

Town of Boscawen New Hampshire

CAPITAL IMPROVEMENTS PROGRAM 2014-2019



ADOPTED BY THE BOSCAWEN PLANNING BOARD
November 12, 2013

Developed by the Boscawen Planning Board's CIP Committee
With assistance from the Central New Hampshire Regional Planning Commission

Town of Boscawen New Hampshire

CAPITAL IMPROVEMENTS PROGRAM 2014-2019

ADOPTED BY THE BOSCAWEN PLANNING BOARD
November 12, 2013



Prepared by the:

Boscawen Planning Board and its
Capital Improvements Program Committee
116 North Main Street
Boscawen, NH 03303
Phone (603) 753-9188

With assistance from:

Central NH Regional Planning Commission

**Central New Hampshire
Regional Planning Commission**
28 Commercial Street, Suite 3
Concord, NH 03301

603.226.6020
www.cnhrpc.org



TABLE OF CONTENTS

Certificate of Adoption	v
Acknowledgements.....	vi
 CHAPTER 1. INTRODUCTION	
History of Boscawen’s Capital Improvements Program (CIP).....	1
Purpose and Use of the CIP	3
The CIP Development Process	5
Scope of the Capital Improvements Program	8
 CHAPTER 2. DEMOGRAPHICS	
Historical Population and Housing Growth	9
Impact Fee Ordinance	11
Conclusions	12
 CHAPTER 3. CAPITAL IMPROVEMENTS PROJECT PRIORITIZATION AND RANKING	
Project Ranking Method	13
Project Ranking and Years of Expenditure.....	14
 CHAPTER 4. SUMMARY OF PROJECTS	
Projects Overview	15
Original CIP Applications.....	28
Municipal Improvements Schedule	29
Boscawen School District Improvements Schedule	30
 CHAPTER 5. FINANCIAL ANALYSIS	
Terminology	31
Bonded Indebtedness	32
Annual Appropriations.....	34
Capital Reserve Funds.....	36
Tax Rate Trends and Comparisons.....	38
Anticipated Financial Impacts of Projects.....	40
 CHAPTER 6. ROAD MANAGEMENT PLAN	
Town Roads – Class V and Class VI	43
Private Roads	48
State Highways.....	49
Road Mileage Totals.....	50
Town Roads Budget	51
 CHAPTER 7. APPENDIX	
Methods of Financing Capital Improvements	52
Relevant State Statutes for Capital Improvements	57
Boscawen CIP Application 2013.....	68

LIST OF TABLES

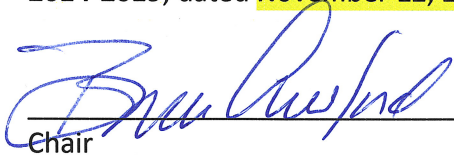
Table 1. Overall Population and Housing Growth Trends, 1970-2010	9
Table 2. Population Density, 1970-2010.....	10
Table 3. New Construction Building Permits, 2008-2013	10
Table 4. Project Rankings.....	14
Table 5. Fire Department Projects.....	16
Table 5A. Fire Department 2013 Facilities, Staffing, and Long-Term Needs.....	16
Table 5B. Fire Department Equipment Inventory (over \$10,000).....	17
Table 6. Police Department Projects	18
Table 6A. Police Department 2013 Facilities, Staffing, and Long-Term Needs	18
Table 7. Land Use Department Projects	19
Table 7A. Land Use Department 2013 Facilities, Staffing, and Long-Term Needs	19
Table 8. Planning Board Projects	20
Table 8A. Planning Board 2013 Facilities, Staffing, and Long-Term Needs	20
Table 9. Parks and Recreation Department Projects.....	21
Table 9A. Parks and Recreation Department 2013 Facilities, Staffing, and Long-Term Needs.....	21
Table 10. Town Administration Projects.....	22
Table 10A. Town Administration 2013 Facilities, Staffing, and Long-Term Needs	23
Table 11. Solid Waste Department Projects	24
Table 11A. Solid Waste Department 2013 Facilities, Staffing, and Long-Term Needs.....	24
Table 12. Public Works Department Projects.....	25
Table 12A. Public Works Department 2013 Facilities, Staffing, and Long-Term Needs.....	26
Table 12B. Public Works Department Equipment Inventory (over \$10,000).....	26
Table 13. Boscawen Elementary School District Department Projects.....	27
Table 13A. Boscawen Elementary School District Department 2013 Facilities, Staffing, and Long-Term Needs	27
Table 14. Penacook-Boscawen Water Precinct 2013 Facilities, Staffing, and Long-Term Needs	28
Table 15. Existing Bond Payment Schedules, 2014-2019	32
Table 16. Bonded Indebtedness	33
Table 17. Annual Appropriations, 2007-2012.....	34
Table 18. Capital Reserve Funds and Balances, 2013.....	36
Table 19. School District Expendable Trust Fund Balances, 2013	36
Table 20. Boscawen Tax Rates and Trends, 2008-2013.....	38
Table 21. Abutting Community Tax Rate Comparison, 2012.....	39
Table 22. Town Roads (Class V)	44
Table 22A. Local Road Improvements, 2014-2019.....	46
Table 23. Town Unmaintained Roads (Class VI)	47
Table 24. Private Roads.....	48
Table 25. State Roads (Class I and II)	49
Table 26. Road Mileage.....	50
Table 26A. NHDOT Road Mileage for Boscawen	50
Table 27. Public Works Department Budget Trends, 2008-2013	51


LIST OF FIGURES

Figure 1. Municipal Improvements Schedule	foldout on29
Figure 2. Boscawen School District Improvements Schedule	foldout on30
Figure 3. Taxes Raised for Appropriations	35
Figure 4. Capital Project Impact on Municipal Tax Rate	41
Figure 5. Capital Project Impact on Local School Tax Rate	42

CERTIFICATE OF ADOPTION


In accordance with New Hampshire RSA 674:5-8, Capital Improvements Program, and RSA 675:6, Method of Adoption, the Boscawen Planning Board, having held a duly noticed public hearing on **November 12, 2013** hereby adopts and certifies this **Capital Improvements Program 2014-2019**, dated **November 12, 2013**.


Chair

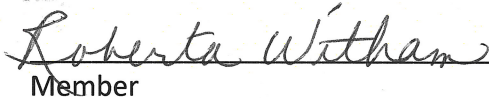

Vice Chair


Member


Member


Member

Member


Member

Member


Selectmen's Representative

This document was received and recorded by the Town Clerk on **November 13**, 2013.

Signed: 
Debra J. Harbour, Boscawen Town Clerk

Seal:

ACKNOWLEDGEMENTS

The Planning Board would like to express their gratitude to the following people who assisted the Board with this undertaking to develop the Capital Improvements Program.

CIP STEERING COMMITTEE

- Lyman Cousens, Zoning Board
- Bruce Crawford, Planning Board Chair/Penacook-Boscawen Water Precinct
- Bernard Davis, Board of Selectmen
- Kellee Easler, Land Use Department
- Ray Fisher, Fire Department Chief
- Alan Hardy, Land Use Department, CIP Committee Chair
- Rhoda Hardy, Planning Board
- Deborah Hinds, Conservation Commission
- Dean Hollins, Public Works Department
- Karen Mackenzie, Planning Board
- Bill Murphy, Budget Committee
- Fred Reagan, School District
- Roger Sanborn, Board of Selectmen
- Penny Sarcione, Parks and Recreation
- Michael Wright, Town Administrator
- Kevin Wyman, Police Department Chief

CENTRAL NEW HAMPSHIRE REGIONAL PLANNING COMMISSION STAFF

- Stephanie Alexander, Senior Planner

OTHER CONTRIBUTORS

- Doddy Fisher, Member of the Public
- John Porter, Agricultural Commission

CHAPTER 1. INTRODUCTION

HISTORY OF BOSCAWEN'S CAPITAL IMPROVEMENTS PROGRAM (CIP)

In February 2002, the Boscawen Planning Board adopted the 2001-2002 Master Plan. Adoption of the 2001-2002 Master Plan represented the culmination of almost two years of work by almost forty volunteers and local officials. In addition to in-depth discussion of land use patterns, conservation, and economics of the community, this Plan included a comprehensive Community and Recreational Facilities and Utilities Chapter, which discussed the short- and long-term needs of each department within Town. One of the critical recommendations within the Master Plan was that the Town develops and strictly follows a Capital Improvement Program (CIP) in accordance with NH RSA 674:5-8 (see **Appendix**).

The CIP, an integral extension of the Master Plan, is a program budget and schedule which lays out a series of planned municipal expenditures for capital improvements. It is essentially a plan that shows how, when, and at what cost Boscawen intends to expand or renovate its services and facilities over a six-year period to accommodate existing and predicted needs of the community as related to current and projected growth.

To accomplish the task of creating the Town's CIP, the Planning Board appointed a nine-person Capital Improvements Program Committee at their October 8, 2002 regular meeting. This Committee was charged with developing preliminary evaluation ranking criteria, defining what a capital improvement is, meeting with department heads to discuss projects, as well as the responsibility of scheduling projects in a way to accommodate the public need while minimizing significant fluctuations in the tax rate.

In winter 2007-2008, the Planning Board initiated a full update of the five-year old CIP. The same procedures were followed, new data was collected, and new projects were submitted for consideration for inclusion into the document.

In spring 2013, a new CIP Committee was assembled by the Land Use Department and approved by the Boscawen Planning Board to develop the CAPITAL IMPROVEMENTS PROGRAM 2014-2019. A similar process was followed, although the criteria defining what a capital improvement project/purchase was modified as well as clearer ranking criteria. New projects were submitted for consideration for inclusion into the document, new data was collected and displayed, and a new Chapter on Demographics was added to assist with maintaining Town Ordinances and to help the Town identify what new capital expenditures might have to be made based on growth.

For this 2014-2019 CIP, a capital expenditure has been defined by three key criteria. The project or purchase must:

- 1) have a cost of greater than \$10,000;**
- 2) have a useful life of three years or more; and**
- 3) require bond financing, capital reserve funding, or is paid for over time within the next six years.**

Eligible items include major equipment, vehicles, special studies, purchase of land or easements, as well as construction of roads and buildings. Recurring costs, such as personnel and supplies, are not capital improvements. Some items, such as maintenance or repairs, may or may not be included depending upon the cost and the useful life of the repair. The criteria were modified from what was used in the previous years.

PURPOSE AND USE OF THE CIP

The CIP has a variety of purposes and should have many beneficial effects on Boscawen's financial, budgetary, and planning functions. Its primary purposes are summarized below.

1. **State Statutory and Other Legal Requirements:** According to NH RSA 674:22, communities that wish to engage in regulating the timing of development through the establishment of growth controls must have adopted both a Master Plan and the Capital Improvements Program. With the adoption of the CIP, the Town may be able to regulate the rate of growth, should the need for such control become necessary. Boscawen currently has an adopted Impact Fee Ordinance. In the meantime, the CIP, in conjunction with the Master Plan, will enable the Planning Board to use its power under RSA 674:36 to deny subdivisions that are premature due to the lack of sufficient public services and/or infrastructure (see **CHAPTER 6. APPENDIX**). The CIP demonstrates that the Town is attempting to accommodate growth, and that there is a good faith effort on the part of the Town to provide those services at some later date. If impact fees are assessed to a developer, the Town should request the fees in accordance with the CIP and should also fund its portion of the necessary infrastructure improvement.
2. **Stability in Tax Rates and Budgets:** The Capital Improvements Program will contribute to stabilizing the Town's tax rate and budget each year by planning and budgeting for major capital expenditures well in advance. Financing methods such as bonding and capital reserve funds are recommended in order to make annual capital expenditures more stable, predictable, and manageable. Wide fluctuations in annual Town budgets caused by sudden or large one-time capital expenditures will be reduced. Under NH RSA 33:4A, a Town's bonded indebtedness is limited to 3.0% of the Town's assessed valuation, the School bonded indebtedness is limited to 7.0% of the Town's assessed valuation, and a Village District is limited to 1.0% of their valuation. Towns participating in a cooperative school district can incur bonded indebtedness up to 10% of its equalized valuation (**CHAPTER 6. APPENDIX**).
3. **A Management Tool for Town Officials:** The 2001-2002 Master Plan contains projections and analyses of the Town's demographic trends and finances which all local officials may find useful in planning and delivering public services if the information is updated. A comprehensive, longer-term picture of capital needs is created because all capital items are placed into one schedule. A Master Plan should be updated at least every 7-10 years for it to remain relevant to the community. The Capital Improvements Program is designed to be used by officials as a management tool that builds off of information contained in the Master Plan.

4. Citizens' and Developers' Guide to Planned Expenditures: The Capital Improvements Program will serve both citizens and developers as a useful guide for expenditures planned by the Town to accommodate projected growth. The citizen who wants to know when and at what costs a particular service will be expanded can consult the Capital Improvements Program, as can the developer who wants to know when, for example, school capacity will be expanded. The Town can limit the number of building permits issued each year (Growth Management Ordinance) if it can document the lack of municipal and school capacity to handle growth and state the Town's intentions to remedy the situation within one year.
5. Use by the Selectmen and Budget Committee: In Boscawen, the Budget Committee works with the Board of Selectmen to develop (and approve) the yearly budget. RSA 674:8 is not specific about how the Capital Improvements Program is actually used in preparation of the annual Town Budget. It simply requires the Planning Board "...submit its recommendations for the current year to the Mayor (Board of Selectmen) and Budget Committee... for consideration as part of the annual budget." This clearly means the Capital Improvements Program is not binding in any way upon Town appropriations and expenditures. The Capital Improvements Program is thus an advisory document without the force of law. A properly prepared Capital Improvements Program will, however, be effective and credible when annual consideration of the budget takes place.
6. A Basis for Enacting a Growth Management Ordinance: In order to regulate and control the timing of development through a Growth Management Ordinance (GMO) in accordance with NH RSA 674:22, communities must enact and maintain a current Master Plan and a Capital Improvements Program. A demonstrated need to time development must be identified through both documents. The CIP contains demographic data, current and future facility information, and Department needs over the next six years. The document helps to support whether a need for new facilities and infrastructure will be needed to accommodate new growth. In 2007, Boscawen adopted a GMO which expired in 2011.
7. A Basis for Enacting an Impact Fee Ordinance (IFO): In order to implement an impact fee schedule in accordance with NH RSA 674:21, communities must enact and maintain a Capital Improvements Program. Through adoption of this CIP, as well as the 2001-2002 Master Plan, Boscawen has the legal ability to assess impact fees to developers as long as an Impact Fee Ordinance is approved by Town voters (Boscawen's IFO was adopted in 2007). Such fees are used to construct or acquire necessary public infrastructure in order to accommodate demands created by new growth.

THE CIP DEVELOPMENT PROCESS

The Planning Board appoints a Capital Improvements Program Committee, which should use the following process as guidance for development of a CIP. This process was used in 2013 for the development of the 2014-2019 CIP.

Approval of Master Plan (2001-2002)

- Boscawen Planning Board completes a new 2001-2002 Master Plan, far different from the 1989 Master Plan. The Master Plan was adopted in two separate phases on December 11, 2001, and February 12, 2002 after conducting properly noticed public hearings. The generally accepted practice is to update the Master Plan every 7 to 10 years, or after a decennial census is released. Boscawen has begun to update its Master Plan Chapters.

Authorization from Annual Meeting (1986)

- The Planning Board seeks and secures approval from the Special Town Annual Meeting on October 7, 1986 to create a Capital Improvements Program in accordance with NH RSA 674:5-8.

Appointment of Committee (2013)

- The Planning Board appoints a Capital Improvement Program Committee consisting of members from the Planning Board, Town Departments, Town Staff, Town Committees, Penacook-Boscawen Water Precinct, and School District. The 2014-2019 CIP Committee was formally approved by the Planning Board on September 10, 2013 retroactively to May 2013.

Definition of Capital Expenditure (2013)

- The CIP Committee defines what a “capital expenditure” is each time it generates a new CIP. Most of the time, the definition remains the same for each CIP. The definition is typically multi-part. The definition approved in 2013 by the CIP Committee in order for a project to qualify for inclusion into the CIP is: The project must ...

- 1) have a cost of greater than \$10,000;
- 2) have a useful life of three years or more; and
- 3) require bond financing, capital reserve funding, or is paid for over time within the next six years.

Solicitation of Projects from All Municipal/School Departments (2013)

- The CIP Committee sends information and application materials to all Town Department heads, Board/Commission Chairs, certain administrative Staff positions, and the School Board. Department heads (et al) submit requests with Department priority ranking, estimated costs, and identification of how each project/purchase is to be funded. This occurred in May 2013.

- The Town collects the requests and the CIP Committee reviews the applications and develops questions to ask of Departments during the interview process.

Development and Adoption of Priority Ranking/Evaluation Scale (2013)

- The Ranking and evaluation scale is preliminarily developed and then adopted by the Capital Improvements Program (CIP) Committee to prioritize the projects. The 1-5 scale approved in 2013 by the CIP Committee to rank and evaluate the applications is:
 - 1 Urgent (Years 1-2)
 - 2 Needed soon (Years 3-4)
 - 3 Necessary (Years 5-6)
 - 4 Can wait (After 6 Years)
 - 5 Unnecessary

Interviews and Ranking of Project Requests (2013)

- The CIP Committee holds an interview with each submitter to discuss requests. After testimonies are completed, each member of the CIP Committee ranks each request based on their understanding of ranking criteria and upon their understanding of municipal priorities, taking into consideration Department priorities and their requests for years implemented.
- Adjustments in scheduling over the six-year time period (2014-2019) are negotiated within the CIP Committee in order to minimize sharp increases in the yearly tax rate.
- The CIP Committee develops a final recommended Municipal Improvement Schedule and School Improvement Schedule of projects, including the years of expenditure, offsetting funds, and funding sources.

