

2025 – 2034 Capital Improvement Plan



A Master Plan Implementation Program

Recommended by the

New Durham Advisory Capital Improvements Plan Committee

Scott Drummey, Planning Board Representative, Chairperson
Thomas 'Tom' Baker, Vice Chair and Member At Large
Mark McFadden, Secretary and Member At Large
Susan DeRoy, Budget Committee Representative
Dot Veisel, Board of Selectmen Representative

Table of Contents

INTRODUCTION	4
CAPITAL IMPROVEMENTS	6
What Are Capital Improvements?	6
Capital Equipment Life Expectancy	7
Recommendations of the Committee:	8
Rankings of CIP Line Items Organized by CRF/ETF	9
Capital Reserve & Expendable Trust Fund	13
Requests and Justification	13
Requests for New Capital Reserve & Expendable Trust Funds	19
Summary of Requests	19
Relation of ACIPC Requests to Master Plan	21
Historical Comparison of Recommended vs BOS CRF and ETF Funding and Total Town Budget Appropriation	25
Appendix: Table 1. Rankings p. 1	26
Appendix: Table 2. Rankings p. 2	27
Appendix: Table 3. Rankings p. 3	28
Appendix: Table 4. Town Buildings	29
Appendix: Table 5. Fire Department	30
Appendix: Table 6. Police Department	31
Appendix: Table 7a. Highway Trucks	32
Appendix: Table 7b. Public Works Equipment	33

Appendix: Table 8. Road Surface Management System	34
Appendix: Table 9. Dams	35
Appendix: Table 11. Vehicle & Equipment Maintenance	36
Appendix: Table 12. Parks & Recreation	37

INTRODUCTION

The New Durham Advisory Capital Improvement Plan Committee (ACIPC) was established by the New Durham Legislative Body during the March 2007 Town Meeting. Warrant Article 25 states: “To see if the Town will vote to approve the formation of an Advisory Capital Improvements Plan Committee to be composed of one (1) Planning Board member, one (1) Budget Committee member, (1) Selectman, and two (2) at-large members to be appointed by the Board of Selectmen. The charge of such a committee will be to assist the Planning Board with capital planning per RSA 674:5 through 7, and to review annually the adopted Capital Improvement Plan and to make such annual recommendations as they deem necessary, following departmental reviews, to the Planning Board to maintain effective municipal fiscal planning and community vitality of assets.”

While a Capital Improvement Program (CIP) is not required by law, RSA 674:5 states: “The sole purpose and effect of the capital improvement program shall be to aid the mayor or selectmen and the budget committee in their consideration of the annual budget.”

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

A Capital Improvement Program (CIP) is a critical tool to implement the Town’s Master Plan. It is a useful tool in predicting future large costs to the Town and assists the Board of Selectmen (BOS) and Budget Committee to plan how these costs will be met. The CIP is not financially driven. Requests are rated based on the town’s needs and ranked based on the impact non replacement or non-construction would have on town services. It is a legal prerequisite for other land use activities such as impact fees. To be considered for the ACIP, a financial project must have a \$20,000 expense threshold over a ten year period.

The CIP is responsible for identifying required construction projects, and capital facilities and or equipment consistent with the continued growth and development of the Town. It reflects the vision of the town’s Master Plan. The CIP identifies anticipated needs, ascertains project cost estimates, and identifies possible funding sources. The program is updated annually by the ACIPC. It is submitted to the Planning Board for their review and to the BOS and Budget Committee to assist in the preparation of the annual town budget which is prepared for the residents’ consideration and approval.

The 2023 ACIPC met with Department Heads, Committee Chairs and other Town Officials regarding their short and long-term capital needs. All presenters updated the ACIPC on the status of capital projects and purchases. Presenters were asked to identify how their request(s) tie(s) into the Master Plan “Opportunities For Excellence 2025”, approved by the New Durham Planning Board June 26, 2017.

Once all the requests were received, each member of the ACIPC independently applied a Ranking score to each request. The Committee Members' scores were combined to produce a final Ranking score for each item. The Committee Members reviewed the Ranking scores and identified recommended funding levels. The ACIPC is recommending the Capital Reserve Funds (CRF) and Expendable Trust Funds (ETF) be funded at the level indicated in order to ensure sufficient funds for future expenditures.

In Addition, this year during each interview, each Department head was asked what their Achievements were for the last year and what their Goals are for the upcoming year. These answers have been added into the Report.

CAPITAL IMPROVEMENTS

What Are Capital Improvements?

Capital Improvements are items with a high cost and a useful life of several years. Capital Improvements are frequently identified as the “*bricks and mortar*” of the Town. They include infrastructure projects such as replacement vehicles, street repairs and improvements, land acquisition for future municipal use, and buildings (both new and renovations and/or repairs). They also include architectural and engineering studies to determine future town needs, and major one-time acquisitions of equipment.

There are basically two types of Capital Funds municipalities may utilize: Capital Reserve Funds and Expendable Trust Funds.

- Capital Reserve Funds are authorized under RSA 35:1. This RSA establishes that any town, school district, village district, or county, as provided by RSA 35:3 may raise and appropriate money for the establishment of a capital reserve fund for the financing of all or part of the cost of:

- I. The construction, reconstruction or acquisition of a specific capital improvement, or the acquisition of a specific item or specific items of equipment; or

- II. The construction, reconstruction, or acquisition of a type of capital improvement or the acquisition of a type of equipment; or

- III. A reappraisal by appraisers of the department of revenue administration or such other appraisers, appraisal firms or corporations approved by the commissioner of revenue administration, of the real estate in such town for tax assessment purposes; or

- III-a. The acquisition of land; or

- IV. The acquisition of a tax map of said town; or

- V. Extraordinary legal fees and expenses related to present or foreseeable litigation involving the town or its officers and employees; or

- VI. Municipal and regional transportation improvement projects including engineering, right-of-way acquisition and construction costs of transportation facilities, and for operating and capital costs for public transportation.

RSA 35:3 states that the authority granted by RSA 35:1 shall be exercised only by a majority vote of the legal voters present and voting at an annual or special meeting in the case of a town, school district, or village district. The warrant for a town, school district, or village district meeting, to consider the establishment or discontinuance of such a reserve, shall include an article distinctly stating the purposes for which such reserve is to be established or was established as appropriate.

- Expendable Trust Funds are authorized under RSA 31:19:

- I. Towns may take and hold in trust gifts, legacies, and devises made to them for the establishment, maintenance, and care of libraries, reading-rooms, schools, and other educational facilities, parks, cemeteries, and burial lots, the planting and care of shade and ornamental trees upon their highways and other public places, and for any other public purpose that is not foreign to their institution or incompatible with the objects of their organization.

II. Towns may authorize the board of selectmen, or town council if there is one, to accept such trusts without further action by the town.

III. Such authority to accept shall continue in effect for one year from the date of town meeting or action by the town council. The authority to accept trusts may be granted for an indefinite period, in which case the warrant article or vote granting such authority shall use the words, "indefinitely" or "until rescinded" or similar language.

• RSA 31:19-a Trust Funds Created by Towns.

I. A town may at any annual or special meeting grant and vote such sums of money as it deems necessary to create trust funds for the maintenance and operation of the town; and any other public purpose that is not foreign to the town's institution or incompatible with the objects of its organization. The town may appoint agents to expend any funds in the trust for the purposes of the trust. An annual accounting and report of the activities of the trust shall be presented to the selectmen and published in the annual report.

II. Trust funds created pursuant to this section shall be revocable by majority vote of the legal voters present and voting at any annual meeting, unless the vote creating the trust expressly provides that the trust shall be irrevocable, and upon revocation the trustees of trust funds holding the account for said trust shall pay all the moneys in such fund to the town treasurer.

III. Notwithstanding any other provision of this chapter, any trust fund created under this section shall be subject to the same provisions concerning custody, investment, expenditure, change of purpose, and audit as are reserve funds established under RSA 34:1, 34:1-a, 35:1 or 35:1-c. The legal validity of such a fund properly established shall not be affected by its designation as a "trust," "reserve," "capital reserve," or any other designation.

IV. The local legislative body may authorize the acceptance of privately donated gifts, legacies, and devises to be utilized for the same purposes as a trust fund created under this section; provided, however, that such gifts, legacies, or devises shall be invested and accounted for separately from, and not commingled with, amounts appropriated under paragraph I, and shall be subject to the custody and investment provisions applicable to trust funds accepted under RSA 31:19.

Capital Equipment Life Expectancy

As in past years, the capital equipment life expectancies specified in this report are estimates provided by the various presenters and are used for budgetary and planning purposes. The actual purchase price will vary given some purchases will not occur for ten, fifteen or even, twenty years. Each year individuals presenting to the Committee are expected to re-evaluate equipment and projects scheduled to be replaced and make recommendations regarding the timing of replacement. Information in the various tables has been changed to reflect the most up to date recommendations and anticipated costs. Actual vehicle and equipment replacement are based on a mechanical evaluation and the concurrence of the appropriate department head after giving careful consideration to all options.

