*, *Committed (C)*, *Necessary (N)* and *Desirable (D)* are well defined in terms of scope, cost and implementation date, they are ready for consideration and are called *programmed*. Their costs are shown in the six columns labeled by individual years and included in the totals shown in the columns labeled 2019-24 and 2019-29.

Capital projects ranked *Premature (P)* or *Research (R)* are not well defined. They will require further work to become actionable or may become designated as unprogrammed capital projects.

VII. Fiscal Analysis

As indicated in the preceding section, *Worksheet 1* displays cost figures for the capital projects described in the *Appendix A*. The cost information is displayed by individual capital project on a year-by-year basis. The row sums in *Worksheet 1* display total cost figures for the periods 2019-24, 2019-29 and 20XX. The period 2019-29 includes all eleven years covered by this CIP, the period 2019-24 focuses on the five years following the current budget year, and unspecified period 20XX isolates the unprogrammed capital projects. The column sums in *Worksheet 1* provide year-by-year totals for each department as well as separate grand totals.

- Within the Town, the Highway Department is projected to have greatest capital needs.
- The Police Department is currently housed in rented space and there are several potential plans for potential plans for a new Police Station and/or Fire Station or Safety Complex that would also be a significant capital investment.
- Capital projects (e.g., Fire Department space and new elementary school) may also have a *Research (R)* priority ranking in their early stages because they are so complex (and possibly controversial) that they are not yet well defined.
- The year-by-year grand total cost figures reach a maximum well before the end of the planning period 2019-29. This pattern does not seem to be reasonable because experience suggests that capital pending generally increases over time. As the numerous zeros in the columns labeled 2025 and 2026 suggest, the peaking pattern likely reflects the fact that when making capital project proposals, department heads tend to focus more on near-term needs than on long-term needs and a number of place holder items are not costed. In the future, department heads should be encouraged to take a longer view when considering their capital needs.
- Although the purpose of the reserve accounts is to help plan and minimize the financial burden of capital equipment for areas such as the highway, town and fire departments, reserve funding may not be consistent with long term viability. Planning, funding, support and use of the reserves strategy are all key elements for successful CIP implementation. The result is a significant increase in the 2019 CIP recommendations based on limited funding and anticipated equipment needs/costs that could impact service availability and public safety. Periodic review and updates of the amounts and scope of the reserves should also be considered.
- The capital costs of the schools have not been updated, cost of a single capital school project such as a new elementary school exceeds the cost of most/all other Town capital projects combined.

VIII. Conclusions and Recommendations

This CIP describes a program of proposed capital expenditures for the Town of New Ipswich. The primary objective of the program is to ensure that necessary services will continue to be provided and that progress will be made toward meeting the goals and objectives established in the Master Plan.

The bulleted items in this section highlight a number of conclusions that can be drawn from this CIP update and also make several recommendations for improving future CIP updates as well as the CIP update process itself.

- **Capital Equipment and Infrastructure Inventory**

It is natural to ask for a description of the current condition of equipment or infrastructure when a proposal is made to replace it. Accordingly, the Capital Project Questionnaire (see Project Worksheets) requests this information for replacement projects. However, a better way to obtain this information is to compile a complete, detailed inventory of the Town's capital equipment and infrastructure. This would facilitate monitoring the Town's capital replacement needs.

The Town Administrator intends to compile such an inventory. If the inventory includes all of the Town's capital equipment and infrastructure, it will have the additional benefit of helping to meet GASB 34 audit standards. When this inventory becomes available, it should be included in future CIP updates.

- Maintenance Character of CIP

Like the original CIP, this CIP update continues to be have a large emphasis on maintenance capital budget items. In other words, much of this CIP update is focused on replacing existing equipment and infrastructure.

- Orphaned and Neglected Capital Projects

Beginning in 2017, there was a move to consider more growth projects such as a recreation pavilion and senior center. Many of the projects have remained in a conceptual phase. The lack of significant project advancement over the past 2 years is concerning- while not all projects may have consistent champions, some progress would be anticipated to help generate consensus and determine ways to ensure which projects should be prioritized or presented to the public. Some rough costs are estimated to help stakeholders with general costs, but this limits the potential usefulness of the CIP.

Some capital projects may receive insufficient attention because they lack strong sponsorship; others may have had limited committee members/community involvement. Another reason projects may have limited progress is because they do not fall neatly within a department. For example, renovation of the Old Town Hall, proposals for a teen center and a senior center, and expanded broadband service are often discussed, but they are prioritized for research. Another example is the Emergency Services Trailer which was heavily used in a snow/ice storm- the trailer serves police, fire, EMS but has not been restocked/resupplied. These capital projects have been proposed and often discussed by various town boards and committees, but no definitive action has been taken.