Document Development (2013)

- The CIP document includes and supports the two Improvement Schedules and provides additional information of value to the Planning Board, Board of Selectmen, and Budget Committee which allows for informed decisions. The Chapters of the CIP are written or updated from the previous version. These Chapters include Introduction, Demographics, Capital Project Prioritization and Ranking, Summary of Projects, Financial Analysis, Road Management Plan, and the Appendix. The numerous financial and comparative tables and figures within the document are developed or updated.

Planning Board Review (2013)

- The Planning Board receives a final recommended Capital Improvements Program from the CIP Committee. Planning Board may, at their discretion, meet with the CIP Committee at a Work Session to discuss the document prior to the Public Hearing.
- The Planning Board may adjust scheduling and/or estimated cost of items prior to the Public Hearing, and the CIP Committee makes adjustments accordingly.
- The Planning Board conducts a properly noticed Public Hearing for adoption of the CIP. The Planning Board either votes to adopt the CIP as posted, or revises it as result of public testimony or Board discussion. The Board members sign the Certificate of Adoption which will be kept with the original, approved document.
- Once adopted, the original signed CIP is filed with the Town Clerk, and copies are provided to all Town Departments, Boards, Committees, Budget Committee, Board of Selectmen, and the Boscawen School Board.

Annual Update (2014)

- Following the annual March Town Meeting the CIP process is repeated. Projects are re-evaluated and re-ranked according to criteria approved by the Planning Board or CIP Committee. The annual update is particularly necessary if a community utilizes a Growth Management Ordinance or an Impact Fee Ordinance as the data contained within the CIP will be able to support the necessity of having such an ordinance. This may render the Town's ordinance(s) defensible in court. **The next CIP developed should be for the six-year period of 2015-2020, beginning the process in spring 2014.**
- Waiting until the six-year term of the CIP has nearly expired to begin the update of the next CIP is inadvisable. Yearly budget appropriations, equipment purchases, capital reserve fund deposits, capital project expenditures, or failure to follow yearly CIP recommendations can very quickly cause the adopted CIP to become outdated and not useful to the community.

SCOPE OF THE CAPITAL IMPROVEMENTS PROGRAM

This Capital Improvements Program identifies capital expenditures anticipated over the next six fiscal years beginning **January 1, 2014 and ending December 31, 2019**. Within this time frame, however, other projects will be identified which will be of high priority and warrant immediate inclusion in the Town's capital spending plan. After projects are completed for a particular year, they should be removed from the CIP and the status of pending projects should be examined and adjustments made. Every spring or summer, the process should begin anew to ensure priorities remain the same and new projects are placed into the CIP or incomplete projects are placed into forthcoming years.

Demographics of the community are presented to provide the basis for the requirement of many of the projects within this document. The baseline information is additionally valuable when developing future applications for consideration into an updated Capital Improvements Program. Similarly, Department building sizes, staffing, and programs are inventoried and future projections for expansion in the Departments are provided as baseline information. They present an indicator of what types of future needs are on the horizon and develop a history of the growing needs of the community's facilities.

Tax rates and financial data over a period of about six years prior to 2013 enable trends to be identified. Comparisons can be then made or predictors set for the upcoming years.

CHAPTER 2. DEMOGRAPHICS

HISTORICAL POPULATION AND HOUSING GROWTH

A Capital Improvement Program has a direct relationship to the impact fees which the Town can collect with the proper zoning ordinances and administrative procedures in place. Growth trends must be established to identify the qualification of projects as either serving the current population or serving anticipated population growth. Impact fees can only be assessed on future anticipated growth. The new draft 2011 **Population and Demographics Chapter** of the 2001-2002 Master Plan has recently been updated by the Planning Board and should be referenced to supplement this brief CIP Chapter.

In order to ascertain the growth trends of the community, an examination of past, present, and future population growth is required. The following tables and analysis help assess the growth condition of the community and updated with the most recent estimated demographic data provided by the US Census Bureau.

Table 1
Overall Population and Housing Growth Trends, 1970-2010

Growth	Population	Net Change		Housing Units	Net Change	
		#	%		#	%
1970 Census	3,162	0	0	912	0	0
1980 Census	3,435	273	8.6%	1,114	202	22.1%
1990 Census	3,586	151	4.4%	1,221	107	9.6%
2000 Census	3,672	86	2.4%	1,295	74	6.1%
2010 Census	3,965	293	8.0%	1,453	158	12.2%
Total Change from 1970 – 2010		803	25.4%		541	59.3%

*Sources: 1970-1990 US Census CPH-2-31 Table 9 Population and Housing Unit Counts;
US Census 2000 & 2010 Data*

In **Table 1**, population in Boscawen increased **8%** since 2000, while housing growth increased **12%**. The only higher increase in population over the span of a decade during the forty-year time span between 1970 and 2010 occurred between 1970-1980, when population increased by **9%** and housing increased by **22%**.

The 2010 Census population of **3,965** included the institutionalized populations of the Merrimack County Nursing Home, Assisted Living and the Merrimack County Correctional Facility. The 2010 total group quarters totaled **536** people, **13.5%** of the Town's population (*Group Quarters by NH Municipality, 2010 Census*). In January 2012, the nursing facilities

housed a total of about **320** people, which represents about **8%** of Boscawen's population (*2011 Population and Demographics Chapter*).

From **Table 1**, in 2010, an average of **2.7** people lived in each housing unit, down significantly from **3.5** people in 1970. Boscawen's overall growth since 1970 has increased by **25%** in population and **60%** in housing units, which is on the lower end compared to many other towns in the Central New Hampshire region.

Table 2
Population Density, 1970-2010

Area (Sq Mi) Excluding Water	Persons per Square Mile				
	1970	1980	1990	2000	2010
24.9	127	138	144	147	159

Sources: **Table 1**, NH Office of Energy and Planning's GIS acreage calculations

As displayed in **Table 2**, the population density of persons per square mile has increased only slightly, from **127** in 1970 to **159** in 2010. The overall density increase of **25%** over nearly 40 years is notable for being a diminutive increase for small town in rural Central New Hampshire.

Table 3
New Construction Building Permits, 2008-2013

Building Type	2008	2009	2010	2011	2012	2013*	6-Year Total
Single Family	3	2	2	2	0	2	11
Multi-Family	0	0	0	0	0	0	0
Manufactured	2	0	0	0	0	3	5
Non-Residential	0	0	0	0	1	0	1
Total Permits Issued	5	2	2	2	1	5	17

Sources: Town of Boscawen Land Use Department

*as of 07/31/13

Like many other Central NH communities, in **Table 3** Boscawen has shown a decline in the number of new construction building permits issued since 2008, although a rebound is indicated in 2013. Over the six-year time span of 2008 to the end of July 2013, zero (**0**) multi-family housing new construction permits, five (**5**) manufactured housing permits, and one (**1**) non-residential permit were issued in Town. Eleven (**11**) single family housing permits were issued over the same time period, providing a grand total of **17** permits over the last six years. The highest number of permits issued per year was three (**3**) single family permits in 2009 and three (**3**) single family permits in 2013 to date. Boscawen experienced its lowest number of permits issued, one (**1**) permit for all building types in **Table 3**, in 2012. As 2013 has issued five (**5**) total new construction permits as of July 31, it is likely more permits could follow through the year's end.

IMPACT FEE ORDINANCE

The Town adopted an Impact Fee Ordinance (IFO) in 2007 which is being presently enforced. The purpose for the IFO was to ensure adequate facilities are available to new residents, to prevent scattered or premature development, to provide for harmonious development, to ensure proper coordination of streets, and to ensure streets are wide enough for all traffic.

The next step after an IFO is adopted is the development of an Impact Fee Study for each of the municipal Departments, the school(s), and/or the local roads for which an impact fee is being considered. A specific amount of growth must be determined that will require an upgrade of municipal facilities. This Study looks at population, traffic, or department data and existing facilities information, makes comparisons, and develops conclusions which are the basis for the amount of funds that should be collected for the type of facility being examined, called an Impact Fee Schedule. Fees can only be attributed toward future growth and not existing population needs. Impact fees can also be used to pay for existing bonds that enhance a facility by accommodating growth. Specific existing school bonds are often paid using impact fee collections.

Administration of impact fees needs to be handled carefully, and is often intimidating to communities trying to initiate impact fees. Impact fees collected which are not used after six years towards the facility for which they have been collected are returned to the payee.

The Boscawen Planning Board developed and utilizes Impact Fee Schedules for Public Schools, Municipal Office, Police Department, and Town Roads for residential development and Municipal Office, Police Department for non-residential development. The Fee Schedules were last updated in 2012 and are regularly updated every five years. Currently, the Recreation Facilities schedule for residential development is not being used.

When Boscawen wanted to begin to enacting their Impact Fee Ordinance, the Planning Board decided which facilities would need to be upgraded/constructed to handle future growth and began to develop a plan to handle the long-term administration of Impact Fees. The Board conducted an Impact Fee Study for each facility to be upgraded which resulted in the development of Impact Fee Schedules for each facility. The administrative plan to collect, monitor, record, and pay out the impact fees collected is enacted. The fees are set by the Planning Board during the approval of each application, and collected when a building permit is obtained. If impact fees are not used for these facilities within six years, the money is to be returned to the property owner per NH RSA 674:21.

CONCLUSIONS

Housing and non-residential building growth in Boscawen since the late 2000s has declined. The collection of impact fees can accommodate only *new* growth in Town, not for any lack of facilities for the *existing* populace. Repairs, reconstruction, and most improvements which are required to serve the existing population cannot be used for impact fee purposes.

The tables in **CHAPTER 3. CAPITAL IMPROVEMENT PROJECT PRIORITY RANKING**, which discuss project overviews for each participating Department, offer an opportunity for identifying which projects, or portions of projects, could qualify for impact fees. This can be determined by identifying what percentage of each project will serve new growth in Town in **Table 7** through **Table 11** under the column *% of Project Serving New Population Growth*. This is the portion of the capital expenditure that could be considered to be charged towards impact fees.

As any impact fees not expended after six years need to be returned, it is prudent to undertake future facility planning. Of additional assistance could be the **Table 7A** through **Table 11A** which identify participating Departments' long-term facility needs up to 15 years in advance. All of these Tables in **CHAPTER 3** might assist the Planning Board with implementing their Impact Fee Schedule.

CHAPTER 3. CAPITAL IMPROVEMENTS PROJECT PRIORITY RANKING

PROJECT RANKING METHOD

One of the most difficult aspects of preparing a CIP is the scheduling and evaluation of proposed projects. The following priority ranking system was developed to assist the CIP Committee in evaluating the proposals submitted by each of the Town's Departments.

Department Self-Ranking

Each project or purchase was assigned a priority by the submitting Department on a **High**, **Medium**, or **Low** basis. Each application also assigned year(s) of expenditure and listed sources of funding. Applications were sent to Department heads in May 2013. Department heads were then scheduled for interviews with the CIP Committee.

CIP Committee Ranking

The Committee invited those Departments which submitted applications to appear before the Committee and present their proposals. The question- and answer-session permitted applicants to provide greater detail on aspects of their proposed projects.

After reviewing all of the applications submitted by Town Departments and then interviewing the applicants, the CIP Committee ranked the applications based upon current Town needs and priorities. No School District applications were submitted, but if any were received, they would not have been ranked as the School budget is separate from the Town's budget. However, the inclusion of these projects into the Allenstown municipal CIP was critical because of the potential impacts to the overall tax base.

The Committee ranked each Town application against those within the same year, and then made modifications where necessary by placing each project into the appropriate year based upon budgetary considerations. **Table 4** displays the **Priority Rank** based upon a scale of 1-5 and displays the **Assigned Expenditure Year(s)** selected by the CIP Committee based upon all factors, including cost.

The project priority ranking and evaluation scale adopted and used by the Committee is as follows:

- 1 Urgent (Years 1-2)
- 2 Needed soon (Years 3-4)
- 3 Necessary (Years 5-6)
- 4 Can wait (After 6 Years)
- 5 Unnecessary

PROJECT RANKING AND YEARS OF EXPENDITURE

Nineteen (19) projects were brought before the CIP Committee for consideration, 17 of which were folded into the CIP. The final project rankings as adopted by the Committee are depicted in **Table 4**. In this CIP, no road projects were proposed from the Highway Department. Instead, road maintenance or reconstruction projects have been incorporated into **CHAPTER 6. ROAD MANAGEMENT PLAN's Table 22A**.

Table 4
Project Rankings

10/8/2013		Applicant			CIP Committee	
Application #	PROJECTS: DEPARTMENT CAPITAL PURCHASES / EXPENDITURES	Proposed Expenditure Year(s)	Applicant Priority	Estimated Cost	Priority Rank 1-5	Assigned CIP Expenditure Year(s)
FD FIRE DEPARTMENT						
25-FD-2013	Thermal Imaging Camera	2014	Medium	\$10,000	1	2015
26-FD-2013	Turn-Out Gear (7)	2014	High	\$10,500	1	2014
27-FD-2013	Wildland Fire Brush Truck	2014-15	Medium	\$90,000	1	2014-2015
PD POLICE DEPARTMENT						
28-PD-2013	Police Vehicle Replacement	2014-19	Medium	\$96,000	1	2015, 2017, 2019
29-PD-2013	In-Vehicle Cameras (5)	2014	Medium	\$15,000	1	2015
30-PD-2013	Portable Radio Update (3)	2014	High	\$10,500	1	2014
LU LAND USE DEPARTMENT						
31-LU-2013	Multifunction Printer/Copier for LU Department	2016-17	Medium	\$10,000	2	2016-2017
PB PLANNING BOARD						
32-PB-2013	Land Use Regulations and Zoning Ordinance Updates	2014-19	Medium	\$60,000	3	2014-2019
PR PARKS AND RECREATION						
33-PR-2013	Recreation Building at Jamie Welch Memorial Field	2014-17	High	\$100,000	3	2018-2021
TA TOWN ADMINISTRATION						
34-TA-2013	Multifunction Printer/Copier for Town Office	2015	Medium	\$10,000	1	2015
35-TA-2013	Information Technology (IT) Equipment	2014-2018	Medium	\$25,900	2	2016-2020
36-TA-2013	Municipal Office HVAC Equipment System	2014-2019	Medium	\$113,800	1	2014-2015
SW SOLID WASTE						
37-SW-2013	Hopper for Single Stream Recycling	2015	High	\$36,000	1	2015
PW PUBLIC WORKS DEPARTMENT						
38-PW-2013	Pick-up Truck with Plow	2014	High	\$32,573	1	2014
39-PW-2013	Dump Truck with Plow	2015	High	\$150,000	1	2015
40-PW-2013	Public Works Garage Addition	2014-19	High	\$500,000	4	after 2019
41-PW-2013	Annual Rebuild & Repave One Mile of Road	2014-19	High	\$300,000	2	2014-2019
ADDITIONAL PROJECTS NOT REQUIRING RANKING						
SD SCHOOL DISTRICT PROJECTS						
----	No capital projects 2014-2019					

Source: Applicants and CIP Committee 2013

CHAPTER 4. SUMMARY OF PROJECTS

PROJECTS OVERVIEW

In preparing this 2014-2019 document, the CIP Committee surveyed all Town departments as well as the Boscawen School District for information on the current adequacy and needs of their facilities and equipment, and identification of future needs for expansion, improvements, and additions. Some Town Departments opted not to participate. Others had no projects to include in the CIP.

Using data submitted by Department Heads for this document, the CIP Committee identified 17 Town and school projects for inclusion in the Capital Improvements Program for the 2014 to 2019 (six-year) period. All are recommended to be funded through property taxes, grants, capital reserve funds, state aid, user fees, and/or bonds.

Proposed projects address the need to correct deficiencies in the Town's infrastructure and services, as well as meet the service needs generated by increased population growth and development. The following Table 5 through Table 13 summarize all of the projects to be included in the 2014-2019 CIP. Where available, Department support tables document the present status and future needs of each Department responding to the request for CIP projects and provide inventories of either singular or aggregate Department equipment over \$10,000. These support tables provide baseline information on Departments and provide a window as to what the future needs will be for the next CIP(s).

Projects are identified with a project number beginning with 1) a consecutive number in which order the application was reviewed by the CIP Committee, beginning after the last CIP's highest project number, 2) a Department abbreviation, and 3) the year of Application submission (2013) to track its project/purchase's submission date.

This type of project numbering system allows for easier tracking of the applications over time, especially during annual updates, and reduces the confusion with similar applications such as vehicle replacements. Consistency is key when receiving and processing the applications received.

