

TOWN OF PLAISTOW, NH

CAPITAL IMPROVEMENTS PROGRAM



(2021– 2026)
November 12, 2020

Finalized by the CIP Committee: 11/12/2020

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1. INTRODUCTION AND PURPOSE OF A CIP

Plaistow Town Officials and Staff, like our counterparts in other communities in New Hampshire, expend a great deal of effort each year establishing a municipal budget. This budget must realistically balance the ever-increasing needs and costs of delivering services to their constituents while at the same time staying within the financial constraints mandated by available tax revenues. In an acknowledgement of the precariousness of the annual budgetary process, the General Court authorized the use of a Capital Improvements Program (CIP) to aid town officials in scheduling the investment of Town resources.

New Hampshire RSA numbers 674:5-7 provide legal guidance as to authorization, purpose, description and preparation of the CIP. Undertaking a CIP can only be done after authorization to do so is granted by the local legislative body. This was done by a vote of the residents of Plaistow at Town Meeting in March 1984. The warrant language from the 1984 Town Meeting is included here for reference.

“Article 51: To see if the Town will vote to authorize the Planning Board to prepare and amend, from time to time, a recommended program of municipal capital improvements projected over at least six years, pursuant to RSA 674:5.”

The CIP also serves to prepare a financial plan for capital projects included in the Master Plan. The primary goal of the CIP is to schedule the expenditures so that the peaks and valleys in the Town's annual tax rate are eliminated. The largest of expenditures are anticipated and scheduled while the smaller expenditures are worked in around them to help stabilize the tax rate.

Although this document must have the authorization of the local legislative body, its use, once completed, is entirely advisory. The document is structured to provide a multi-year (at least six) recommended program of major capital projects and expenditures. RSA 674:5 states ***"The sole purpose and effect of the Capital Improvements Program shall be to aid the Board of Selectmen, Town Manager and the Budget Committee in their consideration of the annual budget."***

The Plaistow CIP is a budgetary document that schedules all anticipated major capital Town expenditures for an extended period of time, typically six years. The document includes a fiscal analysis that aids in prioritizing the expenditures. The program, when adopted and fully utilized, serves to ensure that the services and facilities necessary to meet the community's needs are provided in accordance with the financial capabilities of Plaistow.

2. ADVANTAGES OF A CIP

A Capital Improvements Program offers many advantages including the following:

1. Stabilizes year to year variations in capital outlays.
2. Pre-emptive acquisitions are made more feasible and defensible (e.g., land acquired for town uses such as water supply, waste disposal, and recreation).
3. In conjunction with capital reserve funds, interest payments may be reduced or eliminated by having the cash on hand for purchases rather than having to purchase bonds.
4. Enables towns to establish growth control measures (in conjunction with a master plan, RSA 674:22) and/or impact fees in accordance with RSA 674:21.
5. Facilitates implementation of the master plan through scheduling of proposed projects over a period of time. This type of programming can eliminate duplication and a random approach in making capital outlays.
6. Furnishes a total picture of the municipality's major capital needs, discourages piecemeal expenditures, and serves to coordinate the activities of various departments.
7. Establishes priorities for projects on the basis of need, cost, revenues and expenditures.

8. Serves as a public information tool by explaining to the public the Town's plans for major expenditures.

3. CIP COMMITTEE MEMBERSHIP

Voting Members:

Planning Board: 2 voting members: including the Chair of the Planning Board, or designee, who shall also serve as the Chair of the CIP Committee. An alternate member may serve in place of either member in case of an absence or recusion.

Planning Board voting members: Tim Moore and Jim Peck.

Planning Board alternate member: Geoff Adams.

Board of Selectmen: 2 voting members. An alternate member may serve in place of either member in case of an absence or recusion.

Board of Selectmen voting members: Julian Kiszka and Greg Taillon.

Board of Selectmen alternate member: Francine Hart.

Budget Committee: 2 voting members. An alternate member may serve in place of either member in case of absence or recusion.

Budget Committee voting members: Bob Zukas and Bob Hamilton.

Budget Committee alternate member: Maxann Dobson.

Non-voting Members:

Town Manager: Mark Pearson

Assistant Town Manager/Finance Director: Greg Colby

Planning Board Administrative Assistant: Dee Voss

Recording Secretary: Dee Voss

4. DEFINITION OF A CAPITAL IMPROVEMENT

In general, a capital improvement is a major expenditure for public facilities having a gross cost that exceeds a threshold value. The Town of Plaistow initially established this threshold value at \$5,000. In 2013 the threshold value was increased to \$10,000. In 2020 the threshold was increased to \$50,000. To be considered for inclusion in the CIP, the project must exceed the threshold value, have a useful life of three (3) years or more, and not be considered an annual, on-going, operating expense. Projects that require bond financing are also included in the CIP.

Examples of such improvements include:

- Land acquisition for public purpose

- Vehicles

- Buildings

- Equipment and machinery with a useful life of greater than 3 years

- Major building or facility renovations and repairs

- Road renovations resulting in long-term improvement in road capacity or conditions

- Special studies such as resource assessments or development of a Master Plan

5. PREPARATION, ADOPTION, AND REVIEW OF THE CIP

Each year at the request of the CIP Committee, the Town staff sends the appropriate sections of the CIP text document to all Town Department Heads and asks for updates (deletions, changes and additions). This request is typically issued in the late spring time frame with a stated reply deadline of early summer. The Town Staff accumulates the returned information and posts it to the Master CIP Text document, highlighting those items that have changed from the previous year. Town Staff also updates the Master CIP Text document and financial summary spreadsheet to indicate the new 6-year range.

Beginning in late spring, staff also updates the latest approved CIP spreadsheet by removing the previous year's columns and adding a new year to maintain the 6-year history. These columns should be highlighted until they are reviewed and approved by the CIP Committee.

The CIP Committee and Town Staff also review the cash flow for each capital reserve and impact fee accounts to make sure the balances are sufficient to meet the needs of the capital expenses in the CIP. Part of the impact fee review is to ensure that the 6-year limit is not exceeded. All collected impact fees must be spent within 6 years of being collected.

Each Department Head meets with the Town Manager to review the Department's capital projects for the next 6-year planning meeting.

All changes and additions are then reviewed at the next CIP Committee meeting. If there are any projects that the CIP Committee would like more information about, they either request that Town staff obtain the information or ask that a Department Head come to the next CIP Committee meeting to explain the project(s).

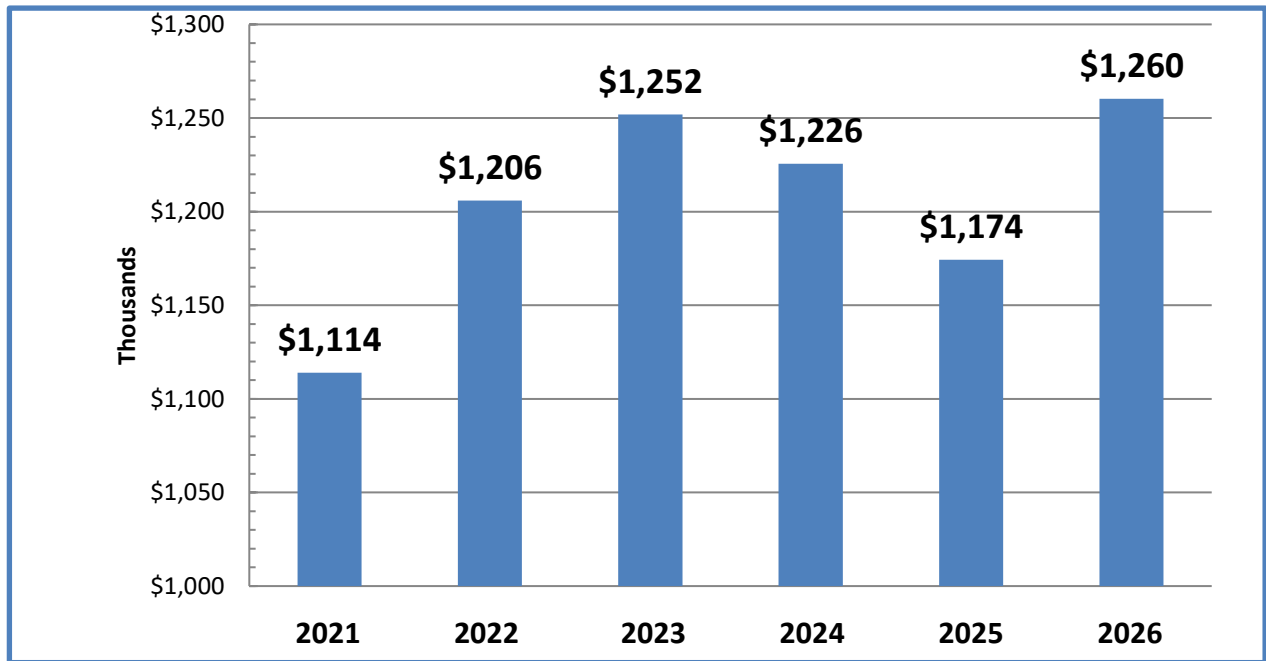
The CIP Committee will continue to meet to fully understand all of the changes or additions to capital projects and their associated costs and to finalize the numbers and text associated with each project. Upon final review, the Committee tries to balance or level-fund the requests for the 6-year period. Once this is accomplished, the Committee votes to finalize the CIP.

The following chart shows the CIP net expenses for the 6-year range of the CIP. The chart shows at a quick glance how successful the level-funding effort has been.

Note that:

- This chart is copied from the chart at the end of the Financial Summary spreadsheet,
- Dollar values represent thousands of dollars, and
- The Y-axis starts at \$1,180 (\$1,180,000) and not the usual \$0.

2021 - 2026 Capital Improvements Program (Net Expenses By Year - \$ In Thousands)



6. CLASSIFICATION OF PROJECTS

The Capital Improvements Program (CIP) projects as described in this document are placed into three (3) categories:

- (A) One-Time.
- (B) Multi-Year.
- (C) On-Going.

One-Time projects appear in the CIP for only one funding year within the 6-year planning window of the CIP. Multi-Year projects are those that will require more than 1 year to purchase or replace capital items. The On-Going projects are those that get funded every year. Capital reserve deposits generally fall into this category.

7. CIP DEPARTMENTAL REQUEST FORM

Department Name: _____
Person Making Request: _____
Date: _____
Master Plan Reference: _____

Nature of Request (Check One):
One Time _____ Multi-year _____ Recurring _____

Nature of Request (Check One):
New Request _____ Modified Request _____

Year Capital Requested (One Time Request): _____
1ST Year Capital Requested (Recurring Request): _____

Years Capital Requested (Multi-year Request):			
Year	Amount Requested	Year	Amount Requested
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

Priority (Check One): High _____ Medium _____ Low _____

Consequence of not making or delaying the capital purchase in the year(s) requested:

Project Description (Include multi-year rational if appropriate):

If the Capital Item being requested is associated with a capital reserve account, are the life cycle and cost information correct?

(Yes/No) _____ Corrected values: _____

Are there any studies or reports that will help support the need for this request (yes/no)?

If yes, what are the studies/reports and where can they be found?

8. COMPARISON OF CAPITAL EXPENSES WITH TOTAL BUDGETS

While the capital expenses outlined in the CIP are an important factor in budgeting town expenses, they in fact, on average, only account for 14.0% of the total municipal budget. Note the CIP dollar amounts reflect what the Planning Board approved and not what was approved at Town Meeting. Similarly, the Budget dollars reflect what the Budget Committee approved and not necessarily what was approved at Town Meeting.

8.1 Municipal Budget Comparisons

Figure 1 shows dollar amounts (in thousands of dollars) and percentages for the past six years.

Figure 1 – CIP Net Expenses as a Percentage of the Total Municipal Budget

Budget Year/Item	2015	2016	2017	2018	2019	2020
CIP Total	\$1,423	\$1,194	\$1,596	\$1,540	\$1,434	\$1,332
Budget Total	\$9,013*	\$8,949 ⁺	\$10,166	\$11,424	\$11,257	\$10,144
% of CIP Total to Budget Total	15.8%	13.3%	15.7%	13.5%	12.7%	13.1%

* Discounts the \$11,000,000 for the Safety Complex proposed bond.

+ Discounts the \$8,500,000 for the Safety Complex bond.

The CIP numbers in Figure 1 above were taken from the “Net” line of the Grand Totals section of the CIP financial summary. The budget total numbers were taken from the Budget Summary section (Total Appropriations) of the MS-7/MS-737 form (Budget Committee’s Approval column).

Note that the years listed reflect “budget years”, that is, the years 2015 through 2020 reflect the budgets as prepared during those prior calendar years.

8.2 Tax Bill Components

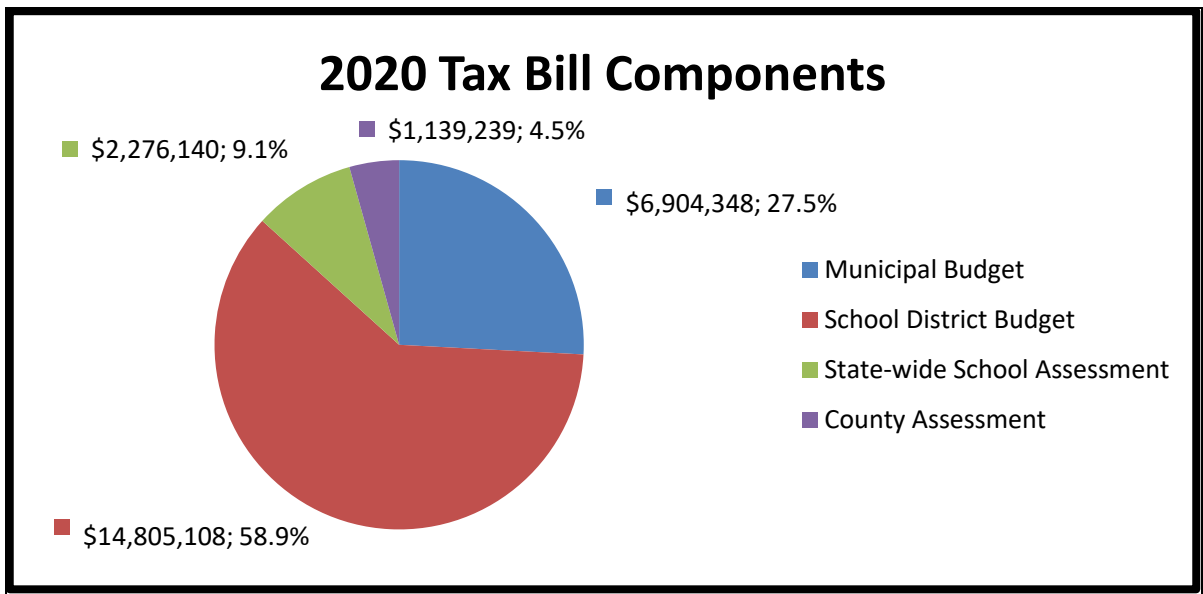
The CIP Committee, the Board of Selectmen, and the Budget Committee do not participate in the generation of the Timberlane Regional School District (TRSD) budget. However, the School District Assessment to the Town of Plaistow is the single largest part of the total budget upon which the tax rate and tax bills are based.

Tax bills are based on four parts as follows:

- Municipal budget
- School District Assessment
- State-wide School Assessment
- County Assessment

The chart in Figure 2 below shows the dollar amounts and percentages of the total tax bill.

Figure 2 – Tax Bill Component Comparison



The School District budget may be split into two parts: Operating and Capital. Note the State-wide Assessment was split into the same ratio as the School District Assessment. The County budget does not lend itself to be easily split into operating expenses and capital expenses and has therefore been included here as all operating expense.

The School District operating assessment for each of the member towns (Atkinson, Danville, Sandown, and Plaistow) is based Average Daily Membership (ADM) that is the number of students attending grades kindergarten through twelve (12). The capital assessment is based on the Net Assessed Valuation for each of the member towns. Note that TRSD belongs to SAU 55 along with Hampstead. Although Hampstead shares the expense of the SAU along with TRSD, no Hampstead students attend TRSD schools. The TRSD share of the SAU budget is included in the operating budget for TRSD. The school district numbers are taken directly from the Annual Timberlane School District Report.

8.3 Municipal, School, and County Budget Comparisons

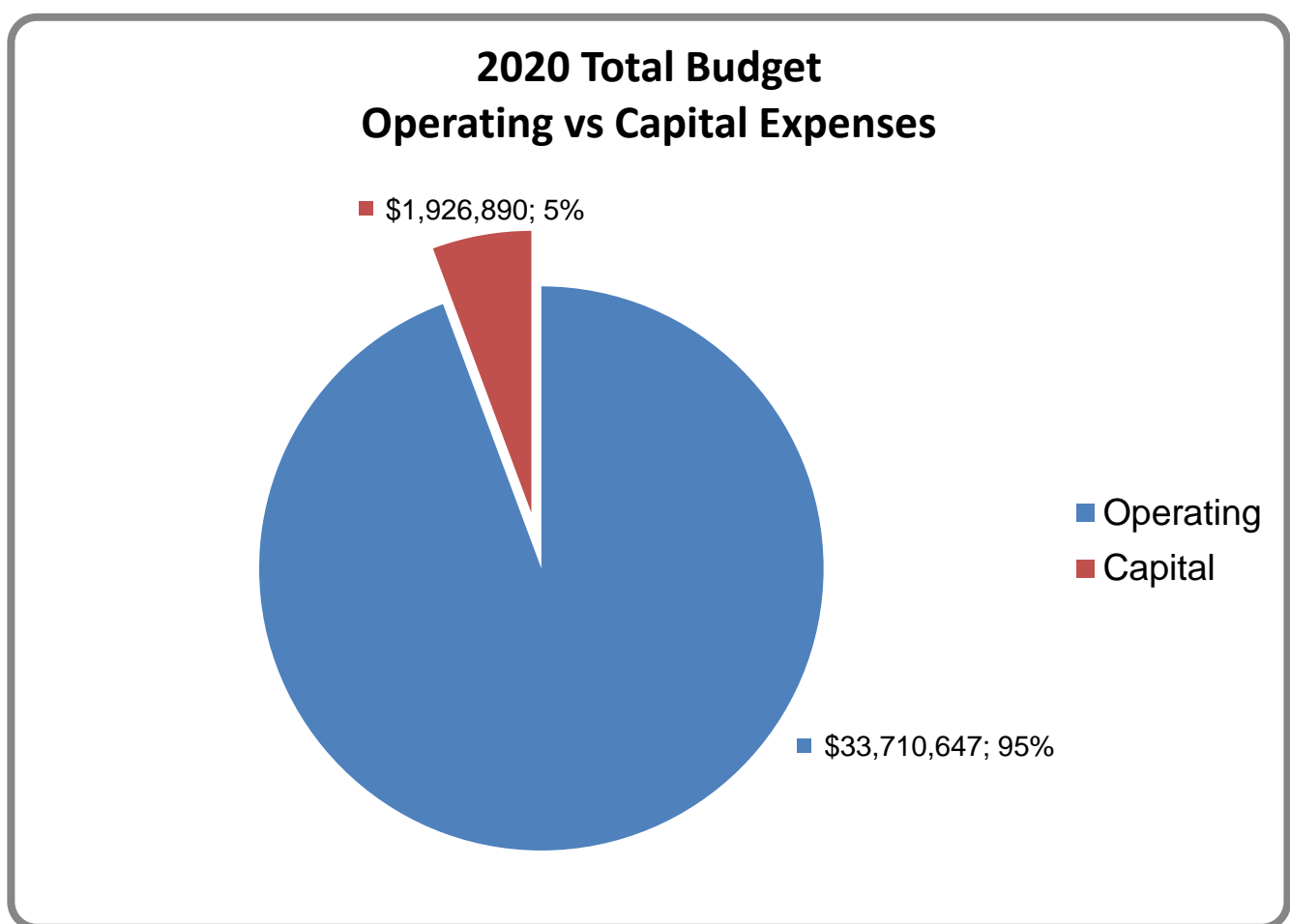
Note that the budget numbers in Figure 3 below do not match those shown in Figure 2. That is because the numbers in Figure 2 are the basis for tax bills. The numbers are based on the total budgets shown in Figure 3 minus all of the tax credits and grants, etc.

Figure 3 – Total Budget Operating and Capital dollars

2020 Budget	Operating	Capital
Municipal	\$11,057,820	\$1,322,400
School District	\$19,237,448	\$540,530
State-wide Assessment	\$2,276,140	\$63,960
County	\$1,139,239	\$0
Total	\$33,710,647	\$1,926,890

Figure 4 below displays in pie chart format the total operating and capital expenses as shown in Figure 3 above.

Figure 4 – Total Budget Operating and Capital Expense Comparisons



9. BONDED DEBT SERVICE

The state of New Hampshire has statutory limits in place that allow towns to bond specific percentages of their equalized assessed valuations to pay for capital improvements. The equalized value is the Town's total taxable property adjusted to 100% of market value. For municipal purposes the bonding threshold is 3.0% (raised from 1.75% to 3.0% in 1998) of the community's equalized assessed valuation. The 2016 assessed valuation for Plaistow was \$953,651,077; based on the municipal threshold, the bonded debt limit is \$28,609,532. Historically, Plaistow has never come close to reaching its bonding ceiling and had been debt free since mid 2009 when the library bond was paid off. In March 2016, the Town voted to approve an \$8.5 million bond for the expansion of the public safety complex.

Although the bond was for \$8.5 million, the Town received a premium (credit) of \$380,400 thus reducing the amount of the bond that needs to be repaid to \$8,119,600 as shown in Figure 5 below. The bond is for 30 years with no prepayment option and an interest rate of 2.86%. The amortization schedule follows:

Figure 5 – Bond Amortization Schedule

Year	Bond Outstanding Principle	Calendar Year Total Payment (Principle + Interest)	Year	Bond Outstanding Principle	Calendar Year Total Payment (Principle + Interest)
2017	\$8,119,600	\$597,968	2018	\$7,840,000	\$559,118
2019	\$7,560,000	\$545,062	2020	\$7,280,000	\$531,006
2021	\$7,000,000	\$516,950	2022	\$6,720,000	\$502,894
2023	\$6,440,000	\$488,838	2024	\$6,160,000	\$477,582
2025	\$5,860,000	\$466,326	2026	\$5,600,000	\$452,270
2027	\$5,320,000	\$438,214	2028	\$5,040,000	\$432,588
2029	\$4,760,000	\$426,902	2030	\$4,480,000	\$420,896
2031	\$4,200,000	\$409,640	2032	\$3,920,000	\$398,384
2033	\$3,640,000	\$369,928	2034	\$3,360,000	\$381,472
2035	\$3,080,000	\$373,018	2036	\$2,800,000	\$364,560
2037	\$2,520,000	\$356,104	2038	\$2,240,000	\$347,648

2039	\$1,960,000	\$339,192	2040	\$1,680,000	\$330,736
2041	\$1,400,000	\$322,260	2042	\$1,120,000	\$313,824
2043	\$840,000	\$303,368	2044	\$560,000	\$296,912
2045	\$280,000	\$288,456	2046	\$0	\$0

10. CASH FLOW ANALYSIS TEMPLATES

Each year the CIP Committee undertakes an analysis of various funds to make sure the fund will have sufficient money to meet the needs of the particular fund. Some of the cash flow diagrams have some unique characteristics but they all are based on the templates described in the following paragraphs.

