

Town of Milford, New Hampshire

2023-2028 Capital Improvements Plan

Adopted on 11/15/22



Prepared By:
Town of Milford Planning Board
Capital Improvements Plan Citizens Advisory Committee
Office of Community Development

Doug Knott
Planning Board Chairman

Pete Basiliere
CIP Citizens Advisory Committee Chairman

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Executive Summary

The Citizens Advisory Committee is pleased to present our 2022 Capital Improvements Plan (CIP) for fiscal years 2023-2028. The CIP is a framework for understanding and evaluating Town and School District projects with significant capital outlays. The CIP includes more than 21 projects, each with a cost exceeding \$75,000 and a projected useful life of at least five years. The Committee identified and then prioritized four projects with an estimated tax impact of approximately \$0 for consideration in 2023. Due to the type of project and related financing/funding, the tax rate impacts will be realized in the future years within the current 2023-2028 CIP cycle.

We recommend the following four capital improvement projects be considered for 2023:

Priority	Department	Project	Project Cost Estimate (excluding interest or lease payments)	2023 Tax Rate Impact
1	Water Utilities	Wastewater Treatment Facility (WWTF) Nutrient and Metals Upgrade Planning, Design, Bidding, Project Management	<p>\$23,953,000 (30 year bond; first payment in 2026)</p> <p>Confirmed external funding and fees affecting the cost:</p> <ol style="list-style-type: none"> 1. Clean Water State Revolving Fund (CWSRF) loan with 15% principal forgiveness of \$3,592,950 2. 20% state aid grant of \$3,465,687 3. 15% contribution by Wilton of \$3,031,611 <p>The net project cost estimate is \$13,862,751</p> <p>The estimated taxpayers cost will be \$6,931,376 plus interest (based on a 50% allocation between taxpayers and rate payers)</p>	\$0
2	Fire Department	Replace Engine 1	\$755,000 (7-year lease/purchase; first payment in 2025)	\$0
3	Water Utilities	Water Main Improvements Phase II - Olive Street, Laurel Street	\$180,000 (Cash; paid in 2023)	\$0; Project paid by water system user fees
4	Ambulance	Replace 2013 (3A) Ambulance	\$371,922 bond minus \$127,276 from Capital Reserves (5-Year Lease/Purchase; \$0 Tax rate impact in 2023). <i>Note – CIP Advisory Committee voted 4 to 4 for the placement of this item in 2023.</i>	\$0

A majority of the CIP Committee initially recommended consideration of the replacement ambulance in 2023. The Committee split 4-4 after presenting our draft report to the Planning Board and Board of Selectmen.

The CIP Committee recommends the Board of Selectmen develop a policy regarding capital investments in the Town's water and wastewater treatment plants. The Board must develop an approach that determines what capital investment costs are borne by the ratepayers or by a combination of ratepayers and taxpayers who do not receive either Town water or Town sewer services. Further, suppose the policy is that the ratepayers bear all costs. In that case, the Board and Water Commissioners must decide whether to propose a separate water and sewer district, so ratepayers are the only ones voting on capital expenditures.

As significant as the Town's pending capital expenditures are, the School District's future capital project costs will far exceed the Town's, resulting in a substantial amount of money raised by taxation. Aside from estimated deferred maintenance and the high school and applied technology center renovation costs, the School District does not have a firm estimate of the cost to repair, enhance, or replace portions of its physical infrastructure or the timing of those expenditures. The School District recently conducted a facility survey/feasibility study to make plans for capital improvements and is actively seeking community input on how to improve the educational environments and student outcomes.

A tremendous amount of time and effort went into developing this report. The CIP committee thanks the department heads and their support personnel for preparing the project proposals. We are especially thankful for Lincoln Daley's efforts to compile the information, provide the data and background information, and have numerous conversations with his peers over the past months. Let's not overlook the amount of time and energy he put into supporting the Committee and individual members.

We trust the Planning Board and Board of Selectmen will accept this report and favorably act upon our recommendations.

Chapter 1. Introduction, Definition, Purpose, and Process

A. Introduction and Definition

A municipal Capital Improvements Plan (CIP) is essential to the Town’s short-term and long-range community planning process. As authorized by the New Hampshire Revised Statutes Annotated (NH RSA) 674:5 and by Article 25 of the 1995 Milford Town warrant, the Milford Planning Board, with the support of the Department of Community Development and the CIP Citizens Advisory Committee (CIP Advisory Committee), annually prepares a six-year CIP. The CIP lays out a framework for municipal programs and projects that require significant capital outlays. The CIP encompasses major projects currently underway and future projects paid for with public funds in most cases. Tailoring the CIP to the community allows projects to be classified according to urgency and the need to see them realized to support Town services and goals. A project is eligible for inclusion in the CIP if the total exceeds \$75,000 and has a projected useful life of at least five years. Although often acquired in groups, replacement vehicles are not eligible unless the single unit value is equal to or greater than \$75,000.

The CIP contains the capital improvement projects reviewed by the CIP Citizens Advisory Committee based on its analysis of project requests submitted and presented by Town department heads, the Water and Sewer Commission, and the Wadleigh Library Board of Trustees. For the 2023-2028 CIP, project requests (both new and recurring) were submitted by the following:

- | | |
|------------------------------|------------------------------------|
| Administration | Recreation |
| Ambulance Department | Wadleigh Library Board of Trustees |
| Fire Department | Water & Sewer Utilities |
| Community Development Office | |
| Public Works Department | |

No project requests were submitted this CIP cycle by the following:

- | | |
|-------------------------|------------------------|
| Assessing | Information Technology |
| Community Media | Police Department |
| Conservation Commission | School District |
| Finance | Town Administration |

B. Purpose of the Capital Improvements Plan

The CIP attempts to link, within a rational framework, the provision of needed facilities, products, or services with the spending necessary to attain such items. The CIP must address the goals and intent of the Milford Master Plan and department priorities with fiscal realities. A well-supported and thoughtfully prepared CIP should provide the following benefits to the community (as noted in "The Planning Board in New Hampshire, A Handbook for Local Officials," last revised 2021, New Hampshire Department of Business and Economic Affairs, Chapter II):

- ❖ **Preserving public health, safety, and welfare.** Providing the essential services which ensure citizen health and safety is a fundamental responsibility of local government. Programs of regular facility maintenance, upgrades and expansion of government services to meet minimum federal, state, and local standards are essential to any community. The cumulative effect of deferring major maintenance expenditures and necessary improvement of essential services is often an expensive series of stopgap measures that fail to address comprehensive long-term goals.
- ❖ **Anticipating the demands of growth.** When related to the master plan, the capital improvements programming process works to anticipate investments in community facilities needed to serve or shape the Town's growth and development pattern. The portions of selected capital improvement expenditures necessitated by growth may be eligible for funding by impact fees as authorized in RSA 674:21.
- ❖ **Improving communication and coordination.** Communication among the Planning Board, municipal departments, administrative officials, the Budget Advisory Committee, the Board of Selectmen, and citizens can result in cost savings and avoid duplication of facilities and expenditures.
- ❖ **Avoid undue tax increases.** Capital improvements programming is a means of avoiding the surprise of expensive projects generating significant property tax increases. While cost impacts cannot always be precisely determined in advance, the CIP fosters discussion of the distribution of the tax burden of new capital expenditures over time. An improved bond rating may be a significant benefit of fiscal stability and sound community facility planning.
- ❖ **Developing a fair distribution of capital costs.** The capital improvements programming process allows for a public discussion of the preferred means of distributing capital costs over time and among users of the facilities to be financed.
- ❖ **Building a foundation for growth management and impact fees.** The development and formal adoption of a capital improvements program is a statutory prerequisite to enacting growth management and impact fee ordinances. A properly constructed CIP is an integral part of a land-use regulatory process that implements either ordinance type.
- ❖ **Identifying "scattered and premature" development.** New Hampshire statutes allow planning boards to adopt subdivision regulations against scattered or premature land subdivisions. The capital improvements program is one measure used by a Planning Board to judge whether a development is scattered or premature based on an absence of essential public services and infrastructure.