Fire Department

Table 5
Fire Department Projects

% of Project Serving New Pop. Growth	Title of Project		Total Estimated Cost	CIP Expenditure Year(s)
90%	25-FD-2013	Thermal Imaging Camera	\$10,000	2015
	<p>Project is to purchase one thermal imaging camera. The Fire Department has one thermal camera but should have another on one more engine. These cameras are very helpful on structure fires as well as auto accidents.</p> <p>~Project is a 1 (Urgent - 2014 or 2015) priority. Project will be funded by property tax (\$10,000) over 1 year.</p>			
100%	26-FD-2013	Turn-Out Gear (7)	\$10,500	2014
	<p>Project is to purchase seven sets of turn-out gear. Turn-out gear has a safe life of 10 years by National Fire Protection Association standards. The Fire Department needs to replace some as soon as possible.</p> <p>~Project is a 1 (Urgent - 2014 or 2015) priority. Project will be funded by property tax over (\$10,500) over 1 year.</p>			
90%	27-FD-2013	Wildland Fire Brush Truck	\$90,000	2014-2015
	<p>Project is to purchase one wildland fire brush truck. The Fire Department needs a suitable, safe, and reliable brush truck for wildland fire suppression. They have a state-owned military surplus truck that is not safe for highway use. They also have a past Public Works pick-up truck that is set up for forest and grass fire suppression. A new unit manufactured for this specific purpose will make the Department much more efficient.</p> <p>~Project is a 1 (Urgent - 2014 or 2015) priority. Project will be funded by the Fire Department Truck CRF (\$90,000) over 2 years.</p>			

Source: Fire Department 2013, as modified by the CIP Committee

Table 5A
Fire Department 2013
Facilities, Staffing, and Long-Term Needs

PRESENT – 2013	
Building #1 Square Footage	Fire Station: 4,320 sf
Annual Paid Staff Hours	0
Annual Non-Paid Hours	3,744
Full Time Employees	0
Part Time Employees	24 stipend employees
FUTURE – 15 Years	
Staffing Needs	Additional volunteers and 4 FT fire fighters
Program Needs	
Building Needs	1 bay expansion and living area
Equipment Needs	1 new pumper/tanker

Source: Fire Department 2013

Table 5B
Fire Department Equipment Inventory (over \$10,000)

Equipment (Year, Make, Model, Type, & Attachments)	VIN/ID number	Paid	Replace-ment Year	Replacement Cost	Notes
1953 Dodge 4.4 (military)	M 37				Town maintained-State Owned Not hwy safe
1975 Mack Pumper/Tanker	MB611FC-1021C	\$55,500		\$350,000	Perfect condition
2002 Ford Pickup 4x4	1FTNF21L22EC / 78803	\$26,663	2014	\$28,000	Public Works Hand Me Down, Needs a lot of work
2004 E-one TynnonPumper/ Tanker	4ENRAAA8941 / 8953	\$247,783	2019	\$350,000	Good Condition
2012/13 Sparton/Valley Pumper/ Tank	457CT2B92D / C076141	\$300,000	2027	\$350,000	
Thermal Camera		\$10,000			Should last/ Repair Break Downs
Turn-out Gear-Coat/Pants/Boots	20 Sets	\$30,000	Varies	\$32,000	NFPA recommendation
SCBAs Tanks/Frames/Masks	20 Units	\$70,000	Varies	\$78,000	NFPA recommendation
Totals		\$739,946		\$1,188,000	

Source: Fire Department 2013

Police Department

Table 6
Police Department Projects

% of Project Serving New Pop. Growth	Title of Project		Total Estimated Cost	CIP Expenditure Year(s)
100%	28-PD-2013	Police Vehicle Replacement	\$96,000	2015, 2017, 2019
	<p>Project is to replace one Police Department vehicle every other year. The initial Department application was for annual replacement 2014 through 2019. The Department replaces vehicles as needed by placing money into the Police Vehicle CRF. The vehicles will be purchased to replacing aging cruisers to ensure they are safe and reliable for the patrol and community.</p> <p>~Project is a 1 (Urgent - 2014 or 2015) priority. Project will be funded by the Police Vehicle CRF (\$96,000) over 3 years.</p>			
100%	29-PD-2013	In-Vehicle Cameras (5)	\$15,000	2015
	<p>Project is to purchase five in-vehicle cameras for all Police Department patrol vehicles. These will be activated during traffic stops to record the incidents for evidence and protect the Town against frivolous claims. The system consists of a camera and recording system placed in the front windshield of the cruiser with a microphone the officer wears to record conversations. This project will reduce liability and ensure officers are acting in a professional and courteous manner.</p> <p>~Project is a 1 (Urgent - 2014 or 2015) priority. Project will be funded by property tax (\$15,000) over 1 year with possible NH Highway Safety Committee grant (\$7,500) reimbursement.</p>			
100%	30-PD-2013	Portable Radio Update (3)	\$10,500	2014
	<p>Project is to purchase three portable radios. Update portable radios for all officers and 1 for the station. The Police Department currently have 4 new radios through a State grant and they need to finish the process with 3 additional radios to be bought by the Town.</p> <p>~Project is a 1 (Urgent - 2014 or 2015) priority. Project will be funded by property tax (\$10,500) over 1 year.</p>			

Source: Police Department 2013, as modified by the CIP Committee

Table 6A
Police Department 2013
Facilities, Staffing, and Long-Term Needs

PRESENT – 2013	
Building #1 Square Footage	
Annual Paid Staff Hours	280/week, 14,560/year
Annual Non-Paid Hours	0
Full Time Employees	7
Part Time Employees	0
FUTURE – 15 Years	
Staffing Needs	7 FT officers, 1 FT administrator
Program Needs	
Building Needs	
Equipment Needs	Police Vehicle Replacement

Source: Police Department 2013

Land Use Department

Table 7
Land Use Department Projects

% of Project Serving New Pop. Growth	Title of Project		Total Estimated Cost	CIP Expenditure Year(s)
20%	31-LU-2013	Multifunction Printer/Copier for LU Department	\$10,000	2016-2017
	<p>Project is to replace existing multi-function Land Use Department printer. The current printer (Panasonic 8035) will no longer have field support by 2018. The Department wants to replace the current machine because 1) it will be reaching its projected end of useful service life and 2) adding color capability to the multi-function printer will eliminate the need for dedicated color printers.</p> <p>~Project is a 2 (Needed Soon - 2016 or 2017) priority. Project will be funded by the Municipal Office Complex CRF (\$10,000) over 2 years.</p>			

Source: Land Use Department 2013, as modified by the CIP Committee

Table 7A
Land Use Department 2014
Facilities, Staffing, and Long-Term Needs

PRESENT – 2013	
Building #1 Square Footage	LU Dept in Municipal Office Complex: 600 sf
Annual Paid Staff Hours	4,160
Annual Non-Paid Hours	0
Full Time Employees	2
Part Time Employees	0
FUTURE – 15 Years	
Staffing Needs	Increase staffing level to three FT personnel over that time period
Program Needs	
Building Needs	Increase space requirements by 50%
Equipment Needs	Only replacement of existing equipment as needed

Source: Land Use Department 2013

Planning Board

Table 8
Planning Board Projects

% of Project Serving New Pop. Growth	Title of Project		Total Estimated Cost	CIP Expenditure Year(s)
50%	32-PB-2013	Land Use Regulations and Zoning Ordinance Updates	\$60,000	2014-2019
	Project is for the update of Subdivision Regulations, Site Plan Review Regulations, and Zoning Ordinance. Constant changes in the RSAs, changing demographics, and need to keep up with what neighboring towns are doing require changes to regulations. ~Project is a 3 (Necessary - 2018 or 2019) priority. Project will be funded by the property taxes (\$60,000) unless grants can be found.			

Source: Planning Board 2013, as modified by the CIP Committee

Table 8A
Planning Board 2013
Facilities, Staffing, and Long-Term Needs

PRESENT – 2013	
Building #1 Square Footage	
Annual Paid Staff Hours	200
Annual Non-Paid Hours	100
Full Time Employees	0
Part Time Employees	0
FUTURE – 15 Years	
Staffing Needs	
Program Needs	
Building Needs	
Equipment Needs	

Source: Planning Board 2013

Parks and Recreation Department

Table 9
Parks and Recreation Department Projects

% of Project Serving New Pop. Growth	Title of Project		Total Estimated Cost	CIP Expenditure Year(s)
100%	33-PR-2013	Recreation Building at Jamie Welch Memorial Field	\$100,000	2018-2021
<p>Project is for the construction of a new recreational programs building, foundation, and septic system at Jamie Welch Memorial Field. Construct a new 28'x44' single-story modular building with full basement and septic system. Department wants to add capability to support more children's programming, beyond the summer program, and offer senior programs. Between June 24 to August 16 in 2013, attendance averages 40 kids per day. Senior activities would include monthly dinners and bingo.</p> <p>~Project is a 3 (Necessary - 2018 or 2019) priority. Project will be funded by Town Recreation and Senior Center CRF (\$90,000), plus user fees (\$5,000) and donations (\$5,000) after the scope of this CIP.</p>				

Source: Parks and Recreation 2013, as modified by the CIP Committee

Table 9A
Parks and Recreation Department 2013
Facilities, Staffing, and Long-Term Needs

PRESENT – 2013	
Building #1 Square Footage	Dorval House: 1,292 sf
Annual Paid Staff Hours	15,220
Annual Non-Paid Hours	120
Full Time Employees	2
Part Time Employees	4
Part Time Non-Paid Employees	4
FUTURE – 15 Years	
Staffing Needs	Increase staffing level to 3 FT personnel
Program Needs	
Building Needs	Increase space requirements by 100%
Equipment Needs	Replace existing equipment with new as needed (\$10,000)

Source: Parks and Recreation 2013

Town Administration

Table 10
Town Administration Projects

% of Project Serving New Pop. Growth	Title of Project		Total Estimated Cost	CIP Expenditure Year(s)
20%	34-TA-2013	Multifunction Printer/Copier for Town Office	\$10,000	2015
	<p>Project is to replace existing multi-function Town Office printer. The current printer (Panasonic 8035) will no longer have field support by 2018. The Department wants to replace the current machine because 1) it will be reaching its projected end of useful service life and 2) adding color capability to the multi-function printer will eliminate the need for dedicated color printers.</p> <p>~Project is a 1 (Urgent - 2014 or 2015) priority. Project will be funded by the Municipal Office Complex CRF (\$10,000) over 1 year.</p>			
10%	35-TA-2013	Information Technology (IT) Equipment	\$25,900	2016-2020
	<p>Project is to replace existing Department computers. Project has two purposes: 1) to create a plan for replacement of current computers within a 5-year period (includes PD, FD, EOC, PWD + Town Office) and 2) to move the costs associated with replacement into a CRF and out of operating expenses account.</p> <p>~Project is a 2 (Needed Soon – 2016 or 2017) priority. Project will be funded by NEW Information Technology CRF over 5 years (4 years in this CIP).</p>			
10%	36-TA-2013	Municipal Office HVAC Equipment System	\$113,800	2014-2015
	<p>Project is to replace heating and air conditioning systems components in Municipal Building. Existing system was installed in 2002. Some of the components in the system, gas heat exchangers and air conditioning compressors, have an average lifespan of around 10 years. Department recommends replacing the three (3) gas heat exchangers (one system per year) in 2014, 2015, and 2016. Department wants to replace five (5) existing condensers with newer technology condensers in 2018 and 2019 (one in 2017, two in 2018 and two in 2019) as the R-22 refrigerant will be discontinued in 2020. These newer technology systems will also operate more efficiently and will help to reduce energy consumption and related costs. Department does not recommend replacing the existing gas-fired hydronic boiler as there have been no issues with it and believe it's useful life will extend beyond 2019.</p> <p>~Project is a 1 (Urgent - 2014 or 2015) priority. Project will be funded Municipal Office Complex CRF (\$113,800) over 2 years.</p>			

Source: Town Administration 2013, as modified by the CIP Committee

Table 10A
Town Administration 2013
Facilities, Staffing, and Long-Term Needs

PRESENT – 2013	
Building #1 Square Footage	Municipal Office Complex: 3,230
Annual Paid Staff Hours	14,560
Annual Non-Paid Hours	0
Full Time Employees	7
Part Time Employees	0
FUTURE – 15 Years	
Staffing Needs	At least 1 to 2 people will need to be added to staff levels over 15 yrs
Program Needs	
Building Needs	
Equipment Needs	

Source: Town Administration 2013

Solid Waste Department

Table 11
Solid Waste Department Projects

% of Project Serving New Pop. Growth	Title of Project		Total Estimated Cost	CIP Expenditure Year(s)
15%	37-SW-2013	Hopper for Single Stream Recycling	\$36,000	2015
	<p>Project is to build additional hopper for single stream recycling. Solid waste is disposed through a contract between Concord Regional Solid Waste/Resource Recovery Cooperative of which Boscawen is a member, and Wheelabrator Concord Company. Town's contract ends in 2014 and Department has new projected costs. Department needs to prepare for single stream recycling and add a hopper in 2015. Only by recycling more will Department be able to keep disposal costs under control. Both hoppers are now being used for waste. This new hopper would be sited at the end of the recycling building. As people do more re cycling, the Department plans to use the present two hoppers for recycling and the new hopper for waste.</p> <p>~Project is a 1 (Urgent - 2014 or 2015) priority. Project will be funded by the Heavy Equipment CRF (\$18,000) and Recycling User Fund (\$10,000) over 1 year.</p>			

Source: Solid Waste Department 2013, as modified by the CIP Committee

Table 11A
Solid Waste Department 2013
Facilities, Staffing, and Long-Term Needs

PRESENT – 2013	
Building #1 Square Footage	Information not available
Annual Paid Staff Hours	
Annual Non-Paid Hours	
Full Time Employees	
Part Time Employees	
FUTURE – 15 Years	
Staffing Needs	
Program Needs	
Building Needs	
Equipment Needs	

Source: Solid Waste Department 2013

Public Works Department

Table 12
Public Works Department Projects

% of Project Serving New Pop. Growth	Title of Project		Total Estimated Cost	CIP Expenditure Year(s)
100%	38-PW-2013	Pick-up Truck with Plow	\$32,573	2014
	<p>Project is to purchase replacement pick-up truck with plow. Replace 2007 F350 truck to prevent costly repairs of this existing high-mileage truck.</p> <p>~Project is a 1 (Urgent - 2014 or 2015) priority. Project will be funded by the Heavy Equipment CRF (\$32,573) over 1 year.</p>			
100%	39-PW-2013	Dump Truck with Plow	\$150,000	2015
	<p>Project is to purchase replacement dump truck with plow. Replace 2000 Sterling dump truck with plows. The truck is very rusty and the break downs are very frequent. Cost is estimated from a previous purchase and the estimation from the sales department at Liberty International Trucks.</p> <p>~Project is a 1 (Urgent - 2014 or 2015) priority. Project will be funded by the Heavy Equipment CRF (\$150,000) over 1 year.</p>			
100%	40-PW-2013	Public Works Garage Addition	\$500,000	After 2019
	<p>Project is to build garage addition and bring building up to code. Build 38' x 42' addition onto existing town garage for equipment storage and maintenance. Rewire existing facility to current code and improve onsite drainage. Could store all Department equipment inside the building instead of outdoors and have an area to work on equipment in the winter. Desire to build in 2020.</p> <p>~Project is a 4 (Can Wait - after 2019) priority. Project will be funded by the Fire Department Equipment CRF (\$55,000) over 2 years after additions to the fund are made.</p>			
100%	41-PW-2013	Annual Rebuild & Repave One Mile of Road	\$900,000	2014-2019
	<p>Project is to rebuild and repave one mile of road per year. To rebuild and repave a stretch of road every year, this helps to improve travel safety and once brought back to a new condition, helps to reduce the cost of maintenance of the travel surface. Goal is to do one mile of road each year. Prices for hot top have doubled. In 2014, Queen Street will be redone, then move to other roads. The first year is to reclaim road and place the gravel base, the following year the roads gets the wearing course. This is an ongoing project.</p> <p>~Project is a 2 (Needed Soon - 2016 or 2017) priority. Project will be funded by property taxes (\$150,000) for 6 years.</p>			

Source: Public Works Department 2013, as modified by the CIP Committee

Table 12A
Public Works Department 2013
Facilities, Staffing, and Long-Term Needs

PRESENT – 2013	
Building #1 Square Footage	
Annual Paid Staff Hours	15,028
Annual Non-Paid Hours	0
Full Time Employees	7
Part Time Employees	1
FUTURE – 15 Years	
Staffing Needs	
Program Needs	
Building Needs	Add on to Public Works Building to increase storage and space for equipment repairs storage.
Equipment Needs	

Source: Public Works Department 2013

Table 12B
Public Works Equipment Inventory (over \$10,000)

Equipment (Year, Make, Model, Type, & Attachments)	VIN/ID number	Paid	Replace-ment Year	Replacement Cost	Notes
2010 International Dump w plows	1HTWDAAR7AJ207811	\$122,967			
2005 F550 Dump w/plows/sander	1FDAF57P45EC36479	\$66,969			
2008 F350 pickup w/plow	1FTWF31588EB75910	\$28,603	2013	\$31,000	
2002 International Dump w/plows	1HTSDAAR92H503243	\$68,335			
2000 Sterling Dump w/plows	2FZHAJBB3YAF88664	\$69,368	2013	\$140,000	
2000 Mack Roll-off	1M2P270C6YM053474	\$103,750			
2003 John Deere loader w/attachments (Broom Forks Jib)	DWTC44H587869	\$102,234	2013	\$160,000	no attachments
1997 Case Backhoe	133908	\$33,200	2013	\$125,000	
Trackless sidewalk plow attachments (sander and plow)	MT5 1047	\$60,000			
2006 Caterpillar 904B loader w/forks	S043639	\$47,000			
Insight Vision sewer camera & locator	DVDX200CVSL	\$10,900			
Totals		\$713,326		\$456,000	

Source: Public Works Department 2013

Boscawen Elementary School District

Table 13
Boscawen Elementary School District Projects

% of Project Serving New Pop. Growth	Title of Project		Total Estimated Cost	CIP Expenditure Year(s)
%	----	----	----	----
	No projects were identified by the School District as meeting the Town's capital expenditure criteria for the six-year time span of this 2014-2019 CIP.			

Source: School District 2013

Table 13A
Boscawen Elementary School District 2013
Facilities, Staffing, and Long-Term Needs

PRESENT – 2013	
Building #1 Square Footage	Boscawen Elementary: 55,000 sq ft
Annual Paid Staff Hours	50,002
Annual Non-Paid Hours	
Full Time Employees	30 (17 teachers, 1 principal, 3 custodians, 9 itinerants)
Part Time Employees	16 (16 support staff)
FUTURE – 15 Years	
Staffing Needs	N/A
Program Needs	N/A
Building Needs	Costs from operating budget
Equipment Needs	Costs from operating budget

Source: School District 2013

Penacook-Boscawen Water Precinct

An Application for a Fire Service Pump was submitted by the Penacook-Boscawen Water Precinct to increase pressure in the water main line up Water Street for fire protection, but this Application was withheld from CIP consideration as more information is needed but the project itself is important enough to warrant attention.

For the increase in line pressure, the Precinct could support either a pump or a cistern project, but has money to do neither. The question is whether the existing water main line could support the extra pressure, as it regularly has line breaks. A break in the system would delay entire system, particularly during the extra demand needed during fire suppression. Although a pump seems more realistic, an engineering study should be conducted to determine the issues, capacity of the line, and alternative solutions, with costs, for consideration. Any solution would need Town Meeting approval.