Recommendations of the Committee:

In 2024, the ACIPC met in person on nine occasions 12 August, 14 August, 19 August, 22 August, 26 August, 27 August, 29 August, 3 September, and 6 September, for a total of fifteen hours. They heard from the Town Administrator, Recreation Director, DPW Manager/Road Agent, Police Chief, and representatives of the Zechariah Boodey Farmstead Committee, the 1772 Meetinghouse Restoration Committee and the New Durham Water Quality and Milfoil Committee. As in the past, members of the public attending the Committee's meetings were permitted to speak and ask questions.

To evaluate the capital reserve requests and plans from each department, the ACIPC used a ranking system to organize and prioritize the impacts to the annual budget.

The ranking system is used by many NH municipalities while evaluating capital requests. It is mostly algorithmic. The ranking system used here is shown below:

Priority 1: Cannot be delayed. Needed immediately.

Priority 2: Needed within five years to maintain basic level and quality of community services and goals of the Master Plan.

Priority 3: Needed within six to ten years to maintain and improve quality or level of services and goals of the Master Plan.

Priority 4: Can be placed on hold until after the ten-year scope of this CIP. Does support community goals and Master Plan.

Priority 5: Needs more research, planning and coordination.

For example, if a fire truck purchase is planned in seven years, there should be a budget request for this year that will contribute to the overall cost of the vehicle and ensure the money is available seven years from now. Based on the algorithmic definitions above, this request would receive a rating of "3".

Viewing the rankings delivers a starting point for ACIPC discussions and provides a framework to guide further analysis and prioritization of all requests. Rankings were organized according to the CRF or ETF to which they belong.

Rankings of CIP Line Items Organized by CRF/ETF

CIP 2024-2033	Life Expect	Replace Costs	Replace Cost/year	Ranking
<u>Town Building Improvements ETF</u>				
Library Exterior Painting	7	\$61,250	\$8,750	1.4
Library Furnace Replacement	20	\$7,000	\$350	3.8
Library Roof Replacement	25	\$36,000	\$1,440	3.8
Library - Parking Lot Expansion	10	\$45,000	\$4,500	3.2
Library Walkway	25	\$10,000	\$400	3.2
Meetinghouse Maintenance & Repairs	5	\$15,000	\$3,000	1.4
Town Hall Energy Upgrades	25	\$32,000	\$1,280	2.0
Town Hall Repainting & Repairs	7	\$200,000	\$28,571	1.0
Town Hall Roof (added in 2024)	20	\$80,000	\$4,000	1.4
Town Hall Windows	25	\$40,000	\$1,600	2.0
Town Complex Parking Lot	10	\$10,000	\$1,000	3.6
Town Hall/PD/FD Well Project	20	\$15,000	\$750	2.4
Town Facilities- Space Needs	10	\$40,000	\$4,000	4.0
<u>Public Safety Facilities CRF</u>				
Police Dept.- Briefing-Training room	10	\$35,000	\$3,500	3.6
FD- Renovations	30	\$7,114,735	\$237,158	3.6
<u>Fire Vehicles CRF</u>				
2008 Rescue / Pumper	20	\$607,200	\$30,360	2.2
2010 Ford F350 Forestry	16	\$80,000	\$5,333	2.2
1994 Engine (E1)	20	\$800,000	\$40,000	1.8
2001 Ladder	40	\$1,200,000	\$30,000	3.8
2017 Chevrolet Tahoe (C1)	10	\$69,000	\$6,900	2.2
2021 EMS CANAM	20	\$29,000	\$2,417	3.4
<u>FD Ancillary Equipment CRF</u>				
2005 Mule	25	\$28,000	\$1,120	2.8

SCBA- Airpacks	15	\$160,000	\$10,667	2.6
<u>Dry Hydrants CRF</u>				
Dry Hydrants	20	\$8,000	\$400	2.6
<u>Police Crusiers CRF</u>				
2022 Ford Explorer	8	\$60,000	\$7,500	2.8
2020 Dodge Durango	8	\$60,000	\$7,500	2.2
2018 SUV/Utility Vehicle	8	\$60,000	\$7,500	3.0
2015 Ford Explorer	8	\$60,000	\$7,500	2.2
<u>Highway Truck CRF</u>				
21 CAT excavator 307.5	25	\$210,000	\$8,400	3.0
05 Int 7400 w/dump, plow and wing	12	\$300,000	\$25,000	1.0
24 Int 7400 w/dump, plow & wing	12	\$300,000	\$25,000	2.6
13 Int 7400 w/dump, plow & wing	12	\$300,000	\$25,000	1.0
24 Dodge 5500 w/dump, plow & wing	10	\$144,000	\$14,400	2.6
18 Western Star w/dump, plow & wing	15	\$252,000	\$16,800	2.2
20 F550 Ford plow, wing & sander	12	\$300,000	\$25,000	2.2
12 F350 w/cab and chasse	10	\$120,000	\$12,000	1.0
23 GMC Sierra 2500 (Road Agent)	12	\$65,000	\$5,417	3.2
<u>DPW Equipment CRF</u>				
99 Sweeper Tow Broom	30	\$48,000	\$1,600	1.8
04 Chipper	20	\$48,000	\$2,400	2.0
00 25 Ton Tag Along Trailer	15	\$30,000	\$2,000	3.4
19 Cat Backhoe 420e w/thumb	20	\$275,000	\$13,750	2.0
13 JD 544k Loader	10	\$250,000	\$25,000	1.2
11 Volvo Grader	15	\$400,000	\$26,667	1.2
91 Baler	30	\$25,000	\$833	1.2
02 MSW 2 Compactor/Hopper	20	\$25,000	\$1,250	1.6
02 MSW 2 Container	20	\$12,000	\$600	2.4
10 Plastic Compactor /Hopper	20	\$24,000	\$1,200	2.4

10 Bobcat Skid Steer	15	\$75,000	\$5,000	2.2
10 Plastic Container	17	\$12,000	\$706	2.6
13 Vertical Baler	20	\$17,000	\$850	2.8
16 MSW 1 Compactor/Hopper	20	\$65,000	\$3,250	1.8
16 MSW 1 Container	20	\$12,000	\$600	2.8
Open Top Container	20	\$10,000	\$500	3.4
Vehicle Scale	30	\$60,000	\$2,000	5.0
<u>Vehicle and Equipment Maintenance CRF</u>				
Engine Replacement	10	\$25,000	\$2,500	2.2
Transmission Replacement	10	\$6,000	\$600	2.2
Truck Insurance loss/depreciation	10	\$75,000	\$7,500	2.2
<u>Gravel CRF</u>				
Gravel exploration	10	\$50,000	\$5,000	2.0
<u>Road Surface Management System CRF</u>				
Storm Water Management	10	\$420,000	\$42,000	1.0
Culverts and Bridges	30	\$275,000	\$9,167	1.0
Road Maintenance	15	\$695,000	\$46,333	1.0
<u>Dam Maintenance ETF</u>	10	\$50,000	\$5,000	2.0
<u>Smith Ballfield CRF</u>				
Guardrail at Smitty's Way	20	\$5,000	\$250	2.2
Irrigation System at Smitty's Way	20	\$15,000	\$750	2.0
Storage Facility at Smitty's Way	20	\$30,000	\$1,500	2.2
Playground	10	\$15,000	\$1,500	2.6
<u>Library Facilities Improvements CRF</u>				
Library Carpet Replacement	10	\$8,000	\$800	2.2
Library Storage Room	25	\$15,000	\$600	4.2
<u>Record Management ETF</u>	10	\$128,000	\$12,800	1.0
<u>Computer System & Office Equipment ETF</u>	3	\$184,660	\$61,553	1.0
<u>Accrued Benefits Liability ETF</u>	Annual	\$5,000	\$5,000	1.4

<u>1772 Meetinghouse Restoration CRF</u>	10	\$250,000	\$25,000	1.4
<u>New Durham Water Quality & Milfoil CRF</u>	Annual	\$31,000	\$31,000	1.0
<u>Fuel Depot</u>	20	\$25,000	\$1,250	1.6
<u>Zechariah Boodey Farmstead-paving NEW CRF</u>	10	\$30,000	\$4,000	1.2

Capital Reserve & Expendable Trust Fund

Requests and Justification

Based on the rankings above, and the spreadsheets in the Appendices, the ACIPC has made the following recommendations.

Town Building Improvements ETF

Actual Balance as of July 31, 2024: **\$78,090**

Requested: **\$200,000**

Recommendation: **\$211,000**

Amount to be Spent 2025-2034: **\$855,268**

Rationale: Both Town Hall and the Library need to be repainted next year despite being painted in 2019 and 2017 respectively. The library receives strong Southern exposure and the Town Hall siding is old and rotting so it doesn't hold paint well. Much siding and trim will need to be replaced on the Town Hall prior to painting to repair the rot. The Town Hall roof is also in need of replacement. Due to the Town Hall being on the National Register of Historic Places and its age, the cost of addressing the Town Hall's energy and building needs are higher than usual.