- ❖ **Supporting economic development.** Communities exhibiting sound fiscal health and quality services and facilities are attractive to businesses and industries. New business investment and reinvestment may be influenced by improvements that enhance the quality of life for residents and labor. Private decision-making for investment is based not only on the availability of utilities but also on the quality of community schools, public safety facilities, recreation opportunities, and cultural amenities such as libraries.

C. Capital Improvements Planning Process

As specified in NH RSA 674:5, the Milford Planning Board directs the capital improvements planning process based on the Town's adopted master plan goals and recommendations. The CIP process begins in the late spring of each year with the Community Development Office's distribution of project request forms. The Planning Board at that time also appoints a seven regular member committee representing several areas of Town operation and the general citizenry. Members serving on the 2022 - 2027 CIP Advisory Committee were:

- Peter Basiliere - Planning Board Representative
- Elaine Cohen - Planning Board Representative
- Chris Costantino - Conservation Commission / Conservation Commission Coordinator
- Lincoln Daley - Community Development Director – Town Staff
- Chris Labonte – Resident
- Christi Michaud – Superintendent, School District
- Kathryn Parenti - Library Trustee
- Peggy Seward - Budget Advisory Committee Representative
- Michael Thornton - Board of Adjustment / Budget Advisory Committee Representative

The Committee met regularly starting in August 2022 to complete a final draft of the CIP for public review later in the year. During this time, the CIP Advisory Committee met with department heads and representatives of the boards and commissions that submit project requests. This report is a "snapshot" or moment in time in identifying the Town's capital needs. The CIP is not a static planning tool as it is evaluated annually and adjusted according to Town's goals and financial considerations.

The Committee generally follows a basic five-step process in accumulating, analyzing, evaluating, ranking, and allocating project requests to appropriate years in the upcoming six-year time frame, with the intent of balancing needs and costs with Town financial constraints and reasonable and logical implementation timeframes.

The role of the CIP Advisory Committee is to recommend the placement or non-placement of projects in the six-year CIP. The objective is to create a funding profile that minimizes yearly fluctuations of the tax burden on the citizens of Milford. A secondary aim of the CIP Advisory Committee is to reduce the fluctuations and the citizens' overall tax burden, which in 2021 stood at \$20.15 per \$1,000 property valuation. It is important to note that individual CIP Advisory Committee members may or may not support a specific project(s). Thus, the CIP becomes a vital tool to be utilized by the Board of Selectmen, Budget Advisory Committee, department heads, and citizens to evaluate spending on capital projects in the short and long term.

A more detailed description of the CIP process is as follows:

- Step 1:** The Community Development Department transmits project request forms to all applicable department heads, commissions, trustees and the Milford School District SAU office. Projects are referenced by either a new or previously given project number to facilitate easier identification and review of projects. Each project should have a Statement of Need in addition to the Description. The Statement of Need enables the CIP Advisory Committee to understand why the project is required to continue or increase Town services and the impact of delaying or not accomplishing the project. When applicable, project requests are cross-referenced to where they are included in the Milford Master Plan.
- Step 2:** The CIP Advisory Committee reviews project requests and schedules a meeting with the respective department if needed to discuss each project.
- Step 3:** The CIP Advisory Committee studies projects individually and through group discussions. Evaluation includes the review of the level of urgency, need for realization, the estimated cost of each project, probable operating and maintenance costs, potential revenues, and existing sources of funds or the need for additional sources of funds for the implementation and operation of each project. Pursuant to the State RSA 674:6, each project was ranked in 2023 and 2024 by project urgency and then classified using twelve (12) evaluative categories/criteria. For years 2025 – 2028, projects were evaluated individually based on the criteria and then placed within the appropriate year without prioritization.
- Step 4:** Using the requestor's recommendation as a starting point, the CIP Advisory Committee discusses and develops a consensus on the recommendation for the year in which the project should be placed on the Town Warrant. A project included in the CIP does not mean the project will be implemented, and implementation is subject to additional factors. For projects requiring bonding or a lease agreement, the tax impact is noted the year after the warrant article is presumed to pass when the tax rate impact occurs.
- Step 5:** The CIP Advisory Committee considers the projects recommended for placement on the next year's Town warrant and prioritizes those projects to provide recommendations on urgency and need. This prioritization gives the Board of Selectmen, Budget Advisory Committee, and the public the input required from the CIP Advisory Committee when those bodies deliberate during the subsequent development of the following year's budget and warrant articles.

Upon completion of the five-step process, the CIP Advisory Committee:

1. Prepares the final draft report with the assistance of the Community Development Office;
2. Presents the final draft to the Planning Board at a Planning Board meeting or work session;
3. Presents the final draft to the Board of Selectmen to brief the Board on its recommendations;
4. Transmits a copy of the final draft report to department heads, the Board of Selectmen, the Budget Advisory Committee, and the Planning Board;
5. Schedules a public hearing date with the Planning Board; and
6. Presents the CIP at a Planning Board meeting for the required public hearing and adoption.

Chapter 2. 2023 – 2028 Project Requests: Project Descriptions and CIP Advisory Committee Recommendations

A. Introduction

This year's CIP Advisory Committee appreciates the time and effort given to the process by department heads and the School District. Background information and documentation were generally complete and thorough and greatly helped the CIP Advisory Committee complete its work.

Twenty-one projects were included for funding consideration for this CIP cycle between 2023 and 2028. In addition, nine projects were identified as "on the horizon." A brief description of each project and the CIP Advisory Committee's recommendation follows.

Placeholder and On the Horizon Projects

When reviewing projects and placing them in the CIP Estimated Tax Impact Table, the CIP Advisory Committee also considers whether the project is a "**Placeholder**" or is "**On the Horizon.**" A project considered a **Placeholder** is a project that does not yet have a well-defined description or scope for implementation. However, the CIP Advisory Committee, based on the information presented, feels the project will likely be required within the six-year capital improvements planning cycle and thus needs to be anticipated for planning and budget purposes. A project noted as **On the Horizon** is a project that may or may not have a defined description and scope but would be implemented outside of the six-year CIP cycle based on the information presented. When known, these projects are included in the CIP to identify significant capital expenditures that need to be considered in long-range planning and funding efforts.

CIP and Capital Reserve Funds

The CIP Committee reviews Capital Reserve Funds of \$75,000 or more as part of its annual evaluation process and report. Some funds are well-defined and linked to specific projects in our Capital Improvement Plan, i.e., the Public Works Department, Fire Department, and Ambulance Service vehicles.

The CIP Advisory Committee will continue to work with Town Finance Director to receive a written status for all active Capital Reserve Funds in September of next year before next year's Committee prepares the Plan's annual update. Including a status report will enable the members to better evaluate the future needs of Capital Reserve Fund projects.

B. Town Projects by Year

Four projects are proposed for funding in 2023. These projects are listed below by order of urgency and project classification as determined by the CIP Advisory Committee. The Committee's recommendations and placement of projects within 2023 and years within this CIP cycle are meant to assist the Board of Selectmen and the Budget Advisory Committee in deliberations during the budget and warrant article preparation process. The list below represents a prioritization of projects within the years 2023 and 2024 and establishes the basis for determining the placement of projects within the six-year cycle pursuant to the purposes of the CIP. The final decision to prioritize projects within a specific year and include projects within the Town budget falls to the Board of Selectmen and Budget Advisory Committee.