Table 14
Penacook-Boscawen Water Precinct 2013
Facilities, Staffing, and Long-Term Needs

PRESENT – 2013	
Building #1 Square Footage	Main Precinct: 2,400 sf
Building #2 Square Footage	Main Pump House: 200 sf
Annual Paid Staff Hours	5,160
Annual Non-Paid Hours	0
Full Time Employees	2
Part Time Employees	1
FUTURE – 15 Years	
Staffing Needs	
Program Needs	Additional well with Town growth
Building Needs	
Equipment Needs	Pumps, wells

Source: Penacook-Boscawen Water Precinct 2013

ORIGINAL CIP APPLICATIONS

The original project Applications, along with any supporting documentation submitted, are on file in the Planning Board office. The Applications give additional detail on the impacts to the operating budget and the methods anticipated to fund each of the applications. However, note that the Application information evolves over the CIP process to what is displayed within this document and the **Improvement Schedules**.

Seventeen (17) projects are included in this CIP, all of which are municipal projects, proposed over the six-year period of 2014-2019.

MUNICIPAL IMPROVEMENTS SCHEDULE

Figure 1, Municipal Improvements Schedule on the foldout page, details the recommended methods of financing the capital improvements, and the impacts to the yearly municipal tax rates for the municipal projects presented within this CIP. The fiscal year of the Town begins on January 1 and ends on December 31 of the same year. All numbers are shown in 2013 dollars.

Figure 1 illustrates a potential **\$1.73** impact to every \$1,000 of property valuation in 2014. This impact includes projects which would have normally occurred that year, bond payments, and a few new projects that were introduced during the CIP planning process. The **\$0.87** per \$1,000 in valuation in **2015** represents the lowest impact to the tax rate over the coming six years; the highest will be found, with the current project load, in **2016** at **\$1.77**.

Voters at the annual March Town Meeting will decide whether the best interests of the Town and its residents are served when they choose to allocate funds to many of the capital projects listed here.

BOSCAWEN SCHOOL DISTRICT IMPROVEMENTS SCHEDULE

Figure 2, Boscawen School District Improvements Schedule, details the projects submitted by the Boscawen School District (zero projects for the 2014-2019 CIP). The fiscal year for school district begins on July 1 and ends on June 30 of the following year, which differs from the municipal calendar year. However, the years of expenditure are displayed as 2013/14 through 2018/19 which begin with the upcoming school year and remain generally consistent with the municipal project years. The annual School District Meeting is held in April of each year, and expenditures approved at that meeting would not occur until July 1. These projects in **Figure 2** would be expended between July 1 and December 31. All numbers are shown in 2013 dollars.

The Boscawen School District encompasses the Boscawen Elementary School, Merrimack Valley Middle School, and Merrimack Valley High School. Boscawen is a member of a cooperative school district with Loudon, Salisbury, Webster, and Penacook.

Payments on the existing bond affect Boscawen's local school tax rate. In **Figure 2**, the tax rate impacts range from a low of **\$0.00** per \$1,000 in valuation in **2015/2016, 2017/2018, and 2018/2019** to a high of **\$1.57** per \$1,000 valuation in **2013/2014** over the six year period. The 2013/2014 and 2014/2015 (**\$1.51**) costs will pay off the June 2005 school bond. Boscawen's portion of the bond payments is **21%**.

Voters at the annual April School District meeting will vote on the school budget for the ensuing year and will determine whether to move forward with these proposed expenditures.

CHAPTER 5. FINANCIAL ANALYSIS

TERMINOLOGY

Equalized valuation, or **equalization**, is an adjustment of the town's local assessed values, either upward or downward, in order to approximate the full value of the town's property. Each year, the NH Department of Revenue Administration (NH DRA) equalizes the property values for every city and town. This process is due to an imbalance caused by varying local assessment levels. Adjusting these values among towns is the only way for statewide consistency. The total value of all property in town is adjusted based upon the comparison of recent property sales with local property assessments. Once property values have been equalized, public taxes and state revenues shared by towns and cities may be fairly apportioned among them. This includes state education property taxes and county taxes.

As generated statistics, **equalization ratios** are used when revaluation companies are planning their work and are used by assessing officials to periodically check the validity of assessments. Ratios are computed using properties that have sold during the period: the prices the properties actually sold for are compared to the values listed on the assessment cards. The median ratio in a listing of properties is selected to represent the equalization ratio in a town because it gives equal weight to all properties regardless of selling price. The ratio can help towns judge when revaluation should occur and how the town compares with other towns or cities.

The **full value tax rate** is the equalized tax rate for a town. Contrary to popular belief, the town's equalization ratio cannot be applied directly to the local assessed rate to equal the full value tax rate since other variables are involved. This full value tax rate permits comparisons to other towns in the state for apportionment purposes.

The **state school tax rate**, or the State Grant/Cost of an Adequate Education, is the town's share of the statewide cost for an adequate education. In 2012, Boscawen was responsible for raising an amount equal to **\$2.39** per \$1,000 of the town's share of the statewide cost of an adequate education. In order for the town to raise this amount, the rate must be restated to reflect the equalized value of the town *not* including utilities (developed by NH DRA) instead of the local assessed value of the town (developed by the Town).

The **local school tax rate** is calculated using the local assessment of a town. The local assessment is apportioned based on the number of students from each town (also called the average daily membership) and the equalized valuation of each town.

BONDED INDEBTEDNESS

Boscawen, like most Towns, relies on bonds for the funding of large-scale municipal projects. Bonds typically last from five to twenty years. Low-interest loans and bonds are provided by the NH Municipal Bond Bank and by private organizations. Towns are permitted to carry a certain amount of debt, as described below.

Shown in **Table 15**, the Town of Boscawen currently has three outstanding municipal bonds, or debt service. The School District has one bond for which the Town only owes 21% due to the cooperative School District with four other communities. The Town owes a total of **\$1,083,549** in existing municipal debt for the Municipal Building, Gage Street Improvements, and Penacook Waste Water Treatment Facility Improvements through 2019, in addition to two payments of the schools renovation bond totaling **\$860,290**. After school year 2014/2015, the Merrimack Valley School District bond will be paid off.

Table 15
Existing Bond Payment Schedules, 2014-2019

Town Bonds	2014	2015	2016	2017	2018	2019	Total
Municipal Facility 2003-2022	\$83,307	\$80,757	\$78,177	\$75,537	\$72,541	\$72,000	\$462,319
Gage Street Improvements 2013-31	\$54,680	\$52,690	\$51,730	\$49,770	\$48,530	\$47,600	\$305,000
Penacook WWTF Improvements 2013-31	\$56,630	\$54,610	\$53,620	\$51,630	\$50,350	\$49,390	\$316,230
Total Town Bond Payments	\$194,617	\$188,057	\$183,527	\$176,937	\$171,421	\$168,990	\$1,083,549
School Bonds (Boscawen's 21% Share)	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	Total
June 2005 Bond	\$437,214	\$423,077	\$0	\$0	\$0	\$0	\$860,290
Total School Bond Payments	\$437,214	\$423,077	\$0	\$0	\$0	\$0	\$860,290
Total Bond Payments	\$631,831	\$611,134	\$183,527	\$176,937	\$171,421	\$168,990	\$1,943,839

Source: Town Report 2012, Merrimack Valley School District

These bonds have an impact on the annual tax rate, as represented on **Figure 1, Municipal Improvements Schedule** and **Figure 2, Boscawen School District Improvements Schedule**.

The Municipal Finance Act (RSA 33:4a and 4b) establishes the limit of bonded indebtedness a municipality can incur for municipal expenses (3.0% of the equalized valuation) and for school improvements (7.0% of the equalized valuation). Water projects, the portion of sewer projects financed by users, and tax anticipation notes are excluded from the calculation of indebtedness. Towns participating in a cooperative school district can incur bonded indebtedness up to 10% of its equalized valuation. Based on State law, the bonding capacity and amount available for the Town of Boscawen is as follows.

Water projects, the portion of sewer projects financed by user fees, and tax anticipation notes are excluded from the calculation of indebtedness. The Town does not carry any tax anticipation notes. A small portion of the Gage Street Improvements Bond and the Penacook WWTF Bond are financed by user fees, but the amount is only about 2%-5% and contributes to interest on the bonds only. The Committee chose not to modify **Table 16** because the number was too small to track and would not make a significant difference on the overall *Available Bonding Capacity*. The *Maximum Bonding Capacity* and amount of money available for the Town of Boscawen to currently bond (*Available Bonding Capacity*) is displayed in **Table 16**:

Table 16
Bonded Indebtedness

	Base Valuation for Debt Limits	Maximum Bonding Capacity	Existing Debt	Available Bonding Capacity
Town (3%)	\$220,097,980	\$6,602,939	\$2,214,319	\$4,388,620
Local School (10%)	\$376,740,181	\$37,674,018	\$860,290	\$36,813,728

Sources: NHDRA 2011 Base Valuation for Debt Limits (latest available);
NHDRA 2012 Equalization with Utilities-School Set-Off Districts Base Val for Debt Limits; **Table 15**

The available current bonding capacity of the Town from **Table 16** is **\$4.3 million** after the existing three bonds' **\$2.2 million** debt is subtracted.

Although the calculated numbers display the Available Bonding Capacity as **\$4.3 million**, the reality is the Town is constrained by revenue brought in by taxes. The Town would not be able to bond to the maximum technical capacity. Factors include how much property is in current use (79% as last reported in 2011), the Town's poverty rate, the average household income, a percentage of affordable housing higher than the regional average, etc. Raising the taxes does not equal much additional money because of these and other factors, so enough revenue could not be generated to cover bonds of this size.

Since the School District, comprised of Boscawen, Penacook, Loudon, Webster, and Salisbury, has little debt and Boscawen only owes 21% of its debt, the District could currently borrow up to **\$36.8 million** before reaching its available bonding capacity. However, no School capital expenditure projects are anticipated for the CIP period.

ANNUAL APPROPRIATIONS

In order to create a CIP which is feasible, and because the CIP will have financial impact on the community, it is important to understand financial trends within Boscawen.

Boscawen has relied upon a variety of revenue sources to finance municipal operations. Such sources include fees, licenses, trusts (including capital reserve funds), interest on accounts, intergovernmental transfers (grants), and property taxes, which is the single largest form of annual revenue. Tax rates are provided to Boscawen in early October each year by NHDRA, so by the end of October tax bills are mailed to taxpayers. **Table 17** displays the appropriations and taxes per \$1,000 of valuation for municipal, county, local school, and state school tax categories. Exemptions are not included here.

Table 17
Annual Appropriations, 2007-2012

Appropriation & Tax Rates	2007	2008	2009	2010	2011	2012
Net Property Valuation	294,800,753	272,852,888	274,779,525	274,365,536	276,949,469	277,950,939
Municipal Rate	4.63	6.99	6.47	6.24	6.35	5.97
amount raised in taxes	\$1,368,084	\$1,907,232	\$1,778,391	\$1,711,806	\$1,758,626	\$1,658,316
County Rate	2.11	2.64	2.49	2.47	2.42	2.26
amount raised in taxes	\$620,930	\$720,802	\$683,614	\$678,000	\$670,718	\$627,926
Local School Rate	10.26	11.69	11.69	10.08	10.14	10.74
amount raised in taxes	\$3,023,946	\$3,188,525	\$2,844,356	\$2,766,640	\$2,807,110	\$2,986,063
State School Rate	2.04	2.26	2.29	2.19	2.14	2.08
amount raised in taxes	\$579,414	\$603,530	\$614,911	\$586,317	\$580,253	\$565,785
Total Tax Rate	19.04	23.58	22.94	20.98	21.05	21.05
Total Assessments	\$5,592,374	\$6,420,089	\$5,921,272	\$5,742,763	\$5,816,707	\$5,838,090

Source: Town Reports 2007, 2008, 2009, 2010, 2012, NHDRA Final Assessment Reports 2011

The Town was reassessed in 2008 which changed the net valuation baseline to **\$272,852,888**. Since 2008, net valuations had an overall trend of slow increases to reach **\$277,950,939** in 2012. Two assessment periods were found within this time frame, from 2007 to 2008 and 2009 to 2012. For true comparative purposes, this analysis will stay with 2008-present observations.

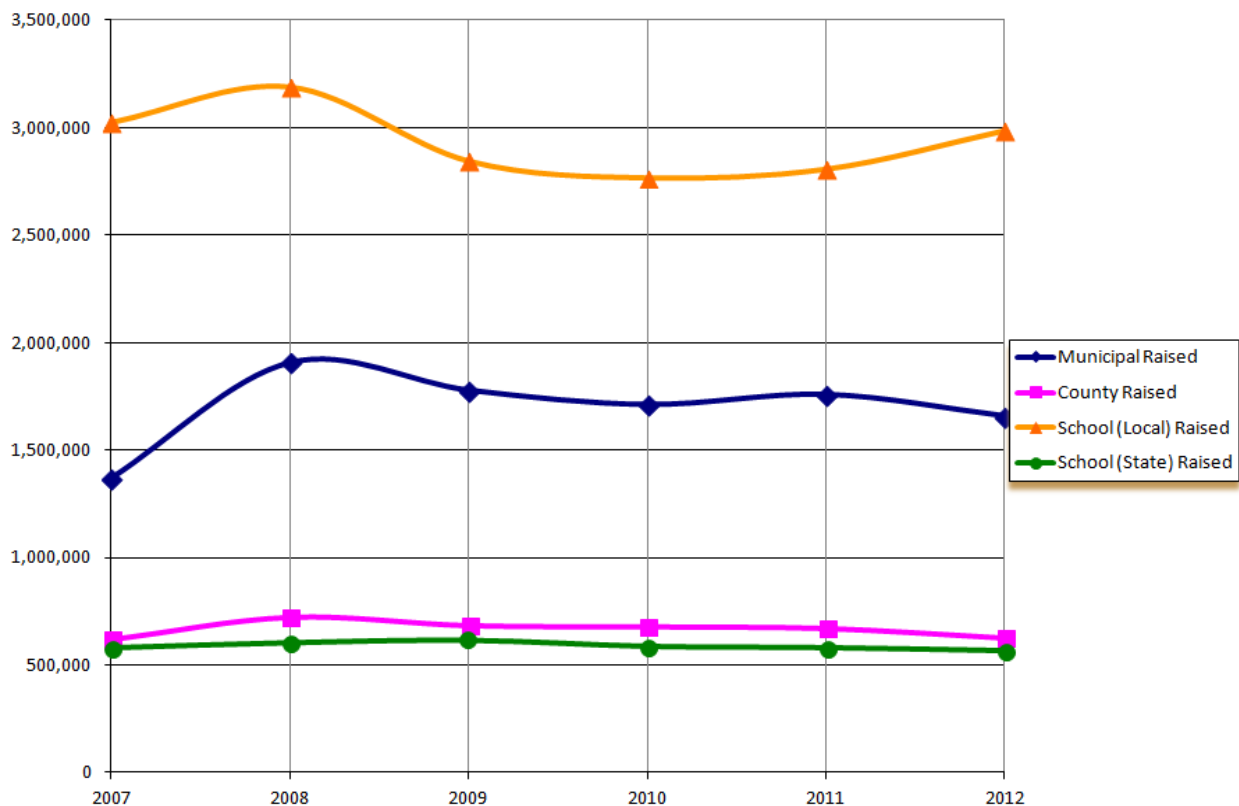
Overall, the total tax rate has been slightly declining from 2008's high of **\$23.58**. In 2011 the rate bumped up only **\$0.07** with a total tax rate of **\$21.05**, the only total tax rate increase over the reassessment period. This tax rate remained the same the following year, in 2012.

However, the 2013 revaluation of land has yielded a substantial *Net Property Valuation* change. This year, property values fell dramatically. As of the writing of this CIP, NHDRA has not yet set the 2013 tax rate, nor has NHDRA confirmed the amount of taxes to collect. Because of the approximate **\$40 million** net valuation reduction, this devaluation will need to be offset by a

higher tax rate to collect the same amount of revenues collected in the past. In October, the Town and School District will also find out impact of School rates.

From **Table 17**, the local school tax rate remains about the same from 2007 to its present rate of **\$10.14** in 2012, although the rate soared to **\$11.69** for 2008 and 2009. The 2012 municipal rate of **\$5.97** was the second lowest over the six-year period, when the highest municipal rate of **\$6.99** was assessed in 2008. The county and state school rates remain the lowest contributors to the overall tax rate per \$1,000 of net valuation.

Figure 3
Taxes Raised for Appropriations



Source: **Table 17**

The Town of Boscawen was reassessed in 2008. **Figure 3** illustrates the **\$1,907,232** revaluation in 2008 as a significant increase in the municipal taxes raised (blue diamond line) from 2007, although from 2009 (**\$1,778,391**) to 2012 (**\$1,658,316**) the municipal taxes raised remained fairly constant. The local school appropriation (orange triangle line) decreased from **\$3,188,525** in 2008 to **\$2,986,063** in 2012. The state school and county tax appropriations have remained relatively constant, with an overall slight decline, during this time period. The 2013 reassessment is not reflected here as it does not appear in **Table 17**.

CAPITAL RESERVE FUNDS

Often yearly, the voters allocate funds into the Town's Capital Reserve Funds (CRFs) or Expendable Trust Funds (ETFs) dedicated for specific purchases or improvements. **Table 18** lists those fund balances as of June 30, 2013. Only those funds which are related to the capital expenditures contained within this CIP or were anticipated to have additional monies added into the funds between 2014 and 2019 were included in **Figure 1** and **Table 18**.