The actual cash flow tables are included with each department's fund deposit information.

Vehicle Rotation Schedule

For those departments that have vehicles that are replaced on a periodic basis, the table below is a model used to calculate a cost per year for the fleet of vehicles. The table is not intended to reflect any particular set of vehicles.

The **Serviceable Lifetime (Years)** column indicates the estimated replacement intervals in years. In the table below the first two trucks listed have a replacement interval of 10 years and the third truck has a replacement interval of 15 years. Each year an evaluation of the condition of each vehicle is made that can result in either a shorter or longer replacement interval.

The **Estimated Cost per Vehicle** column is based on the particular Department Heads estimate. Periodic checks are made to see if any of the costs need to be adjusted.

The **Number of Units per 20-Year Interval** column is used to aid in the total cost calculation. In the table below the two trucks with 10-years serviceable lifetimes would need to be replaced twice in a 20-year interval. The third truck would need to be replaced one and a third times.

The **Estimated 20-Year Cost** column is the product of the two columns (Estimated Cost per Vehicle, Number Units per 20-Year Interval).

The **Total 20-Year Cost** row is the sum of each vehicles estimated 20-year cost and finally the **Cost Per Year** row is the quotient of the **Total 20-Year Cost** row and 20. This calculation is used to determine the annual deposit to be made into the vehicle capital reserve fund. Other factors may also enter into the amount of the deposits. The cost per year is typically rounded up to the nearest thousand-dollar amount, in this case \$31,000.

Figure 6 – Vehicle Rotation Schedule Template

Vehicle	Make/Model	Serviceable Lifetime (Years)	Estimated Cost per Vehicle	Number Units per 20-Year Interval	Estimated Total 20-Year Cost
Vehicle 1	2010 truck	10	\$160,000	2.00	\$320,000
Vehicle 2	2015 truck	10	\$60,000	2.00	\$120,000
Vehicle 3	2008 truck	15	\$120,000	1.33	\$159,600
Total 20-Year Cost:					\$599,600
Cost Per Year:					\$29,980

Cash Flow Template

The following information is included in each cash flow analysis. Each cash flow may have a different number of columns or subsequent year's information.

The **Scheduled Deposit** row shows the scheduled deposit for all years.

The **Actual Deposit** row is populated only once since the deposits in future years are not known.

The **Interest** row is shown only for one year as well since the interest in future years is not known.

The **Offsetting/Fees Revenues** row is used to record other fees and revenues that will be used to help offset the year's expenses before a withdrawal is made from the capital reserve fund.

The **Vehicle / Project List** populates the next set of rows that list the vehicles or projects that will be replaced or funded for the years shown in the cash flow tables or spreadsheets. For those cash flows that involve vehicles the Vehicle Rotation Schedule as above is annexed to the template as shown below.

The **Scheduled Withdrawal Sub-total** row is the sum of the costs of all the equipment to be replaced or projects to be funded in any given year.

The **Actual Withdrawal** row, like the **Actual Deposit** row, is populated only once since the withdrawals in future years are not known. This amount may vary from the scheduled amount, if the withdrawal was made late in the year and did not get recorded in the proper year or if a purchase of equipment was made and the purchase price minus a trade-in price was different than the scheduled withdrawal amount.

The **Deposit/Withdrawal Correction** row is populated only once and is used to account for all discrepancies between the actual and scheduled amounts. It may be recorded as either a positive or a negative amount.

The **Adjusted Year-end Balance** is calculated for all years by taking the prior year's year-end balance plus the sum of the scheduled deposit, interest, and offsetting fees minus the scheduled withdrawal sub-total plus the deposit/withdrawal correction. The **Adjusted Year-end Balance** should match the **Reported Year-end Balance**.

The **Reported Year-end Balance** row is copied directly from the Town Report and is used only for comparison to the **Adjusted Year-end Balance**.

Figure 7 – Cash Flow Template

Fund Name							
2017 Actual Balance Carried Forward >>	2018	2019	2020	2021	2022	2023	2024
\$0							
Scheduled Deposit >>							
Actual Deposit >>							
Interest >>							
Offsetting Fees/Revenues >>							
Vehicle / Project List							
Project 1							
Project 2							
Scheduled Withdrawal Sub-total >>							
Actual Withdrawal >>							
Deposit / Withdrawal Adjustment >>							
Adjusted Year- end Balance >>							
Reported Year- end Balance >>							

11. IMPACT FEE CASH FLOW ANALYSIS

The analysis of these funds is different from the analysis of other funds. Because the impact fees are created through zoning and the amounts collected are set through a public hearing process, the only control the CIP committee, Board of Selectmen, or Budget Committee has over these funds is to report the balance of the funds at year's end. A unique characteristic of impact fees and is that all monies collected must be spent within 6 years of when they were collected.

The analysis will focus on the fund deposit and withdrawal dates to ensure that no funds have exceeded the 6-year spending interval. The fund end-of-year balances are not as critical as they are for other funds.

The table below shows the aging of all funds collected.

Funds Expiring in Each Interval as of 12/31/19							
Impact Fee		0 – 12 months	13 – 24 months	25 – 36 months	37 – 48 months	49 – 59 months	60 – 72 months
School District	Amount Expiring	\$0	\$0	\$0	\$0	\$0	\$6,333
Public Safety	Amount Expiring	\$0	\$48,461	\$21,656	\$30,181	\$6,801	\$10,183
Recreation	Amount Expiring	\$13,126	\$41,134	\$22,196	\$13,211	\$7,054	\$6,018
Roadway	Amount Expiring	\$0	\$0	\$0	\$0	\$10,216	\$0

At the close of 2019, the Recreation impact fee fund had monies that would expire in 2020. Both the Public Safety Impact Fee and the Recreation Impact Fee funds have amounts that will expire in 2021.

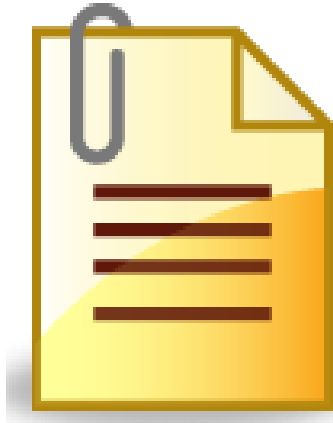
Although the CIP does not track school district capital expenses, the School Impact Fee balances are tracked below to ensure that the 6-year interval is not exceeded.

School Impact Fee									
2017 Actual Balance Carried Forward >>	\$21,173	2018	2019	2020	2021	2022	2023	2024	2025
Amount of fee that will expire in 2020 >>	\$0								
Amount of fee that will expire in 2021 >>	\$0								
Scheduled Deposit >>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Actual Deposit >>	\$14,583	\$17,496							
Interest >>	\$31	\$51							
Offsetting Fees/Revenues >>	\$0	\$0							
Project /Payments									
Scheduled Payments	\$0	\$0							
Scheduled Withdrawal Sub-total >>	\$0	\$0							
Actual Withdrawal >>	\$12,000	\$35,000							
Deposit / Withdrawal Adjustment >>	-\$1	\$0							
Adjusted Year-end Balance >>	\$23,786	\$6,333							
Reported Year-end Balance >>	\$23,786	\$6,333							

12. 2021-2026 CIP PROJECTS

The following pages contain a description of project sorted by department and classified as a One-Time project, a Multi-Year Project, or an On-Going project. All projects described in this document are included in the CIP financial summary spreadsheet. This text document will help the CIP Committee to present the CIP to the Planning Board, Board of Selectmen and Budget Committee and will help all committees and boards to better understand the nature of the capital projects and how they impact/influence the financial status of Plaistow.

Each project description also includes a reference to the Master Plan and a recommendation(s) from the CIP Committee as how to fund the project. When the recommendation is to include a warrant article for the Town Meeting, the proposed language of the warrant article is also included.



12.1 Highway Department



H1D. Highway Department Equipment Expendable Trust Fund Deposit 2021-2026

Project Type: On-Going

Master Plan Chapter Reference: Built Environment - Community Facilities

Community Facilities Recommendation Number: CF-11

Project Description: This capital reserve fund was created in 2006 by Town Meeting warrant article P-24 to level fund the on-going expenditures for the replacement of highway department equipment/vehicles. Each year a review of this fund's cash flow is undertaken to determine if an adjustment to the Fund deposit is necessary.



Fund Creation Language: “To see if the Town will vote to establish an Expendable Trust Fund for under the provisions of RSA 31:19-a for Purchase of Highway Equipment, and further to raise and appropriate the sum of \$59,000 for deposit into this fund?” This fund was created in 2006 with Warrant Article P-24.

In 2020 warrant article P-20-18 passed which changed the fiscal agents of the trust fund to the Board of Selectmen. P-20-18 language: “Shall the Town vote to name the BOS as agents to the Highway Department Equipment Expendable Trust Fund? This fund was created in 2006.”

Cash Flow Analysis: Several changes were made in 2019 to the highway department equipment list for the years 2020 through 2025. The former water department dump truck has been repurposed to be used for both the highway and water departments uses. It has been added to the highway department vehicle inventory. Analysis from 2018 showed that the 6-wheel International dump trucks experience problems with the sander/salter bodies but few problems with the truck chassis. This resulted in splitting the body and chassis replacement intervals – chassis (20 years) and body (10 years). The mowing machines have also been added to the inventory with a 20-year life cycle. In 2020 a forklift was purchased for \$25,000 and it has also been added to the inventory. In 2020 the landscaping trailer cost was increased to \$15,000, its serviceable life increased to 15 years and its replacement pushed out to 2024. The cost of the international dump trucks was increased to \$180,000 which included the truck and dump body. This resulted in an annual replacement cost of \$61,250 that was rounded up to \$62,000.

Various changes in the equipment inventory and serviceable lives has resulted in a reserve fund surplus, therefore, the recommended deposits are \$50,000 for 2020 through 2028 with an increase to \$62,000 in 2029 and all future years.

CIP Committee Recommendation(s):

- Per the Highway Department Equipment Expendable Trust Fund cash flow, the CIP should include \$50,000 to be deposited in the Highway Department Expendable Trust Fund for the years 2021 through 2026.
- The following warrant article should be presented at the 2021 Town Meeting:

Article P-21-xx: To see if the Town will vote to raise and appropriate the sum of \$50,000 to be added to the existing Highway Department Equipment Expendable Trust Fund.

The balance of this Expendable Trust Fund was \$xxx,xxx as of December 31, 2020.

(Recommended by the Board of Selectmen (0-0-0) and the Budget Committee (0-0-0)).

Article P-21-xx Explanation: CIP Reference: H1D. Timely deposits into the Highway Department Equipment Expendable Trust Fund will allow for the orderly replacement of highway vehicles using only trust fund money which helps to level the yearly tax impact. These funds will be invested in an interest-bearing account and can be withdrawn by a majority vote of the Board of Selectmen. The next planned expenses occur in 2023: \$50,000 for the replacement of the 2013 Ford F-350 pickup truck, 2024: \$20,000 for the replacement of the landscaping trailer, and 2025: \$110,000 for the replacement of the 2010 Ford Newholland brush cutter, \$50,000 for the replacement of the 2015 6-wheel International dump truck body (sander/salter attachment) and \$50,000 for a used replacement of the 2005 Holder sidewalk snow removal machine.

H1CF.1 Highway Department Expendable Trust Fund Cash Flow

Cash flow years 2018 through 2025

HIGHWAY DEPARTMENT EQUIPMENT EXPENDABLE TRUST FUND CASH FLOW							2017 Actual Balance Carried Forward >>	2018	2019	2020	2021	2022	2023	2024	2025
							\$200,414								
							Scheduled Deposit >>	\$0	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000
							Actual Deposit >>	\$890	\$50,000						
							Interest >>	\$3,401	\$4,297						
							Offsetting Fees/Revenues >>	\$26,900	\$0	\$10,000					
CIP Project Number	Vehicle	Make/Model	Serviceable Lifetime (Years)	Estimated Cost per Vehicle	Number Units per 20-year interval	Estimated total 20-year cost									
H1E.1A	6 Wheel Dump Truck	2010 International	20	\$180,000	1.00	\$180,000		\$0	\$0	\$0					
H1E.1B	Sander/salter dump body	2010 International *	20	\$50,000	1.00	\$50,000		\$0	\$0	\$50,000					
H1E.2A	6 Wheel Dump Truck	2015 International	20	\$180,000	1.00	\$180,000		\$0	\$0	\$0					
H1E.2B	Sander/salter dump body	2015 International *	20	\$50,000	1.00	\$50,000		\$0	\$0	\$0					\$50,000
H1E.3	Dump Truck	2012 Ford F-550	15	\$120,000	1.33	\$160,000		\$0	\$0	\$0					
H1E.4	Pick-Up Truck	2013 Ford F-350	15	\$50,000	1.33	\$66,667		\$0	\$0	\$0			\$50,000		
H1E.5	Pick-Up Truck (Water)	2015 Ford F-350	15	\$50,000	1.33	\$66,667		\$0	\$12,500	\$0					
H1E.6	Front-End Loader	2016 Caterpillar 926M	20	\$160,000	1.00	\$160,000		\$0	\$0	\$0					
H1E.7	Roadside Brush Cutter	2010 Ford Newholland	15	\$110,000	1.33	\$146,667		\$0	\$0	\$0					\$110,000
H1E.8	Wood Chipper	2014 100HP	20	\$40,000	1.00	\$40,000		\$0	\$0	\$0					
H1E.9	Sidewalk snow removal machine	2005 Holder	20	\$50,000	1.00	\$50,000		\$26,900	\$0	\$0					\$50,000
H1E.10	Mower #1	2011 Kubota	20	\$15,000	1.00	\$15,000		\$0	\$0	\$0					
H1E.11	Mower #2	2011 Kubota	20	\$15,000	1.00	\$15,000		\$0	\$0	\$0					
H1E.12	Trailer for Landscaping Equipment	Purchased in 2011	15	\$15,000	1.33	\$20,000		\$0	\$0	\$0				\$20,000	
H1E.13	Fork lift	Purchased in 2020	20	\$25,000	1.00	\$25,000		\$0	\$0	\$25,000					
H1E.14	Backhoe (No plans to replace)	1987 Ford	20	\$150,000	0.00	\$0		\$0	\$0	\$0					
Note: The International dump bodies have a 10-year serviceable life, however, a new dump truck comes with a new dump body and then 10 years later the dump body needs to be replaced. At the end of the next 10-year interval the 20-year serviceable life for the dump truck is up and it is replaced with a new truck & dump body.							Scheduled Withdrawal Sub-total >>	\$26,900	\$12,500	\$75,000	\$0	\$0	\$50,000	\$20,000	\$210,000
							Actual Withdrawal >>	\$0	\$12,500						
							Deposit / Withdrawal Adjustment >>	\$0	\$74,782						
							Adjusted Year-end Balance >>	\$204,705	\$196,720	\$181,720	\$231,720	\$281,720	\$281,720	\$311,720	\$151,720
							Reported Year-end Balance >>	\$204,705	\$196,720						

Cash flow years 2026 through 2032

HIGHWAY DEPARTMENT EQUIPMENT EXPENDABLE TRUST FUND CASH FLOW							2017 Actual Balance Carried Forward >>	2026	2027	2028	2029	2030	2031	2032
							\$200,414							
							Scheduled Deposit >>	\$50,000	\$50,000	\$50,000	\$62,000	\$62,000	\$62,000	\$62,000
							Actual Deposit >>							
HIGHWAY DEPARTMENT EQUIPMENT REPLACEMENT SCHEDULE							Interest >>							
							Offsetting Fees/Revenues >>							
CIP Project Number	Vehicle	Make/Model	Serviceable Lifetime (Years)	Estimated Cost per Vehicle	Number Units per 20-year interval	Estimated total 20-year cost								
H1E.1A	6 Wheel Dump Truck	2010 International	20	\$180,000	1.00	\$180,000						\$180,000		
H1E.1B	Sander/salter dump body	2010 International *	20	\$50,000	1.00	\$50,000								
H1E.2A	6 Wheel Dump Truck	2015 International	20	\$180,000	1.00	\$180,000								
H1E.2B	Sander/salter dump body	2015 International *	20	\$50,000	1.00	\$50,000								
H1E.3	Dump Truck	2012 Ford F-550	15	\$120,000	1.33	\$160,000			\$120,000					
H1E.4	Pick-Up Truck	2013 Ford F-350	15	\$50,000	1.33	\$66,667								
H1E.5	Pick-Up Truck (Water)	2015 Ford F-350	15	\$50,000	1.33	\$66,667					\$50,000			
H1E.6	Front-End Loader	2016 Caterpillar 926M	20	\$160,000	1.00	\$160,000								
H1E.7	Roadside Brush Cutter	2010 Ford Newholland	15	\$110,000	1.33	\$146,667								
H1E.8	Wood Chipper	2014 100HP	20	\$40,000	1.00	\$40,000								
H1E.9	Sidewalk snow removal machine	2005 Holder	20	\$50,000	1.00	\$50,000								
H1E.10	Mower #1	2011 Kubota	20	\$15,000	1.00	\$15,000							\$15,000	
H1E.11	Mower #2	2011 Kubota	20	\$15,000	1.00	\$15,000							\$15,000	
H1E.12	Trailer for Landscaping Equipment	Purchased in 2011	15	\$15,000	1.33	\$20,000							\$10,000	
H1E.13	Fork lift	Purchased in 2020	20	\$25,000	1.00	\$25,000								
H1E.14	Backhoe (No plans to replace)	1987 Ford	20	\$150,000	0.00	\$0								
Note: The International dump bodies have a 10-year serviceable life, however, a new dump truck comes with a new dump body and then 10 years later the dump body needs to be replaced. At the end of the next 10-year interval the 20-year serviceable life for the dump truck is up and it is replaced with a new truck & dump body.							Scheduled Withdrawal Sub-total >>	\$0	\$120,000	\$0	\$0	\$230,000	\$40,000	\$0
							Actual Withdrawal >>							
							Deposit / Withdrawal Adjustment >>							
							Adjusted Year-end Balance >>	\$201,720	\$131,720	\$181,720	\$243,720	\$75,720	\$97,720	\$159,720
							Reported Year-end Balance >>							
							Total 20-Year Cost:							
							Cost Per Year:							

Cash flow years 2033 through 2040

HIGHWAY DEPARTMENT EQUIPMENT EXPENDABLE TRUST FUND CASH FLOW							2017 Actual Balance Carried Forward >>	2033	2034	2035	2036	2037	2038	2039	2040						
							\$200,414														
							Scheduled Deposit >>	\$62,000	\$62,000	\$62,000	\$62,000	\$62,000	\$62,000	\$62,000	\$62,000						
							Actual Deposit >>														
HIGHWAY DEPARTMENT EQUIPMENT REPLACEMENT SCHEDULE							Interest >>														
							Offsetting Fees/Revenues >>														
CIP Project Number	Vehicle	Make/Model	Serviceable Lifetime (Years)	Estimated Cost per Vehicle	Number Units per 20-year interval	Estimated total 20-year cost															
H1E.1A	6 Wheel Dump Truck	2010 International	20	\$180,000	1.00	\$180,000															
H1E.1B	Sander/salter dump body	2010 International *	20	\$50,000	1.00	\$50,000										\$50,000					
H1E.2A	6 Wheel Dump Truck	2015 International	20	\$180,000	1.00	\$180,000				\$180,000											
H1E.2B	Sander/salter dump body	2015 International *	20	\$50,000	1.00	\$50,000															
H1E.3	Dump Truck	2012 Ford F-550	15	\$120,000	1.33	\$160,000															
H1E.4	Pick-Up Truck	2013 Ford F-350	15	\$50,000	1.33	\$66,667		\$50,000								\$50,000					
H1E.5	Pick-Up Truck (Water)	2015 Ford F-350	15	\$50,000	1.33	\$66,667															
H1E.6	Front-End Loader	2016 Caterpillar 926M	20	\$160,000	1.00	\$160,000					\$160,000										
H1E.7	Roadside Brush Cutter	2010 Ford Newholland	15	\$110,000	1.33	\$146,667										\$110,000					
H1E.8	Wood Chipper	2014 100HP	20	\$40,000	1.00	\$40,000			\$40,000												
H1E.9	Sidewalk snow removal machine	2005 Holder	20	\$50,000	1.00	\$50,000															
H1E.10	Mower #1	2011 Kubota	20	\$15,000	1.00	\$15,000															
H1E.11	Mower #2	2011 Kubota	20	\$15,000	1.00	\$15,000															
H1E.12	Trailer for Landscaping Equipment	Purchased in 2011	15	\$15,000	1.33	\$20,000															
H1E.13	Fork lift	Purchased in 2020	20	\$25,000	1.00	\$25,000										\$25,000					
H1E.14	Backhoe (No plans to replace)	1987 Ford	20	\$150,000	0.00	\$0															
Note: The International dump bodies have a 10-year serviceable life, however, a new dump truck comes with a new dump body and then 10 years later the dump body needs to be replaced. At the end of the next 10-year interval the 20-year serviceable life for the dump truck is up and it is replaced with a new truck & dump body.							Scheduled Withdrawal Sub-total >>	\$50,000	\$40,000	\$180,000	\$160,000	\$0	\$0	\$0	\$235,000						
							Cost Per Year:														
							Actual Withdrawal >>														
							Deposit / Withdrawal Adjustment >>														
							Adjusted Year-end Balance >>	\$171,720	\$193,720	\$75,720	-\$22,280	\$39,720	\$101,720	\$163,720	-\$9,280						
							Reported Year-end Balance >>														

H1CF.2 New Road Impact Fee Cash Flow

Impact Fee rational: The impact fee was established to mitigate the impact of additional Town owned subdivision roads. The cash flow format for impact fees are simpler than the cash flows for other capital reserve funds because neither the deposits or withdrawals adhere to a regular schedule. The primary purpose for the review of the impact fee account balances to ensure that the fees are expended before a 6-year time interval expires.

New Road Impact Fee									
2017 Actual Balance Carried Forward >>	\$174								
Amount of fee that will expire in 2018 >>	\$174	2018	2019	2020	2021	2022	2023	2024	2025
Amount of fee that will expire in 2019 >>	\$0								
Scheduled Deposit >>		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Actual Deposit >>		\$10,190	\$0	\$0					
Interest >>		\$1	\$25						
Offsetting Fees/Revenues >>		\$0	\$0						
Vehicle Replacement									
None scheduled for impact fee		\$0	\$0	\$0					
Scheduled Withdrawal Sub-total >>		\$0	\$0	\$10,000					
Actual Withdrawal >>		\$173	\$0						
Deposit / Withdrawal Adjustment >>		\$2	\$0	\$10,000					
Adjusted Year-end Balance >>		\$10,192	\$10,216	\$216					
Reported Year-end Balance >>		\$10,192	\$10,216						

H1E. Replacement of Highway Department Vehicles

The project type is listed as One-Time because each vehicle replacement occurs during a single year. Pictures of each vehicle type are shown below followed by the replacement schedule.