The CIP Advisory Committee modified and expanded its evaluation process to include criteria reflective of projects that enhance or improve the public and social welfare of the community. The purpose was to evaluate projects more broadly and consider projects that may provide a public benefit but do not include, contain, or enhance public safety. As stated previously, pursuant to the State RSA 674:6, each project was first ranked by urgency and then classified using twelve evaluative categories/criteria. The evaluation process included the review of the need for realization, the estimated cost of each project, probable operating and maintenance costs, potential revenues, and existing sources of funds or the need for additional sources of funds for the implementation and operation of each project. The CIP Advisory Committee prioritized the projects in 2023-2024 by the highest average evaluation/classification score. For years 2025 – 2028, projects were evaluated individually and placed within the appropriate year.

Water and Wastewater Utility CIP Projects

The municipal water and wastewater project upgrades scheduled for 2023 will require substantial capital investment to remove nutrients and metals from the treated wastewater discharged to the Souhegan River in compliance with the Wastewater Treatment Facility's federal permit renewal. The Committee recognizes that a municipal water and wastewater system provides a community benefit and is an economic driver for expanded residential, commercial, and industrial growth. As a community benefit and asset, the Town will need to consider broadening the financial burden anticipated within this CIP cycle to include ratepayers and residents for the continued management and maintenance of the municipal systems. At the time of this report, the Board of Selectmen and the Board of Water and Sewer Commissioners are considering potential cost allocation alternatives that equitably share the costs across the community. Based on the preliminary discussions between both parties, the Committee utilized a 50% allocation of the final costs of the project upgrades and improvements between the Milford taxpayer and ratepayers. This allocation and resulting projected impacts on the tax rate are subject to change pending the final determination by the Board of Selectmen and the Board of Water and Sewer Commissioners

In addition to the Wastewater Treatment Facility upgrades and improvements, the Board of Water and Sewer Commissioners included water and wastewater projects during this CIP cycle and beyond 2028. Ratepayers will bear the costs for these projects.

Milford School District CIP Projects

Existing School District CIP Projects are included in the Town's CIP to present a comprehensive overview of all potential large capital expenditures facing the Town within the six-year capital improvements funding cycle. The School District submitted no new projects for this CIP cycle.

With the completion of its Master Plan and Feasibility Study in 2021, the School District has focused in 2022 on prioritizing facility renovations, improvements, and estimated costs. These renovations and improvements represent a significant capital cost to the Town over the next 30 years if realized. At the time of this study, the preliminary projected impacts of these proposed renovations and improvements are more than \$90,000,000. The resulting tax rate impacts may occur as early as 2025. The Board of Selectmen, School Board, and their respective departments will need to work collaboratively to project and time major expenses to avoid dramatic jumps in the property tax rate. The CIP Advisory Committee reviews School District project requests with this in mind. However, it is noted that the School District is governed by a separate funding structure from the Town.

2023 PROJECTS

2023 Water Utilities (WTR20-01) Wastewater Treatment Facility (WWTF) Nutrient and Metals Upgrade - \$23,953,000 (30 Year Bond) \$0 impact in 2023.

Department Request: ***2023 Funding***

CIP Advisory Committee Recommendation: ***2023 Funding***

This project request is in direct response to the Wastewater Treatment Facility (WWTF) Environmental Protection Agency (EPA) National Pollution Discharge Elimination System (NPDES) operation permit renewal requiring facility improvements to meet more stringent treatment requirements and limits on metals and nutrient removal from the treated wastewater that is discharged to the Souhegan River. The existing WWTF treatment technologies from the original design cannot meet the new limits. The WWTF Comprehensive Facilities Plan identified this project to address the aging equipment. Following the WWTF Nutrient and Metals Upgrade Planning and Preliminary Design, this project will be for engineering, implementation, and construction beginning in 2023. The project will be partially funded through a Clean Water State Revolving Fund (CWSRF) loan with 15% principal forgiveness totaling \$3,592,950, a 20% state aid grant totaling \$3,465,687, and a 15% contribution by Wilton totaling \$3,031,611. The net costs to taxpayers will be approximately \$6,931,376, and estimated payments will begin as early as 2026.

2023 Fire Department (FIRE20-01) – Replace Engine 1 (1993 Piece) - \$755,000 (7 Year Lease/Purchase); \$0 tax rate impact in 2023.

Department Request: ***2023 Funding***

CIP Advisory Committee Recommendation: ***2023 Funding***

This project request will replace Engine 1, the 1993 Pierce Manufacturing Custom Fire Engine vehicle, with the same capabilities. In 2023, Engine 1 will be 30 years old at the end of its useful life cycle. The request is consistent with the Fire Department’s vehicle/equipment replacement program.

2023 Water Utilities (WTR19-05) – Water Main Improvements, Phase II - \$180,000 (Funded by Water & Sewer Rate Payers, \$0 Tax rate impact in 2023)

Department Request: ***2023 Funding***

CIP Advisory Committee Recommendation: ***2023 Funding***

This project will consist of replacing a section of Town water mains for improved flow and capacity in the following areas:

- Olive Street – Laurel Street (Upgrade 4” diameter to 8” diameter)
- Laurel Street (Upgrade 4” diameter to 8” diameter)

These areas were Identified and designed as part of the 2018 Water Main Improvements. Project to be funded by ratepayers.

2023 Ambulance (AMB14-01) – Ambulance Purchase - \$371,922 (5-Year Lease/Purchase; \$0 Tax rate impact in 2023)

Department Request: ***2023 Funding***

CIP Advisory Committee Recommendation: ***2023 Funding*** *(Committee voted 4 to 4 for the placement of this item in 2023)*

This project request is to replace the 2013-A (3A) ambulance as a front-line ambulance in 2023 with a new ambulance. The department has a fleet of three ambulances and has operated two in front-line capacity for 10 years, followed by 5-years in a backup role as a ‘spare’ ambulance. This request will continue the five-year ambulance replacement program, eliminating purchasing two ambulances simultaneously. The total cost of the new ambulance is \$371,922, and the Ambulance Capital Reserve Fund will fund approximately \$105,685 of the total project.

The 3A and 2020 (20A) ambulances are operated in a rotation pattern designed to spread mileage between the two ambulances on a 2:1 basis. The objective is to keep both ambulances in front-line service for ten years. It is envisioned this rotation pattern will prolong the life of one ambulance – 20A, such that it would remain as the second-due ambulance for five years, with the 2023 ambulance being second-due and the 3A ambulance rotated to the backup role. This rotation would be continued going forward such that a five-year replacement cycle would be maintained. In 102 months of operation, the 3A ambulance has traveled 222,324 miles, up 25,498 miles from June 2021; the 20A ambulance has traveled 33,845 miles since going into second-due status in December 2020; and the 3B ambulance has traveled 143,240 miles, up 6,358 miles from June 2021 (the 3B ambulance was moved to the backup role in December 2020. Based on current call volume and miles traveled, in an additional year (2023) the 3A ambulance will travel an additional 39,233 miles for a total of 261,557 miles in the next 18 months before replacement if approved. The 20A ambulance will travel an additional 33,845 miles for a total of 67,690 miles

in three years.

2024 PROJECTS

2024 Wadleigh Library (LIBR22-01) – Restroom Additions - \$237,000 (Cash)

Department Request: 2024 Funding

CIP Advisory Committee Recommendation: 2024 Funding

This project request seeks to construct restroom facilities on the lower level of the library building. Additional restrooms were included as part of the library's original 2018 expansion plan and will service the lower area of the library.