- Capital Project Interdependence

To simplify their analysis, capital projects usually are assumed to be independent of one another. However, it is important to note that they can be interdependent in rather complex ways. When they are, the analysis of capital projects will depend importantly on how this interdependence is specified. An example will illustrate this point.

As the Town continues to grow, the Fire Department expects to expand so that it can continue to meet its fire protection responsibilities. Accordingly, it has submitted a capital project to address future space needs. However, this project has been assigned a priority ranking of *Research (R)* because the best expansion plan has not yet been determined. The important point here is that the choice among alternative expansion plans may affect other Fire Department capital projects as well as capital projects in other departments.

- Funding and Financing Capital Projects

Another example of how CIP updates may result in projects includes the examples of road improvements, sidewalks and more centralized town recreation area/s. As new houses continue to be built and vehicle traffic continues to increase, citizen pressure for road improvements (including paving some dirt roads) will intensify. In addition, support for recreation areas and land conservation and protection (to preserve the rural character of the Town) also is likely to increase.

It is often stated that one of the important benefits of preparing a CIP is that it helps to stabilize tax rates. Indeed, by anticipating capital needs well in advance, capital expenditures can be planned and scheduled so that they are spread over a number of budget years and not clustered in just a few years. While this is true, it is important to note that this is not the only way to spread capital project costs over time.

Specifically, capital project costs can be spread or even reduced by:

- Staggering the implementation dates of capital projects
- Prefunding capital expenditures by accumulating capital reserves
- Borrowing funds
- Leasing equipment
- Changing the approval process so that purchases can be made more opportunistically
- Adopting an impact fee ordinance

This CIP update does not analyze financial issues (e.g., affordability, revenue sources, and financing strategies) in detail; it only describes what capital projects have been proposed and identifies likely funding sources. In the future, the scope of CIP updates should be expanded to include an analysis of timely financial issues.

- Trend in Capital Spending

Perhaps the simplest and most important conclusion to be drawn from this CIP update is that future capital spending is projected to be large and increasing, especially when both the *programmed* and *unprogrammed* capital projects are considered. This conclusion becomes even stronger in light of the comments made in the *Financial Analysis* section about the tendency for department heads to underreport their long-term capital needs and the comments made in “Orphaned and Neglected Capital Projects” earlier in this section.

Since this trend has obvious capital budget and tax implications, it suggests that future CIP updates should become an increasingly important financial planning tool. However, this only will occur if the CIP update process becomes more effective. This topic is addressed next.

- Restructuring the CIP Update Process

The original CIP as well as this first update reflect the following views:

- Most of the value of the CIP is derived from the written document itself
- To the extent possible, the capital project information in the CIP document listed as *Committed, Actionable or Proceed* should be consistent with the capital projects proposed in the Town Warrant for the upcoming budget year

No doubt there is value in compiling a list of future capital projects, providing a financial analysis of these projects and assigning priority rankings to them. However, under the above view, the updated CIP only can be written when the final list of capital projects for the upcoming budget year is completed. In other words, the updated CIP document becomes available after the annual budget work has been completed.

Clearly, the updated CIP would be more useful if it were available while the annual budget work is still underway. However, as noted above, there is a problem because the updated CIP cannot be written until the annual budget work is completed. The solution to this problem is to change our view regarding the primary source of value added from the CIP update. Specifically, the updated CIP should be prepared under the view that most of its value will be derived from the process of updating the CIP rather than from the updated document itself. In other words, the CIP project should be viewed as being as much a process as it is a document.

As noted in the Introduction (Section I), in March 1987 the voters under RSA 674:5 authorized the Planning Board to prepare a CIP and update it as necessary. It should be noted that RSA 674:5 also allows an alternative approach. Specifically, it allows the voters to authorize the Selectmen to appoint a CIP Committee to prepare and update the CIP. RSA 674:5 requires that at least one member of the CIP Committee be a member of the Planning Board. Selectmen may serve on the CIP Committee. The Selectmen also may appoint public members, including members of the Finance Advisory Committee. To adopt this alternative approach, voters would have to approve a special warrant article authorizing the change.

This is the first CIP updated on a 2 year interval, (reduced from 5 to 2 years), and the change in cycle time has helped create dialog during the past few months. The town may benefit from the engagement of an individual to act as a sort of project manager periodically checking in with project groups (and the liaison Select Board members) to foster intermittent reporting/resourcing to facilitate forward motion on projects. New committee members and chairs have also noted they have limited knowledge of project planning abilities and/or are busy with “routine activities”. Orientation and professional development for department heads and committee chairs/members may help strengthen planning skills, as well as modeling by senior leaders to convey that some level of future planning is important to the long term planning of the town as well as ongoing activities.