Project Type: One-Time

Master Plan Chapter Reference: Built Environment - Community Facilities

Community Facilities Recommendation Number: CF-9, CF-10



Figure H1E.1 6W International Dump Truck



Figure H1E.4 F-350 Ford Pickup Truck



Figure H1E.12 Landscaping Trailer



Figure H1E.3 F-550 Ford Dump Truck



Figure H1E.9 Sidewalk Snow Removal Machine



Figure H1E.6 Front-End Loader

Project Description: The Highway Vehicle replacement project is in place to ensure the Highway Department vehicles are replaced in a timely and safe manner. The Highway Supervisor and Town Manager evaluate the condition of each vehicle to see if it needs to be replaced earlier than specified in the Replacement Schedule or to see if the replacement can be postponed to a later year.

CIP Committee Recommendation(s):

- The CIP should show an expense of \$50,000 for 2023 for the replacement of the 2013 F-350 Pickup Truck and show this expense will be funded by a withdrawal from the Highway Department Equipment Expendable Trust Fund.
- The CIP should show an expense of \$20,000 in 2024 for the replacement of the landscaping trailer and show this expense will be funded by a withdrawal from the Highway Department Equipment Expendable Trust Fund.
- The CIP should show an expense of \$50,000 for 2025 for the replacement of the 2015 6-Wheel International Dump Truck sander/salter dump body and show this expense will be funded by a withdrawal from the Highway Department Equipment Expendable Trust Fund.
- The CIP should show an expense of \$110,000 in 2025 for the replacement of the 2010 Ford Newholland brush cutter and should also show this expense will be funded by a withdrawal from the Highway Department Equipment Expendable Trust Fund.
- The CIP should show an expense of \$50,000 in 2025 for the replacement of the 2005 Holder sidewalk snow removal machine and should also show this expense will be funded by a withdrawal from the Highway Department Equipment Expendable Trust Fund.

12.2 Fire Department



F1D. Fire Department Apparatus Capital Reserve Fund Deposit

2021-2026

Project Type: On-Going

Master Plan Chapter Reference: Built Environment - Community Facilities

Community Facilities Recommendation Number: CF-8

Project Description: This capital reserve fund was created in 1998 and is used to level fund the on-going expenditures for the replacement of the necessary fire department vehicles. Each year a review of the fund cash flow is undertaken to determine if an adjustment to the fund deposit is necessary. The current recommendation for this deposit is \$140,000.



Fund Creation Language: “Shall the Town vote to establish a Capital Reserve Fund under the provisions of RSA 35:1 for the purpose of fire department apparatus vehicle(s) and to raise and appropriate the sum of \$25,000 to be placed in this fund?” This fund was created in 1998 with Warrant Article 98-9.

A proposal is being put forward in 2021 that would make the BOS the fiscal agents for this fund and other Fire Department funds.

Article P-21-xx: “Shall the Town vote to name the BOS as agents to the Fire Department Apparatus Capital Reserve Fund created in 1998, the Self-Contained Breathing Apparatus (SCBA) Capital Reserve Fund created in 2015, and the Fire Department Radio Capital Reserve Fund created in 2019?”

Cash Flow Analysis: In 2016 the analysis of the vehicle cost per year was found to be in error. The calculation still included the cost of an older rescue truck and fire engine whose functionality was combined with the new engine 7. Once this error was corrected the new vehicle cost per year dropped to \$84,400 from \$103,272. When the initial capital reserve fund was established, the cost of the “Snorkel Truck”, now Tower 3, was not included in the cost per year calculations. That omission can finally be absorbed into the cash flow balances by increasing the deposit amount to \$128,000 in the years 2020 through 2022 followed by a deposit of \$93,800 in 2023 and all subsequent years. \$93,800 is the new 25-year cost average of all fire department vehicles. In 2018 a deposit of only \$81,000 was made. This has only a minor impact on the cash flow with a negative cash flow in 2022. The Fire Chief is recommending the Rescue-2 vehicle replacement be pushed out to 2024. He also stated that the Tower-3 truck needs to be replaced in 2022 and that the Town should purchase a new truck at a cost of \$1.4 million. This update is included in the cash flow by proposing a cash down payment of \$400,000 in 2022 and a purchase of a \$1,000,000 bond with 10 annual bond payments of \$100,000 from 2023 through 2032.

The combination of a reduced deposit amount and the cost increase leaves a deficit of just under \$71,000 in 2022. It remains to be seen if this can be made up from Impact Fee collections or if one or more vehicles can be deferred to later years. The Excel spreadsheet with the Capital Reserve Fund cash flow is inserted in the next section of this document.

CIP Committee Recommendation(s):

- Per the Fire Department Apparatus Capital Reserve Fund cash flow, the CIP should include \$140,000 to be placed in the Capital Reserve Fund in 2021 through 2026 and all subsequent years.
- The following warrant article should be presented at the 2021 Town Meeting:

Article P-21-xx: To see if the Town will vote to raise and appropriate the sum of \$140,000 to be added to the existing Fire Department Apparatus Capital Reserve Fund?

The balance of this fund was \$xx,xxx as of December 31, 2020.

(Recommended by the Board of Selectmen (0-0-0) and the Budget Committee (0-0-0)).

Article P-21-xx Explanation: CIP Reference: F1D. Timely deposits into the Fire Department Apparatus Capital Reserve Fund will allow for the orderly replacement of fire department vehicles using only capital reserve money which helps to level the yearly tax impact. These funds will be invested in an interest-bearing account and can only be withdrawn by a vote at a future Town Meeting. The next planned vehicle expenses are Tower 3 in 2022 (\$1,400,000), Rescue 2 in 2024 (\$240,000) followed by Forestry 4 in 2025 (\$60,000) and Command Car 1 in 2025 (\$50,000).

F1B. Fire Apparatus Bond and Bond Repayment

F1B.1 Fire Apparatus Bond

2021

Project Type: One-Time

Master Plan Chapter Reference: Built Environment - Community Facilities

Community Facilities Recommendation Number: CF-8

Project Description: The Fire Chief has determined that the Tower 3 truck needs to be replaced in 2021 rather than in 2022 as originally scheduled. The truck is experiencing safety-related mechanical problems that cannot be easily or inexpensively replaced. Furthermore, the availability of used replacement vehicles is very narrow or nonexistent. The purchase of a replacement vehicle to meet Plaistow's needs requires the purchase of a new truck at a cost of \$1.4 million. Such a large purchase can only be accomplished by a bond or a lease purchase agreement. The interest rate of a bond is much less than the interest rate of a lease purchase agreement and therefore the purchase of a bond is being recommended by the Fire Chief.



CIP Committee Recommendation(s):

- The following warrant article shall be submitted for the 2021 Town Warrant:
Article P-21-xx: “Shall the Town vote to raise and appropriate the sum of \$1,400,000 for the replacement of Fire Department Tower 3 fire truck and to authorize the issuance of not more than \$1,400,000 of bonds or notes in accordance with the provision of the Municipal Finance Act (RSA 33) and to authorize municipal officials to issue and negotiate such bonds or notes and to determine the rate of interest thereon? This will be a non-lapsing warrant article under RSA 32:7, VI and will not lapse until the project is completed or by December 31, 2022, whichever is sooner. Passage of a bond warrant article requires a 60% majority.”

(Recommended by the Board of Selectmen (0-0-0) and the Budget Committee (0-0-0)).

Article P-21-xx Explanation: CIP Reference: F1B1. The Fire Chief has determined that the Tower 3 truck needs to be replaced in 2021 rather than in 2022 as originally scheduled. The truck is experiencing safety-related mechanical problems that cannot be easily or inexpensively replaced. Furthermore, the availability

of used replacement vehicles is very narrow or nonexistent. The purchase of a replacement vehicle to meet Plaistow's needs requires the purchase of a new truck at a cost of \$1.4 million. Such a large purchase can only be accomplished by a bond or a lease purchase agreement. The interest rate of a bond is much less than the interest rate of a lease purchase agreement and therefore the purchase of a bond is being recommended by the Fire Chief.

F1B.1 Fire Apparatus Bond Repayment

2022-2031

Project Type: Multi-year

Master Plan Chapter Reference: Built Environment - Community Facilities

Community Facilities Recommendation Number: CF-8

F1CF.1 Fire Department Apparatus Capital Reserve Fund Cash Flow

Cash flow years 2018 through 2025

FIRE DEPARTMENT CAPITAL RESERVE CASH FLOW							2017 Balance Carried Forward >>	2018	2019	2020	2021	2022	2023	2024	2025	
							\$52,386									
							Scheduled Deposit >>	\$81,000	\$100,000	\$128,000	\$140,000	\$140,000	\$140,000	\$140,000	\$140,000	
							Actual Deposit >>	\$81,289								
FIRE/RESCUE APPARATUS REPLACEMENT SCHEDULE							Interest >>	\$1,360								
							Offsetting Fees / Revenues >>	\$0								
CIP Project Number	Vehicle	Make/Model	Serviceable Lifetime (Years)	Estimated Cost per Vehicle	Number Units per 25-year interval	Estimated total cost per 25-year interval										
FE1.1	Command Car 1	2015 Chevrolet	10	\$50,000	2.50	\$125,000		\$0	\$0							\$50,000
FE1.2	Rescue-2	2006 Chevrolet	15	\$240,000	1.67	\$400,000		\$0	\$0					\$240,000		
FE1.3	Engine-1	2003 KME	25	\$475,000	1.00	\$475,000		\$0	\$0							
FE1.4	Tower-3	1991 Pierce	25	\$400,000	1.00	\$400,000		\$0	\$0		\$200,000	\$0				
FE1.4	Tower-3	Bond	25	\$1,000,000	1.00	\$1,000,000		\$0	\$0	\$0	\$0	\$120,000	\$120,000	\$120,000	\$120,000	
FE1.5	Forestry-4	1994 GMC	25	\$60,000	1.00	\$60,000		\$0	\$0							\$60,000
FE1.6	Tanker-6	2018 Pierce	25	\$500,000	1.00	\$500,000		\$0	\$0							
FE1.7	Engine 8	2012 HME	25	\$475,000	1.00	\$475,000		\$0	\$0							
FE1.8	Tanker-5	1993 Pierce	25	\$0	1.00	\$0		\$0	\$0							
FE1.9	Utility Vehicle	2014 Ford Explorer	15	\$35,000	1.67	\$58,450		\$0	\$0							
Tanker-5 will be used only as a backup; there are no plans to replace this vehicle.						Total 25-year cost	\$3,493,450	Scheduled Withdrawal Sub-total >>	\$0	\$0	\$0	\$200,000	\$120,000	\$120,000	\$360,000	\$230,000
						Cost per year	\$139,738	Actual Withdrawal >>								
									\$0	\$0						
								Deposit / Withdrawal Adjustment >>	-\$1	\$0						
								Adjusted Year-end Balance >>	\$135,034	\$235,034	\$363,034	\$303,034	\$323,034	\$343,034	\$123,034	\$33,034
						Reported Year-end Balance >>	\$135,034									

Cash flow years 2026 through 2033

FIRE DEPARTMENT CAPITAL RESERVE CASH FLOW							2017 Balance Carried Forward >>	2026	2027	2028	2029	2030	2031	2032	2033
							\$52,386								
							Scheduled Deposit >>	\$140,000	\$140,000	\$140,000	\$140,000	\$140,000	\$140,000	\$140,000	\$140,000
							Actual Deposit >>								
FIRE/RESCUE APPARATUS REPLACEMENT SCHEDULE							Interest >>								
							Offsetting Fees / Revenues >>								
CIP Project Number	Vehicle	Make/Model	Serviceable Lifetime (Years)	Estimated Cost per Vehicle	Number Units per 25-year interval	Estimated total cost per 25-year interval									
FE1.1	Command Car 1	2015 Chevrolet	10	\$50,000	2.50	\$125,000									
FE1.2	Rescue-2	2006 Chevrolet	15	\$240,000	1.67	\$400,000									
FE1.3	Engine-1	2003 KME	25	\$475,000	1.00	\$475,000				\$475,000					
FE1.4	Tower-3	1991 Pierce	25	\$400,000	1.00	\$400,000									
FE1.4	Tower-3	Bond	25	\$1,000,000	1.00	\$1,000,000		\$120,000	\$120,000	\$120,000	\$120,000	\$120,000	\$120,000		
FE1.5	Forestry-4	1994 GMC	25	\$60,000	1.00	\$60,000									
FE1.6	Tanker-6	2018 Pierce	25	\$500,000	1.00	\$500,000									
FE1.7	Engine 8	2012 HME	25	\$475,000	1.00	\$475,000									
FE1.8	Tanker-5	1993 Pierce	25	\$0	1.00	\$0									
FE1.9	Utility Vehicle	2014 Ford Explorer	15	\$35,000	1.67	\$58,450									
Tanker-5 will be used only as a backup; there are no plans to replace this vehicle.						Total 25-year cost	\$3,493,450	Scheduled Withdrawal Sub-total >>	\$120,000	\$120,000	\$595,000	\$120,000	\$120,000	\$120,000	\$0
						Cost per year	\$139,738	Actual Withdrawal >>							
								Deposit / Withdrawal Adjustment >>							
								Adjusted Year-end Balance >>	\$53,034	\$73,034	-\$381,966	-\$361,966	-\$341,966	-\$321,966	-\$181,966
								Reported Year-end Balance >>							

Cash flow years 2034 through 2042

FIRE DEPARTMENT CAPITAL RESERVE CASH FLOW							2017 Balance Carried Forward >>	2034	2035	2036	2037	2038	2039	2040	2041	2042
							\$52,386									
							Scheduled Deposit >>	\$140,000	\$140,000	\$140,000	\$140,000	\$140,000	\$140,000	\$140,000	\$140,000	\$140,000
							Actual Deposit >>									
FIRE/RESCUE APPARATUS REPLACEMENT SCHEDULE							Interest >>									
							Offsetting Fees / Revenues >>									
CIP Project Number	Vehicle	Make/Model	Serviceable Lifetime (Years)	Estimated Cost per Vehicle	Number Units per 25-year interval	Estimated total cost per 25-year interval										
FE1.1	Command Car 1	2015 Chevrolet	10	\$50,000	2.50	\$125,000			\$50,000							
FE1.2	Rescue-2	2006 Chevrolet	15	\$240,000	1.67	\$400,000							\$240,000			
FE1.3	Engine-1	2003 KME	25	\$475,000	1.00	\$475,000										
FE1.4	Tower-3	1991 Pierce	25	\$400,000	1.00	\$400,000										
FE1.4	Tower-3	Bond	25	\$1,000,000	1.00	\$1,000,000										
FE1.5	Forestry-4	1994 GMC	25	\$60,000	1.00	\$60,000										
FE1.6	Tanker-6	2018 Pierce	25	\$500,000	1.00	\$500,000										
FE1.7	Engine 8	2012 HME	25	\$475,000	1.00	\$475,000					\$475,000					
FE1.8	Tanker-5	1993 Pierce	25	\$0	1.00	\$0										
FE1.9	Utility Vehicle	2014 Ford Explorer	15	\$35,000	1.67	\$58,450			\$35,000							
Tanker-5 will be used only as a backup; there are no plans to replace this vehicle.						Total 25-year cost	\$3,493,450	Scheduled Withdrawal Sub-total >>	\$0	\$85,000	\$0	\$475,000	\$0	\$240,000	\$0	\$0
						Cost per year	\$139,738	Actual Withdrawal >>								
								Deposit / Withdrawal Adjustment >>								
								Adjusted Year-end Balance >>	\$98,034	\$153,034	\$293,034	-\$41,966	\$98,034	-\$1,966	\$138,034	\$278,034
								Reported Year-end Balance >>								

Cash flow years 2043 through 2051

FIRE DEPARTMENT CAPITAL RESERVE CASH FLOW							2017 Balance Carried Forward >>	2043	2044	2045	2046	2047	2048	2049	2050	2051
							\$52,386									
FIRE/RESCUE APPARATUS REPLACEMENT SCHEDULE							Scheduled Deposit >>	\$140,000	\$140,000	\$140,000	\$140,000	\$140,000	\$140,000	\$140,000	\$140,000	\$140,000
							Actual Deposit >>									
							Interest >>									
							Offsetting Fees / Revenues >>									
CIP Project Number	Vehicle	Make/Model	Serviceable Lifetime (Years)	Estimated Cost per Vehicle	Number Units per 25-year interval	Estimated total cost per 25-year interval										
FE1.1	Command Car 1	2015 Chevrolet	10	\$50,000	2.50	\$125,000				\$50,000						
FE1.2	Rescue-2	2006 Chevrolet	15	\$240,000	1.67	\$400,000										
FE1.3	Engine-1	2003 KME	25	\$475,000	1.00	\$475,000										
FE1.4	Tower-3	1991 Pierce	25	\$400,000	1.00	\$400,000					\$200,000					
FE1.4	Tower-3	Bond	25	\$1,000,000	1.00	\$1,000,000						\$120,000	\$120,000	\$120,000	\$120,000	\$120,000
FE1.5	Forestry-4	1994 GMC	25	\$60,000	1.00	\$60,000					\$60,000					
FE1.6	Tanker-6	2018 Pierce	25	\$500,000	1.00	\$500,000		\$500,000								
FE1.7	Engine 8	2012 HME	25	\$475,000	1.00	\$475,000										
FE1.8	Tanker-5	1993 Pierce	25	\$0	1.00	\$0										
FE1.9	Utility Vehicle	2014 Ford Explorer	15	\$35,000	1.67	\$58,450										
Tanker-5 will be used only as a backup; there are no plans to replace this vehicle.						Total 25-year cost	\$3,493,450	Scheduled Withdrawal Sub-total >>	\$500,000	\$0	\$50,000	\$260,000	\$120,000	\$120,000	\$120,000	\$120,000
						Cost per year	\$139,738	Actual Withdrawal >>								
								Deposit / Withdrawal Adjustment >>								
								Adjusted Year-end Balance >>	\$58,034	\$198,034	\$288,034	\$168,034	\$188,034	\$208,034	\$228,034	\$248,034
								Reported Year-end Balance >>								

F1CF.2 Public Safety (Fire Apparatus Sub-account) Impact Fee Cash Flow

Impact Fee Rational: The sub-account of this impact fee was established to mitigate the impact of additional service calls (fire, medical, and rescue) that an expanding population has on the Fire Department. See section “MB2CF.1 Public Safety Impact Fee” Cash Flow for the Fire Apparatus subaccount cash flow.

F1E. Replacement of Fire Department Vehicles

The project type is listed as One-Time because each vehicle replacement occurs during a single year. Pictures of each vehicle type are shown below followed by the replacement schedule.

Project Type: One-Time

Master Plan Chapter Reference: Community Facilities

Community Facilities Recommendation Number: TBD



Figure F1.1 Rescue-2



Figure F1.2 Forestry 4



Figure F1.3 Tower-3



Figure F1.4 Tanker-5



Figure F1.5 Utility Car

Project Description: The Fire Department Apparatus replacement project is in place to ensure the Fire Department vehicles are replaced in a timely and safe manner. The Fire Chief and Town Manager evaluate the condition of each vehicle to see if it needs to be replaced earlier than specified in the Replacement Schedule or to see if the replacement can be postponed to a later year. The replacement cost for the Forestry-4 truck is reduced considerably because the utility body was replaced in 2018 due to corrosion issues.

Warrant Language: Each withdrawal from the Capital Reserve Fund requires a Town Meeting vote. Typical warrant language for the withdrawals follows:

*****Warrant article language template*****

Article P-Year of warrant article-warrant article number: Shall the Town vote to raise and appropriate the sum of Equipment cost for the replacement of the Name of equipment being replaced and to withdraw Equipment cost from the Fire Department Apparatus Capital Reserve Fund for such replacement? The proceeds from the sale or trade-in of this vehicle shall result in a lesser withdrawal from the Capital Reserve Fund.

Appropriation:	<u>Equipment cost</u>
Withdrawal from the Highway Department Equipment	
Expendable Trust Fund:	<u>- Equipment cost</u>
-----	-----
No amount to be raised by new taxation:	\$0

(Recommended by the Board of Selectmen (0-0-0) and the Budget Committee (0-0-0). This expense is in the Capital Improvements Program as adopted by the Planning Board.)

Article P-Year of warrant article-warrant article number Explanation: CIP Reference - F1E. Replacement of this vehicle is in accordance with the Fire Department Apparatus Replacement schedule and a further analysis of the need to replace. Timely replacement of vehicles ensures vehicle maintenance costs and downtime are minimized while driver safety is maximized.

*****End of template*****

CIP Committee Recommendation(s):

- The CIP should show an expense of \$240,000 for 2024 for the replacement of Rescue-2 vehicle and should also show this expense will be funded by a withdrawal from the Fire Department Capital Reserve Fund. A warrant article should be presented at the 2024 Town Meeting using the above warrant language template for this replacement.

- The CIP should show an expense of \$1,400,000 for 2022 for the replacement of the Tower-3 vehicle and should also show this expense will be funded by a withdrawal from the Fire Department Apparatus Capital Reserve Fund. A warrant article should be presented at the 2022 Town Meeting using the above warrant language template for this replacement.
- The CIP should show an expense of \$60,000 for 2025 for the replacement of the Forestry-4 vehicle and should also show this expense will be funded by a withdrawal from the Fire Department Capital Reserve Fund. A warrant article should be presented at the 2025 Town Meeting using the above warrant language template for this replacement.
- The CIP should show an expense of \$50,000 for 2025 for the replacement of the Command Car 1 vehicle and should show this expense will be funded by a withdrawal from the Fire Department Capital Reserve Fund. A warrant article should be presented at the 2025 Town Meeting using the above warrant language template for this replacement.

F2D. Self-Contained Breathing Apparatus (SCBA) Capital Reserve Fund Deposit 2021-2026

Project Type: On-Going

Master Plan Chapter Reference: Community Facilities

Community Facilities Recommendation Number: TBD

Project Description: This Capital Reserve Fund was created in 2015 for the purpose of level funding the replacement of the SCBA apparatus, SCBA tanks, and high temperature facemasks. Each year a review of the fund cash flow is undertaken to determine if an adjustment to the fund deposit is necessary.



Fund Creation Language: “Shall the Town vote to create a capital reserve fund and raise and appropriate the sum of \$33,400 to deposit into this fund for the purpose of setting aside money for the replacement of Self-Contained Breathing Apparatus (SCBA), SCBA cylinders, and high temperature masks? This capital reserve fund is being established pursuant to RSA 35:1.” This fund was created in 2015 with Warrant Article P-15-12.

A proposal is being put forward in 2021 that would make the BOS the fiscal agents for this fund and other Fire Department funds.