2024 Water Utility Department (WTR22-02) - Pennichuck Booster Pump Station - \$1,200,000 (Funded by Water Rate Payers, \$0 Tax rate impact)

Department Request: 2024 Funding

CIP Advisory Committee Recommendation: 2024 Funding

This project is for the engineering design and replacement of a new Pennichuck Water booster pump station. The new contract between the Town and the company requires installing a new booster pump station. The station will provide the Town with better operational control over the water that enters the municipal system.

2024 Water Utility Department (WTR22-01) North End Asbestos-Cement (AC) Main Replacement - \$2,000,000 (Funded by Water Rate Payers, \$0 Impact)

Department Request: 2024 Funding

CIP Advisory Committee Recommendation: 2024 Funding

This project seeks to replace the existing asbestos-cement mainline/pipe in the north end of the Town with Ductile Iron/HDPE. These older lines are subject to breakage and are close to one of Milford's water storage tanks. Breakage within the existing line would result in significant operational issues within the system and potential property damage.

2024 Public Works (DPWH18-01) – Town Hall HVAC Replacement - \$674,000 (15-Year Bond)

Department Request: 2024 Funding

CIP Advisory Committee Recommendation: 2024 Funding

This project request is to replace the Town Hall HVAC system and related equipment. Work includes the replacement of the HVAC chiller, new controls, heat recovery, and new fan coil units. The existing system is 33 years old and does not heat/cool effectively or efficiently. The new system would address existing issues and provide significant energy savings. The total estimated cost for the project is approximately \$1,099,000. The project was placed in 2024 to allow the Town additional time to issue a Request for proposal and receive an updated engineering design and construction costs. It is anticipated that the final project scope and costs will be available in 2023.

In 2019, residents voted to appropriate \$450,000 for the project. \$25,000 was used in 2019 to hire an engineering company to design an HVAC solution. The remaining \$425,000 will be applied to the project.

2024 Public Works – Highway (DPWH19-03) – Truck, 36K GVW, 8 CY, w/Plow, Sander, Wet System - \$252,000 (5-Year Lease/Purchase)

Department Request: ***2024 Funding***

CIP Advisory Committee Recommendation: ***2024 Funding***

This project request is for an eight cubic yard 36,000 gross vehicle weight dump truck with plow and sander assembly. This equipment will replace a 2005 Sterling truck that will be 18 years old at the time of replacement. Its primary purpose will be to maintain Town roadways, particularly for winter maintenance and snow removal.

2024 Community Development (CD21-01) – Raze and Remove 127 Elm Street Building – \$400,000 (Cash)

Department Request: ***2024 Funding***

CIP Advisory Committee Recommendation: ***2024 Funding***

The project request is to raze and remove the existing commercial/industrial building on the Town-owned property located at 127 Elm Street. The 2021 needs assessment and feasibility study determined the Town’s spatial, program, and recreational needs, cost and funding options for a future community/recreation center facility to be constructed on the 127 Elm Street property and Keyes Memorial Park. Given the estimated cost for a new community center building, several identified smaller phases could be advanced to address the increased demand for recreational services, improve the utilization of the park and access/traffic circulation, and better position the Town should a community center be desired in the future. As recommended in the 2016 Keyes Memorial Park Advisory Committee Report and within the preliminary findings of the 2021 Feasibility Report, these short-term improvements/phases mainly depend upon removing the existing 127 Elm Street structure as the first initial step.

2024 Fire Department (FIRE22-01) – Replace Forestry Truck - \$130,000 (5-Year Lease/Purchase)

Department Request: ***2024 Funding***

CIP Advisory Committee Recommendation: ***2024 Funding***

This project request will replace the 1999 Ford F250 Forestry Vehicle with another with similar capabilities. The current vehicle has reached the end of its life cycle.

2025 PROJECTS

2025 Fire Department (FIRE18-01) – Replace Engine 3 (2006 Piece) - \$735,000 (7 Year Lease/Purchase)

Department Request: ***2025 Funding***

CIP Advisory Committee Recommendation: ***2025 Funding***

This project request will replace the 2006 Pierce Enforcer Engine 2, which will reach the end of its 15-year life cycle in 2022. The department proposes to replace the vehicle with another with the same capabilities.

2025 Wadleigh Library - (LIBR21-02) – Library Addition - \$3,000,000 (20 Year Bond)

Department Request: ***2025 Funding***

CIP Advisory Committee Recommendation: ***2025 Funding***

The project request is to construct a 3,000-square-foot addition to the Wadleigh Library to allow for better ADA access, additional programming space in the children's area, a family restroom in the children's area, plus office space on the lower level. This project request is the result of many years of planning, study, analysis, review of options, receipt of community input, land acquisition, and consensus-building to develop a plan that the Wadleigh Library Board of Trustees feels meets the current needs of the community and anticipated evolution of library services into the future based on the Library's Strategic Plan. The trustees plan to begin a capital campaign in 2023 to offset the cost of the much-needed addition.

2025 Water Utilities (WTR21-06) - Brookview Water Pump Station Improvements - \$1,000,000 (Funded by the Water/Wastewater Capital Reserve Fund)

Department Request: ***2025 Funding***

CIP Advisory Committee Recommendation: ***2025 Funding***

The project will improve the Brookview Water Pump Station to boost water system pressure in the Brookview Drive and Brookview Court neighborhoods. The original equipment is nearing the end of its expected life and will need replacement. The renovation should include moving the equipment to an above-ground structure for longer equipment life and safer access for maintenance needs.

2025 Public Works – Highway – (DPWH19-01) - Truck, 36K GVW - \$264,000 (5-Year Lease/Purchase)

Department Request: ***2025 Funding***

CIP Advisory Committee Recommendation: ***2025 Funding***

This request is for a 36,000 gross vehicle weight dump truck to be utilized for right-of-way and general maintenance. This loader will replace the 2008 International dump truck that will be seventeen (17) years old in 2025. The request to lease/purchase said dump truck is part of the department's ongoing asset management program designed to control the overall cost of operating and maintaining the Town fleet of vehicles and equipment; to maintain vehicles and equipment in a manner that extends their useful life; to control the growth in the size of the fleet; to standardize the composition of the fleet, and to accurately budget for maintenance and replacement costs.

2026 PROJECTS

2026 Public Works – Highway (DPWH12-02) – Caterpillar (or similar) Wheel Bucket Loader – \$222,000 (5-Year Lease/Purchase)

Department Request: ***2026 Funding***

CIP Advisory Committee Recommendation: ***2026 Funding***

This project request is to enter into a five-year lease agreement for a new Caterpillar (or similar) wheel bucket loader. This equipment will replace a 2002 Caterpillar bucket loader that will be twenty-four (24) years old at the time of replacement in 2026. Its primary purpose will be to maintain Town roadways, particularly for winter maintenance and snow removal. The request is consistent with the Public Works Department's vehicle replacement program.

2026 Wadleigh Library - (LIBR22-02) – Library Site Improvements - \$500,000 (20 Year Bond)

Department Request: ***2026 Funding***

CIP Advisory Committee Recommendation: ***2026 Funding***

The project request is to redesign and reconfigure the existing parking area and add additional accessible parking spaces to meet ADA requirements. The project would also include new site lighting for the parking lot and the relocation of the accessory shed structure. This project request is the result of many years of planning, study, analysis, review of options, receipt of community input, land acquisition, and consensus-building to develop a plan that the Wadleigh Library Board of Trustees feels meets the current needs of the community and anticipated evolution of library services into the future based on the Library's Strategic Plan. The trustees plan to begin a capital campaign in 2023 to offset the cost of the much-needed addition.