Appendix A - 2019 Capital Improvement Plan – Brief Overview of Projects

Highway Dept

- The Komatsu Loader (Project 1) is approaching replacement in 2019 and the cost is approx. \$100,000 for a quality used loader. The 2013 Pick up is due to be replaced in 2020 (\$40,000 with plow/sand package) and 2003 Grader will be coming up for replacement in 2023 (\$300,000).
- There is no anticipated change in the road paving/maintenance costs (Project 2) unless there is a reduction to offset some large capital expenditures (such as police or safety complex).
- Routine sidewalk funding (Project 3) is a project added for consideration. There is $\frac{3}{4}$ of a mile of sidewalks near the Town Offices requiring maintenance at a cost of about \$10,000. The town has an application for a grant to pave from Temple/King to help ensure safe travel from the schools to Memorial Park. As towns focus on healthier living and “living down town culture” additional planning (long term) and adding routine funding for sidewalks should be considered.

Town Building Maintenance

- Building 3 Roof (Project 4) is due for replacement in the next year or two (~\$90,000). It had been planned for after a feasibility study to look at town building usage/optimization but that has been deferred and there is now monthly maintenance (and the Safety Committee notes concerns about leaks around the “3 phase power” area).
- Town Hall Furnace and A/C (Project 5) are anticipated to start exceeding expected lifespan (\$30,000) over the next 1-2 years, as well as the heating units in Building 3 (Project 7, \$30,000). The cost benefit and options for recycling Bldg 2 equipment still needs to be evaluated.
- Window/Door replacement (Project 6) was deferred over the past few years, with repair of a number of windows. In the next 3 years some replacements are anticipated (\$5000 - 10,000)
- The scope of maintenance painting (Project 8) of all town buildings is an ongoing item with costs of about \$100,000 per 10 year cycle (including Town Hall, Building 3/Highway, Fire Station, Old School House, Old Town Hall, Old Fire Station).
- Overall Building maintenance (Project 10) costs anticipated in the next 10 years may mean the Capital Building Reserve is underfunded and an upward adjustment of annual contribution may be needed considering all current buildings/facilities in the town inventory
- Fire Dept Maintenance (Project 11) Parking lot paving is planned for 2018-2019. Space for storage, meeting/training, breakroom mean the portable buildings are still needed and holding tank limitations pose some problems for routine water use/drainage.
- There are some initial placeholders for Solar Projects (Project/s 12) – While these have not been analyzed for cost benefit- there are options for the Town to reduce costs through installation of solar panels on the top of Bldg 3 or near the landfill/transfer station. Planning is still in the concept stages.
- The town Salt Shed (Project 13) may need some maintenance (or relocation) over the next 2-5 years, and the timing may be related to other Town projects. It is currently a pole barn/plywood type of construction. The cost for a new structure could go as high as \$150,000 depending the type of facility.
- Feasibility Study (Project 9) - there are a number of town buildings, properties and projects proposed within the town and there is not a clear plan to align priorities and resources. This was discussed in the last CIP. Warrant articles on individual projects have resulted in a lack of consensus on how to proceed regarding some larger budget items. Our current inventory of properties, values and how they are used would be considered formally in a feasibility study to try and reconcile current resources against population needs, services, etc. An outside study or Town committee may help in development of a comprehensive plan (or defined sets of initiatives that

can be presented in a series of warrant articles. (May have relevance to resource planning for Police Station, Fire Station, Safety Complex, or Recreation Facility items noted below).

Assessors

- Town tax mapping update (Project 15) - there are 2 options to help with system accuracy to reduce the current variance in the GIS system. The simpler/lower initial cost option is to spend \$16,000 to help “manually fit together” the tax maps and GIS. The other option would involve \$10,000 initially (and ~\$135,000 over 2 years for additional staffing to input deeds which would ensure long term accuracy of the system).

Larger Capital Projects

- Creation of a Central Downtown Area (Project 14, approx. \$250,000, not inclusive of land). The goal would be to provide a common area on the main road through town, including walkways, landscaping, and gathering areas for various events. (Conceptual)
- Police Facility – there are a number of options- building at the town offices (Project 17, ~\$2.5 million, up to \$3.7 total costs with bonding), or purchase the Giaimo building (Project 18) and convert it to a single function space/adding detainment facilities/sally port (\$1.2 to 2 million, up to \$1.6 to 2.8 with interest). The Police Dept is currently in the Giaimo building and this may be an easier transition, although the space was not considered optimal by the Police Committee several years ago.
- Police Facility/Safety Complex Fund (Project 16) – The cost of a potential new town building will likely be significant and the town has already voted down one concept/bond. Finding the right combination of proposals to pass may take a number of years. Setting aside money yearly if a warrant item fails can help reduce long term bonding costs, etc. This item could be presented as a default if other Police/Safety Complex proposals fail.
- New Fire Building (Project 22) - Existing space of the current fire dept is limited and the hope had been to remove a need for the “temporary buildings”. Run off water from trucks/tanks/equipment is exceeding the typical capacity of the holding tank (which could present particulate run off to wetlands/streams) and further expansion of drainage is not possible with the ledge under the existing fire station. (Concept plan has been outlined for location at Town Offices, approximate costs would likely be in the neighborhood of \$1.5 to 2 million dollars, \$2-2.6 million with interest if bonded.)
- Safety Complex or Fire Station Adjacent to Police Station (Project 26) – Conceptual project option - based on the potential costs of updating or new Fire/Police stations over the next decade and unclear long term plan for both facilities. There may be relative savings in shared spaces for public entry/ training/break room/meeting spaces and cost effectiveness in building a single Safety Complex.