Other needs for Town Building Improvements include bringing the Town Hall up to building codes. There is no place for citizens and Town employees to discuss private matters on the first floor and the 2nd floor is not ADA compliant. The windows are woefully out of date and inefficient. HVAC equipment is insufficient throughout Town Hall. There are many other needed repairs that were outlined by the 2020 Facilities Study.

Municipal Facility Land Acquisition CRF

Actual Balance as of July 31, 2024: **\$58,387**

Requested: **None**

Recommendation: **\$50,000**

Amount to be Spent 2025-2034: **\$ unknown**

Rationale: The Fire Department and the Police Department Chiefs have identified multiple critical space needs for the past several years. Both Departments are housed in buildings that have been known to be inadequate for years. It is *past* time for a new Public Safety Facility. Rough Plans have been drawn up and distributed through Town Boards and Departments. The ACIPC recommends that the BOS move forward with this project and begin by seeking and purchasing a plot of land that can house the new facility. With our recommendation, there will be enough in the CRF for a down payment on a plot. Next year, construction plans can be formalized and a Bond for the cost of construction sent to Town Meeting.

Fire Vehicles CRF

Actual Balance as of July 31, 2024: **\$525,304**

Requested: **\$550,000**

Recommendation: **\$30,000**

Amount to be Spent 2025-2034: **\$1,556,200.**

Rationale: No person from the Fire Department was interviewed by this Committee despite repeated requests. Fire Chief Varney submitted a written request to replace a 1995 Freightliner (class A pumper)

at a cost of \$550,000, but there is no such vehicle in the Fire Department's inventory. The 1994 Engine (E1) was scheduled for replacement in 2019 so its replacement is overdue. Chief Varney described the high cost of new Fire Apparatus yet only requested \$30,000 last year to maintain the CRF for Fire Vehicles. Without clarification from the Chief, we are unsure of how much to allocate to this CRF. We agreed to maintain last year's amount of \$30,000. Based on the spreadsheet and NOT including the "1995 Freightliner" we estimate \$113,710 is needed to maintain the CIP balance as designed.

Fire Department Ancillary Equipment CRF:

Actual Balance as of July 31, 2024: **\$74,562**

Requested: **\$14,000**

Recommendation: **\$10,000**

Amount to be Spent 2025-2034: **\$151,870**

Rationale: This CRF is on track as long as it is maintained.

Dry Hydrant CRF:

Actual Balance as of July 31, 2024: **\$13,173**

Requested: **\$0**

Recommendation: **\$400**

Amount to be Spent 2025-2034: **\$4,000**

Rationale: There are no current plans to install dry hydrants in town, but it is always wise to be ready. Any time a major culvert or bridge is repaired, it is much less expensive to install a hydrant during that construction than it is to install one separately later. Maintaining the CRF allows for this planning to continue. Ridge, South and North Shore roads are due for major culvert and paving work in the next few years. This is the time to think about and install Dry Hydrants where there aren't any nearby.

Emergency Management/ Forest Fire ETF

Actual Balance as of July 31, 2024: **\$29,859**

Requested: **\$0**

Recommendation: **\$0**

Amount to be Spent 2025-2034: **\$0**

Rationale: No input received this year. This fund has sufficient funds.

Police Cruisers CRF

Actual Balance as of July 31, 2024: **\$81,730**

Requested: **\$30,000**

Recommendation: **\$33,000**

Amount to be Spent 2025-2034: **\$325,000**

Rationale: The Police Department maintains 4 cruisers which are replaced every 8 years. The 2018 SUV/Utility is scheduled for replacement this year. The cost to replace and outfit a police cruiser has risen to \$65,000.

The Police Chief has suggested that this CRF be converted into a revolving fund which is fed by Police Detail revenue. The income from this potential revenue source is not certain but is estimated to be in the \$5,000-\$8,000 range annually. The ACIPC recommends that a revolving fund be created to supplement the CRF, but not replace it. It will be necessary to place this request on the Town Ballot for approval by the voters.

Highway Trucks CRF

Actual Balance as of July 31, 2024: **\$470,030**

Requested: **\$700,000**

Recommendation: **\$700,000**

Amount to be Spent 2025-2034: **\$1,780,000**

Rationale: The cost of new Highway trucks has remained high (nearly 20%), the past few years. With 3 trucks *needed* to be replaced next year and a fourth next year, funding needs to be increased dramatically to maintain the CRF schedule. In order to prevent deficit spending, the ACIPC is recommending funding be \$ 367,000 next year until inflation rates reduce costs. next year's ACIPC Board will need to reevaluate the yearly funding for this CRF in light of (hopefully) reduced inflation.

Public Works Equipment, Facilities and Improvements CRF

Actual Balance as of July 31, 2024: **\$293,789**

Requested: **\$800,000**

Recommendation: **\$800,000**

Amount to be Spent 2025-2034: **\$1,504,000**

Rationale: Several expensive pieces of equipment are now at end of life including the Grader (\$400,000), Backhoe (\$275,000), Loader (\$250,000), and Skid Steer (\$75,000). Also, several solid waste pieces of equipment need to be replaced including 2 compactor/hoppers (\$65,000) and a Baler (\$25,000). The estimated cost has risen to \$1,000,000. Finally, the need for a scale for weighing construction waste has been clear for years. The Town is losing money every day due to the inability to assess construction waste costs accurately.

Gravel CRF

Actual Balance as of July 31, 2024: **\$34,046**

Requested: **\$5,000**

Recommendation: **\$5,000**

Amount to be Spent 2025-2034: **\$150,000**

Rationale: The Town purchases gravel at an annual cost of \$15,000. This expense has moved into the operational budget. Gravel is used as part of the RSMS work and is also used as part of Stormwater Mitigation activities.

During the March 10, 2020 voting session, the Legislative Body changed the purpose of the CRF for Gravel to add the "exploration, mining and acquisition of gravel." The funds in this CRF can be used to study the possibility of removing more gravel from the Shirley Forest area and exploring other areas of town for gravel mining.

Road Surface Management System (RSMS) CRF

Actual Balance as of July 31, 2024: **\$170,746**

Requested: **\$650,000**

Recommendation: **\$700,000**

Amount to be Spent 2025-2034: **\$5,940,000**

Rationale: Highway Block Grant (HBG) funding has been shrinking for a few years now. It is unknown how stable this level of funding will be for the next ten years. If continues to decrease, as expected, taxpayers will be required to raise additional funds to keep pace with previous years' RSMS activities.

Culvert repairs and road paving for Ridge Rd has already been delayed. In addition, both North and South Shore roads are in need of major culvert and road repaving work. Last year, two major culverts needed emergency replacement due to storm water damage.

We are falling *Way* behind in maintenance of our roads. In addition to the structural repairs that are immediately needed, as culverts are repaired and replaced, there will be necessary maintenance to these stormwater management structures on an ongoing basis. Over a decade ago, the Public Works office had created a spreadsheet that detailed the conditions of all roads in town including length of road, quality of the roadway and when maintenance was last done. This spreadsheet allowed the Public Works Director to keep track of the Town's road conditions and easily predict how much needed to be spent annually to maintain them. The ACIPC *strongly* recommends updating this spreadsheet and maintaining it to get the Town's roads maintenance schedule back on track.

Dam Maintenance ETF:

Actual Balance as of July 31, 2024: **\$68,874**

Requested: **\$5,000**

Recommendation: **\$5,000**

Amount to be Spent 2025-2034: **\$50,000**

Rationale: Both the Downing Pond Dam and the March Pond Dam require ongoing maintenance with major dam maintenance needed every 10 years. There is some discussion about the state offloading maintenance of state dams to the local towns, but nothing definite is known at this time.

Public Works Facilities Improvement CRF

Actual Balance as of July 31, 2024: **\$68,157**

Requested: **\$0**

Recommendation: **\$0**

Amount to be Spent 2025-2034: **\$350,000**

Rationale: There are no plans for any significant changes to the Public Works Facilities in the coming years. Some significant repairs to the roof of both the Highway garage and Recycling Center have been completed. The current balance should handle any maintenance items.

A study should be undertaken to determine facilities needs to install a scale for weighing construction and bulk waste.

Vehicle and Equipment Maintenance CRF

Actual Balance as of July 31, 2024: **\$26,844**

Requested: **\$20,000**

Recommendation: **\$20,000**

Amount to be Spent 2025-2034: **\$206,000**

Rationale: The purpose of this CRF is to provide funding for large unexpected repairs of any of the Town's vehicles or equipment. Expenditures from this CRF usually occur in the 3rd and 4th quarters of the fiscal year. Our town mechanic continues to keep our aging fleet of vehicles and equipment going, but this fund is not designed to accomplish that. The previous Town Administrator recommended this CRF should maintain a balance of \$35,000 in the CRF.