Table 18
Capital Reserve Funds and Balances, 2013

Fund Name	Balance on June 30, 2013
(FD) Fire Truck	\$61,257
(PD) Police Cruiser	\$113
(PR) Rec/Senior Center	\$30,018
(TA/LU) Municipal Building	\$11,343
(TA) Information Technology	NEW 2016
(PW) Heavy Equipment	\$91,836
(PW) Public Works Building	\$80,659

Source: Citizens Bank Statement for Trustee of Trust Funds, June 30, 2013

Discussion was held at the CIP Meetings of creating a new Capital Reserve Fund, the Information Technology Fund, at Town Meeting 2014. The new fund is proposed to be used for Department-wide computer updates. Many of the projects listed within the CIP will be proposed for full or partial funding from these CRFs.

Voters at the annual School District meeting also allocate funds into the School District's Expendable Trust funds dedicated for specific purchases or improvements to Boscawen (and District) schools. **Table 19** below lists those fund balances as of June 30, 2012, the latest available information. Funds which have the capability of relating to capital expenditures were included in **Figure 2** and **Table 19**. No CRFs were identified by the District.

Table 19
School District Expendable Trust Fund Balances, 2013

Fund Name	Balance on June 30, 2013
Building and Grounds Maintenance	\$150,036
Program Improvement (technology)*	\$0

**fund depleted November 2012*

Source: Merrimack Valley School District Business Office, June 30, 2013

While there are currently no School District projects to list within the 2014-2019 CIP, these funds might be used in future CIPs if capital School projects are added.

Capital Reserve Funds (CRFs) are an excellent tool to help keep the municipal property taxes stable. They offer a mechanism for a municipality to save for anticipated future projects or purchases instead of taking a direct tax hit in any one given year. Money set aside in CRFs also collects interest. Boscawen could use their multitude of CRFs more effectively by placing funds in the more regularly used accounts on a yearly basis now that this CIP displays the Department needs.

By creating CRFs for many of the projects proposed in this CIP or by increasing the deposits into the CRFs via warrant articles at the March 2014 annual Town Meeting, the proposed expenditures in this CIP should be more evenly distributed in the following years. In addition, grant funds might be pursued to help offset the burden to taxpayers for some of the projects or purchases that are proposed.

TAX RATE TRENDS AND COMPARISONS

The full value tax rates included in the table below are derived by the NH Department of Revenue Administration (NH DRA). The NH DRA develops the full value tax rate as a way to compare tax rates among New Hampshire communities. To determine the full value tax rate, the NH DRA compares each municipality's tax rate with its net valuation.

Table 20
Boscawen Tax Rates and Trends, 2008-2013

Boscawen Taxes	2008	2009	2010	2011	2012	2013
Local Tax Rate	\$23.58	\$21.60	\$20.98	\$21.05	\$21.05	n/a
Full Value Tax Rate	\$23.53	\$23.23	\$23.68	\$26.42	\$25.74	
Equalization Ratio	100.0	108.1	113.8	126.9	123.5	

Sources: NHDRA Equalization Survey Including Utilities Reports

From **Table 20**, the equalization ratio raised from **100.0** at the 2008 revaluation to **123.5** in 2012. From 2009 to 2011, the ratio continued to rise. As of the writing of this document, figures for 2013 were not available as the tax rate has not yet been set.

The local tax rates, what residents pay through property taxes of \$1,000 per valuation, have remained relatively constant from 2009 to 2011/2012, when the local tax rate was **\$21.05** in both years. However, in 2011 the equalization ratio is **126.9** and in 2012 was **123.5**, higher than market value.

Because the assessed valuation of any community, including Boscawen, changes annually, if a Town has not been reassessed that year, the full value tax rates vary sometimes significantly from the local tax rate. The closer the equalization ratio is to 100, the closer the match will be between the local tax rate and the full value tax rate as was the case in 2008 when the local tax rate was **\$23.58** and the full value tax rate was **\$23.53**.

The Town of Boscawen will be impacted by the revaluation 2013 which will result in approximately **\$40 million** in devaluation. When a Town is reassessed, although the local tax rate will appear higher as a result of the devaluation of property, that higher cost is distributed among every property owner and the assessed property values are closer to true market value.

In **Table 21**, Boscawen's full value tax rate in 2012 of **\$25.75** was the highest of surrounding communities, with Canterbury (**\$25.55**) and Franklin (**\$25.20**) closely following. The area's full value tax rate averaged \$24.56 per \$1,000 of valuation. Webster has the lowest full value tax rate at **\$22.06**. Two communities, Concord and Canterbury, have equalization ratios at **100**, so their total taxes of **\$24.37** and **\$25.83** closely reflect their full value tax rate.

Boscawen falls on the higher end of the scale for their equalization ratio as well (**123.5**), which drives the total local tax rate lower. Franklin (**117.1**) and Webster (**116.4**) could also use revaluations to bring their ratio closer to 100.

Table 21
Abutting Community Tax Rate Comparison, 2012

		2012 Taxation						
2010 US Census Population		Municipal	County	Local School	State School	TOTAL TAX	Equal. Ratio	Full Value Tax Rate
Boscawen	3,965	5.97	2.26	10.74	2.08	\$21.05	123.5	\$25.74
Canterbury	2,352	6.73	2.85	13.60	2.65	\$25.83	100.0	\$25.55
Concord	42,695	8.67	2.76	10.50	2.44	\$24.37	100.0	\$24.18
Franklin	8,477	11.22	2.87	5.69	2.44	\$22.22	117.1	\$25.20
Northfield	4,829	7.29	3.11	12.90	2.66	\$25.96	96.5	\$24.81
Penacook	---	8.67	2.76	13.62	2.47	\$27.52	---	---
Salisbury	1,382	4.32	2.90	14.14	2.79	\$24.15	98.9	\$24.39
Webster	1,872	4.24	2.31	9.70	2.12	\$18.37	116.4	\$22.06

Sources: NHDRA Municipal Services Tax Rates 2012; NHDRA Equalization Survey Including Utilities 2012, US Census 2010

In 2012, Boscawen's municipal taxes of **\$5.97** were lower than the average of the surrounding towns, **\$8.16**. The lowest local tax was Webster at **\$4.24** while the highest was Franklin at \$11.22. On the local school side, Boscawen's tax rate of **\$10.74** was lower than the area average of **\$11.04**. Salisbury's local school rate was highest at **\$14.14** and the lowest was Franklin at **\$5.69**.

The projects that Boscawen has identified within this CIP *will* increase the municipal tax rate. However, many of these projects *would have occurred regardless* of the existence of a Capital Improvements Program and now the Town can plan ahead with upcoming anticipated capital expenditures by having them all appear in one location. Although higher taxes are often difficult to defend to taxpayers, increases may be easier to justify if they improve the people's quality of life, improve safety, or correct deficiencies in expected services or amenities.

ANTICIPATED FINANCIAL IMPACTS OF PROJECTS

It is important to note that the CIP and its projected financial impacts are first and foremost advisory and hold no legal commitment for the Town to undertake such expenditures. This CIP document serves as a planning tool to help stabilize the tax rate while ensuring essential services are provided, as each Department's needs over the next few years are listed to keep the Town running safely. The CIP identifies when (and at what cost) the municipal tax impacts may come into effect as a result of necessary Department future capital expenditures.

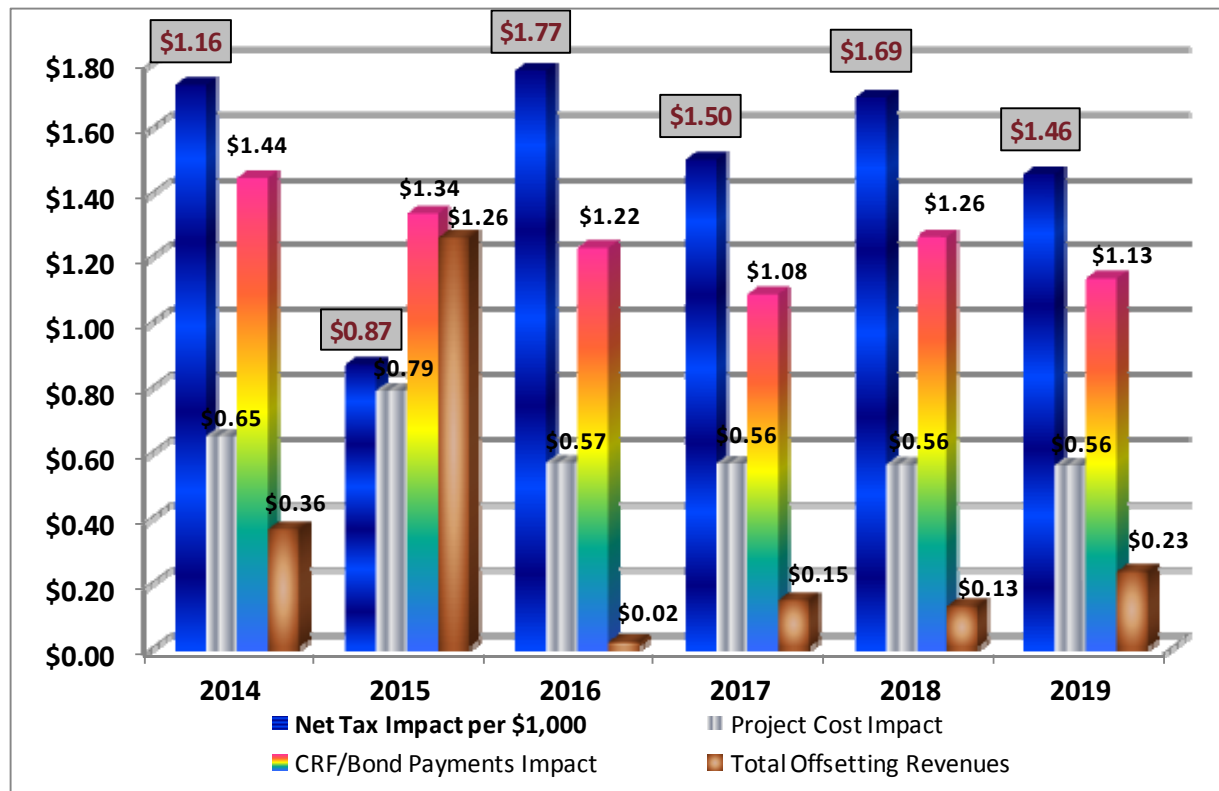
The projects that Boscawen has identified within this CIP will increase the municipal tax rate and the local school rate. However, many of these projects would have occurred regardless of the existence of a CIP and now the Town can effectively plan ahead with upcoming anticipated capital expenditures. Although higher taxes are often difficult to sell to residents, increases may be easier to justify if they improve the quality of life, improve safety, or correct deficiencies.

The anticipated financial impact of the capital projects, as displayed in **Figures 1-2** and **Figures 4-5**, assumes every one of the projects or purchases scheduled within a particular year will be funded in order to plan for the highest possible tax impact from these expenditures. The capital project impact to the tax rate is not simply "added to" the designated municipal tax rate. *The tax rates would have contained capital projects which would have occurred anyway with or without a CIP developed or even without a Department's participation in the CIP process.* The financial impact of the projects is a six-year prediction if all of the planned capital projects will be expended through 2019. By planning for these projects now, the Town will be working to ultimately keep the municipal tax rate stable over the coming years.

Calculating the growth of net valuations between 2008 through 2012 yielded a **0.5%** average increase. Beginning with the 2012 net valuation baseline of **\$277,950,939**, this **0.5%** increase was applied yearly from 2014 through 2019 to estimate future net valuations. Using this methodology, **Figure 4, Capital Project Impact on Municipal Tax Rate** and **Figure 5, Capital Project Impact on Local School Tax Rate** are illustrated on the pages that follow. The dollars displayed are per every \$1,000 of valuation.

The 2013 revaluation's estimated **\$40 million** devaluation will impact the capital projects with a new net valuation figure, so there will be a different *Net Tax Impact per \$1,000* in valuation. This impact will be finalized in an annual update of this CIP.

Figure 4
Capital Project Impact on Municipal Tax Rate



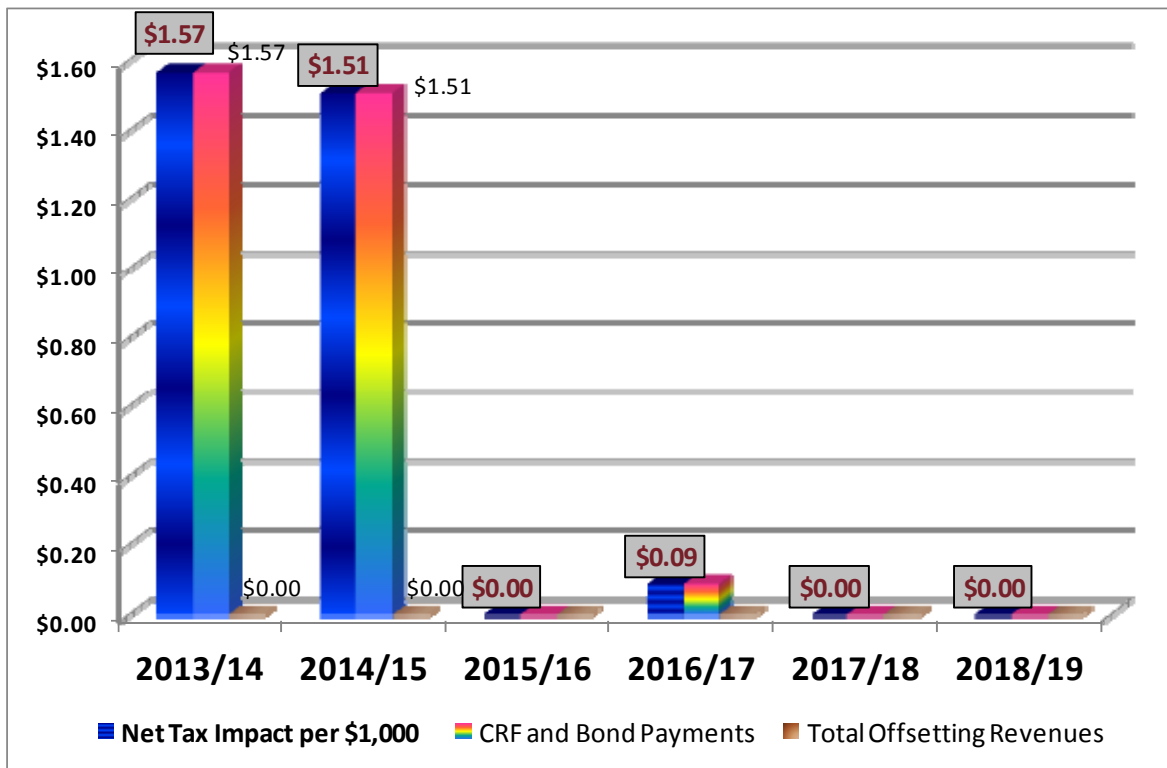
Source: *Figure 1, Municipal Improvements Schedule 10-08-13*

Figure 4, Capital Project Impact on Municipal Tax Rate was excerpted from **Figure 1, Municipal Improvements Schedule** depicted earlier in the document. Seventeen (17) municipal projects were considered in this CIP and are reflected in **Figure 4**. Between 2014 and 2019, the range of blue striped *Net Tax Impact per \$1,000* falls between the low of **\$0.87** in 2015 to the high of **\$1.77** in 2016. The *Project Cost Impact* amounts are depicted in silver vertical and range from a low of **\$0.56** in 2017, 2018, and 2019 to a high of **\$0.79** in 2015. The *Project Cost Impact* amounts are so low because most of the projects are funded through Capital Reserve Funds instead of through warrant article taxation and their costs appear in the *CRF/Bond Payments Impact* section.

A high dollar amount of offsetting revenues is applied to both project amounts and CRF payment amounts to reduce the overall amount to taxpayers in any one given year. The silver *Project Cost Impact* amounts added to rainbow striped *CRF/Bond Payments Impact*, the total of which subtracts the brown *Total Offsetting Revenues* will equal the blue *Net Impact*.

To obtain Capital Reserve funding at the annual March Town Meetings, Department heads and Boards should raise public awareness and promote a positive message for the necessity of their projects during the period January 1 through the Town Meeting in March, each year. The capital projects are discussed in **CHAPTER 4. SUMMARY OF PROJECTS**.

Figure 5
Capital Project Impact on Local School Tax Rate



Source: *Figure 2, Boscawen School District Improvements Schedule 10-08-13*

Figure 5, Capital Project Impact on School Tax Rate was excerpted from **Figure 2, Boscawen School District Improvements Schedule** depicted earlier in the document. Zero (0) projects were provided by the School District for Boscawen's CIP as no capital expenditures were planned over the 2014-2019 period. The same calculations can be made using the methodology provided above for **Figure 4**, except there are no *Project Cost Impact* dollar amounts.

From the single existing June 2005 school bond and small occasional deposits into the two capital expense Expendable Trust Funds, the tax rate impacts range from a low of **\$0.00** per \$1,000 in valuation in 2015/2016, 2017/2018, and 2018/2019 (after the bond is paid off) to a high of **\$1.57** per \$1,000 valuation in 2013/2014 over the six year period. Boscawen's portion of the bond payments, as illustrated below, is **21%**. It is unknown whether NH State Building Aid contributes funding toward the bond payment, so this source is not factored in.

A similar public awareness strategy should be undertaken for School projects to ensure the funds are raised for the capital projects at the annual School District Meetings. The projects are discussed in **CHAPTER 4. SUMMARY OF PROJECTS**. Another school facility may be added in the future, and **Figure 5** just includes those known capital projects as of 2013.

CHAPTER 6.

ROAD MANAGEMENT PLAN

The Road Management Plan within a Capital Improvements Program assists municipalities with managing the current and future road improvements which will be required to maintain safety. Towns are responsible for maintaining Class V roads, but not Class VI roads, and received Highway Block Grant State Aid to assist with road maintenance. Private and State roads are documented. Highway expenditures and proportion of the entire Town budget are examined. Road construction and maintenance are a significant expense, and few roads can be maintained in a given year based upon the miles of road the Town is responsible for. Roads are typically improved on an as-needed basis due to the lack of funding available to bring the roads up to a completely maintained status.