Police/Fire/EMS Functionality

- Delays in replacement and rising cruiser replacement costs are impacting police cruiser rotation and an increase to the Police Cruiser Expendable Trust (Project 19) may need to be considered (also noted in previous CIP). Anticipated cruiser replacement of the 2013 Explorer in 2018, a second 2013 Explorer in 2019, replacement of the 2018 Explorer in 2021, and the 2015 Interceptor in 2022. Also vehicle computer mounts/light bars will be changing as of Fall 2018. The current annual Cruiser Expendable Trust is \$20,000 which would provide for \$100,000 over the 5 year replacement cycle (for 4 vehicles noted) which is not sustainable long term.
- Establishment of a Police Equipment Expendable Trust (Project 20) (mirroring Fire Equipment Expendable Trust) with an annual amount of ~\$15,000-20,000. This would help with upcoming equipment needs (tasers that are now in year 10 of a 10 year life cycle and the manufacturer no longer provides batteries or support for the current tasers) protective vests, radios, etc. This would also allow some planning for equipment that would reduce administrative/travel time and

local services for forensics investigations/tech needs, and infrared/thermal goggles (to help with locating lost/endangered/fleeing persons).

- Update Police Records Management System (Project 21) - \$48,000 over the next 1-3 years to replace existing system that requires duplicate paperwork/reduced officer efficiency. The state is moving to this functionality as the state standard). The IMC system would help “auto complete” paperwork, warrants, reports to the state that are now done by hand. This would also allow help with dispatch notices/messages and offer police officers immediate information on car stops to help officer safety. The cost of this is less than 1 FTE salary/benefits and functionally helps keep more “officer hours” on the road (helps reduce additional policing needs).
- Warrant article for upcoming fire gear needs (Project 23) and/or increase annual allocation to Fire Gear and Equipment Capital Fund – Fire suits have approximately a 10 year life span (~\$60,000 over a 10 year cycle), and air packs have been tested for the last time (~\$90,000) for 16-18 fire fighters. Current reserve is \$5000 per year and likely should be \$9000-12,000 if the goal is to help level out spending.
- Fire Equipment Capital Reserves (Project 24) - the 2002 Rescue Truck will need a new chassis in 2025 (\$100,000) and the 2004 Engine Truck will be 25 years old at the end of the CIP cycle (\$450,000).
- Fire Command Vehicle (Project 25)- the 2006 Chevy Tahoe is out of service with \$6500 work estimate, and the Fire Chief is proposing a light utility pickup truck instead of a more expensive/formal command vehicle (approx \$45,000 with addition of portable radio/channel box for command capabilities). The traditional vehicle rotation transitioning the Police Chief Vehicle to the Fire Chief has been disrupted and the next anticipated Police Chief vehicle scheduled transition would be 2021.
- Dry Hydrant Maintenance (Project 27) - Review of dry hydrants is complete and costs for testing/ensuring 12 hydrants are operational was approximately \$10,000 to test and maintain in 2018. Annual anticipated testing/maintenance costs will be approximately \$12,000-15,000 (2-3 people, testing over 2-3 days at \$20/hr and testing equipment at \$250/day). This is a new/routine maintenance function and not part of the Equipment Reserves.
- Town Water Supply (Project 28, approx. 2025) fire chief requested centralized water supply, similar to Timbertop/Hughes Rd, to help ensure reliable water supplies, even in drought conditions.
- Tower/ Communications Antennae (Project 29) – current system serves police, fire, highway and emergency services, and is attached to Bldg 2. The current antennae would not survive relocation for future emergency services building changes (\$25,000, timing based on safety building project/s implementation).
- Emergency Services noted a few (non urgent needs) for the town to consider over the next 3-5 years, including Updated Access Restrictions to Town Communication Infrastructure (Project 30, estimated \$15,000, protecting the town’s limited communication options based terrain limitations) and Message Board (Project 31 - \$20,000) for emergency signage/disaster support.
- Stocking Emergency Trailer (Project 32) est. \$20,000-25,000 over the next 2-3 years, which has not been fully rehabilitated/restocked after heavy use in ice storm 5+ years ago

Cemetery

- There is a significant/immediate limitation of available burial plots with property boundary challenges in South Cemetery/Morrill Annex and terrain/drainage limitations in Central Cemetery. Several strategies can provide short term/longer term solutions. Cemetery expansion (Project 33) at Central Cemetery with approximately \$9000 engineering costs in 2018 and roughly estimated \$60,000 in 2019 (funds would be recouped through plot sales). A columbarium (burial niches for cremation remains) may also be an option to expand capacity

(Project 34) and also help serve as a retaining wall to help with terrain changes (est. \$25,000-50,000, which may also be recouped over time).