Smith Ball Field Improvements CRF

Actual Balance as of July 31, 2024: **\$30,662**

Requested: \$5,000

Recommendation: \$10,000

Amount to be Spent 2025-2034: \$100,000

Rationale: Repairs are still needed to the guardrail at Smith Ballfield. The irrigation system at the ball field is so old and neglected that it may be less expensive to replace it entirely. Storage issues at the ballfields also need to be addressed. The Parks and Recreation Committee recommends changing the language in the CRF to include all town owned fields and the town beach.

Library Facilities Improvements CRF

Actual Balance as of July 31, 2024: \$6,193

Requested: \$0

Recommendation: \$2,000

Amount to be Spent 2025-2034: \$14,000

Rationale: The Library's space issues have not changed from last year, but the Director is finding new ways to save space. This CRF is dedicated for interior improvements like carpet and floor tile replacement, furnace and other HVAC, and other interior physical repairs and maintenance expenses.

Library Technology Improvements CRF

Actual Balance as of July 31, 2024: \$4,490

Requested: \$0

Recommendation: \$0

Amount to be Spent 2025-2034: \$0.

Rationale: The Library Director did not request any funding for this CRF as she continues to be very successful in receiving grants for technology equipment.

Record Management ETF

Actual Balance as of July 31, 2024: \$67,215

Requested: \$14,600

Recommendation: \$30,000

Amount to be Spent 2025-2034: \$146,000

Rationale: Currently, records are stored in file cabinets, loose leaf notebooks, bound books, and boxes. that are scattered across Town Hall. The new software which has been purchased will allow new materials to be digitalized. The long-term goal is to digitize all records and eliminate as much stored paper documents as possible. Cloud storage and backup will secure records .

Computer System and Office Equipment ETF

Actual Balance as of July 31, 2024: \$70,332

Requested: \$50,000

Recommendation: \$100,000

Amount to be Spent 2025-2034: \$615,530

Rationale: The upgrading of the municipal and assessing infrastructure continues. This critical upgrade affects finance, payroll, tax billing, the Tax Clerk's receivable accounts, Land Use, and Building Inspector. Included in the project is a larger server which may need replacement every four years, the cost of transitioning information from the old system to the new, and staff training. In addition, public threats of ransomware have led to the need to increase cyber security from attacks. After this upgrade is

implemented, the ACIPC recommends funds for Computer Systems and Office Equipment be in the Operational Budget as it is anticipated this will be an annual expenditure.

Accrued Benefits Liability ETF

Actual Balance as of July 31, 2024: **\$44,345**

Requested: **\$20,000**

Recommendation: **\$ 20,000**

Amount to be Spent 2025-2034: **\$100,000**

Rationale: The Town Administrator feels there should be \$ 25,000 maintained in this account due to the number of long-term employees who may retire in the foreseeable future.

JC Shirley Site Improvements CRF

Actual Balance as of July 31, 2024: **\$1,913**

Requested: **\$0**

Recommendation: **\$0**

Amount to be Spent 2025-2034: **Unknown**

Rationale: There are no plans for improvements at this time.

Shirley Cemetery Improvements CRF

Actual Balance as of July 31, 2024: **\$3,908**

Requested: **\$0**

Recommendation: **\$0**

Amount to be Spent 2025-2034: **Unknown**

Rationale: There are no plans for improvements at this time.

The 1772 Meetinghouse Restoration CRF

Actual Balance as of July 31, 2024: **\$90,994**

Requested: **\$25,000**

Recommendation: **\$25,000**

Amount to be Spent 2025-2034: **\$315,000**

Rationale: The Meetinghouse is past ready for Phase 2 of its restoration. This involves timber frame repairs and roof replacement to restore structural integrity with estimated costs of \$315,000. This year's attempt to obtain a large grant failed. They continue to seek more grant funding to complement their fundraising and Town revenue.

The Building Inspector believes a new tarp is needed to keep the roof dry in the short term. The contractor recommends a rubber roof material which is more expensive, but will keep the roof dry until construction begins in a 2-3 years.

Zechariah Boodey Farmstead Committee NEW CRF or ETF

Actual Balance as of July 31, 2024: **NA**

Requested: **\$3,750**

Recommendation: **\$4,000**

Amount to be spent 2025-2034: **\$30,000**

Rationale: The Zechariah Boodey Farmstead Committee is asking for the creation of a CRF or ETF. This new fund will complete the installation of the parking area with a paved surface, striping, curbing, crosswalks, and signage, per the approved Site Plans for the Zechariah Boodey Farmstead Project.

The Committee has supported the funding for this project phase through fundraising events and receiving private donations. At this time, a total of \$73,056.75 has been received and has been expended/committed toward the phases of work for the project. This figure represents the amount of in-kind or private donations received as of August, 2024. The Zechariah Boodey Farmstead Expendable Charitable Trust has a balance of \$30,944.89; of this amount, \$27,433.61 is committed expenditures. The paving of the parking lot will ensure the protection of the investments into the parking lot and provide a solid surface for patrons of the facilities, and the protection of emergency response vehicles as requested by the Fire Chief during Site Plan Approval.

The Master Plan CRF

Actual Balance as of July 31, 2024: **\$6,690**

Requested: **\$0**

Recommendation: **\$0**

Amount to be Spent 2025-2034: **\$0**

Rationale: The current Master Plan was last updated June 26, 2017. The Planning Board has commenced to update it this year using a grant. Housing will be a major focus of this update.

New Durham Water Quality & Milfoil CRF.

Actual Balance as of July 31, 2024: **\$51,778**

Requested: **\$25,000**

Recommendation: **\$30,000**

Amount to be Spent 2025-2034: **\$ 220,000**

Rationale: The Water Management Plan completed in 2019 proposes a 10-year action plan to mitigate the pollution of Merrymeeting River. This plan requires annual alternating treatments of physical removal of invasive plants and herbicide treatment.

Money for Milfoil treatment comes from this CRF. Storm water remediation funding is part of RSMS CRF. Water quality funds are also located in the town's Operational Budget. Funding for public education should also be in the Operational Budget.

Requests for New Capital Reserve & Expendable Trust Funds

See Rationale above for details.

Zechariah Boodey Farmstead Parking Lot Construction CRF or ETF: New CRF or ETF

Summary of Requests

The ACIPC was requested to fund 28 CRF and ETF accounts at a total cost of: **\$3,117,350.**

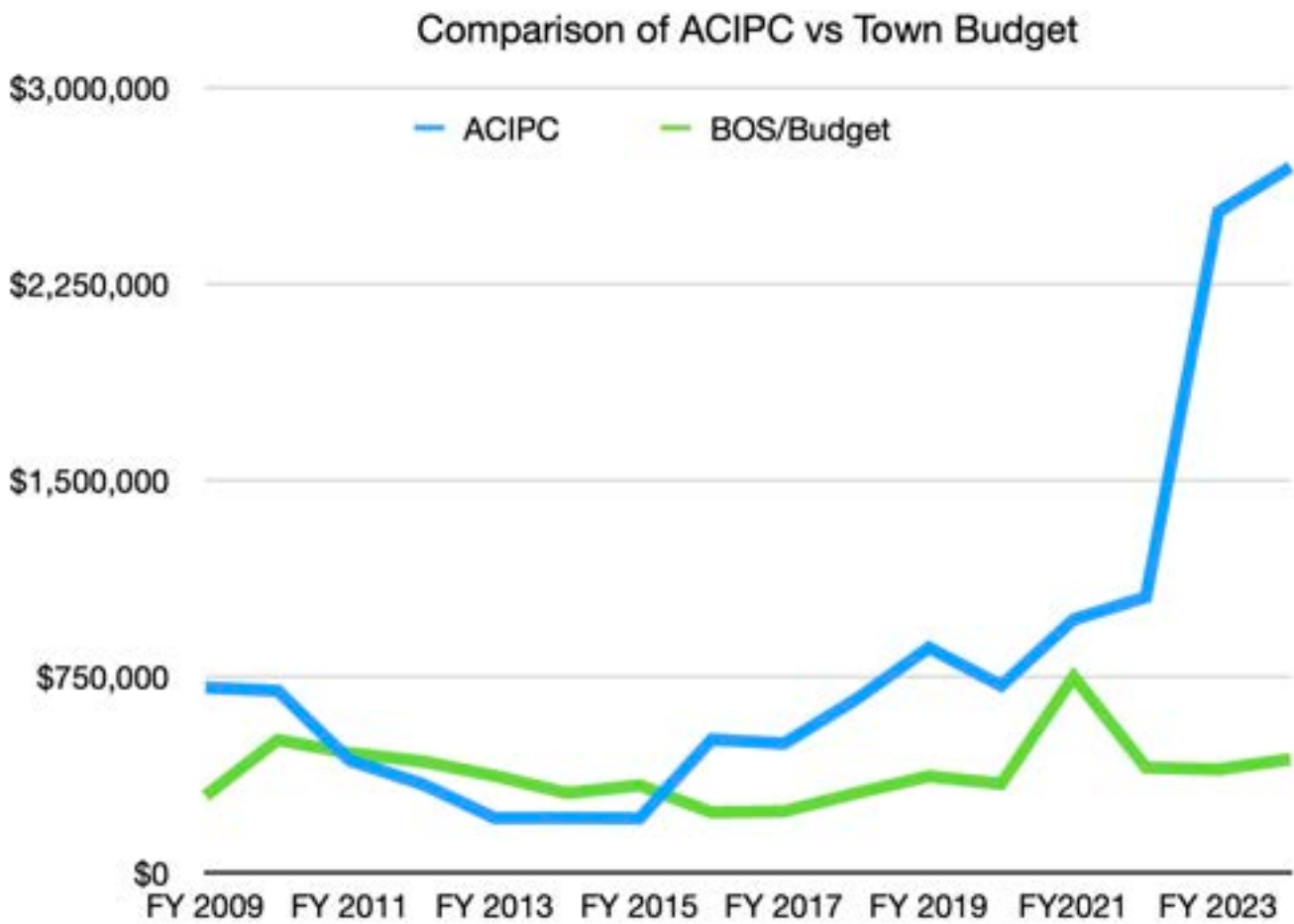
At the end of the review process, the Committee is recommending a total of: **\$3,182,900.**