Article P-21-xx: “Shall the Town vote to name the BOS as agents to the Fire Department Apparatus Capital Reserve Fund created in 1998, the Self-Contained Breathing Apparatus (SCBA) Capital Reserve Fund created in 2015, and the Fire Department Radio Capital Reserve Fund created in 2019?”

Cash Flow Analysis: This fund was established to deposit money over a 6-year interval (2015 – 2020). In 2017 the Fire Chief indicated that cost increases to the SCBA equipment and oxygen bottles resulted in an increased deposit amount from \$33,400 to \$42,400. The replacement is still scheduled for 2020. The analysis is done in two parts, the first occurring during the 6-year interval as originally constructed and the second part a 20-year interval from 2021 through 2041. The recommendation is to deposit \$15,000 in each of the

twenty years so that the equipment can be replaced in 2041 at an estimated cost of \$300,000. The second part of the analysis is shown with four groups of 5-year intervals.

CIP Committee Recommendation(s):

- Per the Self-Contained Breathing Apparatus (SCBA) Capital Reserve Fund cash flow, the CIP should include \$34,600 to be placed in the Capital Reserve Fund in for 2021.
- The following warrant article should be presented at the 2021 Town Meeting:

Article P-21-xx: To see if the Town will vote to raise and appropriate the sum of \$34,600 to be added to the existing Self-Contained Breathing Apparatus (SCBA) Capital Reserve Fund that was created in 2015.

The balance of this fund was \$xx,xxx as of December 31, 2020.
(Recommended by the Board of Selectmen (0-0-0) and the Budget Committee (0-0-0)).

Article P-21-xx Explanation: CIP Reference: F2D. Timely deposits into the SCBA capital reserve fund will allow for the orderly replacement of the SCBA, high-temperature face masks, and bottles using only capital reserve money which helps to level the yearly tax impact. Proper operation of this equipment is paramount to ensuring fire fighter safety. These funds will be invested in an interest-bearing account and can only be withdrawn by a vote at a future Town Meeting. The total cost of replacements is estimated at \$227,400.

F2CF.1 SCBA Capital Reserve Fund Cash Flow

Cash flow years 2018 through 2024

SCBA Capital Reserve Fund								
2017 Actual Balance Carried Forward >>	\$102,228	2018	2019	2020	2021	2022	2023	2024
Scheduled Deposit >>		\$42,400	\$42,400	\$42,400	\$34,600	\$13,000	\$13,000	\$13,000
Actual Deposit >>		\$42,883	\$42,557	\$0				
Interest >>		\$1,981	\$3,164					
Offsetting Fees / Revenues >>		\$0	\$0	\$0				
Equipment Replacement								
SCBA Bottles		\$0	\$0	\$0	\$54,000	\$0	\$0	\$0

SCBA Tanks & Masks	\$0	\$0	\$0	\$173,400	\$0	\$0	\$0
Scheduled Withdrawal Sub-total >>	\$0	\$0	\$0	\$227,400	\$0	\$0	\$0
Actual Withdrawal >>	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Deposit / Withdrawal Adjustment >>	\$1	\$0	\$0	\$0	\$0	\$0	\$0
Adjusted Year-end Balance >>	\$147,093	\$192,814	\$192,814	\$418	\$13,418	\$26,418	\$39,418
Reported Year-end Balance >>	\$147,093	\$192,814					

F2CF.2 SCBA Capital Reserve Fund Cash Flow

Cash flow years 2025 through 2040

SCBA Capital Reserve Fund					
2024 Actual Balance Carried Forward >>	\$39,418	2025	2026-2030	2031-2035	2036-2040
Multi-Year Scheduled Deposits>>		\$13,000	\$65,000	\$65,000	\$65,000
Actual Deposit >>					
Interest >>					
Offsetting Fees/Revenues >>					
Equipment Replacement					
SCBA Bottles		\$0	\$0	\$0	\$54,000
SCBA Tanks & Masks		\$0	\$0	\$0	\$173,400
Scheduled Withdrawal Sub-total >>		\$0	\$0	\$0	\$227,400
Actual Withdrawal >>					
Deposit / Withdrawal Adjustment >>		\$0	\$0	\$0	
Adjusted Year-end Balance >>		\$52,418	\$117,418	\$182,418	\$20,018
Reported Year-end Balance >>					

F2E. Replace Fire Department Equipment and Apparatus 2021

F2E.1. Replace Self-Contained Breathing Apparatus (SCBA) Bottles

Project Type: One-Time

Master Plan Chapter Reference: Community Facilities

Community Facilities Recommendation Number: TBD

Project Description: The SCBA is complex device that stores a specific volume of breathing air at high pressure and delivers the air, through a series of regulators to the facemask of the firefighter when entering a hazardous environment. The current equipment was purchased through the Assistance to Firefighters Grant program in 2005. The pressure cylinders (bottles) are made of carbon fiber wrapped in fiberglass and have a maximum life of 15 years. They are hydrostatically tested every 5 years or whenever they have been exposed to extreme heat. Our current bottles will be tested in 2015 and will be taken out of service at their 15-year-end of life in 2020. The current cost of a replacement bottle is approximately \$1,000. We maintain 50 - 45 minute/4,500 psi bottles (25 installed in the packs and 25 spare). In addition, we have 4 - 60 minute/4,500 psi bottles specifically for our Rapid Intervention Team (RIT) in the event of the need to extricate a down firefighter. The current anticipated cost for this project is \$54,000. The department anticipates applying for grants to offset this project beginning in 2017, if grants are available. Update from the Fire Chief in 2017: a grant was received but for other equipment and the department still needs to replace the SCBA and bottles in 2020.



F2E.2. Replacement of Self-Contained Breathing Apparatus (SCBA)

Project Type: One-Time

Master Plan Chapter Reference: Community Facilities

Community Facilities Recommendation Number: TBD

Project Description: As stated in the previous project, the SCBA is complex device that stores a specific volume of breathing air at high pressure and delivers the air, through a series of regulators to the facemask of the firefighter when entering a hazardous environment. The current equipment was purchased through the Assistance to Firefighters Grant program in 2005. The design standards for SCBA are set by the National Fire Protection Association (NFPA) and are updated periodically. Due to the high cost of this equipment, upgrading is typically delayed until either significant advances in technology are developed and implemented or a department's equipment becomes obsolete due to inability to maintain or they are determined to be technologically unsafe due to their age. Our breathing apparatus are tested to industry standards every two years to ensure proper operation. We expect that we will need to upgrade our current equipment by 2020. We currently maintain 25 SCBA and we expect that number to be static for the foreseeable future. The 2014 estimate for one SCBA (w/o bottle) is \$5,500. The estimated cost for full replacement of this equipment comes to \$137,500. In addition to the SCBA, we would also add approximately 30 high temperature face pieces (masks) at a cost of \$280/each or \$8,400. An updated cost estimate for the SCBA units increased from \$5,500 to \$6,600. This increase raises the total cost of the replacement from \$145,900 to \$173,400. The cost of the masks remains at \$280 each.



CIP Committee Recommendations:

- The CIP should include an expense of \$227,400 in the year 2021 to replace the 54 tanks (\$54,000) and 25 SCBA tanks for breathing apparatus, as well as 30 additional high temperature face pieces (\$173,400), and to withdraw \$227,400 from SCBA Capital Reserve Fund to fund the expense.
- The following warrant article should be presented at the 2021 Town Meeting.

Article P-21-xx: To see if the Town will vote to raise and appropriate the sum of \$227,400 for the replacement of the 54 bottles for breathing apparatus, 25 SCBA tanks for breathing apparatus, and 30 high temperature face masks, and to withdraw \$227,400 from SCBA Capital Reserve Fund.

	Appropriation:	\$227,400
Withdrawal from the SCBA Capital Reserve Fund:		-\$205,200
Withdrawal from the General Fund, Unassigned Fund Balance:		- \$22,200
-----		-----
No amount to be raised by new taxation:		\$0

(Recommended by the Board of Selectmen (0-0-0) and the Budget Committee (0-0-0)).

Article P-21-xx Explanation: CIP Reference F2E.1 and F2E.2. Purchase of this equipment will ensure existing equipment is retired at the end of its designed life cycle of 15 years. The replacement will ensure that the firefighters have reliable and safe equipment while performing their vital and critical jobs.

F3D. Fire Department Radio Capital Reserve Fund Deposit
2020-2025

Project Type: On-Going
Master Plan Chapter Reference: Community Facilities
Community Facilities Recommendation Number: TBD

Project Description: This capital reserve fund is being proposed to level fund the on-going expenditures for the replacement of the necessary fire department mobile and portable radios. Each year a review of the fund cash flow will be undertaken to determine if an adjustment to the fund deposit is necessary.



Warrant Creation Language: “To see if the town will vote to establish a Fire Department Radio Capital Reserve Fund under the provisions of RSA 35:1 for the purpose of replacement of mobile and portable radios as needed in the future and to raise and appropriate the sum of \$15,000 to be placed in this fund. Further, to name the Board of Selectmen as agents to expend from said fund.”

Cash Flow Analysis: This capital reserve fund has just been created and hence no cash flow analysis is available.

F3CF.1 Fire Department Radio Capital Reserve Fund Cash Flow

Fire Department Radio Capital Reserve Fund Cash Flow																	
Radio Replacement Schedule	2018 Balance Carried Forward >>	\$0	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
	Scheduled Deposit >>		\$15,000	\$15,000	\$0	\$0	\$34,000	\$34,000	\$34,000	\$34,000	\$34,000	\$34,000	\$34,000	\$34,000	\$34,000	\$34,000	\$32,000
	Actual Deposit >>		\$15,000														
	Interest >>		\$25														
	Offsetting Fees/ Revenues >>		\$0	\$0	\$100,000	\$100,000											
Half of the radios will be replaced in 2021 and half will be replaced in 2022. \$100,000 to be withdrawn from the General Fund, Unassigned Fund Balance in each year.																	
Radio replacement			\$0	\$0	\$100,000	\$100,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Scheduled Withdrawal >>		\$0	\$0	\$100,000	\$100,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Actual Withdrawal >>		\$0	\$0													
	Deposit / Withdrawal Adjustment >>		\$0	\$0													
	Adjusted Year-End Balance >>		\$15,025	\$30,025	\$30,025	\$30,025	\$64,025	\$98,025	\$132,025	\$166,025	\$200,025	\$234,025	\$268,025	\$302,025	\$336,025	\$370,025	\$402,025
	Reported Year-End Balance >>		\$15,025														

CIP Committee Recommendation(s):

- Per the Fire Department Chief's request, the CIP should include \$34,000 to be placed in the proposed Capital Reserve Fund in 2021 and all subsequent years.
- The following warrant article should be presented at the 2021 Town Meeting:

Article P-21-xx: To see if the town will vote to raise and appropriate the sum of \$34,000 to be added to Fire Department Radio Capital Reserve Fund previously as established in 2019.

The balance of this fund was \$xx,xxx as of December 31, 2020.

(Recommended by the Board of Selectmen (0-0-0) and the Budget Committee (0-0-0)).

Article P-21-xx Explanation: CIP Reference: F3D. Timely deposits into this capital reserve fund will ensure that funds are available to replace mobile and portable radios as needed in the future using only capital reserve funds which helps to level the yearly tax impact.

F3E. Fire Department Radio Replacement

2021-2026

Project Type: On-Going

Master Plan Chapter Reference: Community Facilities

Community Facilities Recommendation Number: TBD

Project Description: The portable and mobile radios used by the Fire Department are coming to the end of their useful life, that is, the technology is old and parts are hard to find and they are worn out by heavy usage over the past years. The Fire Chief is recommending a capital reserve account be established to allow timely replacement of the radios that are most-likely to fail. The department has 37 portable radios at an approximate cost of \$5,000 a piece and 12 mobile radios (mounted in vehicles) at an approximate cost of \$8,000 a piece. \$15,000 is proposed to be deposited into a capital reserve fund that will be used to fund the radio purchase(s).



CIP Committee Recommendation(s):

- The following warrant article should be presented at the 2021 Town Meeting:

Article P-21-xx: Shall the town will vote to raise and appropriate the sum of \$100,000 to be added to Fire Department Radio Capital Reserve Fund previously as established in 2019.

	Appropriation:	\$100,000
Withdrawal from the General Fund, Unassigned Fund Balance:		-\$100,000
-----		-----
No amount to be raised by new taxation:		\$0

The balance of this fund was **\$xx,xxx** as of December 31, 2020.

(Recommended by the Board of Selectmen (0-0-0) and the Budget Committee (0-0-0)).

Article P-21-xx Explanation: CIP Reference: F3D. Timely deposits into this capital reserve fund will ensure that funds are available to replace mobile and portable radios as needed in the future using only capital reserve funds which helps to level the yearly tax impact. The Fire Chief reported that immediate radio replacement is now a safety issue. The plan is to replace half of the radios in 2020 and half in 2021.

12.3 Police Department



P1D. Communications Radio Dispatching System Capital Reserve Fund Deposit 2021 - 2040

Project Type: On-Going

Master Plan Chapter Reference: Community Facilities

Community Facilities Recommendation Number: TBD

Project Description: This Capital Reserve Fund was created in 2014 with an initial deposit of \$25,000. In 2018 a new system was installed. The fund should continue to be active to accumulate funds for the next replacement in 20 years.



Fund Creation Language: “Shall the Town vote to establish a Communications Radio Dispatching System Capital Reserve Account for the Replacement of the Communications Radio Dispatching System and ancillary systems at the Public Safety Complex and to raise and appropriate the sum of \$25,000, that exact amount to be withdrawn from the Unexpended Fund Balance, to be placed into this account? The Board of Selectmen will be the agents authorized to expend these funds. This Capital Reserve Account is being created pursuant to RSA 35:1.” This fund was created in 2014 with Warrant Article P-14-12.

Cash Flow Analysis: This fund was established to deposit money over a 5-year period for the purpose of replacing the communication dispatch console. At its creation, the console was estimated to cost \$200,000, however a 2016 update from the Police Chief showed the cost had doubled. The increased cost accounted for the cost of 2 separate components to the system. Approximately \$175,000 for the data processing unit and \$225,000 for the dispatching console. The console was paid for as part of equipping the police station expansion in 2017. The remainder of the system, the data processing unit will be purchased in 2018 by withdrawing \$140,000 from the capital reserve fund and raising the remaining \$35,000 through new taxation. A 2018 warrant article was passed at Town Meeting that allowed the purchase to be completed. The reserve fund will stay active to build up funds over the next 20 years for the next replacement of the system.

CIP Committee Recommendation(s):

The CIP Committee is recommending that no deposits be made into this fund for 2019 through 2021 and then to place \$25,000 into the fund each year for the next 20 years starting in 2022.

P1CF.1 Communication Radio Dispatching System Capital Reserve Fund Cash Flow

Cash flow years 2018 through 2024

Communication Radio Dispatching System Capital Reserve Fund								
2017 Actual Balance Carried Forward >>	\$143,316	2018	2019	2020	2021	2022	2023	2024
Scheduled Deposit >>		\$0	\$0	\$0	\$0	\$25,000	\$25,000	\$25,000
Actual Deposit >>		\$636	\$0	\$0				
Interest >>		\$2,432						
Offsetting Fees/Revenues >>		\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Replacement								
Dispatching System		\$140,000	\$0	\$0	\$0	\$0	\$0	\$0
Scheduled Withdrawal Sub-total >>		\$140,000	\$0	\$0	\$0	\$0	\$0	\$0
Actual Withdrawal >>		\$0	\$0	\$0	\$0	\$0	\$0	\$0
Deposit / Withdrawal Adjustment >>		-\$140,000	\$0	\$0	\$0	\$0	\$0	\$0
Adjusted Year-end Balance >>		\$146,384	\$6,384	\$6,384	\$6,384	\$31,384	\$56,384	\$81,634
Reported Year-end Balance >>		\$146,384						

Cash flow years 2025 through 2040

Communication Radio Dispatching System Capital Reserve Fund					
2024 Actual Balance Carried Forward >>	\$106,384	2025	2026-2030	2031-2035	2036-2040
Multi-Year Scheduled Deposits>>		\$25,000	\$125,000	\$125,000	\$125,000
Actual Deposit >>					
Interest >>					
Offsetting Fees/Revenues >>					
Equipment Replacement					
Dispatching System		\$0	\$0	\$0	\$500,000
Scheduled Withdrawal Sub-total >>		\$0	\$0	\$0	\$500,000
Actual Withdrawal >>					
Deposit / Withdrawal Adjustment >>		\$0	\$0	\$0	\$0
Adjusted Year-end Balance >>		\$131,384	\$256,384	\$381,384	\$6,384
Reported Year-end Balance >>					

P1E. Communications Radio Dispatching System Expenses

P1E.1. Communications Radio Dispatching System Capital Project

Project Type: One-Time

Master Plan Chapter Reference: Community Facilities

Community Facilities Recommendation Number: TBD

Project Description: A Capital Reserve Fund was created in 2013 to level fund the replacement of the Police Department's Communications Radio Dispatching System. The first replacement occurred in 2018. The next scheduled replacement will be in 2040.



CIP Committee Recommendation(s):

- Maintain the capital reserve fund deposits.

P3D. Police Vehicle Replacement

2021-2026

Project Type: On-Going

Master Plan Chapter Reference: Community Facilities
Community Facilities Recommendation Number: TBD

Project Description: The Police Department has a fleet of vehicles that serve many uses from patrol duty, detail duty, officer and detective vehicles. The cars assigned to detail duties are paid for entirely by the funds collected from anyone that requires an assigned police officer to control traffic during construction, utility work and tree work for example. Since the purchase of these vehicles is not funded by taxpayers, the expense is not included in the CIP. All other vehicles are shown in the rotation schedule below.



Vehicle Year & Model	Vehicle Function	Primary/Secondary	Mileage as of 6/14/2019	Mileage as of x/x/2020	Vehicle Status
2008 Dodge Charger	Chief	Secondary	91,005		Green
2011 Toyota Sienna	Detective	Secondary	44,600		Green
2013 Ford Police Interceptor	Detective	Secondary	52,800		Green
2017 Ford Police Interceptor	K-9	Primary	37,100		Green
2013 Chevy Tahoe	Patrol	Secondary	49,000		Green
2014 Ford Police Explorer	Patrol	Primary	60,300		Green
2016 Ford Explorer	Patrol	Primary	49,000		Green
2016 Ford Explorer	Patrol	Primary	51,000		Green
2017 Ford Explorer	Patrol	Primary	39,000		Green
2017 Ford Explorer	Patrol	Primary	41,800		Green
2019 Dodge Charger	Patrol	Primary	0		Green

CIP Committee Recommendation(s):

- The Police Department should continue tracking vehicle mileage and condition.

P4E. Management Information Computer System Capital Reserve Fund Deposit

2021 – 2026

Project Type: On-going

Master Plan Chapter Reference: Community Facilities
Community Facilities Recommendation Number: TBD

Project Description: This capital reserve fund was created in 2018 with an initial deposit of \$25,000. It is set up to accumulate funds to replace the current police department hardware/software system that records all activities. This system manages all systems within the Department to include computer aided dispatch, records management, Officer reporting, booking administrative tasks and accounting, criminal history and accident reporting, case dispositions, etc.



The current software package used by the Department was purchased in 1994. The system continues to be updated and meets the current needs of the Department. As technology changes however, the State of New Hampshire is working toward streamlining electronic submission of records to the State, County, and Federal government, as well as the court system through the J-One Project. As this process develops, it may become necessary to research new software that will continue to manage all Department functions while allowing the Department to comply with changes in State and Federal government reporting systems. In addition, updated software will allow for more electronic access to records from other agencies within New Hampshire and across the country.

The anticipated cost of changing to an updated software management program, including the hardware requirements, is \$75,000.

Fund Creation Language: “Shall the Town vote to establish a Management Information Computer System Capital Reserve Fund pursuant to RSA 35:1, for the purpose of replacing the hardware, software, all peripheral device interfaces, and installation of a replacement for the existing Management Information Computer System used by the Police Department for 20 years, and furthermore to raise and appropriate the sum of \$25,000 for an initial deposit into this Capital Reserve Fund? The Board of Selectmen shall be the fiscal agent of the fund.” This fund was created in 2018 with Warrant Article P-18-09.

CIP Committee Recommendation(s):

- The CIP should include an additional deposit of \$25,000 into the capital reserve fund for 2020.
- The following warrant article should be prepared for the 2020 Town Meeting:

Article P-20-xx: To see if the Town will vote to raise and appropriate the sum of \$25,000 to be added to the existing Management Information Computer capital reserve fund that was created in 2018.

(Recommended by the Board of Selectmen (0-0-0) and the Budget Committee (0-0-0). This expense is in the Capital Improvements Program as adopted by the Planning Board.)

Article P-20-xx Explanation: CIP Reference P4D. The balance of this fund was \$xx,xxx as of December 31, 2018. Continued deposits into this capital reserve fund will ensure the timely replacement of this computer system (hardware and software) with a new technology system used by a majority of NH police and sheriff departments. The existing system is 24 years old. The current software package used by the Department was purchased in 1994. The system continues to be updated and meets the current needs of the Department. As technology changes however, the State of New Hampshire is working toward streamlining electronic submission of records to the State, County, and Federal government, as well as the court system through the J-One Project. As this process develops, it may become necessary to research new software that will continue to manage all Department functions while allowing the Department to comply with changes in State and Federal government reporting systems. In addition, updated software will allow for more electronic access to records from other agencies within New Hampshire and across the country.

P4CF.1 Management Information Computer System Cash Flow (2018-2024)

Management Information Computer System Capital Reserve Fund								
2017 Actual Balance Carried Forward >>	\$0	2018	2019	2020	2021	2022	2023	2024
Scheduled Deposit >>		\$25,000	\$25,000	\$25,000	\$0	\$0	\$5,000	\$5,000
Actual Deposit >>		\$25,017	\$25,027	\$0	\$0	\$0	\$0	\$0
Interest >>		\$145	\$571	\$0	\$0	\$0	\$0	\$0
Offsetting Fees/Revenues >>		\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Replacement								
Management Information System		\$0	\$0	\$75,000	\$0	\$0	\$0	\$0
Scheduled Withdrawal Sub-total >>		\$0	\$0	\$75,000	\$0	\$0	\$0	\$0
Actual Withdrawal >>		\$0	\$0	\$0	\$0	\$0	\$0	\$0
Deposit / Withdrawal Adjustment >>		\$1	(\$1)	\$0	\$0	\$0	\$0	\$0
Adjusted Year-end Balance >>		\$25,163	\$50,760	\$760	\$760	\$760	\$5,760	\$10,760
Reported Year-end Balance >>		\$25,163	\$50,760					

P4CF.2 Management Information Computer System Cash Flow (2025-2040)

Management Information Computer System Capital Reserve Fund

2024 Actual Balance Carried Forward >>	\$10,760	2025	2026-2030	2031-2035	2036-2040
Multi-Year Scheduled Deposits>>	\$5,000	\$25,000	\$25,000	\$25,000	\$25,000
Actual Deposit >>					
Interest >>					
Offsetting Fees/Revenues >>					
Equipment Replacement					
MIS Computer System	\$0	\$0	\$0	\$90,000	
Scheduled Withdrawal Sub-total >>	\$0	\$0	\$0	\$90,000	
Actual Withdrawal >>	\$0	\$0			
Deposit / Withdrawal Adjustment >>	\$0	\$0	\$0	\$0	
Adjusted Year-end Balance >>	\$15,760	\$40,760	\$65,760	\$760	
Reported Year-end Balance >>					

P4E.1. Replace Management Information Computer System

2020

Project Type: One-Time

Master Plan Chapter Reference: Community Facilities

Community Facilities Recommendation Number: TBD

Project Description: This project is to replace the current police department hardware/software system that records all activities. This system manages all systems within the Department to include computer aided dispatch, records management, Office reporting, booking administrative tasks and accounting, criminal history and accident reporting, case dispositions, etc.