- Fencing (Project 35) in Smithville Cemetery/Morrill Annex is also proposed by Trustees over the next 10 years with costs from \$15,000 to \$40,000 depending on the type/amount of fencing.
- Depending on capacity added by expansion/columbarium, there may/may not be a need to consider additional cemetery property at the end of this CIP cycle (Project 36).

Heritage Commission

- There are a number of projects the Heritage Commission is considering. While Old Town Hall (Project 37) has been a priority to restore (approx. \$50,000+) and may be considered as a potential future recreation center, a building assessment/inventory (~\$5000) is proposed (Project 38) to help prepare for grant requests, etc. The Old Fire House Roof (Project 39) is not in good shape and necessary work is anticipated in the next few years (~\$15,000)

Parks/Rec

- Repair of Pool Mechanical Infrastructure (Project 40) – pool filter sand replacement, pump leak/leak under pool apron resulted in closures this summer (est. costs ~\$50,000-60,000 but town may be able to complete some work/formal proposal pending). Since access to the filters would require roof or wall access, it will provide an opportunity for filter house repairs that have been proposed for several years.
- Longer term (2024-2025), a pool house water filtration system (Project 41, ~\$3000) may be considered since water has high level of iron that impacts pool appearance, surface integrity, shower/bathing facilities.
- There are few updates for the Recreation Pavilion (Project 42) proposed several years ago for social events, etc. at Memorial Park (~\$50,000). Costs and planning- deferred to 2021-2022 in the 2018 CIP.
- Old Tenney Rd Soccer Fields (Project 43) - This was a specific purpose donation and there will be some required development of the fields (~\$60,000) in the next 3-5 years.
- Recreation and/or Senior Center proposals (roughly proposed to start around 2023 depending on long term plan)– Options include use of the Old Town Hall (Project 44) after structural restoration (~\$100,000) or a free standing center (Project 45, up to 5000 sq. ft, \$750,000).
- Snack Shack (Project 46), attached to pool building is identified as an option 6-10 years from now (approx. \$25,000) to expand café experience serve growing number of athletes/ family/ tournaments, movie nights, etc. Still in concept phase.

Appendix B - Brief Overview of Reserve Funds

Year/Fund

1900 Smith Cemetery Trust
1906 Cemetery Perpetual Care Trust – now goes to Cemetery Trust
1959 New Ipswich Cemetery Trust
1965 Fire Dept Capital Reserve
1966 Fire Truck Capital Reserve
1967 Highway Equipment Capital Reserve
1973 Police Dept Capital Reserve
1982 Pool Maintenance Capital Reserve
1994 Revaluation Capital Reserve (Trustees)
1994 Landfill Capital Reserve
1996 Hwy Dept Capital Reserve
1997 Police Cruiser Capital Reserve
1997 250th Anniversary Capital Reserve
1999 Maintenance of Parks & Rec. Facilities Capital Reserve
1999 Fire Department Protective Equipment Capital Reserve
1999 Expendable Landfill Expendable Citizens
2000 Recreation Parks & Recreation
2003 Transfer Station Expendable
2006 SAU #87 Schools Capital Reserve
2007 Building Maintenance Expendable Trust
2007 Land Conservation Capital Reserve
2009 School Building Capital Reserve

Warrant Articles Influencing Reserves, Trusts, etc. (not all inclusive)

Fire Fighter Equipment (1996) Article 14. To see if the Town will vote to establish a Capital Reserve Fund under the provisions of RSA 35:1 for the purpose of personal protective equipment for firefighters and to raise and appropriate the sum of Five thousand dollars (\$5,000) to be placed into this fund, or act in any way related thereto.
Police Cruiser Capital Reserve Fund (1997) Article 20. To see if the town will vote to authorize the Selectmen as agents to expend funds from the Police Cruiser Capital Reserve Fund, previously established, for the purpose of purchasing and equipping a new police cruiser. This authorization will remain in effect until rescinded by a vote of the town meeting.
Fire Fighter Protection Equipment (1999) Article 20. To see if the town will vote to establish a Capital Reserve Fund under the provisions of RSA 35:1 for the purpose of purchasing replacement firefighter protection equipment, which is to include self contained breathing apparatus and to raise and appropriate the sum of \$5,000 to be place in this fund. (This article is not included in operating budget article.)
Park Rec Reserve (2000) Article 8. Affirmative vote to establish a capital reserve fund under the provisions of RSA 35:1 for the purpose of maintaining/parks and recreation facilities and to raise and appropriate the sum of two thousand dollars (\$2,000) to be placed in the fund and to designate the Selectmen