There are several primary reasons for the continued large amount of funding recommended. First is due to the continued need maintain the RSMS program: Ridge Rd. needs culvert repair/replacement and repaving and both North and South Shore roads are in need of culvert repair/replacement and

paving. Secondly, the Public Works Department is asking *again* for a large funding increase to replace Highway trucks and equipment.

This funding is similar, but higher compared to last year's recommendation of **\$2,696,400**. If the Town wants to maintain services, it needs to increase funding of these CRF and ETF accounts.

The chart below shows how far the ACIPC and Town Budgets have diverged in just the last few years. Most of this divergence originates from deferred RSMS spending, delaying purchase of new vehicles and equipment for the Fire and Public Works Departments as well as delayed spending on Town buildings.



Relation of ACIPC Requests to Master Plan

DEPARTMENT or GROUP	CRF or ETF	MASTER PLAN
Town Facilities & Services	<p>-Municipal Facility Land Acquisition CRF</p> <p>-Public Safety Public Safety Buildings CRF</p> <p>-Vehicle & Equipment Maintenance CRF</p> <p>-Town Building Improvements ETF</p> <p>Library Improvements CRF</p> <p>Accrued Benefits Liability ETF</p> <p>-Computer Systems and Office Equipment ETF</p> <p>-Record Management ETF</p> <p>-Highway Trucks CRF</p> <p>-Highway Equipment CRF</p> <p>-Gravel CRF</p> <p>-RSMS CRF</p> <p>-Solid Waste Facilities CRF</p> <p>-Purchasing Equipment for the Transfer Station CRF</p> <p>-Dam Maintenance ETF</p>	<p>Town Facilities & Services</p> <p>Goal – Ensure valued affordable services & infrastructure for New Durham.</p> <p><u>Strategy # 1:</u> Align infrastructure with development planning via planning and implementing the repair/replacement of aging infrastructure.</p> <p><u>Strategy # 2:</u> Ensure New Durham’s facilities & infrastructure appropriately reflect Town needs.</p> <p><u>Strategy # 3:</u> Provide Town services that specifically address public safety and demographic needs.</p> <p>Town Appearance & Character:</p> <p>Goal - Value New Durham’s colonial architecture, upland forest landscape & lakefront character.</p> <p><u>Strategy # 2:</u> Retain New Hampshire Traditional Architectural Style and appearance in the design of all business areas.</p>

<p>New Durham Water Quality Committee</p>	<p>-New Durham Water Quality & Milfoil CRF.</p>	<p>Town Facilities & Services: Goal-Ensure valued, affordable services & infrastructure for New Durham. <u>Tactic # 3</u> Assure continuous monitoring and efficacious mitigation, when necessary, of at-risk natural resources. Natural Resources: Goal-Preserve New Durham's natural resources and rural landscape for the sustainable health, safety, and welfare of current and future generations. <u>Strategy # 1:</u> Protect water quality. Town Appearance and Character: Goal-Value New Durham's colonial architecture, upland forest landscape, & lakefront character. <u>Tactic # 1:</u> Protect scenic and environmental qualities of lakefront, wetlands, rivers.</p>
<p>1772 Meetinghouse Committee</p>	<p>-1772 Meetinghouse Restoration. CRF</p>	<p>Town Facilities and Services: Goal - Ensure valued affordable services & infrastructure for New Durham. <u>Strategy # 1:</u> Align infrastructure with development planning via planning and implementing the repair/replacement of aging infrastructure. <u>Strategy # 2:</u> Ensure New Durham's facilities & infrastructure appropriately reflects Town needs. Town Appearance & Character: Goal - Value New Durham's colonial architecture, upland forest landscape & lakefront character. Community Well Being: Goal – Provide Quality Lifestyle Opportunities for all Residents.</p>

<p>Zechariah Boodey Farmstead Committee</p>		<p>Town Facilities & Services: Goal: Ensure valued, affordable services & infrastructure for New Durham. Strategy # 1: Align Infrastructure with Development Planning. <u>Strategy # 2:</u> Ensure New Durham’s facilities & infrastructure appropriately reflects Town needs.</p> <p>Town Appearance and Character Goal: Value New Durham’s colonial architecture, upland forest landscape and lakefront character. <u>Strategy # 2:</u> Retain New Hampshire Traditional Architectural Style and appearance in the design of all business areas. <u>Strategy # 3:</u> Advance accessibility and use of New Durham, Town Center.</p> <p>Community Well Being: Goal – Provide quality lifestyle opportunities for all residents. <u>Strategy # 1:</u> Encourage Citizen Participation. Strategy # 2 Optimize Government Performance. <u>Strategy # 3:</u> Building Regional Collaboration.</p>
---	--	--

Town Historian	<p>No Current CRF/ETF</p> <p>-This is to bring awareness, while discussion is taking place regarding space needs and disposing of Town Owned Facilities</p>	<p>Town Facilities & Services: Goal: Ensure valued, affordable services & infrastructure for New Durham.</p> <p>Town Appearance and Character Goal: Value New Durham’s colonial architecture, upland forest landscape and lakefront character. <u>Strategy # 2:</u> Retain New Hampshire Traditional Architectural Style and appearance in the design of all business areas. <u>Strategy # 3:</u> Advance accessibility and use of New Durham, Town Center.</p>
Recreation	CRF for Smith Ballfield Improvements	<p>Town Facilities & service Ensure New Durham’s facilities & infrastructure appropriately reflect town needs</p> <p>e) Continue Capital improvement planning process to provide short & long term capital planning & fiscal predictability for infrastructure/equipment/facility needs</p> <p>l. Broaden ballfield usage, if possible, for potential year-round recreational facility.</p> <p>h) Maintain/enhance key services/ facilities (town beach, trails, ballfields, etc.) to provide improved quality of life opportunities for New Durham residents.</p>

Historical Comparison of Recommended vs BOS CRF and ETF Funding and Total Town Budget Appropriation

	Advisory CIP Committee CRF & ETF Amounts	Board of Selectmen CRF & ETF Amounts	Total Town Appropriation	Town Tax Rate	Total Tax Rate
FY 2008	Unavailable	\$259,800	\$4,144,972	\$6.11	\$18.99
FY 2009	\$707,637	\$293,700	\$3,634,035	\$6.32	\$20.24
FY 2010	\$695,334	\$507,864	\$3,883,171	\$6.95	\$21.19
FY 2011	\$428,616	\$457,000	\$3,934,633	\$6.88	\$22.40
FY 2012	\$339,000	\$425,550	\$4,004,188	\$6.85	\$22.96
FY 2013	\$209,500	\$370,500	\$3,800,029	\$6.19	\$22.50
FY 2014	\$209,722	\$304,472	\$3,511,194	\$5.62	\$21.85
FY 2015	\$208,121	\$334,000	\$3,490,350	\$5.35	\$22.15
FY 2016	\$509,800	\$231,000	\$3,342,408	\$5.07	\$22.76
FY 2017	\$494,300	\$235,000	\$3,316,234	\$5.02	\$23.02
FY 2018	\$663,600	\$304,500	\$3,282,286	\$5.46	\$23.35
FY 2019	\$860,000	\$369,000	\$3,426,148	\$5.63	\$23.72
FY 2020	\$714,846	\$340,000	\$3,763,062	\$4.69	\$16.88
FY2021	\$967,615	\$749,127	\$3,974,461	\$5.00	\$17.86
FY 2022	\$1,053,000	\$402,500	\$3,435,494	\$5.22	\$17.92
FY 2023	\$2,524,550	\$395,000	\$3,821,901	\$5.63	\$20.00
FY 2024	\$2,696,400	\$434,000	\$4,338,423	To Be Determined	To Be Determined
FY 2025	\$3,182,900	To Be Determined	To Be Determined	To Be Determined	To Be Determined