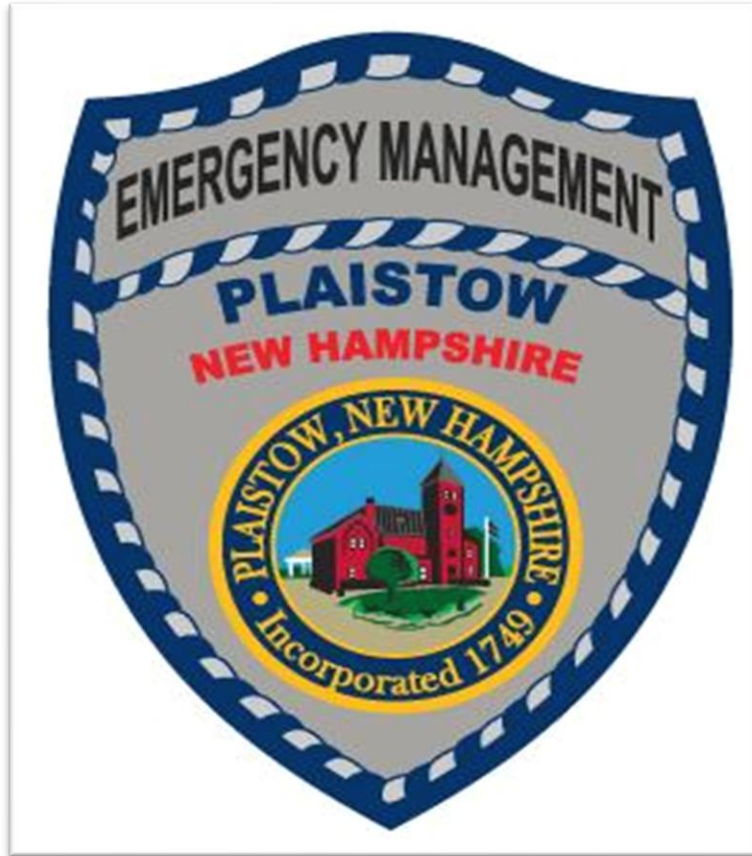
The current software package used by the Department was purchased in 1994. The system continues to be updated and meets the current needs of the Department. As technology changes however, the State of New Hampshire is working toward streamlining electronic submission of records to the State, County, and Federal government, as well as the court system through the J-One Project. As this process develops, it may become necessary to research new software that will continue to manage all Department functions while allowing the Department to comply with changes in State and Federal government reporting systems. In addition, updates software will allow for more electronic access to records from other agencies within New Hampshire and across the country.

The anticipated cost of changing to an updated software management program, including the hardware requirements, is \$75,000.

CIP Committee Recommendation(s):

- The Board of Selectmen should withdraw \$75,000 from the Management Information Computer System Capital Reserve Fund in 2020 to replace the Management Information Computer System.

12.4 Emergency Management Department



EM1E. Emergency Management Projects

2020-2025

EM1E.1. Emergency Management Project

Project Type: One-Time

Master Plan Chapter Reference: Community Facilities

Community Facilities Recommendation Number: TBD

Project Description: Emergency Management projects are on hold pending the filling of the Emergency Management Director position.

CIP Committee Recommendation(s):

- None at this time.

12.5 Water Department



W1E. Water Department Projects

2020-2025

W1E.1. Emergency Management Project

Project Type: One-Time

Master Plan Chapter Reference: Community Facilities

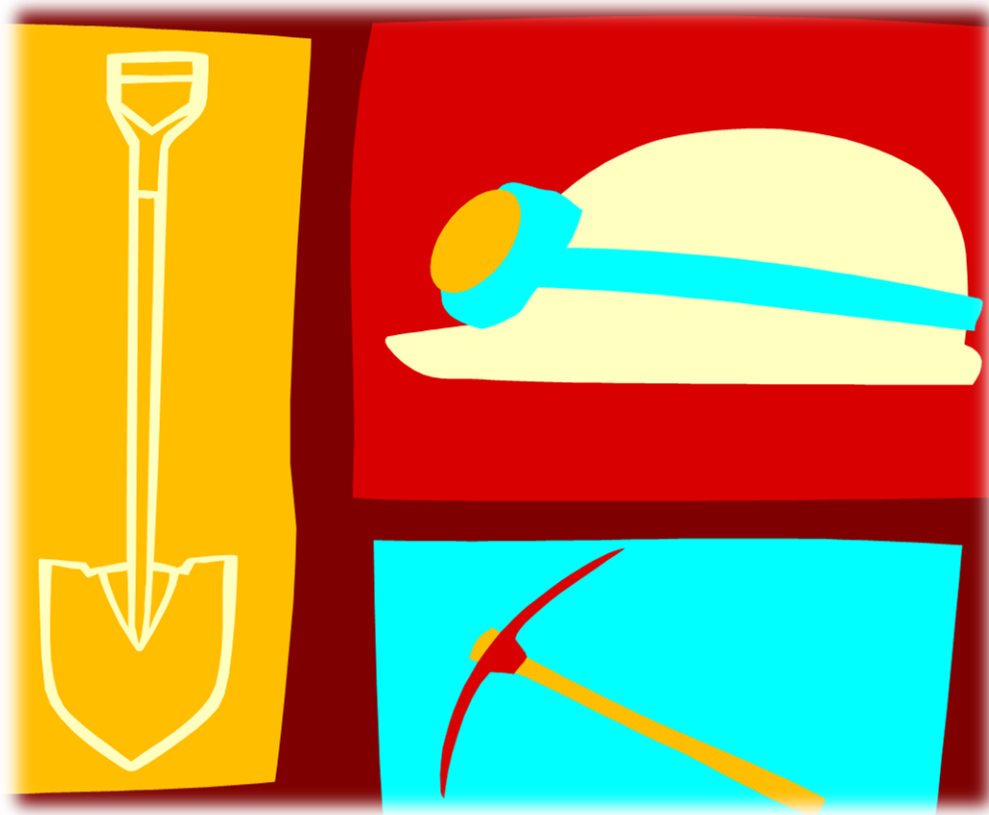
Community Facilities Recommendation Number: TBD

Project Description: Water Department projects are on hold pending more information about the potable water project.

CIP Committee Recommendation(s):

- None at this time.

12.6 Municipal Buildings



12.6.1 Building Capital Reserve Accounts

MB1D.1 Building Capital Reserve Fund Deposit

The Building/Building Systems Capital Reserve Fund was established in 2011 to provide a source of emergency funding for unanticipated building expenses. With an increase in the number of buildings that the Town must maintain and an increase in age of the buildings caused the CIP Committee to rethink building maintenance. It was decided to discontinue the emergency fund established in 2011 and replace it with a more general fund that could be used for all maintenance activity in all buildings as well as emergency spending. In order to accomplish this replacement, the CIP committee is recommending the following two warrant articles:

1. **P-21-xx:** To see if the Town will vote to establish a Building Capital Reserve Fund that may be used for all building interior and exterior maintenance, all building site maintenance, all building expansion and/or reconfiguration, and all building's interior systems (including but not limited to HVAC, electrical, plumbing, communications, and security) repair and/or replacement. Furthermore, to see if the Town will vote to raise and appropriate the sum of \$28,000 to deposit into the Building Capital Reserve Fund.

	Appropriation:	\$28,000
Withdrawal from the General Fund, Unassigned Fund Balance:		-\$28,000
-----		-----
No amount to be raised by new taxation:		\$0

(Recommended by the Board of Selectmen (0-0-0) and the Budget Committee (0-0-0).

2. **P21-xx:** To see if the Town will vote to discontinue the existing Building/Building Systems Capital Reserve Fund and to place all monies in the fund at the time of discontinuance into the General Fund. This Article will be null and void if Article **P-20-xx** does not pass.

2020 - 2025

Project Type: On-Going

Master Plan Chapter Reference: Community Facilities

Community Facilities Recommendation Number: TBD



Project Description: This reserve fund is set up to be used for all building interior and exterior maintenance, all building site maintenance, all building expansion and/or reconfiguration, and all building's interior systems (including but not limited to HVAC, electrical, plumbing, communications, and security) repair and/or replacement. The fund would ultimately be capped after several years of experience with the fund and the determination of an appropriate cap level.

Fund Creation Language of the former CRF: "To see if the Town will vote to establish a capital reserve fund under provisions of RSA 35:1 for the purpose of repairing systems in various Town Buildings, including, but not limited to heating and ventilation, electrical, gas, telephone, and plumbing and to vote to raise and appropriate \$20,000 for such fund, and to designate the Board of Selectmen as agents of the fund." This fund was created in 2007 with Warrant Article P-07-11.

Cash Flow Analysis: Each year the balance of the fund is reviewed, and a warrant article is prepared to bring the fund balance up to the \$30,000 target.

MB1CF.1 Building Capital Reserve Cash Flow

The cash flow below is a proposed cash flow should the creation of the capital reserve account pass.

Building Capital Reserve Fund				2019 Balance Carried Forward >>	2020	2021	2022	2023	2024	2025	2026
				\$0							
				Scheduled Deposit >>	\$28,000	\$28,000	\$28,000	\$28,000	\$28,000	\$28,000	\$28,000
				Actual Deposit >>							
				Interest >>							
				Offsetting Fees/Revenues >>							
Building	Component	Estimated Cost	Estimated Life Span in Years								
Town Hall	Flooring	\$ 17,000	10			\$17,000					
	Septic System	\$ 20,000	20				\$20,000				
	Boiler/Air Handlers	\$100,000	25						\$100,000		
Safety Complex	Exterior Sign	\$ 30,000	25								\$30,000
	Septic System	\$ 30,000	20					\$30,000			
	Maintenance Shed	\$ 20,000	25				\$20,000				
Library	TBD										
Historical Society	Siding	\$ 7,000	10			\$7,000					
	Roof Overhang	\$ 3,000	15			\$3,000					
Court House	TBD										
PARC Buildings/Grounds	TBD										
Smith Field Buildings/Grounds	TBD										
Public Works Facility	TBD										
				Scheduled Withdrawal Sub-total >>	\$0	\$27,000	\$40,000	\$30,000	\$100,000	\$0	\$30,000
				Actual Withdrawal >>							
				Deposit / Withdrawal Adjustment >>							
				Adjusted Year-end Balance >>	\$28,000	\$29,000	\$17,000	\$15,000	-\$57,000	-\$29,000	-\$31,000
				Reported Year-end Balance >>							

CIP Committee Recommendation(s):

- The CIP should include a \$28,000 deposit into the proposed Building Capital Reserve Fund for all years 2021-2026.

MB1D.2. Capital Reserve Fund – Acquisition of Land and/or Buildings Fund

2021 - 2026

Project Type: On-Going

Master Plan Chapter Reference: Community Facilities

Community Facilities Recommendation Number: TBD



Project Description: The Town would like to take a more proactive role in order to address the need for environmental protection, conservation and open space management, including the evaluation of potential sites and money to purchase the land. The CIP Committee recommended establishing a Capital Reserve Fund for the purchase of future acquisition of land and/or building to meet miscellaneous Town needs based upon the recommendations of the Plaistow First Committee. The Town did establish a Capital Reserve Fund for the purpose of future acquisition of land and/or buildings at the 2012 Town Meeting. The plan was to deposit any proceeds from the sale of Town-owned lands and buildings into this fund. A later consultation with the Town Attorney revealed that the RSAs do not allow for this type of transaction. In 2017 the Town voted to deposit

\$100,000 into this fund. To date there are no committed projects that would require funds to be withdrawn from this fund.

Fund Creation Language: “Shall the Town vote to establish a Land and/or Buildings Acquisition Capital Reserve Fund under the provisions of RSA 35:1 and that the income from the disposition of any Town-owned land (not already designated as conservation land or cemetery properties) and/or buildings is deposited into this fund? Expenditures from this fund will require a vote by the Board of Selectmen.” This fund was created in 2012 with Warrant Article P-12-09.

Cash Flow Analysis: To date, the only deposit made to the fund occurred in 2017 and there have been no withdrawals. There are currently no parcels of land that the Town is proposing to purchase. It is not possible to analyze the adequacy of the fund balance as there is no plan to make future purchases.

MB1CF.2 Acquisition of Land and/or Buildings Capital Reserve Fund Cash Flow

Acquisition of Land and/or Buildings Capital Reserve Fund									
2017 Actual Balance Carried Forward >>	\$100,610	2018	2019	2020	2021	2022	2023	2024	2025
Scheduled Deposit >>		\$0	\$0	\$0	\$0	\$50,000	\$50,000	\$50,000	\$50,000
Actual Deposit >>		\$447	\$109	\$0	\$0				
Interest >>		\$1,708	\$2,161	\$0	\$0				
Offsetting Fees/Revenues >>		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Building/Land Acquisition									
Purchase		\$0	\$0	\$0	\$0				
Scheduled Withdrawal Sub-total >>		\$0	\$0	\$0	\$0				
Actual Withdrawal >>		\$0	\$0	\$0	\$0				
Deposit / Withdrawal Adjustment >>		-\$1	\$1	\$0	\$0				
Adjusted Year-end Balance >>		\$102,764	\$105,035	\$105,03	\$105,035	\$155,035	\$205,035	\$255,035	\$300,035
Reported Year-end Balance >>		\$102,764	\$105,035						

CIP Committee Recommendation(s):

- Additional deposits of \$50,000 should be made to this fund in 2022 through 2026.
- The following warrant article should be presented at the 2022 Town Meeting:

Article P-20-xx: To see if the town will vote to raise and appropriate the sum of \$50,000 to be deposited into the existing Acquisition of Land and/or Buildings Fund capital reserve with \$50,000 coming from the General Fund - Unassigned Fund Balance?

Appropriation:	\$50,000
Withdrawal from the General Fund, Unassigned Fund Balance:	-\$50,000
<hr/>	
No amount to be raised by new taxation:	\$0

(Recommended by the Board of Selectmen (0-0-0) and the Budget Committee (0-0-0). This fund is in the Capital Improvements Program as adopted by the Planning Board.)

Article P-20-xx Explanation: CIP Reference MB1.2. The fund balance was \$xx,xxx as of December 31, 2019. This fund may be used to buy land or land and buildings outright or may serve as a local match for various grant programs. Possible uses for the purchased land include conservation and/or recreation.

12.6.2 Public Safety Complex

MB2E1. Public Safety Complex Expansion Debt Service

2017-2047

Project Type: Multi-Year

Master Plan Chapter Reference: Community Facilities

Community Facilities Recommendation Number: TBD

Project Description: This project is a placeholder for the repayment of the bond for the Safety Complex Expansion.

Public Safety Impact Fee Rational: As the population and commercial activity increases there is a need for more public safety services and space to house the increased staff to provide such services. Impact fees are required for new residential, commercial, and industrial developments are collected to help mitigate the need for increased services. When the Town anticipates the need for increased services and constructs a new building or expands an existing building the cost of construction is eligible for impact fee reimbursement. Because the Public Safety Complex expansion was bonded to pay for the construction, the bond repayment expenses are likewise eligible for impact fee reimbursement.

Public Safety Impact Fee Cash Analysis: The analysis for impact fees consists of a review to make sure that the fees have been expended before their 6-year expiration interval has not yet been reached. As the cash flow below shows, 12.95% of the collected amount must be saved in a fire apparatus subaccount. The remainder of the collected amount may be used to help offset the amount of bond repayment that must be raised through taxes.

MB2CF.1 Public Safety Impact Fee

Public Safety Impact Fee										
Allocation of Fees		2017 Actual Balance Carried Forward >>	\$99,330							
Police >>	28.62 %	2017 Actual Balance (Police/Fire) Carried Forward >>	\$90,740	2018	2019	2020	2021	2022	2023	2024
Fire >>	58.43 %	2017 Actual Balance (Fire Apparatus) Carried Forward >>	\$8,590							
Fire Apparatus >>	12.95 %	Scheduled Deposit >>								
Projects				\$0	\$0	\$0	\$0	\$0	\$0	\$0
		Actual Deposit >>		\$7,390	\$10,161					
		Interest >>		\$140	\$268					
		Offsetting Fees/Revenues >>		\$0	\$0	\$0	\$0	\$0	\$0	\$0
Bond Repayment				\$0	\$0	\$0	\$0	\$0	\$0	\$0
Fire Vehicle Replacement				\$0	\$0	\$0	\$0	\$0	\$0	\$0
		Scheduled Withdrawal Sub-total >>		\$0	\$0	\$0	\$0	\$0	\$0	\$0
		Actual Withdrawal >>		\$0	\$0					
		Deposit / Withdrawal Adjustment >>		\$0	\$0					
		Adjusted Year-end Balance >>		\$106,860	\$117,289	\$117,289	\$117,289	\$117,289	\$117,289	\$117,289
		Police/Fire Subaccount Balance >>		\$97,295	\$106,373					
		Fire Apparatus Subaccount Balance >>		\$9,565	\$10,916					
		Reported Year-end Balance >>		\$106,860	\$117,289					

CIP Committee Recommendation(s):

- The CIP should show the bond repayment amounts for the 2020 through 2025 in the Financial Summary as detailed in Section 9 of this document.
- Notify BOS, Budget Committee, and Fire Department of expiring funds.

MB2E2 Public Safety Complex Maintenance and Repair

No projects are scheduled.

12.6.3 Library

MB3D Library Maintenance & Repair Capital Reserve Fund Deposit

2020 - 2025

MB3D. Capital Reserve Fund Deposit

Project Type: Multi-year

Master Plan Chapter Reference: Community Facilities

Community Facilities Recommendation Number: TBD



Project Description: The Library Capital Reserve Fund for Repair, Maintenance, and Renovation of the Library grounds and building was created in 2016 with an initial deposit of \$50,000. The library was constructed in 1999-2000 and an Infrastructure Evaluation Study prepared by the Castagna Consulting Group in 2015. The capital reserve fund was created to provide funding for the multiple infrastructure projects identified in the 2015 report.

Fund Creation Language: “Shall the Town vote to create a Library Capital Reserve Fund for the purpose of capital improvements, repairs, renovations, and additions to the Library and to raise and appropriate \$50,000 to be deposited in said fund, and further to designate the Board of Selectmen as Agents of the fund?” This fund was created in 2016 with Warrant Article P-16-09.

Cash Flow Analysis: This fund was created to level fund capital projects that were identified in the Castagna report as being either critical (if not done will cause more serious damage to the Library) or highly desired (results in improved work areas, energy efficiency improvements, or site improvements). The fund was created in 2015 and seeded with \$50,000. The Library Trustees are recommending a deposit of \$55,000 for 2020 and all subsequent years.

MB3CF.1 Library Capital Reserve Fund Cash Flow

Cash flow years 2018 through 2025

LIBRARY CAPITAL RESERVE CASH FLOW		2017 Actual Balance Carried Forward	2018	2019	2020	2021	2022	2023	2024	2025
		\$101,233								
		Scheduled Deposit >>	\$50,000	\$55,000	\$55,000	\$55,000	\$55,000	\$55,000	\$55,000	\$55,000
		Actual Deposit >>	\$50,000	\$40,000						
		Offsetting Fees/Revenues >>								
		Interest >>	\$1,622							
Building System	Project									
MB3E1. Exterior Site Improvements	MB3E1.1 Concrete pads, walkways, sealcoating		\$0	\$8,625	\$0	\$0	\$0	\$0	\$0	\$0
	MB3E1.2 General paving		\$0	\$0	\$0	\$0	\$0	\$15,000	\$0	\$0
	MB3E1.3 Digital Sign		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
MB3E2. Plumbing	MB3E2.1 Leach field replacement		\$0	\$0	\$0	\$21,000	\$0	\$0	\$0	\$0
	MB3E2.2 Boiler room pumps and compressors		\$0	\$0	\$15,000	\$0	\$0	\$0	\$0	\$0
MB3E4. Property Maintenance	MB3E4.1 Exterior Painting walls and trim		\$0	\$0	\$10,000	\$0	\$0	\$0	\$0	\$0
	MB3E4.2 Carpets		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
MB3E5. Roofing	MB3E5.1 Roofing (Roof, Insulation, Gutters)		\$0	\$0	\$0	\$0	\$100,000	\$0	\$0	\$0
MB3E6. Energy/Power	MB3E6.1 LED Upgrade		\$20,492	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	MB3E6.2 Generator		\$0	\$0	\$50,000	\$0	\$0	\$0	\$0	\$0
	MB3E6.3 Windows		\$0	\$0	\$0	\$0	\$0	\$0	\$30,000	\$0
	MB3E6.4 HVAC Repairs/Replacement		\$0	\$0	\$0	\$0	\$0	\$12,000	\$0	\$0
MB3E7. Public Safety	MB3E7.1 Fire Protection System		\$90,457	\$9,463	\$0	\$0	\$0	\$0	\$0	\$60,000
	MB3E7.2 Security cameras		\$0	\$0	\$12,200	\$0	\$0	\$0	\$0	\$0
	MB37.3 Fire & security panels		\$0	\$0	\$0	\$15,000	\$0	\$0	\$0	\$0
MB3E8. Interior Renovations	MB3E8.1 Countertops, Trim, Furniture, A/V, Nelson Room Divider (2025)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$20,000
MB3E9. General Improvements	MB3E9.1 Grounds, Soffits, Teen Area, Furniture, etc.		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Note: The LED Upgrade cost shown in the spreadsheet reflects only the amount withdrawn from the Library Capital reserve. It does not include the Unifil rebates nor the contributions taken from the Energy Capital Reserve fund.		Scheduled Withdrawal Sub-total >>	\$110,949	\$18,088	\$87,200	\$36,000	\$100,000	\$27,000	\$30,000	\$80,000
		Actual Withdrawal >>								
		Deposit/Withdrawal Correction >>								
		Corrected Year-end Balance >>	\$41,906	\$78,818	\$46,618	\$65,618	\$20,618	\$48,618	\$73,618	\$48,618
		Reported Year-end Balance >>	\$60,205							

Cash flow years 2026 - 2035

LIBRARY CAPITAL RESERVE CASH FLOW		2017 Actual Balance Carried Forward	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
		\$101,233										
		Scheduled Deposit >>	\$55,000	\$55,000	\$55,000	\$55,000	\$55,000	\$55,000	\$55,000	\$55,000	\$55,000	\$55,000
		Actual Deposit >>										
		Offsetting Fees/Revenues >>										
		Interest >>										
Building System	Project											
MB3E1. Exterior Site Improvements	MB3E1.1 Concrete pads, walkways, sealcoating		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	MB3E1.2 General paving		\$0	\$15,000	\$0	\$0	\$0	\$0	\$0	\$25,000	\$0	\$0
	MB3E1.3 Digital Sign		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
MB3E2. Plumbing	MB3E2.1 Leach field replacement		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	MB3E2.2 Boiler room pumps and compressors		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
MB3E4. Property Maintenance	MB3E4.1 Exterior Painting walls and trim		\$0	\$0	\$0	\$0	\$25,000	\$0	\$0	\$0	\$0	\$0
	MB3E4.2 Carpets		\$75,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
MB3E5. Roofing	MB3E5.1 Roofing (Roof, Insulation, Gutters)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
MB3E6. Energy/Power	MB3E6.1 LED Upgrade		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	MB3E6.2 Generator		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	MB3E6.3 Windows		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	MB3E6.4 HVAC Repairs/Replacement		\$0	\$15,000	\$0	\$0	\$0	\$15,000	\$0	\$0	\$0	\$350,000
MB3E7. Public Safety	MB3E7.1 Fire Protection System		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	MB3E7.2 Security cameras		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	MB37.3 Fire & security panels		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
MB3E8. Interior Renovations	MB3E8.1 Countertops, Trim, Furniture, A/V, Nelson Room Divider (2025)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
MB3E9. General Improvements	MB3E9.1 Grounds, Soffits, Teen Area, Furniture, etc.		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Note: The LED Upgrade cost shown in the spreadsheet reflects only the amount withdrawn from the Library Capital reserve. It does not include the Unifit rebates nor the contributions taken from the Energy Capital Reserve fund.		Scheduled Withdrawal Sub-total >>	\$75,000	\$30,000	\$0	\$0	\$25,000	\$15,000	\$0	\$25,000	\$0	\$350,000
		Actual Withdrawal >>										
		Deposit/Withdrawal Correction >>										
		Corrected Year-end Balance >>	\$28,618	\$53,618	\$108,618	\$163,618	\$193,618	\$233,618	\$288,618	\$318,618	\$373,618	\$78,618
		Reported Year-end Balance >>										

CIP Committee Recommendation(s):

- The Library Maintenance & Repair Capital Reserve Fund should show deposits of \$55,000 in 2020 through 2025.
- The following warrant article should be presented at the 2020 Town Meeting:

Article P-20-xx: To see if the town will vote to raise and appropriate \$55,000 to be deposited into the existing Library Capital Reserve Fund.