as agents to expend.
<p>Building Maintenance Fund (2007)</p> <p>Article 14. Affirmative vote to establish an Expendable Trust Fund under the provisions of RSA 31:19-a to be known as the Building Maintenance Fund, for the purpose of repairing and maintaining town buildings and to raise and appropriate the sum of twenty-thousand dollars (\$20,000) for this fund. The Selectmen will be authorized agents for this fund.</p>
<p>Fire Equipment (2009)</p> <p>Article 6. To see if the town will vote to raise and appropriate the sum of Twenty-Eight Thousand Dollars (\$28,000) for the purpose of purchasing and equipping a half-ton pickup truck for the Fire Department and authorize the transfer of Twenty-Eight Thousand Dollars (\$28,000) from the Fire Department Capital Reserve Account established for this purpose.</p>
<p>Land Conservation Capital Reserve (2009)</p> <p>ARTICLE 9. To see if the Town will vote to raise and appropriate the sum of Fifty Thousand Dollars (\$50,000) to be added to the Land Conservation Capital Reserve created in 2007 for the purpose of acquiring land or interests in land to be managed and controlled by the Conservation Commission with the Board of Selectmen authorized as agents to expend.</p>
<p>School Buildings (2009)</p> <p>School Building Capital Reserve Fund. The money in this account is the proceeds from the sale of the Mason elementary school to Mason. Per the warrant article authorizing the sale, the proceeds from the sale were to be deposited with the trustees. The School Board is the authorized agent to expend the fund. The fund is to be used for the construction or reconstruction of school buildings.</p>

Worksheet A - All Projects

[illegible]

Expendable Trust													
21. Police Records Management System	Police	N	68,000	0	0	0	0	0	0	0	0	0	0
22. New Fire Building (20 yr)	Fire	N/R	130,000	130,000	130,000	130,000	130,000	130,000	130,000	130,000	130,000	130,000	130,000
23. Sustain Fire Gear Capital Fund (at 12,000-15,000)	Fire	N	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000
24. Fire Equipment Cptl Res. (↑50,000-90,000)	Fire	N	90,000	90,000	90,000	90,000	90,000	90,000	90,000	90,000	90,000	90,000	90,000
25. Fire Command Vehicle	Fire	N	50,000	0	0	0	0	0	0	0	0	0	0
26. Safety Complex (Fire/Police) ¥	Bldg/Fire/Police	N/R	225,000	225,000	225,000	225,000	225,000	225,000	225,000	225,000	225,000	225,000	225,000
27. Dry Hydrant Maint. and Repair ‡	Fire	N	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000
28. Town Water Supply	Fire	D	0	0	0	0	0	35,000	0	0	0	0	0
29. Tower Antennae	Emerg Services	R	0	25,000	0	0	0	0	0	0	0	0	0
30. Restrict Access Communication Infrastructure	Emerg Services	R	0	0	15,000	0	0	0	0	0	0	0	0
31. Message Board	Emerg Services	R	0	0	0	0	0	20,000	0	0	0	0	0
32. Restocking Emergency Management Trailer	Emerg Services	N	20,000	0	0	0	0	0	0	0	0	0	0
33 Cemetery Expansion	Cemetery	N/U	69,000	0	0	0	0	0	0	0	0	0	0
34. Columbarium	Cemetery	D/N	0	30,000	0	0	0	0	0	0	0	0	0
35. Fencing Smithville Cemetery (placeholder)	Cemetery	D	0	0	0	0	0	0	0	0	0	0	0
36 Cemetery Expansion (placeholder)	Cemetery	D	0	0	0	0	0	0	0	0	0	0	30,000
37. Old Tow Hall Infrastructue	Heritage	D/R	0	0	50,000	50,000	0	0	0	0	0	0	0
38. Building Assessment (OTH, OSH, Schoolhouse)	Heritage	N	5,000	0	0	0	0	0	0	0	0	0	0
39. Old Firehouse Roof	Heritage	N	0	15,000	0	0	0	0	0	0	0	0	0
40. Pool Repair (Mechanical/Filter Sand/Leak)	Park/Rec	N	50,000	0	0	0	0	0	0	0	0	0	0
41. Pool House Water Treatment System	Park/Rec	D	0	0	0	0	0	3,000	0	0	0	0	0
42. Recreation Pavillion	Park/Rec	D/R	5,000	0	50,000	0	0	0	0	0	0	0	0
43. Old Tenney Rd Soccer Fields	Park/Rec	D/R	0	0	0	60,000	0	0	0	0	0	0	0
44. Rec Center At Old	Park/Rec	R	0	0	0	0	35,000	35,000	35,000	0	0	0	0