2027 PROJECTS

2027 Fire Department (FIRE15-01) – Replace Engine 2 - \$735,000 (7 Year Lease/Purchase)

Department Request: ***2027 Funding***

CIP Advisory Committee Recommendation: ***2027 Funding***

This project request will replace the 2006 Pierce Enforcer Engine 2, which will reach the end of its 15-year life cycle in 2021. The department proposes to replace the vehicle with another of the same capabilities with a minimum of 1000 gallons of water and meet the current requirements of the National Fire Protection Association’s Standard for Fire Apparatus.

2027 Public Works – Highway – (DPWH19-02) - Truck, 36K GVW - \$264,000 (5-Year Lease/Purchase)

Department Request: ***2025 Funding***

CIP Advisory Committee Recommendation: ***2025 Funding***

This request is for a 36,000 gross vehicle weight dump truck to be utilized for right-of-way and general maintenance. This loader replaces the 2009 International dump truck, eighteen (18) years old, in 2027. The request to lease/purchase said dump truck is part of the department’s ongoing asset management program designed to control the overall cost of operating and maintaining the Town fleet of vehicles and equipment; to maintain vehicles and equipment in a manner that extends their useful life; to control the growth in the size of the fleet; to standardize the composition of the fleet, and to accurately budget for maintenance and replacement costs.

2028 PROJECTS

2028 Fire Department (FIRE19-01) – Replace Engine 4 - \$750,000 (7-Year Lease/Purchase)

Department Request: ***2028 Funding***

CIP Advisory Committee Recommendation: ***2028 Funding***

This project will replace Engine 4 and Engine Tanker with another of the same capabilities in 2028. In 2028, Engine 4 will be 16 years old. The proposed replacement of this vehicle is part of the department’s established vehicle replacement program.

2028 Water Utilities (WTR21-03) - WWTF Capped Sludge Landfill Remediation - \$3,000,000 (Funded by the Water/Wastewater Capital Reserve Fund)

Department Request: ***2028 Funding***

CIP Advisory Committee Recommendation: ***2028 Funding***

The 2019 first quarter (Q1) analysis of the Wastewater Treatment Facility Capped Landfill monitoring well samples detected PFAS and PFOA compounds. The project is for developing and implementing an Assessment and Correction Action Plan for the Wastewater Treatment Facility (WWTF) Landfill Remediation in compliance with state and federal regulations. NHDES Waste Management Division has instructed the WWTF to provide an Assessment Plan to likely be followed by a Corrective Action Plan that could include remediation actions for removal or containment of detected compounds.

C. Major Town Project Placeholders

No projects were listed under this section.

D. Major Town Projects on the Horizon

The CIP Committee included 13 capital improvement projects considered 'on the horizon' and thus not included as projects planned for the six-year CIP period of 2023 through 2028. However, these projects are identified so that prioritization, planning, and funding can be considered in several years. These projects are described below.

Community Development (CD10-03) – Nashua Street Sidewalk Improvements

This project request is to support the construction of approximately 3,500 linear feet of new 5' wide, bituminous asphalt sidewalk, to include, but not limited to, vertical granite curbing, associated drainage improvements, crosswalk markings, and repaving along the southerly and northerly sides of Nashua Street (NH Route 101A) in an easterly direction from 486 Nashua Street (near Cahill Place, Map 32, Lot 4-C) to 586 Nashua Street (near Lorden Plaza, Map 44, Lot 6) and the existing sidewalk network at the corner of Capron Road and Nashua Street. The project aims to improve pedestrian connectivity to the existing Town sidewalk networks and relieve traffic congestion within the high-traffic / high-density Nashua Street corridor.

Community Development (CD11-02) – Osgood/Armory/Mason/Melendy Roads – Pedestrian and Bicycle Improvements

This project request is for approximately 4,000 linear feet, a combination of a new five-foot (5') wide, bituminous asphalt sidewalk with vertical granite curbing, a dedicated multi-purpose striped lane, and a pedestrian walkway, to include, but not limited to associated drainage improvements, crosswalk markings, and repaving, along Osgood Road, Mason Road, Melendy Road, and Armory Road. The pedestrian improvement project will begin at the intersection of West Street and Osgood Road, continue along Osgood Road past Adams Field, Osgood Pond, and Hazel Adams Burns Park, the intersection of Mason Road to the intersection of Osgood Road, Melendy Road, and Armory Road. The pedestrian improvement will continue along Armory Road past Leisure Acres Mobile Home Park and National Guard Armory to its intersection with the Granite Town Rail Trail. These roadway sections are heavily traveled by motorized vehicles and non-motorized modes of transportation (e.g., pedestrians and cyclists). They include a walking route from a high-density mobile home park to the High and Middle Schools.

Community Development (CD18-01) – Souhegan River Pedestrian Bridge and Trail Project

This project request is to support the construction of a new 200 linear-foot pedestrian bridge over the Souhegan River from 135 Elm Street to 34 North River Road and the construction of a 1,400 linear-foot non-vehicular path/trail connecting to the adjacent Keyes Memorial Park and Milford Community Athletic Association (MCAA) fields. The project also includes constructing a 25 linear foot pedestrian footbridge across a drainage swale between 127 Elm Street and 135 Elm Street.

Fire Department – West End Fire Station

This project has been included in previous 6-year capital improvement plans in anticipation of population growth and commercial/industrial development in Milford's westerly portion. It will be necessary to meet national response time and distance standards. Current Fire Department planning includes improvements to the Downtown Station to meet the Town's needs for the next 30 years. However, a new station may be needed with the West Milford Commerce and Community District's planned development over the next 5-20 years.

Fire Department (Fire19-02) - Replace Ladder Truck 1

This project has been included in previous CIP reports and seeks to replace the existing 2015 HME Spectra Ladder Truck with a similar vehicle with the same capabilities and functionality in 2034. The proposed replacement of this vehicle is part of the department's established vehicle replacement program.

Public Works – Highway – Bridges Out Years

Based upon information from the NHDOT Bridge Bureau, it is anticipated that there will be 80% project funding from the State beginning in 2023. The Town will be required to provide 20% matching funds. Bridge replacement, repairs and maintenance identified in the 2014 Town-wide Bridge Review study that was not a critical priority will be reviewed and included as necessary during the 2025-2027 period.

Public Works – (DPWH21-01) Maintenance and Replace Town Hall Roof

The project will be for repairing and replacing the sloped portions of the Town Hall roof. More information and additional evaluations will be required to determine the full extent of required/needed maintenance and repairs.

Public Works – Solid Waste – Solid Waste Management Improvements/Transfer Station Upgrades

In 2009, a serious review of the Town's solid waste management system was undertaken that analyzed implementation of curbside pick-up, single-stream recycling, and costs associated with improvements to the current Transfer Station site on North River Road. In the summer of 2011, the Board of Selectmen reactivated the Town Recycling Committee to formulate recommendations on enhancing recycling efforts and solid waste management. This year, no project request or presentation was provided to the CIP Advisory Committee. Based on discussions from prior years, the Committee feels that it is prudent to retain solid waste management improvements/transfer station upgrades in the CIP program and await further recommendations from Town officials.

Public Works – Recreation – 127 Elm Street/Keyes Memorial Park Improvements and Community Center

The Town acquired the 127 Elm Street Property in 2015. The property comprises the 34,000 square foot former Permattech industrial building and approximately 5.8 acres of land. To the east, this land abuts the well-established Keyes Memorial Park. In 2016, the Board of Selectmen created the Keyes Memorial Park Expansion Committee to develop short- and long-term recommendations for integrating the property into the Keyes Memorial Park and making additional recommendations about how best to utilize/re-purpose the land and buildings. The Committee met throughout 2016 and completed a report to the Board of Selectmen detailing their findings, recommendations, and a 10-year development master plan. The Board of Selectmen formally accepted the report in mid-2017, and consideration was given to having the Recreation Department and Recreation Commission lead the Strategic Plan's efforts. The Board of Selectmen will continue to evaluate and develop a strategic plan for integrating, funding, and developing the properties and expansion of services.