Appendix: Table 1. Rankings p. 1

CAPITAL RESERVE AND EXPENDABLE TRUST FUND REQUEST AND JUSTIFICATION ACCOUNT LISTING

FUND	DESCRIPTION	BUDGET YEAR	BUDGET AMOUNT	RANKINGS										TOTAL RANKING	TOTAL AMOUNT	AVERAGE RANKING																																																						
				2012	2013	2014	2015	2016	2017	2018	2019	2020	2021				2022																																																					
1	LIBRARY FACILITY IMPROVEMENT & MAINTENANCE	2011	\$4,700	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	100
2	LIBRARY FACILITY IMPROVEMENT & MAINTENANCE	2012	\$4,700	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	100
3	LIBRARY FACILITY IMPROVEMENT & MAINTENANCE	2013	\$4,700	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	100

Appendix: Table 3. Rankings p. 3

#1 CMR-RTF ranking

ID	Project Description	Construction Cost	Capital Cost	2019-2029												Total Construction Cost	Score	Ranking	Total Ranking
				2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029					
106	CMR / RTF East Project																		
107	Library Project (Capital Replacement)			\$1,800,000	\$1,800,000	\$1,800,000	\$1,800,000	\$1,800,000	\$1,800,000	\$1,800,000	\$1,800,000	\$1,800,000	\$1,800,000	\$1,800,000	\$1,800,000	\$1,800,000	1.8	1	1
108	Library Project (Operations)	\$20,000,000	\$1,900,000	\$1,900,000	\$1,900,000	\$1,900,000	\$1,900,000	\$1,900,000	\$1,900,000	\$1,900,000	\$1,900,000	\$1,900,000	\$1,900,000	\$1,900,000	\$1,900,000	\$1,900,000	2.0	2	2
109	TOTAL - Library Facilities Improvements	\$20,000,000	\$3,700,000	\$3,700,000	\$3,700,000	\$3,700,000	\$3,700,000	\$3,700,000	\$3,700,000	\$3,700,000	\$3,700,000	\$3,700,000	\$3,700,000	\$3,700,000	\$3,700,000	\$3,700,000	3.8	3	3
110	CMR																		
111	TOTAL - Library Facilities Improvements		\$5														0	4	
112	CMR		\$30																
113	TOTAL - Municipal Facility Land Acquisition																		
114	CMR	\$1,100,000	\$14,217,000	\$14,217,000	\$14,217,000	\$14,217,000	\$14,217,000	\$14,217,000	\$14,217,000	\$14,217,000	\$14,217,000	\$14,217,000	\$14,217,000	\$14,217,000	\$14,217,000	\$14,217,000	1.4	5	5
115	TOTAL - Street Management	\$1,100,000	\$14,217,000	\$14,217,000	\$14,217,000	\$14,217,000	\$14,217,000	\$14,217,000	\$14,217,000	\$14,217,000	\$14,217,000	\$14,217,000	\$14,217,000	\$14,217,000	\$14,217,000	\$14,217,000	1.4	6	6
116	CMR	\$1,000,000	\$41,510	\$41,510	\$41,510	\$41,510	\$41,510	\$41,510	\$41,510	\$41,510	\$41,510	\$41,510	\$41,510	\$41,510	\$41,510	\$41,510	1.6	7	7
117	TOTAL - Computer System and Office Equipment	\$1,000,000	\$41,510	\$41,510	\$41,510	\$41,510	\$41,510	\$41,510	\$41,510	\$41,510	\$41,510	\$41,510	\$41,510	\$41,510	\$41,510	\$41,510	1.6	8	8
118	CMR	\$5,000,000	\$5,000,000	\$5,000,000	\$5,000,000	\$5,000,000	\$5,000,000	\$5,000,000	\$5,000,000	\$5,000,000	\$5,000,000	\$5,000,000	\$5,000,000	\$5,000,000	\$5,000,000	\$5,000,000	1.4	9	9
119	TOTAL - General Building Upkeep	\$5,000,000	\$5,000,000	\$5,000,000	\$5,000,000	\$5,000,000	\$5,000,000	\$5,000,000	\$5,000,000	\$5,000,000	\$5,000,000	\$5,000,000	\$5,000,000	\$5,000,000	\$5,000,000	\$5,000,000	1.4	10	10
120	CMR		\$5														0	11	
121	TOTAL - Utility System Improvements		\$5														0	12	
122	CMR		\$50																
123	TOTAL - Street Management		\$50																
124	CMR	\$20,000,000	\$20,000,000	\$20,000,000	\$20,000,000	\$20,000,000	\$20,000,000	\$20,000,000	\$20,000,000	\$20,000,000	\$20,000,000	\$20,000,000	\$20,000,000	\$20,000,000	\$20,000,000	\$20,000,000	1.4	13	13
125	TOTAL - 1277th Street Water Treatment	\$20,000,000	\$20,000,000	\$20,000,000	\$20,000,000	\$20,000,000	\$20,000,000	\$20,000,000	\$20,000,000	\$20,000,000	\$20,000,000	\$20,000,000	\$20,000,000	\$20,000,000	\$20,000,000	\$20,000,000	1.4	14	14
126	CMR		\$6														0	15	
127	TOTAL - Water Pipe		\$6														0	16	
128	CMR	\$11,000,000	\$10,000,000	\$10,000,000	\$10,000,000	\$10,000,000	\$10,000,000	\$10,000,000	\$10,000,000	\$10,000,000	\$10,000,000	\$10,000,000	\$10,000,000	\$10,000,000	\$10,000,000	\$10,000,000	2	17	17
129	TOTAL - New Division Water Quality & Utility Cost	\$11,000,000	\$10,000,000	\$10,000,000	\$10,000,000	\$10,000,000	\$10,000,000	\$10,000,000	\$10,000,000	\$10,000,000	\$10,000,000	\$10,000,000	\$10,000,000	\$10,000,000	\$10,000,000	\$10,000,000	2	18	18
130	CMR	\$25,000,000	\$5,000,000	\$5,000,000	\$5,000,000	\$5,000,000	\$5,000,000	\$5,000,000	\$5,000,000	\$5,000,000	\$5,000,000	\$5,000,000	\$5,000,000	\$5,000,000	\$5,000,000	\$5,000,000	1.6	19	19
131	TOTAL - Light Output	\$25,000,000	\$5,000,000	\$5,000,000	\$5,000,000	\$5,000,000	\$5,000,000	\$5,000,000	\$5,000,000	\$5,000,000	\$5,000,000	\$5,000,000	\$5,000,000	\$5,000,000	\$5,000,000	\$5,000,000	1.6	20	20
132	CMR	\$450,000															4.4	21	21
133	TOTAL - Construction Costs	\$450,000															4.4	22	22
134	CMR	\$25,000,000															1.2	23	23
135	TOTAL - Barabara Knudsen Forecast Project - Parking	\$25,000,000															1.2	24	24

44/2024

Appendix: Table 5. Fire Department

05 FIRE

04/2024

05 - FIRE DEPARTMENT		Life	Replacement	Reserve												
Asset	Cost/CY	Est. Cost	Est. Cost	Est. Cost	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034		
2008 Rescue / Pumper	20	\$ 607,200	\$ 60,360													
2010 Ford F350 Forestry	15	\$ 80,000	\$ 5,333													
1994 Engine (E1)	20	\$ 80,000	\$ 40,000													
2001 Ladder	40	\$ 1,200,000	\$ 30,000													
2017 Chevrolet Tahoe (C1)	10	\$ 69,000	\$ 6,900													
2021 EMS CANAM (new add for CP 2023-2027)	12	\$ 20,000	\$ 2,417													
Fire Vehicles		\$ 2,785,200	\$ 115,010													
2005MAU	25	\$ 28,000	\$ 1,120													
SCBA Airpacks	15	\$ 140,000	\$ 10,667													
Auxiliary Equipment		\$ 188,000	\$ 11,787													
Total Cost		\$ 5,258,400	\$ 126,787													
Fire Vehicle Total Annual Cost + 7% Inflation		7,097,514	\$ 121,001													
Auxiliary Equip. Total Annual Cost + 7% Inflation		7,097,514	\$ 201,140													
2017 Ram 4500 P. Custom Ambulance			2017	\$350,000				\$275,000								
Dry Hydrants																
Capital Reserve																
Calculations																
2008 Rescue Pumper	20	\$ 607,200	\$30,360													
2010 Ford F350 Forestry	15	\$ 80,000	\$5,333													
1994 Engine (E1)	20	\$ 80,000	\$40,000													
2001 Ladder	40	\$ 1,200,000	\$30,000													
2017 Chevrolet Tahoe (C1)	10	\$ 69,000	\$6,900													
2021 EMS CANAM (new add for CP 2023-2027)	12	\$ 28,000	\$2,417													
Fire Vehicles		\$ 2,785,200	\$ 115,010													
2005 MAU	25	\$ 28,000	\$1,120													
SCBA Airpacks (18)	15	\$ 140,000	\$10,667													
Auxiliary Equipment		\$ 188,000	\$11,787													
Dry Hydrants	20	\$ 8,000	\$ 400													
Fire Vehicles CP Balance as of 2024			\$255,504													
Auxiliary CP Balance as of 2024			\$16,562													
Dry Hydrants CP Balance as of 2024			\$18,173													
			2025	2026	2027	2028	2029	2030	2031	2032	2033	2034				
			\$400	\$400	\$400	\$400	\$400	\$400	\$400	\$400	\$400	\$400	\$400			
			\$675,334	\$675,334	\$721,334	\$228,144	\$344,154	\$459,164	\$574,174	\$689,184	\$775,194	\$890,204				
			\$54,363	\$115,135	\$135,422	\$44,291	\$7,495	\$48,718	\$3,066	\$14,855	\$26,642	\$38,429				
			\$15,973	\$13,979	\$14,379	\$14,779	\$15,179	\$15,579	\$15,973	\$16,373	\$16,773	\$17,173				
			\$400	\$400	\$400	\$400	\$400	\$400	\$400	\$400	\$400	\$400				