Town Hall (placeholder)													
45. Free Standing Rec Center	Park/Rec	R	0	0	0	0	150,000	150,000	150,000	150,000	150,000	0	0
46. Snack Shack	Park/Rec	R	0	0	0	0	0	0	25,000	0	0	0	0
Grand Total			2,891,000	3,080,000	2,214,000	1,734,000	2,074,000	1,832,000	1,799,000	1,739,000	1,739,000	1,589,000	1,619,000

Priority Ranking Note: Urgent (U) Pressing health, safety, legal or financial considerations, Committed (C) Under contract or otherwise legally required, Necessary (N) Needed to maintain Desirable (D) Needed to improve the level or quality of service, Premature (P) Implementation date outside the planning period, Research (R) Additional research and planning required, In policy or development goals, Actionable (A) Ready to be funded and/or implemented

 Note: Grand Totals are inflated since each Capital Project is listed separately. Totals will be more accurate with more specific planning/prioritizing. For example, voter agreement for one Complex option will mean more realistic bottom line numbers (similar logic for Recreation Center). Also, building inventory, age and condition can impact maintenance costs and potential.

*Note: Technically, the Town Building Roof Repair, Window/Door, and Painting line items can be addressed as part of the building maintenance (vs Capital Improvement). It is unclear if this Trust (with heating/cooling) however depending on the items budgeted and current Trust level, the annual contribution may need to be reviewed. It is felt having the full context of purchases with Planning and allow some transparency of upcoming spending).

‡Note: Dry Hydrant maintenance is a new item and will likely be included in a new ongoing budget line item for the town, need not be listed as a separate project in the future, depending on basis.

Worksheet B - Baseline Project N-C-U (Non Competing)

[illegible]

Maintenance	Bldg/Fire													
15. Cartographics Mapping	Assessors	D **	0	16,000	0	0	0	0	0	0	0	0	0	16,000
19. Cruiser Exp. Trust (↑ from \$20,000 to 30,000)	Police	N	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	180,000
20. New Police Equipment Expendable Trust	Police	D **	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	120,000
21. Police Records Management System	Police	N	68,000	0	0	0	0	0	0	0	0	0	0	68,000
23. Sustain Fire Gear Capital Fund (at 12,000-15,000)	Fire	N	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	72,000
24. Fire Equipment Cptl Res. (↑ from 50,000-90,000)	Fire	N	90,000	90,000	90,000	90,000	90,000	90,000	90,000	90,000	90,000	90,000	90,000	540,000
25. Fire Command Vehicle	Fire	N	50,000	0	0	0	0	0	0	0	0	0	0	50,000
27. Dry Hydrant Maintenance and Repair ‡	Fire	N	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	72,000
32. Restocking Emergency Management Trailer	Emerg Services	N	20,000	0	0	0	0	0	0	0	0	0	0	20,000
33 Cemetery Expansion	Cemetery	N/U	69,000	0	0	0	0	0	0	0	0	0	0	69,000
38. Building Assessment (OTH, OSH, Schoolhouse)	Heritage	N	5,000	0	0	0	0	0	0	0	0	0	0	5,000
39. Old Firehouse Roof	Heritage	N	0	15,000	0	0	0	0	0	0	0	0	0	15,000
40. Pool Repair (Mechanical/Filter Sand/Leak)	Park/Rec	N	50,000	0	0	0	0	0	0	0	0	0	0	50,000
Grand Total			1,361,000	1,100,000	884,000	909,000	1,174,000	874,000	874,000	874,000	874,000	874,000	874,000	

Priority Ranking Note: Urgent (U) Pressing health, safety, legal or financial considerations, Committed (C) Under contract or otherwise legally required, Necessary (N) Needed to maintain and quality of service, Desirable (D) Needed to improve the level or quality of service, Premature (P) Implementation date outside the planning period, Research (R) Additional research and Inconsistent (I) Inconsistent with financial policy or development goals, Actionable (A) Ready to be funded and/or implemented

‡Note: Technically, the Town Building Roof Repair, Window/Door, and Painting line items can be addressed as part of the building maintenance (vs Capital Improvement). It is unclear if this Maintenance Trust (with heating/cooling) however depending on the items budgeted and current Trust level, the annual contribution may need to be reviewed. It is felt having the full context \$5000 could help the Select Board with Planning and allow some transparency of upcoming spending).

‡Note: Dry Hydrant maintenance is a new item and will likely be included in a new ongoing budget line item for the town, need not be listed as a separate project in the future, depending on on a "go forward" basis.