Public Works – Recreation Brox - Recreation Fields

This project is to develop the first phase of a recreation complex on the "community lands" portion of the Town-owned Brox Property to meet continued and growing usage on limited existing Town playing fields. A Milford Community Athletic Association (MCAA) *2013 Field Use Needs Analysis* documented and verified a shortage of fields. The schools create extreme demand, youth athletic programs, and community needs.

Since the initial studies and reports on future uses that could be accommodated on the Brox Property, dating from the late 1990s, governing bodies and citizen groups have envisioned the development of new recreational facilities on the community lands. In 2005, the Town commissioned the development of the Brox Community Lands Conceptual Master Plan, a conceptual master land use that designated acreages to accommodate Town facility requirements for the next 20-25 years. In 2014, this Plan was updated by an ad-hoc CIP Advisory Committee and adopted for planning purposes by the Planning Board and other groups. Approximately 25-30 acres are designated for future recreational development based on the 2014 update.

In March 2016, the Town approved a Warrant Article 23 authorizing the Board of Selectmen to reclaim, sell the material, and restore approximately 43 acres of the Brox Community Lands. The reclamation and restoration project was projected to be completed in about five years. However, the completion of the project has been delayed due to abutter challenges to the project and the New Hampshire Department of Environmental Services (NHDES) Alteration of Terrain (AOT) Permit. Field needs will continue to be evaluated by stakeholders.

Water/Waste Water Treatment – (WTR22-03) Amherst Street Water and Sewer Rehabilitation

This project seeks to identify and replace/upgrade all water and sewer mains and related infrastructure on Amherst Street to the border of Milford and Amherst.

Water/Waste Water Treatment – (WTR22-05) Water Main Parallel Project

This project seeks to identify and then replace/eliminate older parallel water mains to remove the risk of failures in areas with adequate water main capacity and larger water mains throughout the entire municipal water system.

Water/Waste Water Treatment – (WTR22-06) Hilton Homes Project

This project would remove historically problematic and deficient mains within the Hilton Home project resulting in water main breaks over the last two decades. The project calls for replacing the existing High-Density Polyethylene Pipe (HDPE) with alternative updated materials.

Chapter 3. Priority Project Listing and Recommendations for 2023 Town Warrant and Budget Consideration

The CIP Advisory Committee consulted with the Board of Selectmen in June 2013 to discuss the CIP process and to solicit the Board’s philosophy on capital project spending and prioritization, specifically whether the CIP Advisory Committee should review projects relative to holding to a suggested cap on spending and tax rate increase from the Board for the next year or rely on prioritizing projects for the upcoming warrant based on urgency, need, and ability to accomplish without a financial or tax rate impact cap.

The recommendations and placement of projects within 2023 will assist the Board of Selectmen and the Budget Advisory Committee in their deliberations during the budget and warrant article preparation process. The projects have been arranged by their highest score using the established two-step prioritization and classification process for 2023 and 2024. The order in which the projects are listed represents a recommendation for prioritizing projects within a specific year and establishes the basis for determining the placement of a project within the 2023 – 2028 CIP cycle pursuant to the purposes of the CIP. The prioritization of projects within a specific year and the decision to include projects within the Town budget or warrant articles falls to the Board of Selectmen.

The Advisory Committee recommends all the following projects be considered for 2023 funding, ranked by their cumulative average evaluation criteria score:

Priority	Department	Project	Project Cost Estimate (excluding interest or lease payments)	2023 Tax Rate Impact
1	Water Utilities	Wastewater Treatment Facility (WWTF) Nutrient and Metals Upgrade Planning, Design, Bidding, Project Management	<p>\$23,953,000 (30 year bond; first payment in 2026)</p> <p>Confirmed external funding and fees affecting the cost:</p> <ul style="list-style-type: none"> 4. Clean Water State Revolving Fund (CWSRF) loan with 15% principal forgiveness of \$3,592,950 5. 20% state aid grant of \$3,465,687 6. 15% contribution by Wilton of \$3,031,611 <p>The net project cost estimate is \$13,862,751</p> <p>The estimated taxpayers cost will be \$6,931,376 plus interest (based on a 50% allocation between taxpayers and rate payers)</p>	\$0
2	Fire Department	Replace Engine 1	\$755,000 (7-year lease/purchase; first payment in 2025)	\$0
3	Water Utilities	Water Main Improvements Phase II - Olive Street, Laurel Street	\$180,000 (Cash; paid in 2023)	\$0; Project paid by water system user fee
4	Ambulance	Replace 2013 (3A) Ambulance	\$371,922 bond minus \$127,276 from Capital Reserves (5-Year Lease/Purchase; \$0 Tax rate impact in 2023). <i>Note – CIP Advisory Committee voted 4 to 4 for the placement of this item in 2023.</i>	\$0

Chapter 4. Listing of Projects Significantly Restructured, Removed From, or Fully Funded That Were Included in the 2022 - 2027 Capital Improvements Plan

The following listings explain significant differences between the 2022-2027 and the 2023-2028 Capital Improvements Plans to provide an accurate year-to-year record of project changes and implementation.

The following projects were approved as warrant articles in 2022:

- | | | |
|---|----------------------------------|-------------------|
| 1. Fire Department (Fire14-01) - Replace Rescue 1 | \$735,000 (7 Yr. Lease/Purchase) | Warrant Article 4 |
| 2. Public Works – Highway (DPWH19-01) Reconstruction of Roads | \$300,000 (Cash) | Warrant Article 9 |

The following project (s) were not included as warrant articles or not approved in 2022:

- | | | |
|--|----------------------------|--------------------|
| 1. Wadleigh Memorial Library (LIBR20-02) - HVAC/ Electrical Systems Upgrades | \$1,423,000 (20 Year Bond) | Warrant Article 3 |
| 2. Community Development (CD22-01) - Raze and Remove 127 Elm St. Bld. | \$400,000 (Cash) | Warrant Article 29 |

The following project (s) were included in the 2022 – 2027 CIP, but removed for the 2023 – 2028 CIP

- Administration (ADM22-01) – Emergency Communication Upgrades and Equipment – \$594,466 (Bond). Board of Selectmen appropriated ARPA funds in 2022.
- Community Development (CD11-02) – Osgood/Armory/Mason/Melendy Roads – Pedestrian/Bicycle Improv. - \$755,000 (Cash). 2021 Warrant Article for the project was not approved by voters. Project was placed within the On the Horizon category.
- Community Development (CD10-03) – Nashua Street Sidewalk Improvements - \$880,000. 2021 Warrant Article for the project was not approved by voters. Project was placed within the On the Horizon category.
- Public Works – Highway (DPWH16-01) – Swing Bridge - \$947,383 (\$0 Tax Impact). Project is fully funded by the NHDOT.
- Public Works – Highway (DPWH22-01) – Bridge Repair/Upgrade – \$75,000 (Bridge Replacement Capital Reserve Fund). Capital Reserve Fund were removed from the CIP report.
- School District (SCH22-01) – Facility Upgrades and Renovations - \$2,000,000. Project never came to fruition and no warrant was put forth.

Chapter 5. CIP Estimated Tax Impact Table and Plan Recommendations

On the next two pages, the CIP Estimated Tax Impact Table presents the recommended schedule for project requests reviewed by the CIP Advisory Committee for 2022-2027. The CIP Advisory Committee intends to prioritize projects for funding, looking at all projects submitted. Based upon CIP Advisory Committee’s information and subsequent discussions, projects were placed to address the most urgent Town capital project needs. Projects for subsequent years were placed to minimize fluctuations in the overall debt service.