(Recommended by the Board of Selectmen (0-0-0) and the Budget Committee (0-0-0). This expense is in the Capital Improvement Program as adopted by the Planning Board.)

Article P-20-xx Explanation: CIP Reference: MB3D. The balance of this fund was \$xx,xxx as of December 31, 2019. The use of this capital reserve fund will allow for level funding of Library Capital Improvements documented in the Infrastructure Evaluation Study for Plaistow Public Library prepared by the Castagna Group and accepted by the Library Board of Trustees. Depositing funds each year into the Capital Reserve Fund will allow for orderly repairs, renovations and improvements to the Library's

capital assets while leveling the yearly tax impact. The Board of Selectmen are the fiscal agents of this fund. These monies will be invested in an interest-bearing account.

MB3E Library Maintenance & Repair

2020-2025

Project Type: Multi-Year

Master Plan Chapter Reference: Community Facilities

Community Facilities Recommendation Number: TBD

Project Description: The Castanga report identified improvement projects in the following 8 areas: Exterior Site Improvements, Plumbing, Property Maintenance, Roofing, Energy/Power, Public Safety, and Interior Library Renovations. Since the report, a ninth area has been added: General Improvements.

This project grouping includes several projects listed in the table above that will improve and repair the library site infrastructure. The project costs are estimates from the Castagna report however as the project replacement/construction year gets closer, the Library Director gets quotes for more accurate costs and then adjusts the cash flow accordingly. The project list is shown in the cash flow for the Library Capital Reserve Fund. Note that some projects are funded in part or in total from the Library fees collected as part of the normal library operations. The amount of these fees expended for various projects is included in the "Offsetting Fees/Revenue" line of the cash flow spreadsheet.

CIP Committee Recommendation(s):

- The Board of Selectmen, as agents of the capital reserve fund, should make provisions to withdraw the appropriate amounts from the Library Capital Reserve Fund to fund the projects listed in the cash flow.

12.6.4 Public Works Facility

MB4E. Public Works Facility - Maintenance & Repair

No projects scheduled.

12.6.5 Court House

MB5E. Court House – Maintenance & Repair

No projects scheduled.

12.6.6 Historical Society Building

MB6E Historical Society Building – Maintenance & Repair

2020

MB6E.1 Replace the windows at the Historical Society Building

Project Type: One-Time

Master Plan Chapter Reference: Community Facilities

Community Facilities Recommendation Number: TBD



Project Description: According to the Building Maintenance Supervisor, the building will need all new windows by the year 2020.

CIP Committee Recommendation(s):

- The CIP should include \$20,000 in the year 2020 for the window replacement.
- The following warrant article should be prepared for the 2020 Town Meeting:

Article P-20-xx: Shall the Town vote to raise and appropriate the sum of \$20,000 to replace the windows at the Historical Society building?

(Recommended by the Board of Selectmen (0-0-0) and the Budget Committee (0-0-0). This expense is in the Capital Improvement Program as approved by the Planning Board.)

Article P-20-xx Explanation: CIP reference MB6E.1. Replacement of the windows at the Historical Society will help to make the building more energy efficient and hence reduce the energy costs for heating and cooling.

12.6.7 Town Hall

MB7E Town Hall – Maintenance & Repair

No projects scheduled.

12.6.8 Recreation Buildings

MB8E Recreation Buildings

MB8E1 Recreation Buildings – P.A.R.C

Project Description: No projects are currently proposed

MB8E2 Recreation Buildings – Ingalls Terrace

Project Description: No projects are currently proposed.

MB8E3 Recreation Buildings – Community Center (Beede Site)

2026

MB8E3.1

Project Type: One-Time
Master Plan Chapter Reference: Community Facilities
Community Facilities Recommendation Number: TBD

Project Description: The Beede Reuse Plan recommended a recreation or community center be located on a reclaimed portion of the Beede site. An estimated cost estimate of \$1,500,000 has been used for the construction of this building. It is likely that such a large expense would be bonded to minimize the tax impact on Plaistow residents.



CIP Committee Recommendation(s):

- The CIP should include a bond \$1,500,000 in the year 2025 for the construction of the recreation/community center.

12.7 Municipal Services



12.7.1 Town Hall Departments

MS1. Town Hall Departments' Expenses

MS1.1 Building and Safety

No projects at this time.

MS1.2 Assessing

No projects at this time.

MS1.3 Executive Department

No projects at this time.

MS1.4 Information Technology Department

MS1D. Information Technology Capital Reserve Fund

2021 - 2026

Project Type: On-Going

Master Plan Chapter Reference: Community Facilities

Community Facilities Recommendation Number: TBD

Project Description: Deposits to the Information Technology Capital Reserve Fund allow the cost of capital improvements for the Information Technology Department to be level funded.



CIP Committee Recommendation(s):

- The CIP for 2020 should contain warrant language to create the Information Technology Capital Reserve Fund as follows:
Article P-20-xx: To see if the Town will vote to create an Information Technology Capital Reserve Fund, in accordance with RSA 35:1, that may be used for funding the repair, replacement, purchase or lease of Information Technology (IT) systems and components for all buildings and departments. The systems and components may be for communication systems and components, computer systems and associated peripheral devices, security systems, telephone and broadband systems, copiers, faxes, and all networking components to interconnect any or all of the IT systems. Furthermore, to see if the Town will vote to raise and appropriate the sum of \$5,000 to deposit into the Information Technology Capital Reserve Fund. The Board of Selectmen will act as the fiscal agent for this capital reserve fund.

12.7.2 Cable Department

MS2D. Cable Capital Reserve Fund

2021 - 2026

Project Type: On-Going

Master Plan Chapter Reference: Community Facilities

Community Facilities Recommendation Number: TBD

Project Description: Deposits to the Cable Department Capital Reserve Fund allow the cost of capital improvements for the Cable Department to be level funded.



Fund Creation Language: "Shall the Town vote to create a Cable Department Capital Reserve Fund to be used for the replacement and/or purchase of new equipment for the Cable Department, and to raise and appropriate \$70,000 from unassigned fund balance to be deposited in said fund, and further to designate the Board of Selectmen as Agents?" This fund was created in 2016 with Warrant Article P-16-10.

Cash Flow Analysis:

This fund was created to level fund capital projects for the Cable Department. It was initially seeded with \$70,000 from the 2016 Town Meeting vote. An additional annual revenue of \$20,000 is available from the most recent cable franchise renewal contract. No deposits to the capital reserve fund are necessary to fund all the projects defined by the Cable Department until 2022 when a deposit of \$5,000 will be required to fund the Expansion of the Cable Studio and a deposit of \$10,000 in 2023 to fund Safety Complex presence project. The \$20,000 franchise revenue is part of a 5-year contract with Comcast and will expire in 2021. The cash flow below assumes that the cable contract will be renewed with the same franchise fee. The contract does not specify what to do with any unspent balance, the CIP Committee should recommend to the Board of Selectmen that any year-end unspent balance be deposited into the Cable Capital Reserve Fund.

MS2CF.1 Cable Department Cash Flow

Cable Department Capital Reserve Fund Cash Flow							
2017 Actual Balance Carried Forward	2018	2019	2020	2021	2022	2023	2024
\$14,839							
Scheduled Deposit >>	\$0	\$0	\$0	\$0	\$5,000	\$10,000	\$0
Actual Deposit >>	\$0	\$15	\$0				
Interest >>	\$61	\$288					
Franchise Fee Revenue >>	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000
Projects							
E.1 Remote Cable Expansion Capability	\$7,500						
E.2 Basement Studio Cameras		\$25,000					
E.3 Town Hall Microphones			\$10,000				
E.4 HD Broadcast Equipment			\$10,000				
E.5 Library Equipment Upgrade			\$20,000				
E.6 3rd Floor Production Server				\$20,000			
E.7 Expansion of Cable Studio					\$25,000		
E.8 Safety Complex Presence						\$30,000	
Scheduled Withdrawal Sub-total >>	\$7,500	\$25,000	\$40,000	\$20,000	\$25,000	\$30,000	\$0
Actual Withdrawal >>	\$1,381	\$0					

Deposit / Withdrawal Adjustment >>	\$21,208	\$1					
Adjusted Year-End Balance >>	\$13,692	\$13,995	\$2,339	\$2,339	\$2,339	\$2,339	\$22,339
Reported Year-End Balance >>	\$13,692	\$13,995					

CIP Committee Recommendation(s):

- Per the Cable Capital Reserve Fund cash flow, the CIP should include no deposits in the years 2019 through 2021, a deposit of \$5,000 in 2022, and a deposit of \$10,000 in 2023.
- The Board of Selectmen should place the unspent amount of the franchise fee into the Cable Capital Reserve or Special Revenue Fund in all years 2019 through 2024.
- The following warrant article should be presented at the 2022 Town Meeting:
Article P-22-xx: Shall the Town vote to raise and appropriate \$5,000 to be deposited into the existing Cable Department Capital Reserve Fund that was created in 2016?

(Recommended by the Board of Selectmen (0-0-0) and the Budget Committee (0-0-0). This expense is in the Capital Improvements Program as approved by the Planning Board.)

Article P-22-xx Explanation: CIP Reference: MS2D. The balance of this fund was **\$xx,xxx** as of December 31, 2021. This deposit will allow for improved quality of cable access programming through the acquisition of more user-friendly equipment with the ability to put-out higher quality programs with less set-up time and provide dedicated on-site equipment capable of providing more reliable digital/HD connections from various locations.

- The following warrant article should be presented at the 2023 Town Meeting:

Article P-23-xx: Shall the Town vote to raise and appropriate \$10,000 to be deposited into the existing Cable Department Capital Reserve Fund that was created in 2016?"

(Recommended by the Board of Selectmen (0-0-0) and the Budget Committee (0-0-0). This expense is in the Capital Improvement Program as approved by the Planning Board.)

Article P-23-xx Explanation: CIP Reference MS2D. The balance of this fund was **\$xx,xxx** as of December 31, 2022. This deposit will allow for improved quality of cable access programming through the acquisition of more user-friendly equipment with the ability to put-out higher quality programs with less set-up time and provide dedicated on-site equipment capable of providing more reliable digital/HD connections from various locations

MS2E. Cable Department – Purchase, Maintenance & Repair

MS2E.1 Library Equipment Upgrades

2020

Project Type: One-Time

Master Plan Chapter Reference: Community Facilities

Community Facilities Recommendation Number: TBD

Project Description: This project is being included in the CIP as a contingency project. Upgrades to the equipment may be required, but that will depend on usage patterns.

CIP Committee Recommendation(s):

The CIP should include an expense of \$20,000 in the year 2020 for these potential upgrades.

MS2E.2 Remote Cable Expansion Capability

2018

Project Type: One-Time

Master Plan Chapter Reference: Community Facilities

Community Facilities Recommendation Number: TBD

Project Description: Remote Broadcast Functionality. Currently, we only have the ability to broadcast live from Town Hall, and from Plaistow Public Library. While our broadcast infrastructure is being upgraded at Town Hall in 2014, we still retain an analog/coax link from the Public Library. We would like to consider various options to provide a reliable digital/HD connection from various locations back to Town Hall. Considerations currently include:

- Replacing transmission equipment to send video digitally from PPL to Town Hall, using existing coax connection, if possible.
- Utilizing existing data connections from within various town facilities, including PPL, to transmit video back to Town Hall for broadcast.
- Equipment to transmit video from “any” location with an existing Internet connection, to Town Hall.
- Equipment to transmit video via cellphone/smartphone, to Town Hall, from anywhere with reliable cellular/data service.
- Estimated cost is \$7,500 but please note that this is a rapidly changing technology. Final estimate to be updated to reflect options being considered)

CIP Committee Recommendation(s):

- The CIP should include \$7,500 in the year 2018 for remote cable expansion capability.

MS2E.3 Basement Studio Cameras

2019

Project Type: One-Time

Master Plan Chapter Reference: Community Facilities

Community Facilities Recommendation Number: TBD

Project Description: Studio cameras in the basement were originally deployed in the Rt. 125 studio in 2008, and therefore will be 10+ years old at the time of replacement. The Cable Department will be looking to upgrade to professional cameras that take up less space and can be controlled remotely.

CIP Committee Recommendation(s):



- The CIP should include an expense of \$25,000 in the year 2019 for the basement cameras.

MS2E.4 Town Hall Microphones

2020

Project Type: One-Time

Master Plan Chapter Reference: Community Facilities

Community Facilities Recommendation Number: TBD

Project Description: A study will be undertaken to look at options for changing the microphones on the 2nd floor of the Town Hall.



CIP Committee Recommendation(s):

- The CIP should include an expense of \$10,000 in the year 2020 for possible microphone replacement.

MS2E.5 HD Broadcast Equipment

2019

Project Type: One-Time

Master Plan Chapter Reference: Community Facilities

Community Facilities Recommendation Number: TBD

Project Description: While recently upgraded to digital transmission equipment in 2014, it is anticipated that High Definition video will be expected by this time - if not already. (In 2014, there is substantial cost difference in providing an HD feed to the cable company – which is not yet supporting HD local origination from this area. Due to these factors, HD equipment was not purchased / deployed in 2014.)

CIP Committee Recommendation(s):

- The CIP should include an expense of \$10,000 in the year 2019 for HD Broadcast Equipment.

MS2E.6 3rd Floor Production Server

2021

Project Type: One-Time

Master Plan Chapter Reference: Community Facilities

Community Facilities Recommendation Number: TBD

Project Description: While recently upgraded to digital transmission equipment in 2014, it is anticipated that High Definition video will be expected by this time - if not already. (In 2014, there is substantial cost difference in providing an HD feed to the cable company – which is not yet supporting HD local origination from this area. Due to these factors, HD equipment was not purchased / deployed in 2014.)

CIP Committee Recommendation(s):

- The CIP should include an expense of \$20,000 in the year 2021 for 3rd floor production server.

MS2E.7 Expansion of the Cable Studio in the Town Hall

2022

Project Type: One-Time

Master Plan Chapter Reference: Community Facilities

Community Facilities Recommendation Number: TBD



Project Description: As the Town's Cable Station and Programming continue to grow, additional space will be needed to accommodate the new equipment and programming needs. In addition, as the Cable Studio becomes more publicly utilized, there will be a need to provide a secure office area --- separate from the common areas frequented by producers, volunteers, and visitors. To address this space need, the Cable Department is recommending that the appropriately identified remaining unfinished basement area be renovated and have estimated the cost to be \$25,000. This additional space would provide a clean and safe storage area for equipment and props.

CIP Committee Recommendation(s):

- The CIP should include a \$25,000 expense for this project in 2022.

MS2E.8 Safety Complex Presence

2023

Project Type: One-Time

Master Plan Chapter Reference: Community Facilities

Community Facilities Recommendation Number: TBD

Project Description: A study will be undertaken to look at options for providing cable services at the Safety Complex.

CIP Committee Recommendation(s):

- The CIP should include an expense of \$30,000 in the year 2023 for providing cable services at the Safety Complex.

MS2E.8 Public Works Facility Presence

2021

Project Type: One-Time

Master Plan Chapter Reference: Community Facilities

Community Facilities Recommendation Number: TBD

Project Description: This project will install cable broadcasting equipment in the Public Works Facility so the facility can be used for more Town functions such as the deliberative session.

CIP Committee Recommendation(s):

- The CIP should include an expense of \$30,000 in the year 2021 for providing cable services at the Public Works Facility.

12.7.3 Cemetery Services

MS3D Cemetery Special Maintenance Expendable Trust Fund Creation and Deposit

Project Type: On-Going

Master Plan Chapter Reference: Community Facilities

Community Facilities Reference Number: TBD

Project Description: This expendable trust fund was created in 2018 to provide sufficient funding for the cemetery maintenance and expansion.



Fund Creation Language: "Shall the town vote to establish a Cemetery Special Maintenance Expendable Trust Fund per RSA 31:19-a, including but not limited to the surveying and maintenance of the town cemetery's lots, open space, and all infrastructure necessary for keeping the cemetery in a state of good repair. Furthermore, shall the Town raise and appropriate the sum of \$40,000.00 to make an

initial deposit into this fund with said amount to come from the General Fund, Unassigned Fund balance? The Board of Selectmen shall act as the fiscal agent for this fund. The fund shall be placed in an interest-bearing account.” This fund was created in 2018 with Warrant Article P-18-18.

Cash Flow Analysis: Not yet available as the fund was created this year.

MS3CF.1 Cemetery Special Maintenance Expendable Trust Fund Cash Flow

Cemetery Special Maintenance Expendable Trust Fund Cash Flow							
2017Actual Balance Carried Forward >>	2018	2019	2020	2021	2022	2023	2024
\$0							
Scheduled Deposit >>	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Actual Deposit >>	\$40,088	\$43	0\$				
Interest >>	\$509	\$854					
Offsetting Fees/Revenues >>	\$0	\$0					
Projects							
None scheduled							
Scheduled Withdrawal Sub-total >>	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Actual Withdrawal >>	\$0	\$0					
Deposit / Withdrawal Adjustment >>	-\$1						
Adjusted Year-End Balance >>	\$40,596	\$41,493	\$0	\$0	\$0	\$0	\$0
Reported Year-End Balance >>	\$40,596	\$41,493					

MS3E Cemetery Maintenance & Repair

Project Type:

Master Plan Chapter Reference: Community Facilities

Community Facilities Recommendation Number: TBD

Project Description: The Town negotiated a land swap with Alden Palmer in 2014 to obtain land for the Public Safety Complex expansion and for future cemetery expansion. The first phase of this expansion is to connect the land to the rear of the existing cemetery with a driveway/road that connects to the road adjacent to the Public Safety Complex. A plan should be prepared that will show where the road will be located and which areas will have trees and stumps removed to provide a smooth, level surface.

CIP Committee Recommendation(s):

- The Board of Selectmen should fund this first phase of the expansion by withdrawing funds from the Cemetery Special Maintenance Expendable Trust Fund.

12.7.4 Cell Tower Services

MS4D Cell Tower Maintenance Capital Reserve Fund Deposit

2019 - 2024

Project Type: Multi-Year

Master Plan Reference:

Community Facilities Recommendation Number: TBD



Project Description: This capital reserve fund was established in 2010 to help level fund the expense of painting and maintenance of the cell tower.

Fund Creation Language: “Shall the Town vote to establish a Cell Tower Maintenance Capital Reserve Fund under the provisions of RSA 35:1 for the purpose of maintenance of the former water tower and to raise and appropriate \$10,000 for said fund? The Board of Selectmen will be the agents to spend out of this reserve fund.” This fund was created in 2010 with Warrant Article P-10-E.

Cash Flow Analysis: This fund was created to maintain and repair the former water tower to such a state that the tower and base were structurally sound and provided adequate space to cell phone service providers’ antennas. An estimate to do such maintenance work of \$400,000 was made in 2013. No action will be taken in 2019 on this project and no further deposits will be made.

MS4CF.1 Cell Tower Maintenance Capital Reserve Fund Cash Flow

Cell Tower Maintenance Capital Reserve Fund							
2017Actual Balance Carried Forward >>	2018	2019	2020	2021	2022	2023	2024
\$299,060							
Scheduled Deposit >>	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Actual Deposit >>	\$1,328	\$325					
Interest >>	\$5,076	\$6,424					
Offsetting Fees/Revenues >>	\$0	\$0					
Projects							
No projects scheduled							

Scheduled Withdrawal Sub-total >>	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Actual Withdrawal >>	\$0						
Deposit / Withdrawal Adjustment >>	\$0	\$1					
Adjusted Year-End Balance >>	\$305,464	\$312,214	\$0	\$0	\$0	\$0	\$0
Reported Year-End Balance >>	\$305,464	\$312,214	\$0	\$0	\$0	\$0	\$0

CIP Committee Recommendation(s):

- No further action is recommended.

MS4E. Cell Tower Maintenance & Repair

2019

Project Type: One-Time

Master Plan Reference: Community Facilities

Community Facilities Recommendation Number: TBD

Project Description: The Town of Plaistow Cell Tower was originally constructed in 1967 as a water tower. The system served Process Engineering's automatic sprinkler system and the Town's fire protection system. A decision was made in 1999 to discontinue the tower's water service. No repairs or maintenance are scheduled for 2019.



12.7.5 Energy Projects

MS5D. Energy Capital Reserve Fund Deposit

2020 - 2025

Project Type: On-Going

Master Plan Reference: Energy

Energy Recommendation Number: TBD

Project Description: The 2017 warrant article to create a capital reserve account to fund energy projects passed along with an initial deposit of \$25,000. This project remains in place for capital reserve fund deposits.