Worksheet C - Potentially Competing Projects

Capital Project	Category	Priority	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2019-2024	2019-2029
16. Police Facility/Safety Complex Reserve Fund ¥	Town Bldg/Police	N/R	500,000	500,000	500,000	0	0	0	0	0	0	0	0	1,500,000	1,500,000
17. Police Facility/Current Town Hall Complex (20 yr) ¥	Town Bldg/Police	N/R	185,000	185,000	185,000	185,000	185,000	185,000	185,000	185,000	185,000	185,000	185,000	1,110,000	2,020,000
18. Police Facility Giaimo Property (20 yr) ¥	Town Bldg/Police	N/R	400,000	400,000	90,000	90,000	90,000	90,000	90,000	90,000	90,000	90,000	90,000	1,160,000	1,600,000
26. Safety Complex (Fire/Police) ¥	Bldg/Fire/Police	N/R	225,000	225,000	225,000	225,000	225,000	225,000	225,000	225,000	225,000	225,000	225,000	1,350,000	2,400,000
42. Recreation Pavilion	Park/Rec	D/R	5,000	0	50,000	0	0	0	0	0	0	0	0	55,000	55,000
44. Rec Center At Old Town Hall (placeholder)	Park/Rec	R	0	0	0	0	35,000	35,000	35,000	0	0	0	0	0	0
45. Free Standing Rec Center	Park/Rec	R	0	0	0	0	150,000	150,000	150,000	150,000	150,000	0	0	300,000	750,000
Grand Total			1,315,000	1,310,000	1,050,000	500,000	685,000	685,000	685,000	650,000	650,000	500,000	500,000		

Priority Ranking Note: Urgent (U) Pressing health, safety, legal or financial considerations, Committed (C) Under contract or otherwise legally required, Necessary (N) Needed to maintain and quality of service, Desirable (D) Needed to improve the level or quality of service, Premature (P) Implementation date outside the planning period, Research (R) Additional research and/or required, Inconsistent (I) Inconsistent with financial policy or development goals, Actionable (A) Ready to be funded and/or implemented

¥Note: Grand Totals are inflated since each Capital Project is listed separately. Totals will be more accurate with more specific planning/prioritizing. For example, voter agreement for one Police Station and/or Safety Complex option will mean more realistic bottom line numbers (similar logic for Recreation Center). Also, building inventory, age and condition can impacting maintenance potential increases identified.

Worksheet D - Projects Requiring Research/Planning

Capital Project	Category	Priority	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2019-2024	2019-2029	2030
3. Sidewalks	Highway	D	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	60,000	110,000	10,000
12. Solar Installation (placeholder)	Bldg/Solar	R	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13. Salt Shed	Town Structure	R	0	150,000	0	0	0	0	0	0	0	0	0	150,000	150,000	0
14. Central Downtown Area	Town Space/Park	R	0	250,000	0	0	0	0	0	0	0	0	0	250,000	250,000	0
30. Restrict Access Communication Infrastructure	Emerg Services	R	0	0	15,000	0	0	0	0	0	0	0	0	15,000	15,000	0
31. Message Board	Emerg Services	R	0	0	0	0	0	20,000	0	0	0	0	0	20,000	20,000	0
34. Columbarium	Cemetery	D/N	0	30,000	0	0	0	0	0	0	0	0	0	30,000	30,000	0
37. Old Tow Hall Infrastructue	Heritage	D/R	0	0	50,000	50,000	0	0	0	0	0	0	0	100,000	100,000	0
38. Building Assessment (OTH, OSH, Schoolhouse)	Heritage	N	5,000	0	0	0	0	0	0	0	0	0	0	5,000	5,000	0
42. Recreation Pavillion	Park/Rec	D/R	5,000	0	50,000	0	0	0	0	0	0	0	0	55,000	55,000	0
43. Old Tenney Rd Soccer Fields	Park/Rec	D/R	0	0	0	60,000	0	0	0	0	0	0	0	60,000	60,000	0
44. Rec Center At Old Town Hall (placeholder)	Park/Rec	R	0	0	0	0	35,000	35,000	35,000	0	0	0	0	0	0	0
45. Free Standing Rec Center	Park/Rec	R	0	0	0	0	150,000	150,000	150,000	150,000	150,000	0	0	300,000	750,000	0
46. Snack Shack	Park/Rec	R	0	0	0	0	0	0	25,000	0	0	0	0	0	25,000	0
Grand Total			20,000	440,000	125,000	120,000	195,000	210,000	210,000	160,000	160,000	10,000	10,000			

Priority Ranking Note: Urgent (U) Pressing health, safety, legal or financial considerations, Committed (C) Under contract or otherwise legally required, Necessary (N) Needed to maintain the existing level and quality of service, Desirable (D) Needed to improve the level or quality of service, Premature (P) Implementation date outside the planning period, Research (R) Additional research and planning required, Inconsistent (I) Inconsistent with financial policy or development goals, Actionable (A) Ready to be funded and/or implemented