In 2019, the CIP Advisory Committee, with the advice of the Town’s Finance Director, adopted the following financing criteria to guide its recommendations on how a particular project should be financed:

<u>PROJECT COST</u>	<u>FUNDING MECHANISM</u>
Over \$1,000,000	20-year bond
\$600,000 - \$1,000,000	15-year bond
\$250,000 - \$600,000	10-year bond
\$75,000 - \$250,000	Cash – warrant article or budget
<u>VEHICLE/EQUIPMENT COST</u>	
Over \$250,000	7-year lease/lease-purchase
\$100,000 - \$250,000	5-year lease/lease-purchase
\$75,000 - \$100,000	3-year lease/lease/purchase

Final decision-making on which projects will move forward or be delayed rests with the Board of Selectmen, the School Board, the Water and Sewer Commissioners, and ultimately the voting public.

Capital Improvement Plan - Citizens Advisory Committee 2023-2028 Estimated Project Cost Table

Department	Project Name	Bond, Cash, or Lease	Pay Term, Years	Request Vote Year	Recommended Vote Year	\$0	Purchase Price Less Offsetting Funds	Annual Project Costs To Taxpayers					
								2023	2024	2025	2026	2027	2028
Water	WWTF Nutrient and Metals Upgrade	Bond	30	2023	2023	23,953,000	6,931,395	0	0	0	332,757	332,757	332,757
Fire	Engine 1 Replacement	Lease	7	2023	2023	755,000	755,000	0	123,476	123,476	123,476	123,476	123,476
Water	Water Main Improvements Phase II - Linden Street, Riverview Street, Olive Street, Laurel Street replace 4" with 8"	Cash	1	2023	2023	180,000	0	0	0	0	0	0	0
Ambulance	Replace 2013(3A) Ambulance	Lease	5	2023	2023	371,922	244,646	0	54,184	54,184	54,184	54,184	54,184
Library	LIBR22-01 Library Restrooms	Cash	1	2024	2024	237,000	237,000	0	237,000	0	0	0	0
DPW-Hwy	DPWH18-01 Town Hall HVAC Replacement	Bond	20	2024	2024	1,100,000	674,000	0	0	51,814	51,814	51,814	51,814
DPW-Hwy	DPWH19-03 Replace 2005 Sterling Dump Truck	Lease	5	2024	2024	252,000	252,000	0	0	55,813	55,813	55,813	55,813
Comm. Dev.	CD22-01 Community Development - Removal of 127 Elm Street Building	Cash	1	2024	2024	400,000	400,000	0	400,000	0	0	0	0
Water	WTR22-02 Pennichuck Booster Pump Station	Cash	1	2024	2024	1,200,000	0	0	0	0	0	0	0
Fire	FIRE22-01 Replace Forestry Truck	Lease	5	2024	2024	130,000	130,000	0	0	28,792	28,792	28,792	28,792
Water	WTR22-01 North End AC Main Replacement	Cash	1	2024	2024	2,000,000	0	0	0	0	0	0	0
Fire	Replace Engine 3	Lease	7	2025	2025	735,000	735,000	0	0	0	120,205	120,205	120,205
Library	Library Addition	Bond	20	2025	2025	3,000,000	3,000,000	0	0	0	230,628	230,628	230,628
Water	Brookview Booster Pump Station	Cash	1	2025	2025	1,000,000	0	0	0	0	0	0	0
DPW-Hwy	Truck, 36K GVW (Replace 2008 International D/S/P/W)	Lease	5	2025	2025	264,000	264,000	0	0	0	58,471	58,471	58,471
DPW-Hwy	Caterpillar (or similar) Wheel Bucket Loader	Lease	5	2026	2026	222,000	222,000	0	0	0	0	49,169	49,169
Library	Library Parking & Site Improvements	Bond	20	2026	2026	500,000	500,000	0	0	0	0	38,438	38,438
Fire	Replace Engine 2	Lease	7	2027	2027	735,000	735,000	0	0	0	0	0	120,205
DPW-Hwy	Truck, 36K GVW (Replace 2009 International D/S/P/W)	Lease	5	2027	2027	264,000	264,000	0	0	0	0	0	58,471
Fire	Replace Engine 4	Lease	7	2028	2028	750,000	750,000	0	0	0	0	0	0
Water/Sewer	WWTF Capped Sludge Landfill Remediation	Bond	15	2028	2028	3,000,000	0	0	0	0	0	0	0
Comm. Dev.	Osgood/Armory/Melendy Sidewalk Pedestrian Improvements	TBD	TBD	On the Horizon	TBD	800,000	TBD	0	0	0	0	0	0
Comm. Dev.	Community Development - Nashua Street Sidewalk	TBD	TBD	On the Horizon	TBD	900,000	TBD	0	0	0	0	0	0
Comm. Dev.	Souhegan River Pedestrian Bridge	TBD	TBD	On the Horizon	TBD	800,000	TBD	0	0	0	0	0	0
DPW-Hwy	Bridges (out Years)	Bond	TBD	On the Horizon	TBD	7,000,000	TBD	0	0	0	0	0	0
Fire	Replace Ladder Truck	Lease	TBD	On the Horizon	TBD	TBD	TBD	0	0	0	0	0	0
Fire	West End Fire Station	Bond	TBD	On the Horizon	TBD	TBD	TBD	0	0	0	0	0	0
Water/Sewer	Amherst Street Water and Sewer Rehabilitation	Cash	1	On the Horizon	TBD	TBD	TBD	0	0	0	0	0	0
Water	Water Main Parallel Project	Bond	20	On the Horizon	TBD	TBD	TBD	0	0	0	0	0	0
Water	Hilton Homes Project	Bond	20	On the Horizon	TBD	TBD	TBD	0	0	0	0	0	0
New Projects (Town)								\$0	\$814,660	\$314,080	\$1,056,142	\$1,143,749	\$1,322,425
Existing Projects (Town)								\$1,266,594	\$1,039,583	\$733,711	\$786,754	\$735,241	\$665,671
Sub-Total (Town)								\$1,266,594	\$1,854,244	\$1,047,792	\$1,842,896	\$1,878,990	\$1,988,096
Sau - School	School Renovation Project		30	2024		\$90,000,000	\$90,000,000	0	0	5,854,629	5,854,629	5,854,629	5,854,629
New Projects (School)								\$0	\$0	\$5,854,629	\$5,854,629	\$5,854,629	\$5,854,629
Existing Projects (School)								\$673,421	\$643,576	\$477,476	\$465,821	\$435,766	\$415,574
Sub-Total (School)								\$673,421	\$643,576	\$6,332,105	\$6,320,450	\$6,290,395	\$6,270,203
Total New Project Costs								\$0	\$814,660	\$6,168,709	\$6,910,771	\$6,998,378	\$7,177,054
Total Existing Project Costs								\$1,940,016	\$1,683,160	\$1,211,188	\$1,252,575	\$1,171,007	\$1,081,245
Totals								\$1,940,016	\$2,497,820	\$7,379,897	\$8,163,346	\$8,169,385	\$8,258,299
		<i>Water and Sewer Projects</i>											
		10 Year Bond											
		20 Year Bond											
		30 Year Bond											
		Lease Agreement											

Capital Improvement Plan - Citizens Advisory Committee 2023-2028 Estimated Debt Service Tax Impact Table