Fund Creation Language: "Shall the Town vote to create an Energy Capital Reserve Fund for the purpose of funding energy projects that increase energy efficiency and energy projects that reduce the Town's energy costs and further raise and appropriate the sum of \$25,000 to make an initial deposit into this fund and designate the

Board of Selectmen as Agents of the fund? This capital reserve fund is being established pursuant to RSA 35:1.” This fund was created in 2017 with Warrant Article P-17-15.

Cash Flow Analysis: This fund was created in 2017 and seeded with an initial deposit of \$25,000. In 2017 the Energy Committee recommended to the Board of Selectmen that \$18,000 be withdrawn from this fund to help the Library with an LED fixture replacement project. The \$18,000 was reduced to \$15,856. An RFI to get an estimate of the cost to perform a Level II energy audit for three buildings (Town Hall, Library, and Historical Society). The least expensive estimate is \$7,700. That audits will qualify for rebates from Unitil, but it is unknown at this time how much the rebates would be. If the Board of Selectmen approve the expenditure from the Energy Capital Reserve fund, then a balance of approximately \$27,000 would remain.

A project to replace all streetlights with LED bulbs and fixtures will require approximately \$260,000 up front. This sum can be reached by depositing \$71,000 in the years 2019, 2020, and 2021.

MS5CF.1 Energy Capital Reserve Fund Cash Flow

Energy Capital Reserve Fund				2017 Balance Carried Forward >>	2018	2019	2020	2021	2022	2023	2024	2025
				\$25,222								
				Scheduled Deposit >>	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000
				Actual Deposit >>								
Interest >>				\$459								
Offsetting Fees/Revenues >>												
Energy Projects					Actual / Estimated Cost	Actual Rebate	Net Cost					
Energy Audit (Town Hall, Library, Historical Society)					\$7,700	\$3,850	\$3,850					
							\$0					
PHS 1.0 - Replace furnace (Complete)							\$0					
PHS 2.1 - Envelope tier 1 - weather-stripping					\$450		\$450					
PHS 2.2 - Envelope tier 1 - dense pack dormer slopes					\$521		\$521					
PHS 2.3 - Envelope tier 1 - air seal ceiling plane					\$1,217		\$1,217					
PHS 3.1 - Envelope tier 2 -re-insulate 2nd floor closet slopes with SPF					\$1,680		\$1,680					
PHS 3.2 - Envelope tier 2 - insulate slopes behind knee wall					\$2,679		\$2,679					
PHS 3.3 - Envelope tier 2 - add R40 cellulose above ceiling planes					\$2,700		\$2,700					
Town Hall 1.0 - Interior air sealing package					\$2,257		\$2,257					
Town Hall 2.0 - Ceiling boundary					\$12,415		\$12,415					
Town Hall 3.0 - LED lighting conversion					\$19,995		\$19,995					
Library 1.0 - Air sealing and insulation					\$39,398		\$39,398					
Library 2.0 - Install Pressure Boundary					\$83,986		\$83,986					
Library - Lower attic package (p/o 1.0 & 2.0 above)					\$101,788		\$101,788					
Library - Upper attic package (p/o 1.0 & 2.0 above)					\$17,320		\$17,320					
Library - Break room package (p/o 1.0 & 2.0 above)					\$1,928		\$1,928					
Library - Perimeter wall/slab seal (p/o 1.0 & 2.0 above)					\$2,346		\$2,346					
Library - LED lighting conversion (complete)					\$64,912	\$32,456	\$32,456					
Streetlight LED conversion							\$0					
						\$0						
Solar array at landfill						\$0						

(Recommended by the Board of Selectmen (0-0-0) and the Budget Committee (0-0-0). This expense is in the Capital Improvements Program as adopted by the Planning Board.)

Article P-19-xx Explanation: CIP Reference: MS5D. This fund had a balance of \$xx,xxx as of December 31, 2018. This fund is established to fund projects that increase energy efficiency and energy projects that reduce the Town's energy costs. The fund was used in 2017 to partially fund a library project that is replacing various lighting fixtures with LED lights saving approximately \$8,000 per year in energy costs. Scheduled projects for 2020 include implementing recommendations made by the results of the energy audits for Town buildings (Town Hall, Library, Historical Society).

MS5E: Energy Project Expenses

MS5E.1 Building Energy Audit Implementation

2019

Project Type: One-Time

Master Plan Reference: Energy

Energy Recommendation Number: TBD

Project Description: In 2018/2019 Level II energy audits were conducted at the Town Hall, the Library, and the Historical Society. As a result of the audits the following improvements were recommended to increase the energy efficiency and lower energy costs in the Town buildings. The following recommendations were made:

Library

Energy Saving Measure (ESM) with considerable 'non-energy' related benefits	Construct Pressure Barrier	Air Sealing and Insulation	Project Cost	Annual Therms Saved	Annual kWh Saved	MMBtus Saved	Dollars Saved	Payback Period in Years	ROI	Do Project (Yes / No / Done)
Lower Attic Package	\$71,890	\$29,898	\$101,788	n/a	n/a	n/a	n/a	n/a	n/a	
Upper Attic Package	\$12,096	\$5,224	\$17,320	n/a	n/a	n/a	n/a	n/a	n/a	
Break Room Package	n/a	\$1,928	\$1,928	n/a	n/a	n/a	n/a	n/a	n/a	
Perimeter Wall/Slab Seal	n/a	\$2,346	\$2,346	n/a	n/a	n/a	n/a	n/a	n/a	
Envelope Upgrade Totals	\$83,986	\$39,398	\$123,384	2,716	12,069	312.8	\$5,579	22.11	71.8%	
Windows	n/a	n/a	\$15,000	??	n/a	??	??	??	??	
HVAC	n/a	n/a	??	??	??	??	??	??	??	
Refrigerator	n/a	n/a	\$500	??	??	??	??	??	??	

Historical Society

Proposed Energy Saving Measure	Project cost	Dollars Saved	Energy Savings MMBtus	Payback Period in Years	ROI	Do Project (Yes / No / Done)
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Tier 1 – Weather strip all exterior doors, attic hatch, and single pane windows	\$450	\$56	5.4	8.04	n/a	
Tier 1 – Dense Pack Dormer Slopes	\$521	\$74	7.1	7.04	n/a	
Tier 1 – Air Seal Ceiling Plane	\$1,217	\$93	8.9	13.06	n/a	
Total Tier 1	\$2,188	\$223	21.4	9.81	154.8%	
Tier 2 – Re-insulate 2 nd floor closet slopes with SPF	\$1,680	\$115	11.1	14.61	n/a	
Tier 2 – Insulate slopes behind knee wall	\$2,679	\$121	13.6	22.14	n/a	
Tier 2 – Add cellulose above ceiling planes to R40	\$2,700	\$95	9.1	28.42	n/a	
Total Tier 2	\$7,059	\$331	33.8	21.33	17.2%	
Replace lamps with LED as needed	n/a	n/a	n/a	n/a	n/a	Yes

Town Hall

Project	Project Cost	Annual \$ Saved	LG Therms Saved	LP Energy Saved MMBTU	Elec kWh Saved	Payback (Years)	Do Project (Yes / No / Done)
LED Lighting	\$19,595	\$3,074	n/a	n/a	17,142	6.4	Done
Interior Air Sealing Package	\$2,257	\$370	46	4.6	1,845	6.1	No
Ceiling Boundary	\$12,415	\$974	657	65.7	1,015	12.7	No
Upgrade / replace HVAC system	\$100,000*	??	??	??	??	??	Yes

* Note: The HVAC system in the Town Hall is old and approaching the end of its life cycle. The cost estimate is a rough estimate by the Town Manager. Although the energy audit report did mention that cost savings could be obtained by upgrading or replacing the HVAC its replacement cost and cost savings were not included in the audit report.

MS5E.3 Landfill solar array

Project Type: One-Time

Master Plan Reference: Energy

Energy Recommendation Number: TBD

Project Description: This project is investigating the possibility of placing a large solar array on the landfill. When operational this energy produced by the array will be sold to Unitil and will help offset a large portion of the energy costs of the Town. Like the streetlight LED upgrade, this project will require a large up-front payment. The financing of

12.8 Conservation and Recreation



CR1D. Conservation 36-A Fund Deposit

2021 - 2026

Project Type: On-Going

Master Plan Reference: Open Space

Open Space Recommendation Number: TBD

Project Description: The Conservation Commission currently requests that deposits of \$10,000 per year be placed into the RSA 36:A Conservation Fund. This fund also receives current use tax penalties. The Conservation Commission intends to purchase land, easements, and/or other land rights to preserve the natural environment.



CR1CF.1 36-A Conservation Fund Cash Flow

36-A Conservation Fund Cash Flow							
2017Actual Balance Carried Forward >>	2018	2019	2020	2021	2022	2023	2024
\$155,870							
Scheduled Deposit >>	\$10,000	\$0	\$0	\$0	\$0	\$0	\$0
Actual Deposit >>	\$0	\$0	\$0				
Interest >>	\$211	\$377					
Offsetting Fees/Revenues >>	\$0	\$0					
Projects							
Prime wetlands study	\$0						
Update wetlands ordinance	\$0						
Town Forest Maintenance	\$0	\$2,063					
Scheduled Withdrawal Sub-total >>	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Actual Withdrawal >>	\$0	\$2,063					
Deposit / Withdrawal Adjustment >>	-\$1	\$1					
Adjusted Year-End Balance >>	\$156,080	\$154,395	\$154,395	\$154,395	\$154,395	\$154,395	\$154,395
Reported Year- End Balance >>	\$156,080	\$154,395					

CR1CF.2 Current Use Fund Cash Flow

Current Use Fund							
2017 Actual Balance Carried Forward >>	2018	2019	2020	2021	2022	2023	2024
\$135,852							
Scheduled Deposit >>	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Actual Deposit >>	\$0	\$45,438					
Interest >>	\$184	\$330					
Offsetting Fees/Revenues >>	\$0	\$0					
Projects							
No projects at this time							
Scheduled Withdrawal Sub-total >>	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Actual Withdrawal >>	\$0	\$0					
Deposit / Withdrawal Adjustment >>	(\$1)	\$1					
Adjusted Year-End Balance >>	\$136,035	\$181,804					
Reported Year-End Balance >>	\$136,035	\$181,804					

CR1CF.3 Forestry Fund Cash Flow

Forestry Fund

2017 Actual Balance Carried Forward >>	2018	2019	2020	2021	2022	2023	2024
\$23,231							
Scheduled Deposit >>	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Actual Deposit >>	\$0	\$0					
Interest >>	\$31	\$56					
Offsetting Fees/Revenues >>	\$0	\$0					
Projects							
No projects at this time							
Scheduled Withdrawal Sub-total >>	\$0	\$0					
Actual Withdrawal >>	\$0	\$0					
Deposit / Withdrawal Adjustment >>	\$1	\$0					
Adjusted Year-End Balance >>	\$23,263	\$23,319					
Reported Year-End Balance >>	\$23,263	\$23,319					

CIP Committee Recommendation(s):

- Monitor the Conservation Fund, Current Use Fund, and Forestry Fund balances to ensure sufficient balances are maintained to maintain the Town Forest and to purchase a small parcel of land should the opportunity present itself.

CR2D. Recreation Plan Capital Reserve Fund Deposit

2020 – 2025

Project Type: On-Going

Master Plan Reference: Recreation

Recreation Recommendation Number: TBD

Project Description: The Recreation Department developed a Strategic Recreation Plan that includes a list of the recreation projects that the Town should pursue in order to meet all of its recreational needs. Establishing this Recreation Fund has allowed the Town to stabilize year-to-year variations in capital outlays for the various recreation projects and reduce or eliminate interest payments by having the cash on hand. Overall, this will facilitate the implementation of the Master Plan through the scheduling of proposed projects over a period of time in order to allow the Town to attain the goal of implementing the needed projects in order to meet the recreation needs of the residents of Plaistow. This project deposits \$50,000 each year into the Recreation Capital Reserve Fund.



Fund Creation Language: “Shall the Town vote to establish a Recreation Plan Capital Reserve Fund and raise and appropriate the sum of \$50,000 to deposit into this fund for the purpose of setting aside money for the completion of various recreation projects including the Towns Strategic Recreation Plan. Completion of the projects listed in the Strategic Recreation Plan will allow the Town to meet all of its recreational needs. This capital reserve fund is being established pursuant to RSA 35:1.” This fund was created in 2014 with Warrant Article P-14-04.

Cash Flow Analysis: This fund was created to level fund the capital expenditures required to implement the Recreation Commission’s Strategic Plan. The current plan shows deficits in the years 2021 through 2024. This can be mitigated by using the impact fees to a greater extent and by moving some of the trail work at PARC to later years. Note if the Town was successful in receiving LWCS funds, that would also help. The LWCS application was for \$100,000 and would require a 50% local match.

Impact Fee Cash Flow Analysis: Typically, no scheduled deposits appear in cash flows for impact fees because the fees collected depend on variable construction activities. However, the Recreation Department has been tracking these fees and \$25,000 is a typical amount received each year. Outer years are still dependent on only the capital reserve funds.

CR2CF.1 Recreation Capital Reserve Fund Cash Flow

ID	Description	Comment	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023				
1	Running/Hiking	Behind PARC						\$103,000		\$100,000			****Pursuing grants to offset cost			
2a	Improve fields	Create T-ball field		\$0									Project Complete - no cost			
2b	Additional Field	Location: TBD						\$5,705					Softball field is a priority			
2b	Additional Field	PARC Upper Field				\$4,445							Project Complete - Modifications for Cal Ripken League			
3	Community Ga	148 Main Street		\$0									Project Complete - no cost			
4	Additional Volley	at PARC								\$2,000			Horsehoe Pit @ NO COST. Volleyball and Bocce are TBD.			
5	Dog Park	Location: TBD							\$20,000				In process- Tentative location being researched.			
6	Splash Park (P	Location: TBD								\$100,000			Will have potable water?			
7	Ice/Floor hockey	Location: TBD								\$10,000			Location TBD			
8	Community Ca	Location: TBD										\$200,000	Location at PARC			
9	Adult Fitness	trwhiking trails								\$18,705			Combine this project with Trails Phase 2 solution.			
10	Playgrounds															
	additional equi	PARC				\$0							Project Complete - Family Swing - From Impact Fees			
	additional equi	PARC				\$4,074							Project Complete - Spinner Bowls			
	additional equi	PARC				\$0							Project Complete - Swing Arm - From Impact Fees			
	replacement e	Ingalls Park			\$16,908								Project Complete - Playscape - 2 years earlier than planned			
	additional equi	Ingalls Park				\$3,097							Project Complete - Bouncy animals			
	additional equi	Ingalls Park				\$8,236							Project Complete - merri-go-round			
	neighborhood	Location: TBD							\$12,000	\$10,000	\$10,000	\$10,000	Looking at Town-owned land as first priority.			
11	Additional Bas	Ingalls Park				\$10,313	\$13,876						Project Complete - additional basketball court			
12	Wall Ball Area	Ingalls Park					\$5,207						Needed to move skateboard park first.			
13	Batting Cages	PARC	\$14,826										Project Complete - Batting Cages			
13	Batting Cages	PARC	\$14,826			\$14,826							Paid for from Op Budget line 1-4520-20-861 by mistake			
14	Climbing Wall	Combine w/ 1								\$5,000			n/a			
15	Frisbee Golf C	Location: TBD								\$11,000	\$11,000	\$11,000				
16	Fenced in Whi	Combine w/ 2b						\$1,000					n/a			
17	Fences/score	PARC									\$100,000		Rough estimate			
18	Land/easeme	Location: TBD						\$5,000					Linked to trails project.			
19	Security Impro	PARC						\$20,000					Estimate to be revised			
20	Relocation of Skate Park					\$0							Project Complete - Discard			
		Beg Balance	\$0													
		Revenue	\$50,000	\$50,000	\$50,000	\$0	\$0	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000				
		Total Spend	\$0	\$0	\$16,908	\$44,991	\$19,083	\$134,705	\$32,000	\$256,705	\$121,000	\$221,000				
		Interest/Adjus	\$0	\$158	\$2,170	\$1,634										
		EOY Balance	\$50,000	\$100,158	\$135,420	\$92,063	\$72,980	-\$11,725	\$6,275	-\$200,430	-\$271,430	-\$442,430				
		Impact Fees	\$46,490	\$71,845	\$82,678	\$95,942	\$117,689	\$142,689	\$167,689	\$192,689	\$217,689	\$242,689				
		Grant Revenue						\$51,500								
		TOTAL Balance	\$96,490	\$172,003	\$218,098	\$188,005	\$190,669	\$182,464	\$173,964	-\$7,741	-\$53,741	-\$199,741				

CR2CF.2 Recreation Impact Fee Fund Cash Flow

Recreation Impact Fee									
2017 Actual Balance Carried Forward >>	\$95,943	2018	2019	2020	2021	2022	2023	2024	2025
Scheduled Deposit >>		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Actual Deposit >>		\$7,037	\$6,004						
Interest >>		\$124	\$240						
Offsetting Fees/Revenues >>		\$0	\$0						
Scheduled Project									
Strategic plan project		\$3,312	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Swing arm		\$0	\$2,475	\$0	\$0	\$0	\$0	\$0	\$0
Trail mapping		\$0	\$820	\$0	\$0	\$0	\$0	\$0	\$0
Scheduled Withdrawal Sub-total >>		\$3,312	\$3,295						
Actual Withdrawal >>		\$3,312	\$3,295						
Deposit / Withdrawal Adjustment >>		(\$2)	\$1						
Adjusted Year-end Balance >>		\$99,790	\$102,740						
Reported Year-end Balance >>		\$99,790	\$102,740						

CIP Committee Recommendation(s):

- The CIP should show a deposit of \$50,000 into the Recreation Capital Reserve Fund for each year, 2020 through 2025. The CIP Committee did not recommend a deposit be made into the Recreation Capital Reserve Fund.
- The following warrant article should be presented at the 2020 Town Meeting:

Article P-19-xx: Shall the Town vote to raise and appropriate the sum of \$50,000 to deposit into the existing Recreation Capital Reserve Fund?"

(Recommended by the Board of Selectmen (0-0-0) and Budget Committee (0-0-0). This funding is included in the 2019-2024 Capital Improvement Program as approved by the Planning Board.)

Article P-19-zz Explanation: CIP Reference CR2D. The balance of this fund was \$xx,xxx as of December 31, 2018. In 2012, the Recreation Commission completed a rewrite of the Recreation Chapter of the Plaistow Master Plan. The Recreation Department also developed a Strategic Recreation Plan that includes a list of the recreation projects that the Town should pursue in order to meet all of its recreational needs. Establishing this Recreation Fund has allowed the Town to stabilize year-to-year variations in capital outlays for the various recreation projects and reduce or eliminate interest payments by having the cash on hand. Overall, this will facilitate the implementation of the Master Plan through the scheduling of proposed projects over a period of time in order to allow the Town to attain the goal of implementing the needed projects in order to meet the recreation needs of the residents of Plaistow. A few examples of projects planned for 2017 include installation of security features (including cameras) at PARC; neighborhood parks; additional playground equipment, new volleyball and bocce courts; and the establishment and support for recreational trails for Plaistow. These funds will be invested in an interest-bearing account.

CR2E. Expenses per Strategic Plan

Project Type: On-Going

Master Plan Reference: Recreation

Recreation Recommendation Number: TBD

Project Description: In 2012, the Recreation Commission completed a rewrite of the Town of Plaistow Master Plan's Recreation Chapter. Along with this effort, the Plaistow First Committee has made numerous recommendations to the Board of Selectmen regarding Town owned properties and the possible future use of them for recreational facilities and/or services. Utilizing these recent efforts, the Recreation Department has developed a Strategic Recreation Plan that includes recreation projects that the Town should pursue in order to meet all of its recreational needs. The projects included in the Recreation Strategic Plan are in addition to what is currently offered.



CIP Committee Recommendation(s):

- The CIP Committee recommends the projects listed for 2020 in the Strategic Plan be included in the CIP.
- The CIP Committee recommends the Board of Selectmen authorize the withdrawal of funds from the Recreation Capital Reserve fund to pay for the items listed in the Strategic Plan for 2020.

12.9 Transportation Infrastructure



T1D. Transportation Infrastructure Capital Reserve Fund**2020– 2025****Project Type: On-Going****Master Plan Reference: Transportation****Transportation Recommendation Number: TBD**

Project Description: The Town has many transportation infrastructure projects that need to be given attention. Some of these projects have been mentioned in the Main St Calming Study and the Village Center PlanNH Design Charette. Other projects have been mentioned in the Hazard Mitigation Plan. The purpose of the capital reserve fund for transportation infrastructure projects is to fully fund or partially fund, by way of supplying matching funds for state and federal fund sources, all transportation infrastructure projects.

Fund Creation Language: “Shall the Town vote to establish a Transportation Infrastructure Capital Reserve Fund for the level funding of transportation infrastructure projects including preliminary engineering expenses, Right-of-Way expenses, construction expenses, sources for matching state and federal funds, to raise and appropriate the sum \$50,000 to be deposited into said fund, and further to designate the Board of Selectmen as Agents?” This fund was created in 2016 with Warrant Article P-16-13.

Cash Flow Analysis:**TICF.1 Transportation Infrastructure Capital Reserve Fund Cash Flow**

Transportation Infrastructure Capital Reserve								
2017Actual Balance Carried Forward >>	2018	2019	2020	2021	2022	2023	2024	2025
\$50,790								
Scheduled Deposit >>	\$0	\$25,000	\$60,000	\$30,000	\$60,000	\$30,000	\$30,000	\$30,000
Actual Deposit >>	\$225	\$25,055	\$0	\$0				
Interest >>	\$862	\$1,133						
Offsetting Fees/Revenues >>	\$0	\$0	\$0	\$0	\$480,000			
Projects								
T2E.2 Pollard Rd culvert	\$0	\$0		\$0	\$0	\$0	\$0	\$0
T4E.5 Village Center sidewalk extension	\$0	\$0	\$0	\$0	\$600,000	\$0	\$0	\$0
Scheduled Withdrawal Sub-total >>	\$0	\$0		\$0	\$120,000	\$0	\$0	\$0
Actual Withdrawal >>	\$0	\$0						
Deposit / Withdrawal Adjustment >>	\$0	\$0						
Adjusted Year-End Balance >>	\$51,877	\$78,065	\$78,065	\$78,065	\$18,065	\$48,065	\$78,065	\$118,065
Reported Year-End Balance >>	\$51,877	\$78,065						

CIP Committee Recommendation(s):

- The CIP Committee recommends placing a deposit of \$25,000 into the Transportation Infrastructure Capital Reserve Fund in order to help finance various transportation and transportation-related hazard mitigation infrastructure projects.
- The following warrant article should be prepared for the 2020 Town Meeting:

Article P-20-xx: To see if the Town will vote to raise and appropriate the sum of \$25,000 to be deposited into the existing Transportation Infrastructure Capital Reserve Fund.