Updated 04/23/24 by TMS

open up needed

Appendix: Table 6. Police Department

VEHICLES		Life	Replace	Replace												
	Expt	Costs	Cost/yr av.	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034			
2022 Ford Explorer	8	\$65,000	\$8,125						\$65,000							
2018 SUV/Utility Vehicle (RAM)	8	\$65,000	\$8,125		\$65,000								\$65,000			
2020 Dodge Durango	8	\$65,000	\$8,125				\$65,000									
2022 Ford Explorer (received 2024)	8	\$65,000	\$8,125										\$65,000			
Total Cost w/o Inflation		\$260,000	\$32,500	\$0	\$65,000	\$0	\$65,000	\$0	\$65,000	\$0	\$65,000	\$0	\$65,000			
Total Cost with 7% Inflation	7.00%	\$278,200		\$0	\$69,550	\$0	\$69,550	\$0	\$69,550	\$0	\$69,550	\$0	\$69,550			
Capital Reserve Calculation																
2022 Ford Explorer	8	\$65,000	\$8,125	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034			
2020 Dodge Durango	8	\$65,000	\$8,125	\$8,125	\$8,125	\$8,125	\$8,125	\$8,125	\$8,125	\$8,125	\$8,125	\$8,125	\$8,125			
2022 Ford Explorer (received 2024)	8	\$65,000	\$8,125	\$8,125	\$8,125	\$8,125	\$8,125	\$8,125	\$8,125	\$8,125	\$8,125	\$8,125	\$8,125			
2018 SUV/Utility Vehicle	8	\$65,000	\$8,125	\$8,125	\$8,125	\$8,125	\$8,125	\$8,125	\$8,125	\$8,125	\$8,125	\$8,125	\$8,125			
Totals		\$260,000	\$32,500	\$32,500	\$32,500	\$32,500	\$32,500	\$32,500	\$32,500	\$32,500	\$32,500	\$32,500	\$32,500			
Total Cost with 7% Inflation	7.00%	\$278,200		\$34,725	\$37,209	\$39,814	\$42,601	\$45,583	\$48,774	\$52,188	\$55,841	\$59,750	\$63,917			
CP Balance as of 2024			\$81,730	\$116,505	\$84,164	\$123,978	\$97,029	\$142,612	\$121,836	\$174,024	\$160,315	\$220,065	\$214,447			

Updated 08/23/24 by AA

86 POLICE

02/2024

Appendix: Table 7a. Highway Trucks

ETA HIGHWAY TRUCK	Life	Replacement Cost	Residual Cost/yr	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	
05 Int 7400 w/dump, plow and wing	12	\$300,000	\$25,000	\$300,000										
21 CAT excavator 207.5	25	\$210,000	\$8,400											
24 Int w/dump, plow and wing	12	\$300,000	\$25,000	\$300,000										
12 F350 w/cab and chassis	10	\$120,000	\$12,000	\$120,000										
13 Int 7400 w/dump, plow and wing	12	\$300,000	\$25,000	\$300,000										
23 GMC Sierra 2500 (Road Agent)	12	\$65,000	\$5,417											
24 Dodge 5500 w/ dump plow etc.	10	\$144,000	\$14,400											
18 Western Star w/dump, plow and wing	15	\$252,000	\$16,800											
20 F350 Ford plow wing and tandem	12	\$300,000	\$25,000											
Total Cost with inflation		\$1,991,000	\$157,017	\$770,000	\$0	\$300,000	\$0	\$0	\$0	\$0	\$210,000	\$375,000	\$0	
Project Cost with 20% inflation		\$2,389,200	\$188,420	\$924,000	\$0	\$360,000	\$0	\$0	\$0	\$0	\$252,000	\$450,000	\$0	
City Truck Fleet Request														
05 Int 7400 w/dump, plow and wing	12	2025	2025	2025										
21 CAT excavator 207.5	25	2012	2012											
24 Int w/dump, plow and wing	12	2017	2017											
12 F350 w/cab and chassis	10	2025	2025											
13 Int 7400 w/dump, plow and wing	12	2025	2025											
23 GMC Sierra 2000 (Road Agent)	12	2025	2025											
24 Dodge 5500 w/ dump plow etc.	10	2014	2014											
18 Western Star w/dump, plow and wing	15	2013	2013											
20 F350 Ford plow wing and tandem	12	2025	2025											
Total Capital Revenue Funding with inflation														
Total Cost with 20% Inflation (Rounded)		20,00%												
CR Reserve as of 2024				\$470,000	\$46,400	\$374,904	\$481,150	\$1,610,205	\$2,573,460	\$1,619,369	\$4,924,453	\$4,394,937	\$7,851,882	\$10,124,353

Updated 08/23/24 with revised IS information received from JP

Truck Fleet Vehicle List	Replacement Year
05 Int 7400 w/dump, plow and wing	12 2025
21 CAT excavator 207.5	12 2012
24 Int w/dump, plow and wing	12 2017
12 F350 w/cab and chassis	10 2025
13 Int 7400 w/dump, plow and wing	12 2025
23 GMC Sierra 2500 (Road Agent)	12 2025
24 Dodge 5500 w/ dump plow etc.	10 2014
18 Western Star w/dump, plow and wing	12 2013
20 F350 Ford plow wing and tandem	12 2025

ETA HIGHWAY TRUCK

4629264

Appendix: Table 8. Road Surface Management System

Road Surface Management System (Roads)													
	Life Expect	Replacement Cost	Build/yr	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Storm Water Management	10	\$420,000	\$42,000	\$20,000	\$44,000	\$10,000	\$44,000	\$20,000	\$44,000	\$20,000	\$44,000	\$20,000	\$44,000
Culverts & Bridges Treat	30	\$275,000	\$9,167	\$9,167	\$9,167	\$9,167	\$9,167	\$9,167	\$9,167	\$9,167	\$9,167	\$9,167	\$9,167
Total Cost w/o Inflation		\$695,000	\$51,167	\$29,167	\$53,167	\$19,167	\$53,167	\$29,167	\$53,167	\$29,167	\$53,167	\$29,167	\$53,167
Total Cost with 7% Inflation	7.00%	\$742,650	\$54,248	\$29,650	\$53,405	\$19,405	\$53,405	\$29,405	\$53,405	\$29,405	\$53,405	\$29,405	\$53,405
Storm Water/Culverts/Bridges	30	\$420,000	\$42,000	\$42,000	\$42,000	\$42,000	\$42,000	\$42,000	\$42,000	\$42,000	\$42,000	\$42,000	\$42,000
Bridges	30	\$275,000	\$9,167	\$9,167	\$9,167	\$9,167	\$9,167	\$9,167	\$9,167	\$9,167	\$9,167	\$9,167	\$9,167
Total Capital Reserve Funding w/o Inflation		\$695,000	\$51,167	\$29,167	\$53,167	\$19,167	\$53,167	\$29,167	\$53,167	\$29,167	\$53,167	\$29,167	\$53,167
Total Cost with 7% Inflation	7.00%	\$742,650	\$54,248	\$29,650	\$53,405	\$19,405	\$53,405	\$29,405	\$53,405	\$29,405	\$53,405	\$29,405	\$53,405
Annual Contribution to CRF				\$24,748	\$18,161	\$18,485	\$18,099	\$17,764	\$17,787	\$18,161	\$18,161	\$18,161	\$18,161
CRF Balance at of 2024			\$170,748	-\$18,156	-\$1,253,381	-\$2,044,004	-\$2,487,858	-\$3,190,948	-\$4,277,188	-\$5,791,024	-\$6,897,249	-\$8,089,911	-\$9,347,428
General	Life Expect	Replacement Cost	Build/yr	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
General Purchase	Annual	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000
Depreciation	10	\$50,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
Annual Contribution to CRF				\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000
Total Cost with 7% Inflation	7.00%		\$50,000	\$21,400	\$22,408	\$24,501	\$26,216	\$28,051	\$30,025	\$32,118	\$34,344	\$36,709	\$39,247
CRF Balance at of 2024			\$14,044	\$15,448	\$17,445	\$19,081	\$20,512	\$22,118	\$23,842	\$25,642	\$27,506	\$29,435	\$31,428
Road Program	15	\$500,000	\$33,333	\$55,000	\$57,400	\$61,232	\$65,538	\$70,376	\$75,705	\$81,581	\$87,955	\$94,873	\$102,376
RD - State Aid		\$500,000	\$13,333	\$14,000	\$14,500	\$15,132	\$15,808	\$16,520	\$17,268	\$18,055	\$18,881	\$19,747	\$20,653
Total Res RD		\$500,000	\$13,333	\$14,000	\$14,500	\$15,132	\$15,808	\$16,520	\$17,268	\$18,055	\$18,881	\$19,747	\$20,653
Total Cost with 7% Inflation	7.00%	\$524,000	\$35,000	\$36,800	\$38,740	\$40,812	\$43,008	\$45,320	\$47,748	\$50,293	\$52,956	\$55,738	\$58,640
Road Program + Culverts/Bridges/Storm Water				\$1,208,090	\$1,300,137	\$1,398,733	\$1,504,209	\$1,617,098	\$1,737,208	\$1,867,241	\$2,005,299	\$2,151,215	\$2,311,526