The road lengths displayed in the following Town and State road tables are approximations only and may not have been measured in the field.

TOWN ROADS - CLASS V AND CLASS VI

Boscawen, like other New Hampshire municipalities, has municipal roads which are the responsibility of the Town to build and maintain. Generally, the costs below reflect basic reconstruction. These Class V Town roads are listed in **Table 22**, with local road improvements displayed in **Table 22A**. Class VI Town roads are listed in **Table 23**.

Anything dated prior to 2013 within **Table 22** has been completed by the Town Highway Department and/or their contractors:

Table 22
Town Roads (Class V)

Class V Roads	Approx. Length (ft)	Surface	Condition	Improvements to Be Performed	Year to Begin Improvements	Estimated Cost of Improvements
Academy Street	1,100	paved	excellent	Sewer const.	2003	
Acre Road	600	paved	excellent	water main	2005	
April Avenue	600	paved	excellent	Sewer const.	2003	
Baker Street	400	paved	excellent	Sewer const.	2003	
Barrett Avenue	325	paved	excellent	Sewer const.	2003	
Birch Street	250	paved	excellent	Sewer const.	2003	
Bluebird Lane	600	paved	good			
Buxton Place	760	paved	good			
Chandler Street	2,550	paved	fair			
Circle Drive	600	paved	good			
Commercial Str*	600	paved	poor	TBD-developer		
Corn Hill Road *	18,500	paved	good			
Cottage Street	400	paved	excellent			
Crescent Street	710	paved	fair			
Deer Run	600	paved	good			
Depot Street	900	paved	good			
Dove Street	940	paved	good			
Eastman Road	800	paved	fair			
Eel Street	2,520	paved	good			
Fairbanks Drive	520	paved	good			
Fisher Avenue	520	paved	excellent	Sewer const.	2003	
Forest Lane	5,280	paved	poor	new drain	2013-2014	\$900,000
Gage Street	1,470	paved	excellent		2003	
Goodhue Road *	3,700	paved	fair	rebuild & repave	2015-2016	\$150,000
Hardy Lane	3,200	gravel	excellent	new drain gravel grade	2013 (done)	\$48,000
Hollins Road	700	paved	excellent			
Jackson Street *	1,945	paved	excellent	Sewer const.		
Johnson Street	300	paved	good			
Knowlton Road *	2,000	paved	excellent	rebuild & repave	2010	\$20,000

* collector street

Table 22, continued
Town Roads (Class V)

Class V Roads	Approx. Length (ft)	Surface	Condition	Improvements to Be Performed	Year to Begin Improvements	Estimated Cost of Improvements
Lawrence Avenue	400	paved	good			
Lew Alice Drive	450	paved	excellent			
Lincoln Street	350	paved	good			
Martin Road	800	paved	good	Sewer const.	2003	
Eastman Road	800	paved	fair			
Newbury Road	750	paved	excellent	repave	2013 (done)	\$14,000
North Water Str *	10,560	paved	excellent			
Oak Street	1,025	paved	good			
Park Street	1,300	paved	good			
Pine Street	550	paved	excellent			
Prospect Street	600	paved	good			
Queen Street *	20,592	paved	good	repair	2008-2013	\$550,000
Raymond Road *	1,600	paved	excellent	repave	2010	\$15,000
River Road *	10,000	paved	poor	rebuild & repave	2008	\$100,000
Robin Street	1,040	paved	good			
Round Road	100	paved	good			
School Street	375	paved	good			
Stirrup Iron Road	5,280	paved & gravel	poor	resurface		
Sweatt Street	1,050	paved	good			
Terrace Hill Road	1,600	paved	good			
Tremont Street	860	paved	excellent			
Valley of Industry	1,056	paved	excellent	rebuild & repave	2010	\$14,000
Weir Road	3,200	paved	excellent	repave	2013 (done)	\$15,000
Welcome Ave	825	paved	good			
Woodbury Lane	2,000	paved	good			
TOTAL	120,553	Estimated Cost of Improvements				\$694,000

* collector street

Source: Public Works Department 2013

The Town has 54 town-maintained roads (or road sections) which the Public Works Department must patch, crack seal, repave, grade, stripe, reconstruct, plow, sand/salt, or otherwise maintain to keep the roads in a safe, driveable condition. Some of the roads are more heavily traveled than others. Yearly, the Department must prioritize which roads should be maintained using its annual budget, as displayed later in [Table 26](#).

For these 54 Town maintained roads in Table 22, their combined length totals about 120,533 feet or 22.83 miles. Road improvement projects listed over the years add up to \$694,000.

Improvements to the Class V local roads are planned in advance based on the current state or anticipated condition of the roadways. Table 22A displays the improvements to be performed, year to begin improvements, and approximate cost of improvements to roads during this CIP period of 2014-2019:

Table 22A
Local Road Improvements 2014-2019

Class V Roads	Improvements to Be Performed	Year to Begin Improvements	Estimated Cost of Improvements
Forest Lane	new drain	2013-2014	\$900,000
Goodhue Road	rebuild & repave	2015-2016	\$150,000
Hardy Lane	new drain, gravel grade	2013-?	\$48,000
Newbury Road	repave	2013-?	\$14,000
Weir Road	repave	2013-?	\$15,000
Total Cost of Improvements			\$1,127,000

Source: Public Works Department 2013

Five (5) road projects are slated to occur between 2013 and 2019. Although three (3) road improvement projects will begin in 2013, they might required more than one year to complete, which is why the 2013 projects are listed here in the 2014-2019 CIP. Forest Lane needs a new drain, and Newbury Road and Weir Road need repaving. Goodhue Road needs to be rebuilt and repaved, and Hardy Lane needs a new drain and gravel grading. These proposed road improvement projects are anticipated to total \$1,127,000 over the CIP six-year period.

The road improvement projects are not displayed in Figure 1, Municipal Improvements Schedule but instead are listed here as road maintenance projects that must be concurrently funded by the community.

Although Boscawen does not maintain Town Class VI roads, these roads are municipally owned. By vote of the Town, the Town may decide in the future to maintain these roads, resulting in their classification being upgraded to Class V. Or, as Boscawen has already done, townspeople could choose to designate some of these unmaintained roads as trails. Class VI roads in Boscawen are listed in **Table 23**.

Table 23
Town Unmaintained Roads (Class VI)

Class VI (Town Unmaintained) Roads	Approximate Length (ft)
Cathole Road	9,000
Chadwick Hill Road	5,000
Marlboro Road Segments	3,500
Marlboro Road (Class A Trail)	2,500
Morse Hill Road	6,000
Mutton Road	750
Newbury Street	5,700
Round Road Segment	1,500
Stirrup Iron Road Segment	2,000
Tote Road (East)	2,000
Tote Road (West)	2,750
Weir Road (Class B Trail)	6,500
TOTAL	47,200

Source: Public Works Department 2013

There are **12** Class VI roads or road segments in Boscawen, two (**2**) of which are trails. Their length totals about **47,200** linear feet, or **8.9** miles, of Town roads that are not maintained.

PRIVATE ROADS

Boscawen does not maintain private roads unless the Board of Selectmen votes to accept a private road as a Town Road after the authority had been granted to them by voters at Annual March Town Meeting. Information such as approximate length, surface, and condition is not available and would need to be manually collected. Private roads within Boscawen are shown in **Table 24**.

Table 24
Private Roads

Private Road	Manufactured Home Park	Approximate Length (ft)	Surface	Condition
Bailey Drive	Bill Bob	2,590	paved	
Balsam Drive	Woody Hollow	1,010	paved	
Berle Drive	Fessenden	400	paved	
Bill-Alice Drive	Bill Bob	1,010	paved	
Boyce Lane	Fontaine's	361	paved	
Cedar Drive	Woody Hollow	299	paved	
Duston Drive	Fessenden	643	paved	
Eddy Drive	Fessenden	564	paved	
Elizabeth Drive	Boscawen	541	paved	
Fessenden Drive	Fessenden	512	paved	
Honey Drive	Honey	190	paved	
Justin Drive	Sherman	500	paved	
Kesavan Drive	The Nook	500	unpaved	
Maple Drive	Woody Hollow	659	paved	
Oxbow Drive	Oxbow	2,000	paved	
Rosue Drive	Bill Bob	2,160	paved	
Sherman Drive	Sherman	322	paved	
Spruce Drive	Woody Hollow	253	paved	
TOTAL		14,514		

Source: Public Works Department 2013

All of the **218** private roads in Boscawen are located in manufactured home parks. Private road length totals about **14,514** feet, or **2.8** miles. The responsibility for maintaining private roads lies with either those living on those roads or the park owners/associations.

STATE HIGHWAYS

Nearly every NH community has State routes running through them to connect multiple municipalities with one another. Boscawen is no exception with six (6) State roads running within or through its borders. State road improvements are paid for by the NH Department of Transportation and the Federal Highway Administration and are classified as either Class I or Class II. The State roads in Boscawen are listed in **Table 25**.

Table 25
State Roads (Class I and II)

Class I & II Roads	Length (ft)	Surface	Improvement Where	Year to Begin Improvements	Approximate Cost
Route 3 (from Canterbury townline to Franklin townline)	40,940	paved	---		
Route 4 (from Route 3 split in Boscawen to Salisbury townline)	8,126	paved	---		
Route 4 (King Street)	7,200	paved	---		
Route 4 (from Canterbury townline to Boscawen Main Street)	9,010	paved	---		
Water Street / Long Street	20,500	paved	---		
Harris Hill Road / Tremont Street	2,580	paved	---		
TOTAL	88,356				\$0

Sources: NH DOT State Transportation Improvement Program 2013-2016, April 2013;
Ten Year Plan 2013-22, June 2012; From Boscawen CIP 2002: NHDOT & CNHRPC Road Inventory and STIP
November 2002

There are no scheduled improvements on the any of these sections of State-owned roads in Boscawen. These roads include Route 3, Route 4, Water Street/Long Street, and Harris Hill Road/Tremont Street. The approximate length of all state roads in Town is **88,356** linear feet, or **16.73** miles.

Road improvements in Penacook near the Boscawen town line are occurring on Route 3. Commercial Street/Route 3 from Concord to Penacook is being currently maintained and improved by Concord up to the Boscawen Town line, so some abutting work may be done by the State. Repaving from Cheney Furniture to town line will be done over time. Roundabout next year in Washington Street/Commercial Street area. between 2013 and 2015.

ROAD MILEAGE TOTALS

Using the approximate Town maintained (Class V), Town unmaintained (Class VI), private, and State (Class I and II) road lengths, a rough calculation of the number of road miles in Boscawen can be calculated as shown in **Table 26**. Using the Public Works Department and other sources approximate road lengths, a total of **51.25** miles of roadway is located within Boscawen. With the US Census 2010 population of **3,965** people, this calculates to **0.013** of a mile, or **69** feet, of roadway per person, also known as per capita, in **Table 26**. Per capita road mileage helps the public keep maintenance costs in perspective when funding is required.

Table 26
Road Mileage

Road Class	Approximate Feet	Approximate Miles
Class I & II (State)	88,356	16.73
Class V (Town Maintained)	120,553	22.83
Class VI (Town Unmaintained)	47,200	8.94
Private	14,514	2.75
TOTAL	270,623	51.25

Sources: **Table 22**, **Table 23**, **Table 24**, **Table 25**

However, the NH Department of Transportation (NHDOT) uses different road mileage lengths by road classification. The Class V road mileage is what Boscawen's State Highway Block Grant Aid is based on (see **Table 27**). **Table 26A** displays a total of **62.8** miles of roadway within Boscawen as calculated by NHDOT. Their source material indicates "All mileage is based on available data and is subject to change." Using the 2010 population of **3,965** people, the NHDOT mileage calculates to **0.016** of a mile, or **83.6** feet, of roadway per capita.

Table 26A
NHDOT Road Mileage for Boscawen

Road Class	Calculated Feet	System Miles
Class I (State Primary)	76,032	14.40
Class II (State Secondary)	24,288	4.60
Class V (Town Maintained)	121,968	23.10
Class VI (Town Unmaintained)	43,296	8.20
Private	66,000	12.50
TOTAL	331,584	62.80

Source: *NHDOT Mileage by Town and Legislative Classification 2012*

The road length differences between **Table 26** and **Table 26A** might be negligible for the purposes of Town road maintenance, but the **Table 26A** NHDOT Class V road mileage is

responsible for the amount of Block Grant Aid received annually. The Town Public Works Department could pursue a program of more accurate road measuring if desired or as time permits, but this does not seem necessary.

TOWN ROADS BUDGET

All Departments require operating budgets to provide services to the community. The Public Works Department budget has been tracked and compared to the entire Town Operating budget between 2008 and 2013 in **Table 27**. The budget is used for expenses such as to maintain roads and equipment, to purchase supplies, pay for personnel and contractors, to manage street lights and maintain sidewalks, and to rent specialized equipment.

Table 27
Public Works Department Budget Trends, 2008-2013

Budgets	2008	2009	2010	2011	2012	2013*	AVERAGE between 2008 - 2013
Highways and Streets Budget Appropriations	446,849	486,921	472,421	522,123	537,482	539,493	\$500,882
Town Budget Appropriations	3,311,794	2,968,906	2,950,982	3,151,002	3,186,421	3,297,934	\$3,144,507
% of Town Budget	13.49%	16.4%	16.0%	16.6%	16.9%	16.4%	15.9%
State Highway Block Grant Aid	71,838	75,429	79,627	86,305	76,115	73,100	\$77,069
% of Public Works Budget	16.1%	15.5%	16.9%	16.5%	14.2%	13.5%	15.4%

**estimate of Budget Committee*

Source: Land Use Department 2013; NHDOT Block Grant Aid Report Year Ending June 30, 2014

Public Works Department's Highways and Streets Budget have steadily increased from **\$446,849** in 2008 to **\$539,493** in 2013. The average over the period is **\$500,882**. Materials costs have significantly increased, general inflation, and the personnel portion of the budget have also increased, so this accounts for much of the increase.

The proportion of the Highways and Streets Budget to the Town Operating Appropriations in **Table 27** has remained virtually the same each year between 2009 (**16.4%**) and 2013 (**16.4%**) as projected. The year 2009 yielded a significant increase from 2008, increasing about **3%** that year, affecting the overall average over the six years of **15.9%**.

The State Highway Block Grant Aid from the NH Department of Transportation to assist with Town road maintenance has provided between **13%** to **17%** of the Public Works Budget from 2008 to 2013. The highest amount received was **\$86,305** in 2011 which that year comprised **16.5%** of the Department Budget. In contrast, the lowest amount of Highway Block Grant Aid was **\$71,838** in 2008 to comprise **16.1%** of the Public Works Budget.

CHAPTER 7. APPENDIX

METHODS OF FINANCING CAPITAL IMPROVEMENTS

Many other sources of project funding, other than the raising of property tax dollars in one given year to pay for a project, can be considered over the long term. This list of 17 methods of financing capital expenditure projects is not comprehensive but does cover the majority of different CIP projects as presented in this document.

1. Current Revenue (Property Tax): The most commonly used method of financing capital projects is through the use of current revenues. Current revenue is the money raised by the local property tax for a given year. When a project is funded with current revenues, its entire cost is paid off within one year. Projects funded with current revenues are customarily lower in cost than those funded by general obligation bonds. If the town has the financial capacity to pay for the project in one year, the cost to the taxpayer will be less than if bonded because there are no interest payments to be made. However, making capital acquisitions with current revenues does have the effect of lumping an expenditure into a single year, sometimes resulting in higher taxes for the year of the purchase.
2. Municipal Indebtedness: General obligation bonds and short-term borrowing can be used to finance major capital projects. They are issued for a period of time ranging from 5 to 20 years, during which time principal and interest payments are made. Short-term notes and longer term bonds are secured by the government's power to tax, and are funded primarily by property taxes. Payments over time have the advantage of allowing the capital expenditures to be amortized over the life of the project, thus avoiding "spikes" in the property tax which may result from capital purchases made from current revenues. On the other hand, they can commit resources over a long period of time, thereby decreasing the flexibility of how yearly revenue can be utilized. NH RSA 33:3 mandates that bonds or notes may only be issued for the following purposes:
 - Acquisition of land;
 - Planning relative to public facilities;
 - Construction, reconstruction, alteration, enlargement or purchase of public buildings;
 - Public works or improvements of a lasting nature;
 - Purchase of equipment of a lasting character;
 - Payment of judgments; and,
 - Revaluation or acquisition of tax maps, RSA 33:3-b.

3. Capital Reserve Funds (CRF): A popular method to set money aside for expansion, alteration or improvement to municipal buildings and facilities, RSA 35V mandates that such accounts must be created by a warrant article at town meeting. The same warrant article should also stipulate how much money will be appropriated to open the fund as well as identify what Town entity will be the agent to expend the funds. Once established, communities typically appropriate more funds annually to replenish the fund or be saved and thus earn interest that will be put towards large projects or expenditures in the future. Since many capital projects involve very considerable expenditures, many towns set aside general revenue over a period of years in order to make a purchase.

The advantage of a CRF is that the major acquisition or improvement can be made without the need to go into the bond market with the accompanying interest payments. The disadvantage to present taxpayers is that future residents enjoy the benefits of the improvement(s) without having to pay for them.

4. Special Revenue Sources: Special revenue sources include user fees, payments in lieu of taxes, gifts/donations, trusts, development impact fees, and intergovernmental transfers (i.e. grants) such as NH Shared Revenues and Highway Aid grants. The State of NH Building Aid is available at 30-55% for certain School District building projects (RSA 198:15-b).
5. NHDES Clean Water State Revolving Loan Fund: The Safe Drinking Water Act (SDWA) Amendments of 1996 provide for federal funding of a Drinking Water State Revolving Fund (DWSRF) to provide assistance to public water systems to finance the cost of drinking water infrastructure. The amendments also establish a strong emphasis on preventing contamination and enhancing water system management by allowing states to use some of the DWSRF for source water protection, capacity development and operator certification. Public water systems eligible for assistance are community water systems, both privately or publicly owned, and nonprofit non-community water systems. The DWSRF assistance is available in the form of loans or subsidies to public water systems for infrastructure and contamination prevention (source water protection) activities.