(Recommended by the Board of Selectmen (0-0-0) and the Budget Committee (0-0-0). This fund is in the Capital Improvements Program as adopted by the Planning Board.)

Article P-20-xx Explanation: CIP Reference T4E5. The balance of the capital reserve fund was \$xx,xxx as of December 31, 2018. This fund will help support improvements to the Town's transportation infrastructure, including the Pollard Road drainage and realignment and the Main Street conceptual design and preliminary engineering for intersection improvements. These funds will be invested in an interest-bearing account.

T2E. Hazard Mitigation Plan Projects

2021 - 2025

T2E.2 All other hazard mitigation projects

Project Type: Multi-Year

Master Plan Reference: Transportation

Transportation Recommendation Number: TBD

Project Description: This project is in the CIP as primarily a placeholder since no information is yet available about the project or any cost estimates to correct the situation. The following hazard areas are listed in the 2017 Hazard Mitigation Plan:

- Pollard Rd & Congressional Ave (Completed)
- Junkyard on Rt. 121A (Not transportation related)
- Fran Avenue
- Brentwood Street-Lower Road
- Kingston Road-Old Country Road
- Cifre Lane (A)-Culvert
- Smith Corner Road-Culvert (Completed)
- Cifre Lane (B)-Culvert
- Forrest Street-Culvert
- Historical Society Building-Potential Dam Breech



T3E. Surface and Drainage Routine Maintenance

2020 2025

T3E.1. Drainage Projects

Project Type: On-Going
Master Plan Reference: Transportation
Transportation Recommendation Number: TBD

Project Description: The Highway Supervisor has been striving to accomplish annual improvements and has completed approximately fifteen drainage improvements projects since he became the Supervisor in 1996. This work is critical because it is important that the storm water be removed from the roads to prevent damage and premature deterioration. This project should be included as a separate project until the backlog of drainage projects has been eliminated. From that point forward, the drainage work will be included as part of the Road Surface Management System projects.



CIP Committee Recommendation(s):

- The CIP should include \$60,000 in all years 2021 through 2026 for drainage projects.
- The Highway Department Budget presented at the 2021 Town Meeting should include \$60,000 for drainage projects.
- The Highway Block grant (\$155,000) may be used at the Board of Selectmen's discretion to offset some or all the drainage expense.

T3E.2. Road Surface Management System Projects

2021 - 2026

Project Type: On-Going
Master Plan Reference: Transportation
Transportation Recommendation Number: TBD

Project Description: Plaistow's Road Surface Management System (RSMS) Plan is based upon all roads having been "scored" based on various criteria, with each score leading to a rehabilitation method and cost. The system allocates a budgeted amount across all roads and conditions in order to maximize the investment. Further, consideration is given to both level of service of the road and proximity to other roads in need of improvement.

The Town of Plaistow recently updated the Road Surface Management System (RSMS) database to reflect current pavement conditions and on-going utility projects.



CIP Committee Recommendation(s):

- The CIP should include \$225,000 in each year from 2020 through 2025 for RSMS projects.
- The Highway Department's budget presented at the 2020 Town Meeting should include \$225,000 for RSMS projects.
- The Highway Block grant (\$155,000) may at the discretion of the Board of Selectmen be used to offset some the RSMS recommended expense.

T4E. Special Projects

T4E.1 Projects in the State Ten Year Plan

2020- 2025

Project Type: Multi-Year
Master Plan Reference: Transportation
Transportation Recommendation Number: TBD

Project Description: This project is included in the CIP mostly as a place holder. All transportation related projects that are scheduled to have some activity in the next 10 years are in the Ten-Year Plan. It is updated every 2 years and is approved by the NH legislature. The first 4 years of projects in the Ten-Year Plan are referred to as the State Transportation Improvement Program. In each Metropolitan Planning Organization (MPO), the projects in the STIP that are within the MPO's planning area are referred to as the Transportation Improvement Program (TIP). Projects in the State's Ten-Year Plan, that are not part of special programs such as CMAQ, TAP, HSIP, etc. are fully funded by the state. Projects that are beyond the 10-year planning horizon are in the State and MPO Long Range Transportation Plans.



Plaistow has the following 4 projects in the Ten-Year Plan:

1. **125 Widening.** This is the final segment of Rt. 125 to be widened in Plaistow; it extends from the intersection of Old County Rd. north 1.8 miles across the Kingston town line continuing to the Newton-Junction/Hunt Rd. intersection with Rt. 125. Expenditures for Preliminary Engineering (\$2,795,531) occur in the years 2017 through 2022. Expenditures for Right-of-Way (\$1,997,339) occur in the years 2019 through 2022. Expenditures for Construction (\$19,587,002) occur in the years 2023 through 2024. These expenses will not appear in this CIP because the widening is a State project that does not require any local funding.
2. **Main St Calming.** This project is in the Ten-Year Plan but there is not a description of exactly what are the nature of the improvements. Expenditures for preliminary engineering (\$115,887) occur in 2022, expenditures for right-of-way (\$61,711) occur in 2024, and expenditures for construction (\$1,082,659) occur in 2025.

The Main Street Calming Study was completed in 2008 and included the study area from the MA state line to the intersection of Main Street and Danville Road. It proposed the following projects:

Project Name	Project Status
East Pine St, West Pine St. & Main St. Intersection	No action to date
Village Center District entrance signs	Project started, but not completed
Westville Rd & Main St. Intersection	No action to date
Library Entrance, Bittersweet Dr. & Main St. Intersection	Improvements proposed in a TAP application that was not approved; no other action to date.
Pollard Rd & Main St. Intersection	No recommendations for an improved intersection were made in the study, but the Planning Board recommended it be placed in the next round of intersection improvements.
North Ave. & Main Street Intersection	No action to date. Haverhill has been looking at traffic concerns on North Ave in Haverhill.
Ingalls Terrace & Main Street Intersection	No action to date

3. **Rt 125 Signal Coordination.** This project is initiated by the state and has been delayed for several years pending completion of all the Plaistow Rt 125 signalized intersection improvements and installation of new signalized intersections. As of 2017, that has finally been completed. The Ten-Year Plans shows expenditures of \$107,237 for preliminary engineering in 2023, \$56,893 for right-of-way in 2025, and \$1,001,192 for construction in 2026. The goal of this project is to improve traffic flow on Rt. 125 and to reduce waiting times during off-peak hours for red lights to turn green.

T4E.3 Village Center Sidewalk Extension

2022

Project Type: Multi-Year

Master Plan Reference: Transportation

Transportation Recommendation Number: TBD

Project Description: This project would extend sidewalks in the Village Center District from the point where the Safe Routes To School project ended. It would involve applying for a Transportation Alternative Program (TAP) grant that requires a 20% local match. The application and scope of work has already been completed from the submission of a prior TAP application that was submitted but was not approved by the NHDOT.

CIP Committee Recommendation(s):

- The Town should apply for a TAP grant in the year 2022 for \$600,000 to extend the Village Center sidewalks. This would require a 20% match or \$120,000.
- The Board of Selectmen should withdraw \$120,000 from the Transportation Infrastructure Capital Reserve Fund to support the TAP application.

(END OF PROJECT DESCRIPTIONS)

13. CIP FINANCIAL SUMMARY SPREADSHEET

2021- 2026 CAPITAL IMPROVEMENTS PROGRAM FINANCIAL SUMMARY							
(\$ in thousands)							
Highway Department	2021 Recommended (Warrant or Budget)	2021	2022	2023	2024	2025	2026
Expenses							
H1D: Capital Reserve Fund Deposit - Vehicles	Warrant	\$50.0	\$50.0	\$50.0	\$50.0	\$50.0	\$50.0
H1E.4: Replace 2013 Ford F-350 Pick-up Truck	N/A	\$0.0	\$0.0	\$50.0	\$0.0	\$0.0	\$0.0
H1E.9: Replace 2005 Holder sidewalk snow removal machine	N/A	\$0.0	\$0.0	\$0.0	\$0.0	\$50.0	\$0.0
H1E.2B: Replace dump body (sander/salter) of the 2015 6-wheel International Dump Truck	N/A	\$0.0	\$0.0	\$0.0	\$0.0	\$50.0	\$0.0
H1E.12: Replace 2006 Landscape Trailer	N/A	\$0.0	\$0.0	\$0.0	\$20.0	\$0.0	\$0.0
H1E.7: Replace 2010 Ford Newholland brush cutter	N/A	\$0.0	\$0.0	\$0.0	\$0.0	\$110.0	\$0.0
Expenses Subtotal		\$50.0	\$50.0	\$100.0	\$70.0	\$260.0	\$50.0
Fund Withdrawals							
H1W1: Capital Reserve Fund	N/A	\$0.0	\$0.0	\$50.0	\$20.0	\$210.0	\$0.0
H1W2: Impact Fee - New Road	N/A	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Fund Withdrawals Subtotal		\$0.0	\$0.0	\$50.0	\$20.0	\$210.0	\$0.0
Grants/Revenues							
H1R: None	N/A	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Grants/Revenues Subtotal		\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Highway Department Net Expenses		\$50.0	\$50.0	\$50.0	\$50.0	\$50.0	\$50.0

2021 - 2026 CAPITAL IMPROVEMENTS PROGRAM FINANCIAL SUMMARY

(\$ in thousands)

Fire Department	2021 Recommended (Warrant or Budget)	2021	2022	2023	2024	2025	2026
Expenses							
F1D: Capital Reserve Fund Deposit - Fire Equipment & Apparatus	Warrant	\$140.0	\$140.0	\$140.0	\$140.0	\$140.0	\$140.0
F1E.2: Replace 2006 Chevrolet Rescue 2 Truck	N/A	\$0.0	\$0.0	\$0.0	\$240.0	\$0.0	\$0.0
F1E.2: Replace 1998 Forestry 4 Truck	N/A	\$0.0	\$0.0	\$0.0	\$0.0	\$60.0	\$0.0
F1E.1 Replace Commmand Car	N/A	\$0.0	\$0.0	\$0.0	\$0.0	\$50.0	\$0.0
F1E.4: Replace 1991 Pierce Tower 3 Truck	N/A	\$200.0	\$120.0	\$120.0	\$120.0	\$120.0	\$120.0
F2D: Capital Reserve Fund Deposit - SCBA, SCBA Tanks, and High Temperature Face Masks	Warrant	\$0.0	\$15.0	\$15.0	\$15.0	\$15.0	\$15.0
F2E: Replace Fire Department Equipment & Apparatus	Warrant	\$227.4	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
F3D: Capital Reserve Fund Deposit - Fire Department Radios	Warrant	\$0.0	\$0.0	\$15.0	\$15.0	\$15.0	\$15.0
F3E: Replace Fire Department Radios	Warrant	\$100.0	\$100.0	\$0.0	\$0.0	\$0.0	\$0.0
Expenses Subtotal		\$667.4	\$375.0	\$290.0	\$530.0	\$400.0	\$290.0
Account Withdrawals							
F1W1: Capital Reserve - Fire Department Vehicles	Warrant	\$200.0	\$120.0	\$120.0	\$360.0	\$230.0	\$120.0
F1W2: Public Safety Impact Fee - Apparatus	N/A	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
F2W1: Capital Reserve - SCBA, Tanks, Masks	Warrant	\$192.8	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
F2W2: General Fund, Unassigned Fund Balance (SCBA)	Warrant	\$34.6	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
F3W: General Fund, Unassigned Fund Balance (Radios)	Warrant	\$100.0	\$100.0	\$0.0	\$0.0	\$0.0	\$0.0
Account Withdrawals Subtotal		\$527.4	\$220.0	\$120.0	\$360.0	\$230.0	\$120.0
Grants/Revenues							
F1R: None	N/A	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Grants/Revenues Subtotal		\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Fire Department Net Expenses		\$140.0	\$155.0	\$170.0	\$170.0	\$170.0	\$170.0

2021 - 2026 CAPITAL IMPROVEMENTS PROGRAM FINANCIAL SUMMARY

(\$ in thousands)

Police Department	2021 Recommended (Warrant or Budget)	2021	2022	2023	2024	2025	2026
Expenses							
P1D: Capital Reserve Fund deposit for replacement of the Communications Radio Dispatch System	N/A	\$0.0	\$0.0	\$25.0	\$25.0	\$25.0	\$25.0
P3E: Replacement of Police Vehicles	Budget	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Expenses Subtotal		\$0.0	\$0.0	\$25.0	\$25.0	\$25.0	\$25.0
Account Withdrawals							
P1W: Capital Reserve - Radio Communication System	N/A	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
P3W1: Police Asset Forfeiture Account	Budget	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Account Withdrawals Subtotal		\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Grants/Revenues							
P3R: None	N/A	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Grants/Revenues Subtotal		\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Police Department Net Expenses		\$0.0	\$0.0	\$25.0	\$25.0	\$25.0	\$25.0

2021 - 2026 CAPITAL IMPROVEMENTS PROGRAM FINANCIAL SUMMARY							
(\$ in thousands)							
Emergency Management Department	2021 Recommended (Warrant or Budget)	2021	2022	2023	2024	2025	2025
Expenses							
	N/A	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Expenses Subtotal		\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Account Withdrawals							
	N/A	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Account Withdrawals Subtotal		\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Grants/Revenues							
	N/A	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Grants/Revenues Subtotal		\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Emergency Management Department Net Expenses		\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0

2021 - 2026 CAPITAL IMPROVEMENTS PROGRAM FINANCIAL SUMMARY							
(\$ in thousands)							
Water Department	2020 Recommended (Warrant or Budget)	2021	2022	2023	2024	2025	2026
Expenses							
	N/A	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Expenses Subtotal		\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Account Withdrawals							
	N/A	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Account Withdrawals Subtotal		\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Grants/Revenues							
	N/A	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Grants/Revenues Subtotal		\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Water Department Net Expenses		\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0

2021 - 2026 CAPITAL IMPROVEMENTS PROGRAM FINANCIAL SUMMARY							
(\$ in thousands)							
Municipal Buildings 1	2021 Recommended (Warrant or Budget)	2021	2022	2023	2024	2025	2026
Expenses							
MB1D1: Capital Reserve Fund Deposit - Buiding	Warrant	\$0.0	\$28.0	\$28.0	\$28.0	\$28.0	\$28.0
MB1D2: Capital Reserve Fund Deposit - Acquisition of Land and/or Buildings Fund	N/A	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
MB2E1: Public Safety Complex - Expansion Bond & Debt Service	Budget	\$517.0	\$502.9	\$488.8	\$477.5	\$466.3	\$452.3
MB2E2: Public Safety Complex - Maintenance & Repair	N/A	\$0.0	\$20.0	\$30.0	\$0.0	\$0.0	\$0.0
MB3D: Library - Capital Reserve Fund Deposit - Maintenance & Repair	Warrant	\$0.0	\$55.0	\$55.0	\$55.0	\$55.0	\$55.0
MB3E: Library - Maintenance & Repair	Budget	\$36.0	\$100.0	\$27.0	\$30.0	\$80.0	\$80.0
MB4E1: Public Works Facility - Salt shed solar panels	N/A	\$40.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
MB4E2: Public Works Facility - Maintenance & Repair	N/A	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
MB5E: Courthouse - Maintenance & Repair	N/A	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
MB6E: Historical Society - Maintenance & Repair	N/A	\$0.0	\$10.0	\$0.0	\$0.0	\$0.0	\$0.0
MB7E: Town Hall - Maintenance & Repair	N/A	\$17.0	\$0.0	\$0.0	\$40.0	\$0.0	\$0.0
MB8E1: Recreation Buildings - P.A.R.C.	N/A	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
MB8E2: Recreation Buildings - Ingalls Terrace	N/A	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
MB8E3: Recreation Buildings - Community Center (Beede Site)	N/A	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	*\$1500
Expenses Subtotal		\$610.0	\$715.9	\$628.8	\$630.5	\$629.3	\$615.3

2021 - 2026 CAPITAL IMPROVEMENTS PROGRAM FINANCIAL SUMMARY							
(\$ in thousands)							
Municipal Buildings 2	2021 Recommended (Warrant or Budget)	2021	2022	2023	2024	2025	2026
Account Withdrawals							
MB2W: Police & Fire Departments Portion of Public Safety Complex Impact Fee	N/A	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
MB1W1: Building Capital Reserve Fund	N/A	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
MB1W2: Acquisition of Land and/or Buildings Fund Account	N/A	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
MB3W1: Library Capital Reserve Fund	N/A	\$36.0	\$100.0	\$27.0	\$30.0	\$80.0	\$0.0
MB3W2: Library Funds (Fees, Fines, Donations)	N/A	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
MB4W: General Fund - Unassigned Fund Balance	N/A	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Account Withdrawals Subtotal		\$36.0	\$100.0	\$27.0	\$30.0	\$80.0	\$0.0
Grants/Revenues							
None	N/A	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Grants/Revenues Subtotal		\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Municipal Buildings Net Expense		\$574.0	\$615.9	\$601.8	\$600.5	\$549.3	\$615.3

2021 - 2026 CAPITAL IMPROVEMENTS PROGRAM FINANCIAL SUMMARY							
(\$ in thousands)							
Municipal Services	2021 Recommended (Warrant or Budget)	2021	2022	2023	2024	2025	2026
Expenses							
MS1E: Building Department Expenses	Budget	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
MS2D: Cable Department Equipment Capital Reserve Fund deposit	N/A	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
MS2E: Cable Department - Purchase, Maintenance & Repair	Budget	\$20.0	\$25.0	\$30.0	\$0.0	\$0.0	\$0.0
MS3D: Cemetery - Special Mainenance Capital Reserve Fund Deposit	N/A	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
MS3E: Cemetery - Maintenace & Repair	N/A	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
MS4D: Capital Reserve Fund Deposit - Cell Tower Maintenance	N/A	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
MS4E: Cell Tower - Maintenance & Repair	N/A	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
MS5D: Energy Capital Reserve Fund deposit	Warrant	\$15.0	\$25.0	\$25.0	\$25.0	\$25.0	\$25.0
MS5E: Energy Project Expense	N/A	\$20.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Expenses Subtotal		\$55.0	\$50.0	\$55.0	\$25.0	\$25.0	\$25.0
Account Withdrawals							
MS2W: Cable Department Equipment Capital Reserve Fund	N/A	\$0.0	\$0.0	\$5.0	\$0.0	\$0.0	\$0.0
MS4W: Cell Tower Maintenance Capital Reserve Fund	N/A	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
MS5W: Energy Capital Reserve Withdrawal	N/A	\$20.0	\$20.0	\$0.0	\$0.0	\$0.0	\$0.0
Account Withdrawals Subtotal		\$20.0	\$20.0	\$5.0	\$0.0	\$0.0	\$0.0
Grants/Revenues							
MS2R: Cable Franchise Revenues	N/A	\$20.0	\$20.0	\$20.0	\$20.0	\$20.0	\$0.0
Grants/Revenues Subtotal		\$20.0	\$20.0	\$20.0	\$20.0	\$20.0	\$0.0
Municipal Services Net Expenses		\$15.0	\$10.0	\$30.0	\$5.0	\$5.0	\$25.0

2021 - 2026 CAPITAL IMPROVEMENTS PROGRAM FINANCIAL SUMMARY							
(\$ in thousands)							
Conservation and Recreation	2021 Recommended (Warrant or Budget)	2021	2022	2023	2024	2025	2026
Expenses							
CR1D: Conservation - Conservation 36-A Fund Deposit	Warrant	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
CR3D: Recreation - Capital Reserve Fund Deposit	Warrant	\$50.0	\$50.0	\$50.0	\$50.0	\$50.0	\$50.0
CR3E: Recreation - Expenses per Strategic Plan	Budget	\$50.0	\$50.0	\$50.0	\$50.0	\$50.0	\$50.0
Expenses Subtotal		\$100.0	\$100.0	\$100.0	\$100.0	\$100.0	\$100.0
Account Withdrawals							
CR1W1: Conservation 36-A Fund	N/A	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
CR1W2: Current Use Fund	N/A	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
CR1W3: Forestry Fund	N/A	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
CR3W1: Recreation Capital Reserve Fund	N/A	\$50.0	\$50.0	\$50.0	\$50.0	\$50.0	\$50.0
CR3W2: Recreation Impact Fee	N/A	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Account Withdrawals Subtotal		\$50.0	\$50.0	\$50.0	\$50.0	\$50.0	\$50.0
Grants/Revenues							
CR3R: Recreation Gifts/In-kind Services	N/A	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Grants/Revenues Subtotal		\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Conservation and Recreation Net Expenses		\$50.0	\$50.0	\$50.0	\$50.0	\$50.0	\$50.0

2021 - 2026 CAPITAL IMPROVEMENTS PROGRAM FINANCIAL SUMMARY							
(\$ in thousands)							
Transportation Infrastructure	2021 Recommended (Warrant or Budget)	2021	2022	2023	2024	2025	2026
Expenses							
T1D: Transportation Infrastructure Capital Reserve Fund deposit.	Warrant	\$0.0	\$40.0	\$40.0	\$40.0	\$40.0	\$40.0
T2E: Hazard Mitigation Plan Projects	Warrant	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
T3E: Transportation - Surface & Drainage Routine Maintenance	Budget	\$285.0	\$285.0	\$285.0	\$285.0	\$285.0	\$285.0
T4E: Transportation - Special Projects	Warrant	\$0.0	\$0.0	\$0.0	\$0.0	\$600.0	\$0.0
Expenses Subtotal		\$285.0	\$325.0	\$325.0	\$325.0	\$925.0	\$325.0
Account Withdrawals							
T4W2: NHDOT TAP Funds (80%, Requires 20% local match)	N/A	\$0.0	\$0.0	\$0.0	\$0.0	\$480.0	\$0.0
T4W1: Capital Reserve Fund - Transportation Infrastructure Projects	N/A	\$0.0	\$0.0	\$0.0	\$0.0	\$120.0	\$0.0
Account Withdrawals Subtotal		\$0.0	\$0.0	\$0.0	\$0.0	\$600.0	\$0.0
Grants/Revenues							
None	N/A	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Grants/Revenues Subtotal		\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Transportation Infrastructure Net Expenses		\$285.0	\$325.0	\$325.0	\$325.0	\$325.0	\$325.0

2021 - 2026 CAPITAL IMPROVEMENTS PROGRAM FINANCIAL SUMMARY							
(\$ in thousands)							
GRAND TOTALS	2021 Recommended (Warrant or Budget)	2021	2022	2023	2024	2025	2026
Total Expenses	N/A	\$1,767.4	\$1,615.9	\$1,523.8	\$1,705.5	\$2,364.3	\$1,430.3
Total Grants/Revenues	N/A	\$20.0	\$20.0	\$20.0	\$20.0	\$20.0	\$0.0
Total Impact Fee Withdrawals	N/A	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Total Reserve & Other Fund Withdrawals	N/A	\$633.4	\$390.0	\$252.0	\$460.0	\$1,170.0	\$170.0
Total Net Expenses		\$1,114.0	\$1,205.9	\$1,251.8	\$1,225.5	\$1,174.3	\$1,260.3