Updated: 08/21/24 with revised SS information received from JP

Appendix: Table 9. Dams

#9 DAMS	Life Expect	Replacement Cost	Replace Cost/Yr	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Dam Maintenance	10	\$50,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
Total Cost w/o Inflation		\$90,000	\$5,000	\$0	\$0	\$0	\$90,000	\$0	\$0	\$0	\$0	\$0	\$0
Total Cost with 7% Inflation	7.00%	\$53,500	\$5,350	\$0	\$0	\$0	\$53,500	\$0	\$0	\$0	\$0	\$0	\$0
Capital Reserve Calculation													
Total Capital Reserve Funding w/o Inflation	10		Total \$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
Total Cost with 7% Inflation	7.00%		\$5,350	\$5,350	\$5,715	\$6,125	\$6,554	\$7,013	\$7,504	\$8,029	\$8,597	\$9,197	\$9,836
CIP Balance as of 2024			\$68,874	\$74,224	\$79,948	\$86,073	\$92,617	\$99,681	\$107,274	\$115,414	\$124,119	\$133,399	\$143,265
HWY													
Fuel Facility	Expect 20	Replacement Cost \$25,000	Replace Cost/Yr \$1,250	2025 \$0	2026 \$0	2027 \$0	2028 \$0	2029 \$0	2030 \$0	2031 \$0	2032 \$0	2033 \$0	2034 \$0
Total Cost w/o Inflation		\$25,000	\$1,250	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Cost with 7% Inflation	7.00%	\$26,750	\$1,338	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital Reserve Calculation													
Total Capital Reserve Funding w/o Inflation	20		Total \$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
Total Cost with 7% Inflation	7.00%		\$5,350	\$5,350	\$5,350	\$5,350	\$5,350	\$5,350	\$5,350	\$5,350	\$5,350	\$5,350	\$5,350
CIP Balance as of 2024			\$0	\$5,150	\$10,700	\$16,050	\$21,400	\$26,750	\$32,100	\$37,450	\$42,800	\$48,150	\$53,500

Tab remains unchanged as of 08/23/24

Unable to find a CIP Balance for this account

Appendix: Table 11. Vehicle & Equipment Maintenance

-NOTE: There is no Table 10.

811 VEHICLE & EQUIPMENT MAINT	Life Expect	Replacement Costs	Replace Cost/Yr	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Equipment Fund													
Engine Replacement	10	\$25,000	\$2,500										
Transmission Replacement	10	\$6,000	\$600										
Truck Insurance loss/depreciation	10	\$75,000	\$7,500										
Miscellaneous Expenses	Annual	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
Total Cost w/o inflation	7.00%	\$116,000	\$20,600	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
Total Cost with 7% inflation		\$124,120	\$22,042	\$ 10,200	\$ 11,449	\$ 12,750	\$ 14,108	\$ 15,026	\$ 15,007	\$ 15,058	\$ 17,182	\$ 18,385	\$ 19,672
CRF Equipment Fund Request													
Engine Replacement	10	\$25,000	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500
Transmission Replacement	10	\$6,000	\$600	\$600	\$600	\$600	\$600	\$600	\$600	\$600	\$600	\$600	\$600
Truck Insurance loss/depreciation	10	\$75,000	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500
Miscellaneous Expenses	Annual	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
Total		\$120,000	\$20,600	\$20,600	\$20,600	\$20,600	\$20,600	\$20,600	\$20,600	\$20,600	\$20,600	\$20,600	\$20,600
Total Cost with 7% inflation	7.00%	\$124,120	\$22,042	\$ 22,042	\$ 23,585	\$ 25,236	\$ 27,002	\$ 28,891	\$ 30,915	\$ 33,079	\$ 35,395	\$ 37,872	\$ 40,523
CP Balance as of 2024			\$68,157	\$ 79,499	\$ 91,635	\$ 104,620	\$ 118,515	\$ 133,362	\$ 149,290	\$ 166,311	\$ 184,524	\$ 204,011	\$ 224,963

Tab remains unchanged as of 08/23/24

811 VEHICLE

8/20/2024

Appendix: Table 12. Parks & Recreation

#12 - Parks & Recs													
Smith Barfield													
	Life Expect	Replace Costs	Replace Cost/Yr av.	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Guardrail at Smeith's Way	20	\$5,000	\$250										
Irrigation System at Smeith's Way	20	\$15,000	\$750										
Storage Facility at Smeith's Way	20	\$30,000	\$1,500	\$30,000									
Playground, Barfields	10	\$15,000	\$1,500							\$15,000			
14 passenger bus	10	\$60,000	\$6,000										
Total Cost w/o Inflation		\$125,000	\$10,000	\$30,000	\$0	\$0	\$0	\$0	\$0	\$15,000	\$0	\$0	\$0
Total Annual Cost + 7% inflation	7%	\$133,750	\$10,300	\$12,100	\$0	\$0	\$0	\$0	\$0	\$16,050	\$0	\$0	\$0
Parks and recreation center													
Recreation Center	10	\$450,000	\$45,000	\$45,000	\$45,000	\$45,000	\$45,000	\$45,000	\$45,000	\$45,000	\$45,000	\$45,000	\$45,000
Total Annual Cost + 7% inflation	7%	\$481,500	\$48,150	\$48,150	\$51,521	\$55,127	\$58,988	\$63,115	\$67,513	\$72,280	\$77,318	\$82,731	\$88,527
Capital Reserve Calculation													
Guardrail at Smeith's Way	20	\$1,000	\$50	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750
Irrigation System at Smeith's Way	20	\$15,000	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750
Storage Facility at Smeith's Way	20	\$30,000	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500
Playground	10	\$15,000	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500
14 passenger bus	10	\$60,000	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000
Totals		\$125,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
Total Annual Cost + 7% inflation	7%	\$133,750	\$10,300	\$12,100	\$12,449	\$12,790	\$13,138	\$13,491	\$13,847	\$14,207	\$14,569	\$14,935	\$15,302
CR Balance as of 2024			\$30,662	\$9,282	\$20,711	\$12,962	\$46,070	\$90,095	\$75,103	\$75,110	\$92,292	\$110,677	\$130,348
Replacement Year													
Guardrail at Smeith's Way	2019	2039											
Irrigation System at Smeith's Way	2019	2039											
Storage Facility at Smeith's Way	2021	2041											
Town Vehicle	2023	2028											
Playground, Barfields	2019	2028											
Parks and recreation center	2023	2033											
Town Vehicle	Life Expect	Replace Costs	Replace Cost/Yr av.	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
	10	\$0,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
Totals		\$0,000		\$ 6,420	\$ 6,420	\$ 6,420	\$ 6,420	\$ 6,420	\$ 6,420	\$ 6,420	\$ 6,420	\$ 6,420	\$ 6,420
Total Annual Cost + 7% inflation	7%			\$ 6,420	\$ 6,420	\$ 6,420	\$ 6,420	\$ 6,420	\$ 6,420	\$ 6,420	\$ 6,420	\$ 6,420	\$ 6,420
CR Balance as of 2024			\$ -	\$420	\$840	\$1,260	\$1,686	\$2,100	\$2,520	\$2,946	\$3,360	\$3,786	\$4,200

No changes to the \$5 per CC