The infrastructure portion of the DWSRF provides assistance to public water systems primarily in the form of low interest loans. In addition, the state has chosen to provide additional loan subsidies, including forgiveness of principal, to disadvantaged communities that receive loans.

- Rehabilitation or development of sources (excluding reservoirs, dams, dam rehabilitation and water rights) to replace contaminated sources.
- Installation or upgrading of treatment facilities if the project would improve the quality of drinking water to comply with primary or secondary standards.
- Installation or upgrading of storage facilities, including finish water reservoirs, to prevent microbiological contaminants from entering the water system.

- Installation or replacement of transmission and distribution pipes to prevent contamination caused by leaks or breaks in the pipe, or improve water pressure to safe levels.
- Consolidation of water systems to resolve contamination problems and financial or management capability issues.
- Acquisition of land from a willing seller if it is integral to a project that is needed to maintain compliance and further public health protection.

The Source Water Protection Assistance of the DWSRF will be spent on non-infrastructure source water protection activities. Funding in the form of grants and loans is available to qualified applicants. No subsidization of loans for disadvantaged communities can occur with this portion of the DWSRF. Activities that will be eligible for this funding will include the following:

- Delineation and assessment of protection areas for wells and surface water intakes.
- Implementation of protection measures.
- Acquisition of water supply protection land (loan only).

6. State Highway Block Grants: Annually, the State NH Department of Transportation apportions funds to all cities and towns for the construction and maintenance of Class IV and V roadways. Apportionment "A" funds comprise not less than 12% of the State Highway budget and are allocated based upon one-half the total road mileage and one-half the total population, proportioned by ranking the municipality with other municipalities in the State. This yields approximately \$1,200 per mile of Class IV and Class V road and \$11 per person residing in a municipality according to the NH Office of Energy and Planning. Apportionment "B" funds are distributed from a set sum of \$400,000 and assist only those municipalities having high roadway mileage and whose equalized property value is very low in relation to other communities. In 2013, **\$30,250,000** was available for communities received funding from Apportionment "A." Boscawen is estimated to receive **\$73,100** in 2013 for local road improvements through the Highway Block Grant Aid program's Apportionment "A" funding.

Block grant payment schedules are as follows: 30% in July, 30% in October, 20% in January, and 20% in April. Any unused funds may be carried over to the next fiscal year.

7. State Bridge Aid: This program helps to supplement the cost to communities of bridge construction on Class II and V roads in the State. Funds are allocated by NHDOT in the order in which applications for assistance are received. The amount of aid a community may receive is based upon equalized assessed valuation and varies from two-thirds to seven-eighths of the total cost of the project.

8. Town Bridge Aid: Like the State Bridge Aid program, this program also helps communities construct or reconstruct bridges on Class V roads. The amount of aid is also based upon equalized assessed valuation and ranges from one-half to seven-eighths of the total cost of the project. All bridges constructed with these funds must be designed to support a load of at least 15 tons. As mandated by State Law, all bridges constructed with these funds on Class II roads must be maintained by the State, while all bridges constructed on Class V roads must be maintained by the Town. Any community that fails to maintain bridges installed under this program shall be forced to pay the entire cost of maintenance plus 10% to the State Treasurer under RSA 85.
9. Impact Fees: Authorized by RSA 674:21, communities can adopt impact fee programs to offset the costs of expanding services and facilities communities must absorb when a new home or commercial unit is constructed in town. Unlike exactions, impact fees are uniform fees administered by the building inspector and are collected for general impacts of the development, as opposed to exaction which are administered by the planning board and are collected for specific impacts unique to new site plans or subdivisions on Town roads. The amount of an impact fee is developed through a series of calculations. Impact fees are charged to new homes or commercial structures at the time a building permit is issued. When considering implementing an impact fee ordinance, it is important to understand that the impact fee system is adopted by amending the zoning ordinance. The law also requires that communities adopting impact fees must have a Capital Improvements Program (CIP). Lastly, State law also stipulates that all impact fees collect by a community must be used within six years from the date they were collected, or else they must be refunded to the current property owner(s) of the structure for which the fee was initially collected.
10. Community Development Block Grants: Depending on the location, social value, and functional use of a municipal facility, Community Development Block Grants (CDBG) can sometimes be a good source of financing. CDBG funds are allocated from the US Department of Housing and Urban Development. Each year, communities are invited to submit grant applications for funding of projects.
11. Sale or Use of Excess Property: Another possible method to finance or expand town facilities opportunities could include sale of surplus town-owned property. Surplus property is often property acquired from private citizens for failure to pay taxes.
12. Private Foundations/Trusts: For years, communities have been the beneficiaries of trusts and donations created by private citizens and foundations. The Town should actively solicit such resources for assistance regarding the development or expansion of recreational facilities and programs.

13. User Fees: During the 1980s, the concept of user fees for funding of numerous public facilities and services were widely adopted throughout the nation. To help finance community facilities and programs, several communities in New Hampshire have adopted user fees. Examples of user fees in New Hampshire communities include water district charges and transfer station fees.
14. License and Permit Fees: Fees, such as building permits, zoning applications, and planning board subdivision and site plan fees are all examples of permit fees. Such fees are highly equitable and are successful for minimizing the burden on taxpayers for specific programs such as building code enforcement.
15. Land Use Change Tax: When a property that has been paying the lower Current Use Tax rate is removed from that program, the land use change tax penalty is paid to the Town that the property is located in. The penalty is 10% of the full market value of the land when it leaves the current use program. Many Towns put all of this money directly into the Conservation Fund (see below).
16. Conservation Fund: This fund is much like a Capital Reserve Fund, where Town Meeting approval needs to be sought to expend the accumulated funds. The primary purpose of the Fund (RSA 36-A:5) is to acquire real estate for conservation purposes.
17. Miscellaneous Grants: Grants from State Departments and federal sources could be available to help offset the costs of capital improvement projects. Depending on when the application process begins and the length of the grant round, it could be a while before the community learns whether their grant application has been accepted for funding. The actual funding might differ from what was requested. These types of unknown variables should encourage the Town to update its CIP yearly to ensure the most current financial data possible is placed into the document.

RELEVANT STATE STATUTES FOR CAPITAL IMPROVEMENTS

TITLE III TOWNS, CITIES, VILLAGE DISTRICTS, AND UNINCORPORATED PLACES

Municipal Budget Law

Section 32:6 Appropriations

32:6 Appropriations Only at Annual or Special Meeting. All appropriations in municipalities subject to this chapter shall be made by vote of the legislative body of the municipality at an annual or special meeting. No such meeting shall appropriate any money for any purpose unless that purpose appears in the budget or in a special warrant article, provided, however, that the legislative body may vote to appropriate more than, or less than, the amount recommended for such purpose in the budget or warrant, except as provided in RSA 32:18, unless the municipality has voted to override the 10 percent limitation as provided in RSA 32:18-a.

Municipal Finance Act

Section 33:1

33:1 Definitions. - This chapter may be referred to as the "Municipal Finance Act." The following terms, when used in this chapter, shall have the meanings set forth below, except when the context in which they are used requires a different meaning:

I. "Municipality" or "municipal corporation," town, city, school district or village district;

II. "Governing board," the selectmen of a town, the commissioners or comparable officers of a village district, and the school board of a school district;

III. "Net indebtedness," all outstanding and authorized indebtedness, heretofore or hereafter incurred by a municipality, exclusive of the following: unmatured tax anticipation notes issued according to law; or notes issued in anticipation of grants of federal or state aid or both; debts incurred for supplying the inhabitants with water or for the construction, enlargement, improvement or maintenance of water works; debts incurred to finance the cost of sewerage systems or enlargements or improvements thereof, or sewage or waste disposal works when the cost thereof is to be financed by sewer rents or sewer assessment; debt incurred pursuant to RSA 31:10; debts incurred to finance energy production projects, the reconstruction or enlargement of a municipally-owned utility, or the manufacture or furnishing of light, heat, power or water for the public, or the generation, transmission or sale of energy ultimately sold to the public; debts incurred to finance small-scale power facilities under RSA 374-D; debts incurred outside the statutory debt limit of the municipality under any general law or special act heretofore or hereafter enacted (unless otherwise provided in such legislation); and sinking funds and cash applicable solely to the payment of the principal of debts incurred within the debt limit.

Section 33:4-a Debt Limit, Municipalities. –

I. Cities shall not incur net indebtedness, except for school purposes, to an amount, at any one time outstanding, exceeding 3 percent of their valuation determined as hereinafter provided.

II. Cities shall not incur net indebtedness for school purposes to an amount at any one time outstanding, determined as hereinafter provided, exceeding 7 percent of said valuation. Any debt incurred for school purposes by a city under this or any special statute heretofore or hereafter enacted shall be excluded in determining the borrowing capacity of a city for other than school purposes under the 3 percent limitation in paragraph I.

III. Towns shall not incur net indebtedness to an amount at any one time outstanding exceeding 3 percent of their valuation determined as hereinafter provided.

IV. School districts shall not incur net indebtedness to an amount at any one time outstanding exceeding 7 percent determined as hereinafter provided.

V. Village districts shall not incur net indebtedness to an amount at any one time outstanding exceeding one percent of their valuation determined as hereinafter provided.

TITLE XV EDUCATION

School Meetings

Section 197:1

197:1 Annual. – A meeting of every school district shall be held annually between March 1 and March 25, inclusive, or in accordance with RSA 40:13 if that provision is adopted in the district, for raising and appropriating money for the support of schools for the fiscal year beginning the next July 1, for the transaction of other district business and, in those districts not electing their district officers at town meeting, for the choice of district officers.

Section 197:3

197:3 Raising Money at Special Meeting. –

I. (a) No school district at any special meeting shall raise or appropriate money nor reduce or rescind any appropriation made at a previous meeting, unless the vote thereon is by ballot, nor unless the ballots cast at such meeting shall be equal in number to at least 1/2 of the number of voters of such district entitled to vote at the regular meeting next preceding such special meeting; and, if a checklist was used at the last preceding regular meeting, the same shall be used to ascertain the number of legal voters in said district; and such checklist, corrected according to law, may be used at such special meeting upon request of 10 legal voters of the district. In case an emergency arises requiring an immediate expenditure of money, the school board may petition the superior court for permission to hold a special district meeting, which, if granted, shall give said district meeting the same authority as an annual district meeting.

(b) "Emergency" for the purposes of this section shall mean a sudden or unexpected situation or occurrence, or combination of occurrences, of a serious and urgent nature, that demands prompt or immediate action, including an immediate expenditure of money. This definition, however, does not establish a requirement that an emergency involves a crisis in every set of circumstances.

(c) To verify that an emergency exists, a petitioner shall present, and the court shall consider, a number of factors including:

- (1) The severity of the harm to be avoided.
- (2) The urgency of the petitioner's need.
- (3) Whether the claimed emergency was foreseeable or avoidable.
- (4) Whether the appropriation could have been made at the annual meeting.
- (5) Whether there are alternative remedies not requiring an appropriation.

II. Ten days prior to petitioning the superior court, the school board shall notify, by certified mail, the commissioner of the department of revenue administration that an emergency exists by providing the commissioner with a copy of the explanation of the emergency, the warrant article or articles and the petition to be submitted to the superior court. The petition to the superior court shall include a certification that the commissioner of the department of revenue administration has been notified pursuant to this paragraph.

III. In the event that the legislative body at an annual meeting amends or rejects the cost items or fact finder's reports as submitted pursuant to RSA 273-A, notwithstanding paragraphs I and II, the school board may call one special meeting for the sole purpose of addressing all negotiated cost items without petitioning the superior court for authorization. Such special meeting may be authorized only by a contingent warrant article inserted on the warrant or official ballot either by petition or by the governing body. The wording of the question shall be as follows: "Shall (the local political subdivision), if article _____ is defeated, authorize the governing body to call one special meeting, at its option, to address article _____ cost items only?" The refusal of the legislative body to authorize a special meeting as provided in this paragraph shall not affect any other provision of law. Any special meeting held under this paragraph shall be combined with the revised operating budget meeting under RSA 40:13, XI, if any, and shall not be counted toward the number of special meetings which may be held in a given calendar or fiscal year.

IV. When the school board votes to petition the superior court for permission to hold a special school district meeting, the school board shall post notice of such vote within 24 hours after taking the vote and a minimum of 10 days prior to filing the petition with the court. The school board shall post notice of the court date for an evidentiary hearing on the petition within 24 hours after receiving notice of the court date from the court. Such notices shall be posted at the office of the school board and at 2 or more other conspicuous places in the school district, and in the next available edition of one or more local newspapers with a wide circulation in the school district. If the district is a multi-town school district, the notices shall be posted at the office of the school board and at 2 or more other conspicuous places in each town of the multi-town school district, and in the next available edition of one or more newspapers with a wide circulation in all towns of the multi-town school district.

V. Notwithstanding any other provision of law, no special meeting to raise and appropriate money, or to reduce or rescind any appropriation made at a previous meeting, may be held unless the vote is taken on or before December 31 of any budget cycle. However, the district may bring such items as could not be addressed prior to December 31 before the voters at the next annual school district meeting. Such supplemental appropriations, together with appropriations raised under RSA 197:1, shall be assessed against property as of April 1.

TITLE LXIV PLANNING AND ZONING

Capital Improvements Program

Section 674:5 through 674:8

674:5 Authorization. – In a municipality where the planning board has adopted a master plan, the local legislative body may authorize the planning board to prepare and amend a recommended program of municipal capital improvement projects projected over a period of at least 6 years. The capital improvements program may encompass major projects being currently undertaken or future projects to be undertaken with federal, state, county, and other public funds. The sole purpose and effect of the capital improvements program shall be to aid the mayor and the budget committee in their consideration of the annual budget.

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

674:7 Preparation. – I. In preparing the capital improvements program, the planning board shall confer, in a manner deemed appropriate by the board, with the mayor or the board of selectmen, or the chief fiscal officer, the budget committee, other municipal officials and agencies, the school board or boards, and shall review the recommendations of the master plan in relation to the proposed capital improvements program.

II. Whenever the planning board is authorized and directed to prepare a capital improvements program, every municipal department, authority or agency, and every affected school district board, department or agency, shall, upon request of the planning board, transmit to the board a statement of all capital projects it proposes to undertake during the term of the program. The planning board shall study each proposed capital project, and shall advise and make recommendations to the department, authority, agency, or school district board, department or agency, concerning the relation of its project to the capital improvements program being prepared.

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

Zoning

Section 674:21

674:21 Innovative Land Use Controls. –

I. Innovative land use controls may include, but are not limited to:

- (a) Timing incentives.
- (b) Phased development.
- (c) Intensity and use incentive.
- (d) Transfer of density and development rights.
- (e) Planned unit development.
- (f) Cluster development.
- (g) Impact zoning.
- (h) Performance standards.
- (i) Flexible and discretionary zoning.
- (j) Environmental characteristics zoning.
- (k) Inclusionary zoning.
- (l) Accessory dwelling unit standards.
- (m) Impact fees.
- (n) Village plan alternative subdivision.

II. An innovative land use control adopted under RSA 674:16 may be required when supported by the master plan and shall contain within it the standards which shall guide the person or board which administers the ordinance. An innovative land use control ordinance may provide for administration, including the granting of conditional or special use permits, by the planning board, board of selectmen, zoning board of adjustment, or such other person or board as the ordinance may designate. If the administration of the innovative provisions of the ordinance is not vested in the planning board, any proposal submitted under this section shall be reviewed by the planning board prior to final consideration by the administrator. In such a case, the planning board shall set forth its comments on the proposal in writing and the administrator shall, to the extent that the planning board's comments are not directly incorporated into its decision, set forth its findings and decisions on the planning board's comments.

III. Innovative land use controls must be adopted in accordance with RSA 675:1, II.

IV. As used in this section:

(a) "Inclusionary zoning" means land use control regulations which provide a voluntary incentive or benefit to a property owner in order to induce the property owner to produce housing units which are affordable to persons or families of low and moderate income. Inclusionary zoning includes, but is not limited to, density bonuses, growth control exemptions, and a streamlined application process.

(b) "Accessory dwelling unit" means a second dwelling unit, attached or detached, which is permitted by a land use control regulation to be located on the same lot, plat, site, or other division of land as the permitted principal dwelling unit.

V. As used in this section "impact fee" means a fee or assessment imposed upon development, including subdivision, building construction or other land use change, in order to help meet the needs occasioned by that development for the construction or improvement of capital facilities owned or operated by the municipality, including and limited to water treatment and distribution facilities; wastewater treatment and disposal facilities; sanitary sewers; storm water, drainage and flood control facilities; public road systems and rights-of-way; municipal office facilities; public school facilities; the municipality's proportional share of capital facilities of a cooperative or regional school district of which the municipality is a member; public safety facilities; solid waste collection, transfer, recycling, processing and disposal facilities; public library facilities; and public recreational facilities not including public open space. No later than July 1, 1993, all impact fee ordinances shall be subject to the following:

(a) The amount of any such fee shall be a proportional share of municipal capital improvement costs which is reasonably related to the capital needs created by the development, and to the benefits accruing to the development from the capital improvements financed by the fee. Upgrading of existing facilities and infrastructures, the need for which is not created by new development, shall not be paid for by impact fees.

(b) In order for a municipality to adopt an impact fee ordinance, it must have enacted a capital improvements program pursuant to RSA 674:5-7.

(c) Any impact fee shall be accounted for separately, shall be segregated from the municipality's general fund, may be spent upon order of the municipal governing body, shall be exempt from all provisions of RSA 32 relative to limitation and expenditure of town moneys, and shall be used solely for the capital improvements for which it was collected, or to recoup the cost of capital improvements made in anticipation of the needs which the fee was collected to meet.