		2023	2024	2025	2026	2027	2028
Town Debt Service	New Projects (town)	\$ -	\$ 814,660	\$ 314,080	\$ 1,056,142	\$ 1,143,749	\$ 1,322,425
	Existing Projects (town)	\$ 1,266,594	\$ 1,039,583	\$ 733,711	\$ 786,754	\$ 735,241	\$ 665,671
	Total (town)	\$ 1,266,594	\$ 1,854,244	\$ 1,047,792	\$ 1,842,896	\$ 1,878,990	\$ 1,988,096
Debt Service Tax per \$1,000 Assessed Value	New Projects (town)	\$ -	\$ 0.51	\$ 0.20	\$ 0.66	\$ 0.71	\$ 0.83
	Existing Projects (town)	\$ 0.79	\$ 0.65	\$ 0.46	\$ 0.49	\$ 0.46	\$ 0.42
	Total (town)	\$ 0.79	\$ 1.16	\$ 0.66	\$ 1.15	\$ 1.17	\$ 1.25
School Debt Service	New Projects (school)	\$ -	\$ -	\$ 5,854,629	\$ 5,854,629	\$ 5,854,629	\$ 5,854,629
	Existing Projects (school)	\$ 673,421	\$ 643,576	\$ 477,476	\$ 465,821	\$ 435,766	\$ 415,574
	Total (school)	\$ 673,421	\$ 643,576	\$ 6,332,105	\$ 6,320,450	\$ 6,290,395	\$ 6,270,203
Debt Service Tax per \$1,000 Assessed Value	New Projects (school)	\$ -	\$ -	\$ -	\$ 3.66	\$ 3.66	\$ 3.66
	Existing Projects (school)	\$ 0.42	\$ 0.40	\$ 0.30	\$ 0.29	\$ 0.27	\$ 0.26
	Total (school)	\$ 0.42	\$ 0.40	\$ 0.30	\$ 3.95	\$ 3.93	\$ 3.92
Total Debt Service	New Projects (all)	\$ -	\$ 814,660	\$ 6,168,709	\$ 6,910,771	\$ 6,998,378	\$ 7,177,054
	Existing Projects (all)	\$ 1,940,016	\$ 1,683,160	\$ 1,211,188	\$ 1,252,575	\$ 1,171,007	\$ 1,081,245
	Total (all)	\$ 1,940,016	\$ 2,497,820	\$ 7,379,897	\$ 8,163,346	\$ 8,169,385	\$ 8,258,299
Total Debt Service Town & School Tax per \$1,000 Assessed Value	New Projects (all)	\$ -	\$ 0.51	\$ 0.20	\$ 4.32	\$ 4.37	\$ 4.49
	Existing Projects (all)	\$ 1.21	\$ 1.05	\$ 0.76	\$ 0.78	\$ 0.73	\$ 0.68
	Total (all)	\$ 1.21	\$ 1.56	\$ 0.96	\$ 5.10	\$ 5.10	\$ 5.17
Notes:							
Tax Rate Calculation, \$ per \$1,000 assessed Value					2022 Tax Rates Including Debt Service & Operating Costs	Town	\$ 4.51
Assumption:						School	\$ 14.24
\$16,002 of spending equals \$0.01 on the tax rate as of 10/14/22.						State School	\$ 1.12
						County	\$ 0.92
					Total	\$ 20.79	

Chapter 6. Open Borrowings Table

The Open Borrowings Table provides Town, Water and Sewer, and School District projects financed by a bond, lease, or note. State statutes limit the general obligation debt a municipality may issue up to \$62.1 million of its total equalized assessed valuation for the Town and \$144.9 million of its total equalized assessed valuation for the School District. The table below illustrates the computation of Legal Debt for the Town and the School.

Description	Original Amount Borrowed	Term	Year Started	Final Payment Year	Average Annual Principal Payment (No Interest)	Remaining Principal Balance	Remaining Interest Balance	Remaining Building Aid (Schools)	Net Remaining Payments Due
Town Projects									
Dump Truck 2020 International	\$177,993	5 Year Lease	2019	2023	35,599	35,599	901	0	36,499
Sidewalk Plow	\$154,700	5 Year Lease	2019	2023	30,940	30,940	783	0	31,723
Police Station	\$2,925,260	20 Year Bond	2004	2024	146,263	300,000	20,100	0	320,100
Clean Water SRF Load - Stormwater Video	\$216,000	5 Year Bond	2020	2024	43,200	59,243	1,783	0	61,026
Mileslip Road Land Purchase	\$2,300,000	20 Year Bond	2005	2025	115,000	260,000	17,640	0	277,640
Ambulance 2020	\$220,685	5 Year Lease	2021	2025	44,137	134,189	4,181	0	138,370
Road Improvements	\$2,000,000	10 Year Bond	2019	2028	200,000	1,144,000	83,076	0	1,227,076
Public Works 6-Wheel Snow Plow	\$180,000	5 Year Lease	2021	2025	36,000	140,200	11,572	0	151,772
HVAC-Town Hall	\$450,000	10 Year Bond	2020	2029	45,000	315,000	27,101	0	342,101
Fire Rescue Truck	\$735,000	7 Year Lease	2022	2028	105,000	513,784	60,026	0	573,810
Ambulance Building	\$2,214,000	20 Year Bond	2013	2032	110,700	1,197,050	210,054	0	1,407,104
Fire Station Expansion	\$3,864,300	20 Year Bond	2019	2038	193,215	2,965,850	643,096	0	3,608,946
Town Projects Total	\$15,437,938				\$1,105,054	\$7,095,855	\$1,080,313		\$8,176,167
Water and Sewer Projects									
Holland Water Tank	\$1,600,000	20 Year Bond	2005	2024	80,000	240,000	20,160	0	260,160
Dram Cup Hill Tank Rehab	\$192,710	10 Year Bond	2015	2024	19,271	61,038	2,007	0	63,045
Outfall Diffuser	\$337,395	20 Year Bond	2006	2025	16,870	60,000	4,274	0	64,274
Elm Street Phase 1 Water Main	\$758,486	20 Year Bond	2006	2025	37,924	140,000	10,141	0	150,141
Union Street Water Main	\$132,809	10 Year Bond	2015	2024	13,281	46,483	2,418	0	48,901
Sanitary Sewer Rehab	\$270,000	10 Year Bond	2015	2024	27,000	94,500	4,917	0	99,417
Curtis Well	\$295,000	10 Year Bond	2015	2024	29,500	103,250	5,372	0	108,622
West Elm Street Water Main	\$792,000	10 Year Bond	2015	2024	79,200	277,200	14,424	0	291,624
Generator	\$338,895	10 Year Bond	2019	2028	33,890	193,850	14,077	0	207,927
Sludge Dewatering Unit	\$502,635	10 Year Bond	2020	2029	50,264	351,846	39,407	0	391,253
Septage Facility	\$594,138	20 Year Bond	2013	2032	29,707	302,780	45,295	0	348,075
UV Treatment Equipment	\$924,367	20 Year Bond	2019	2038	141,889	709,446	153,833	0	863,279
Water Mains	\$983,705	20 Year Bond	2020	2039	49,185	836,150	244,575	0	1,080,725
Water and Sewer Projects Total	\$7,722,140				\$607,980	\$3,416,543	\$560,900		\$3,977,443
School District Projects									
VOIP, HS Fire Alarm, MS Roof/Flooring	\$1,404,300	10 Year Bond	2013	2024	140,430	280,000	14,980	0	294,980
Middle & High School Renovations	\$3,000,000	10 Year Bond	2017	2026	300,000	1,530,000	234,090	0	1,764,090
HS Renovations/Bales Roof/Track	\$4,393,500	20 Year Bond	2008	2027	219,675	1,315,000	147,051	(409,485)	1,052,566
School District Projects Total	\$8,797,800				\$660,105	\$3,125,000	\$396,121	(\$409,485)	\$3,111,636
Grand Total for All	\$31,957,878				\$2,373,139	\$13,637,398	\$2,037,334	(\$409,485)	\$15,265,246

Notes: Info is as of fiscal year end: Town and Water/Sewer - December 31, 2021; School District - June 30, 2021.