(d) All impact fees imposed pursuant to this section shall be assessed at the time of planning board approval of a subdivision plat or site plan. When no planning board approval is required, or has been made prior to the adoption or amendment of the impact fee ordinance, impact fees shall be assessed prior to, or as a condition for, the issuance of a building permit or other appropriate permission to proceed with development. Impact fees shall be intended to reflect the effect of development upon municipal facilities at the time of the issuance of the building permit. Impact fees shall be collected at the time a certificate of occupancy is issued. If no certificate of occupancy is required, impact fees shall be collected when the development is ready for its intended use. Nothing in this subparagraph shall prevent the municipality and the assessed party from establishing an alternate, mutually acceptable schedule of payment of impact fees in effect at the time of subdivision plat or site plan approval by the planning board. If an alternate schedule of payment is established, municipalities may require developers to post bonds, issue letters of credit, accept liens, or otherwise provide suitable measures of security so as to guarantee future payment of the assessed impact fees.

(e) The ordinance shall establish reasonable times after which any portion of an impact fee which has not become encumbered or otherwise legally bound to be spent for the purpose for which it was collected shall be refunded, with any accrued interest. Whenever the calculation of an impact fee has been predicated upon some portion of capital improvement costs being borne by the municipality, a refund shall be made upon the failure of the legislative body to appropriate the municipality's share of the capital improvement costs within a reasonable time. The maximum time which shall be considered reasonable hereunder shall be 6 years.

(f) Unless otherwise specified in the ordinance, any decision under an impact fee ordinance may be appealed in the same manner provided by statute for appeals from the officer or board making that decision, as set forth in RSA 676:5, RSA 677:2-14, or RSA 677:15, respectively.

(g) The ordinance may also provide for a waiver process, including the criteria for the granting of such a waiver.

(h) The adoption of a growth management limitation or moratorium by a municipality shall not

affect any development with respect to which an impact fee has been paid or assessed as part of the approval for that development.

(i) Neither the adoption of an impact fee ordinance, nor the failure to adopt such an ordinance, shall be deemed to affect existing authority of a planning board over subdivision or site plan review, except to the extent expressly stated in such an ordinance.

(j) The failure to adopt an impact fee ordinance shall not preclude a municipality from requiring developers to pay an exaction for the cost of off-site improvement needs determined by the planning board to be necessary for the occupancy of any portion of a development. For the purposes of this subparagraph, "off-site improvements" means those improvements that are necessitated by a development but which are located outside the boundaries of the property that is subject to a subdivision plat or site plan approval by the planning board. Such off-site improvements shall be limited to any necessary highway, drainage, and sewer and water upgrades pertinent to that development. The amount of any such exaction shall be a proportional share of municipal improvement costs not previously assessed against other developments, which is necessitated by the development, and which is reasonably related to the benefits accruing to the development from the improvements financed by the exaction. As an alternative to paying an exaction, the developer may elect to construct the necessary improvements, subject to bonding and timing conditions as may be reasonably required by the planning board. Any exaction imposed pursuant to this section shall be assessed at the time of planning board approval of the development necessitating an off-site improvement. Whenever the calculation of an exaction for an off-site improvement has been predicated upon some portion of the cost of that improvement being borne by the municipality, a refund of any collected exaction shall be made to the payor or payor's successor in interest upon the failure of the local legislative body to appropriate the municipality's share of that cost within 6 years from the date of collection. For the purposes of this subparagraph, failure of local legislative body to appropriate such funding or to construct any necessary off-site improvement shall not operate to prohibit an otherwise approved development.

VI. (a) In this section, "village plan alternative" means an optional land use control and subdivision regulation to provide a means of promoting a more efficient and cost effective method of land development. The village plan alternative's purpose is to encourage the preservation of open space wherever possible. The village plan alternative subdivision is meant to encourage beneficial consolidation of land development to permit the efficient layout of less costly to maintain roads, utilities, and other public and private infrastructures; to improve the ability of political subdivisions to provide more rapid and efficient delivery of public safety and school transportation services as community growth occurs; and finally, to provide owners of private property with a method for realizing the inherent development value of their real property in a manner conducive to the creation of substantial benefit to the environment and to the political subdivision's property tax base.

(b) An owner of record wishing to utilize the village plan alternative in the subdivision and development of a parcel of land, by locating the entire density permitted by the existing land use regulations of the political subdivision within which the property is located, on 20 percent or less of the entire parcel available for development, shall provide to the political subdivision within which the property is located, as a condition of approval, a recorded easement reserving the remaining land area of the entire, original lot, solely for agriculture, forestry, and conservation, or for public recreation. The recorded easement shall limit any new construction on the remainder lot to structures associated with farming operations, forest management operations, and conservation uses. Public recreational uses shall be subject to the written approval of those abutters whose property lies within the village plan alternative subdivision portion of the project at the time when such a public use is proposed.

(c) The village plan alternative shall permit the developer or owner to have an expedited subdivision application and approval process wherever land use and subdivision regulations may apply. The submission and approval procedure for a village plan alternative subdivision shall be the same as that for a conventional subdivision. Existing zoning and subdivision regulations relating to emergency access, fire prevention, and public health and safety concerns including any setback requirement for wells, septic systems, or wetland requirement imposed by the department of environmental services shall apply to the developed portion of a village plan alternative subdivision, but lot size regulations and dimensional requirements having to do with frontage and setbacks measured from all new property lot lines, and lot size regulations, as well as density regulations, shall not apply. The total density of development within a village plan alternate subdivision shall not exceed the total potential development density permitted a conventional subdivision of the entire original lot unless provisions contained within the political subdivision's land use regulations provide a basis for increasing the permitted density of development within a village plan alternative subdivision. In no case shall a political subdivision impose lesser density requirements upon a village plan alternative subdivision than the density requirements imposed on a conventional subdivision.

(d) Within a village plan alternative subdivision, the exterior wall construction of buildings shall meet or exceed the requirements for fire-rated construction described by the fire prevention and building codes being enforced by the state of New Hampshire at the date and time the property owner of record files a formal application for subdivision approval with the political subdivision having jurisdiction of the project. Exterior walls and openings of new buildings shall also conform to fire protective provisions of all other building codes in force in the political subdivision. Wherever building code or fire prevention code requirements for exterior wall construction appear to be in conflict, the more stringent building or fire prevention code requirements shall apply.

(e) If the total area of a proposed village plan alternative subdivision including all roadways and improvements does not exceed 20 percent of the total land area of the undeveloped lot, and if the proposed subdivision incorporates the total sum of all proposed development as permitted by local regulation on the undeveloped lot, all existing and future dimensional requirements imposed by local regulation, including lot size, shall not apply to the development.

Section 674:22

674:22 Growth Management; Timing of Development. – The local legislative body may further exercise the powers granted under this subdivision to regulate and control the timing of development. Any ordinance imposing such a control may be adopted only after preparation and adoption by the planning board of a master plan and a capital improvement program and shall be based upon a growth management process intended to assess and balance community development needs and consider regional development needs.

Subdivision Regulations

Section 674:36

674:36 Subdivision Regulations. –

I. Before the planning board exercises its powers under RSA 674:35, the planning board shall adopt subdivision regulations according to the procedures required by RSA 675:6.

II. The subdivision regulations which the planning board adopts may:

(a) Provide against such scattered or premature subdivision of land as would involve danger or injury to health, safety, or prosperity by reason of the lack of water supply, drainage, transportation, schools, fire protection, or other public services, or necessitate the excessive expenditure of public funds for the supply of such services;

(b) Provide for the harmonious development of the municipality and its environs;

(c) Require the proper arrangement and coordination of streets within subdivisions in relation to other existing or planned streets or with features of the official map of the municipality;

(d) Provide for open spaces of adequate proportions;

(e) Require suitably located streets of sufficient width to accommodate existing and prospective traffic and to afford adequate light, air, and access for firefighting apparatus and equipment to buildings, and be coordinated so as to compose a convenient system;

(f) Require, in proper cases, that plats showing new streets or narrowing or widening of such streets submitted to the planning board for approval shall show a park or parks suitably located for playground or other recreational purposes;

(g) Require that proposed parks shall be of reasonable size for neighborhood playgrounds or other recreational uses;

(h) Require that the land indicated on plats submitted to the planning board shall be of such character that it can be used for building purposes without danger to health;

(i) Prescribe minimum areas of lots so as to assure conformance with local zoning ordinances and to assure such additional areas as may be needed for each lot for on-site sanitary facilities;

(j) Include provisions which will tend to create conditions favorable to health, safety, convenience, or prosperity; and

(k) Encourage the installation and use of solar, wind, or other renewable energy systems and protect access to energy sources by the regulation of orientation of streets, lots, and buildings; establishment of maximum building height, minimum set back requirements, and limitations on type, height, and placement of vegetation; and encouragement of the use of solar skyspace easements under RSA 477.

(l) Provide for efficient and compact subdivision development which promotes retention and public usage of open space and wildlife habitat, by allowing for village plan alternative subdivision as defined in RSA 674:21, VI.

(m) Require innovative land use controls on lands when supported by the master plan.

(n) Include provision for waiver of any portion of the regulations. The basis for any waiver granted by the planning board shall be recorded in the minutes of the board. The planning board may only grant a waiver if the board finds, by majority vote, that:

(1) Strict conformity would pose an unnecessary hardship to the applicant and waiver would not be contrary to the spirit and intent of the regulations; or

(2) Specific circumstances relative to the subdivision, or conditions of the land in such subdivision, indicate that the waiver will properly carry out the spirit and intent of the regulations.

III. The subdivision regulations of the planning board may stipulate, as a condition precedent to the approval of the plat, the extent to which and the manner in which streets shall be graded and improved and to which water, sewer, and other utility mains, piping, connections, or other facilities shall be installed. The regulations or practice of the planning board:

(a) May provide for the conditional approval of the plat before such improvements and installations have been constructed, but any such conditional approval shall not be entered upon the plat.

(b) Shall provide that, in lieu of the completion of street work and utility installations prior to the final approval of a plat, the planning board shall accept a performance bond, irrevocable letter of credit, or other type or types of security as shall be specified in the subdivision regulations; provided that in no event shall the exclusive form of security required by the planning board be in the form of cash or a passbook. As phases or portions of the secured improvements or installations are completed and approved by the planning board or its designee, the municipality shall partially release said security to the extent reasonably calculated to reflect the value of such completed improvements or installations. Cost escalation factors that are applied by the planning board to any bond or other security required under this section shall not exceed 10 percent per year. The planning board shall, within the limitations provided in this subparagraph, have the discretion to prescribe the type and amount of security, and specify a period for completion of the improvements and utilities to be expressed in the bond or other security, in order to secure to the municipality the actual construction and installation of such improvements and utilities. The municipality shall have the power to enforce such bonds or other securities by all appropriate legal and equitable remedies.

(c) May provide that in lieu of the completion of street work and utility installations prior to the final approval of the plat, the subdivision regulations may provide for an assessment or other method by which the municipality is put in an assured position to do said work and to make said alterations at the cost of the owners of the property within the subdivision.

BOSCAWEN CIP APPLICATION 2013***For Applicant Completion***

- ☐ New APPLICATION
☐ Revised APPLICATION

If REVISED, Insert Application #:

20____ - _____ R

TOWN OF BOSCAWEN
Planning Board

116 North Main Street
 Boscawen, NH 03303
 603-753-9188

For Committee Use

NEW APPLICATION #:

2014- _____

Boscawen 2014-2019 Capital Improvements Program (CIP)
PROJECT / PURCHASE REQUEST APPLICATION

INSTRUCTIONS:

- Use one **APPLICATION** for **EACH New (anticipated)** capital expenditure you anticipate your Department would want to make during the next six years (2014-2019). A capital expenditure is defined as (the CRITERIA): **(1) the project/purchase must have a cost of greater than \$10,000; (2) the project/purchase must have a useful life of three years or more; and (3) the project/purchase requires bond financing, capital reserve funding, or is paid for over time within the next six years.** Refer to the CIP Committee's MEMORANDUM for typical examples of capital projects or purchases. Supplemental information to attach to the **APPLICATION** is welcome.
- Use one **APPLICATION** for **EACH Revised (existing)** project your Department has listed in the 2008-2013 CIP that fits the above CRITERIA. Modify the years of expenditure, cost, funding, description, etc if anything has changed from what appears in the last CIP. See the attached Department Table and Municipal or School Improvement Schedule provided with the CIP Committee's Memorandum for your existing project listing.
- Check **New** or **Revised** **APPLICATION** box in top left corner. Complete the **Basic Information** and **Items 1-11** of the Application.
- Please submit all **APPLICATION** requests to **Alan at the Municipal Building by 12PM on Friday, May 10.** Note the CIP Committee will contact you to schedule an interview to obtain more information about your projects.
- If you can provide your Application(s) by **Friday, May 3**, a small Subcommittee will pre-review them for missing information and for fulfillment of the CRITERIA. This will enable you to provide better prepared **APPLICATION(s)**.

Basic Information

Department: _____

Desired Start Year of Expenditure: 20_____

Through End Year: 20_____

Is the Project Priority Considered (circle one):

Low

Medium

High

1. Project/Purchase Title: _____

2. Primary effect of project/purchase is to: (check one)

- ☐ Replace or repair existing facilities or equipment
☐ Improve quality of existing facilities or equipment
☐ Expand capacity of existing service level or facility
☐ Provide new facility or service capacity
☐ Other: _____

3. Service Area (check one)

- ☐ Town
☐ School District
☐ Road
☐ Neighborhood
☐ Region
☐ Other: _____

4. **Department Description:** This question only needs to be completed **one time**, regardless of how many Applications your Department has completed. Estimate volunteer hours as best as you can.

Number of:Number of:Number of:

Total paid staff hours per year: _____

F/T staff: _____

P/T staff: _____

Total non-paid/volunteer/stipend hours per year: _____

F/T non-pd/vol/stip: _____

P/T non-pd/vol/stip: _____

Approximate:Approximate:

Usable sq. ft. of building #1: _____

Usable sq. ft. of building #2: _____

Building #1 name: _____

Building #2 name: _____

04-19-13

1

Return by 05-10-13 to Alan Hardy

Projections - In 15 years:

Future Staffing Needs: _____

Future Program Needs: _____

Future Building Needs: _____

Future Equipment Needs: _____

5. **Project/Purchase Description:** State clearly what this project is for, then describe the existing problem/deficiency, how project came about, how this project can solve the problem, why the project is needed and beneficial to the Town, etc.

☐ Use description in current CIP ☐ Change description to the following:

6. **What percentage of this project will serve NEW population growth coming into Town/being born?** _____%
This answer helps the Town gauge potential impact fees. Please estimate as best as you can - this question is required.
7. **Estimated Cost:** Provide an itemized estimated cost for project/purchase using the following table. Attach any formal cost estimates which you may have received, if available. Please round all estimates to nearest \$100.

\$	1. Planning & Feasibility Analysis Costs (Studies, Plans, etc)
\$	2. Architectural & Engineering Costs
\$	3. Real Estate Acquisition (Land & Buildings)
\$	4. Site Preparation Costs
\$	5. Construction Costs
\$	6. Furnishings
\$	7. Vehicle and/or Equipment Costs
\$	8. Appraisals
\$	9. Consultants
\$	10. Other Costs (list):
\$	Total Dollar Amount of Project/Purchase

8. **Sources of Funding:** Using the table below, indicate sources of funding for proposed project/purchase. Please round all costs to the nearest \$100. If applicable, attach any additional information to this sheet.

\$	<u>Property Tax</u> Such as warrant article, placed within operating budget, etc.
\$	<u>Capital Reserve Fund Withdrawal OR Expendable Trust Fund Withdrawal</u> Identify from which CRF or ETF name:
\$	<u>User Fees</u> Identify from which User Fees fund:
\$	<u>Bond</u> Identify desired bond term:
\$	<u>Grant</u> Identify from which grant:
\$	<u>Loan</u> Identify from which loan program:
\$	<u>Donation / Bequest / Gift / Trust Fund</u> Identify other, specific source(s):
\$	Total (should equal Total Dollar Amount of Project/Purchase in #7)

9. **How much \$ will be funded in EACH of the CIP years?** Projects that are funded past the 2019 end year should still have the yearly funding indicated here as far as possible.

2014	2015	2016	2017	2018	2019
\$	\$	\$	\$	\$	\$

10. **Impacts on Operating and Maintenance Expenses:** Indicate if proposed project/purchase will impact any of the following.

Does project/purchase increase or decrease the number of staff? Increase Decrease No Change

Does project/purchase decrease maintenance or other costs over time? Increase Decrease No Change

Estimated Total Dollars **Additional** Impact to Operating Budget \$ _____

Estimated Total Dollars **Reduction** in Operating Budget \$ _____

11. **Applicant Interviews:** The CIP Committee is scheduling meetings for interviews at the following times. Please check the boxes when you would be available to attend. You will be contacted with the final the date and time.

<input type="checkbox"/> Friday, May 24 at	<input type="checkbox"/> 9:30A	<input type="checkbox"/> 9:45	<input type="checkbox"/> 10:00	<input type="checkbox"/> 10:15	<input type="checkbox"/> 10:30	<input type="checkbox"/> 10:40	<input type="checkbox"/> 10:50
<input type="checkbox"/> Friday, June 7 at	<input type="checkbox"/> 9:30A	<input type="checkbox"/> 9:45	<input type="checkbox"/> 10:00	<input type="checkbox"/> 10:15	<input type="checkbox"/> 10:25		
<input type="checkbox"/> Friday, July 19* at	<input type="checkbox"/> 9:30*	<input type="checkbox"/> 9:40*	<input type="checkbox"/> 9:50*				

*only if no other option is available will an interview be scheduled on this date

Form Prepared by: _____ Title: _____

Contact Information: Phone: _____ Email: _____

Department: _____ Date: _____

Please attach any supplemental information you have to this Application
(cost estimates, proposals, quotes, funding applications, letters of support, etc. if available)
and **return by 12PM, Friday May 10** to Alan Hardy (or by Friday May 3 for pre-review).