

CIP PUBLIC HEARING

For PLANNING BOARD

ADOPTION

01-21-15

**Town of Dunbarton,
New Hampshire**

**Capital Improvements Program
2015-2020**



ADOPTED BY THE DUNBARTON PLANNING BOARD

January 21, 2015

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

**Town of Dunbarton,
New Hampshire**

**Capital Improvements Program
2015-2020**

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January 21, 2015



Prepared by the:

Dunbarton Planning Board and its
Capital Improvements Program Committee

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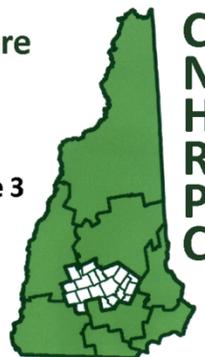


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Certificate of Adoption

In accordance with New Hampshire RSA 674:5-8, Capital Improvements Program, and RSA 675:6, Method of Adoption, the Dunbarton Planning Board, having held a duly noticed public hearing on **January 21, 2015** hereby adopts and certifies this **Capital Improvements Program 2015-2020**, dated **January 21, 2015**.

Dunbarton Planning Board Chair

Dunbarton Planning Board Vice Chair

Dunbarton Planning Board Member

Dunbarton Planning Board Selectmen's Representative

This document was received and recorded by the Town Clerk on _____, 2014.

Signed: _____
Linda Landry, Dunbarton Town Clerk

Seal:

Acknowledgements

The Planning Board would like to express their gratitude to the following people who assisted the Board with developing this **Capital Improvements Program 2015-2020**. Time and assistance provided includes completing Department/Board project Applications, discussing those Applications at scheduled times with the CIP Committee, Committee meeting attendance by members and Department designees, and volunteer and staff assistance.

These individuals participated on the above activities and together developed this document.

Appointed CIP Committee

- Greg Arce, Library Director
- Patrick Bowne, Transfer Station Manager
- Jeffrey Crosby, Highway Department Road Agent
- Tiffany Dodd, Town Hall and Town Theatre Restoration Committee
- Debra Foster, Elementary School Board Representative
- Thomas Groleau, Cemetery Trustee
- Brian Pike, Board of Selectmen / Planning Board Member, CIP Committee Chair
- Daniel Sklut, Police Department Chief
- Kenneth Swayze, Planning Board Chair
- Jon Wiggin, Fire Department Chief

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- Stephen Laurin, Building Department Staff
- Clement Madden, Town Hall and Town Theatre Restoration Committee
- Jeffrey Trexler, Elementary School Board Representative
- John Trottier, Zoning Board of Adjustment

Chapter 1 Introduction

HISTORY OF DUNBARTON'S CAPITAL IMPROVEMENTS PROGRAM (CIP)

In April 2005, the Dunbarton Planning Board adopted the 2004 Master Plan. Adoption of the 2004 Master Plan represented the culmination of over two years of work by almost forty volunteers and local officials. In addition to in-depth discussion of land use patterns, conservation, and economics of the community, this Plan included a comprehensive Community and Recreational Facilities and Utilities Chapter, which discussed the short- and long-term needs of each department within Town. One of the critical recommendations within the Master Plan was that the Town develop and strictly follow a Capital Improvements Program (CIP) in accordance with NH RSA 674:5-8 (see **Chapter 7 Appendix**).

The CIP, an integral extension of the Master Plan, is a six-year schedule of planned municipal expenditures for capital improvements. The CIP shows what, when, how, and at what cost the Town of Dunbarton intends to expand or renovate its services and facilities over a six-year period to accommodate existing and predicted needs of the community as related to current and projected growth.

The Town's CIP, consisting of a listing of Department capital expenditures over six years, was updated on an annual basis in 2006, 2007, 2008, and 2009 by the Planning Board with assistance from Town Departments. The process was slightly different each year, facilitated by the Central NH Regional Planning Commission (CNHRPC) in early years who also served as a consultant on the process in later years. For the **Capital Improvements Program 2015-2020**, the Planning Board opted to seek professional assistance in the development of a complete CIP with supportive documentation to uphold the necessity for the projects. The CNHRPC was brought on board in summer 2014 to facilitate the formalized process for the development of a new, complete CIP for 2015-2020.

In fall 2014, a CIP Committee was assembled by the Planning Board and Board of Selectmen and was designated by the Dunbarton Planning Board on **September 17, 2014** to develop the **Capital Improvements Program 2015-2020** with the CNHRPC. The Committee defined new capital improvement project/purchase criteria with the intent of using these objective criteria for future CIPs. Department and Board projects were submitted for consideration for inclusion into the document, Department heads were consulted, Town and regional financial data was collected and integrated, a chapter on Demographics was added to assist with maintaining Town Ordinances and to help the Town identify what new capital expenditures might have to be made (or regionalization considered) based on growth rates. **Chapter 6 Road**

Management Plan was updated to contain information about Road Surface Management Systems (RSMS) which could become a long-term strategy for maintaining Dunbarton roads in the future.

For this 2015-2020 CIP, a capital expenditure has been defined by four criteria.

The project or purchase must:

- 1) Must have a gross cost of at least \$15,000;**
- 2) Must have a useful life of at least 3 years;**
- 3) Is not typically included in the operating budget;**
- 4) Is any project or purchase requiring bond financing or lease-purchase.**

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

PURPOSE AND USE OF THE CIP

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

1. State Statutory and Other Legal Requirements: According to NH RSA 674:22, communities that wish to engage in regulating the timing of development through the establishment of growth controls must have adopted both a Master Plan and the Capital Improvements Program. With the adoption of the CIP, the Town may be able to regulate the rate of growth, should the need for such control become necessary. In the meantime, the CIP, in conjunction with the Master Plan, will enable the Planning Board to use its power under RSA 674:36 to deny subdivisions that are premature due to the lack of sufficient public services and/or infrastructure (see **Chapter 7 Appendix**). The CIP demonstrates that the Town is attempting to accommodate growth, and that there is a good faith effort on the part of the Town to provide those services at some later date. If impact fees are assessed to a developer, the Town should request the fees in accordance with the CIP and should also fund its portion of the necessary infrastructure improvement.
2. Stability in Tax Rates and Budgets: The Capital Improvements Program will contribute to stabilizing the Town's tax rate and budget each year by planning and budgeting for major capital expenditures well in advance. Financing methods such as bonding and capital reserve funds are recommended in order to make annual capital expenditures more stable, predictable, and manageable. Wide fluctuations in annual Town budgets caused by sudden or large one-time capital expenditures will be reduced. Under NH RSA 33:4A, a Town's bonded indebtedness is limited to 3.0% of the Town's assessed valuation, the School bonded indebtedness is limited to 7.0% of the Town's assessed valuation, and a Village District is limited to 1.0% of their valuation. Towns participating in a cooperative school district can incur bonded indebtedness up to 10% of its equalized valuation (**Chapter 7 Appendix**).
3. A Management Tool for Town Officials: The **2004** Master Plan contains projections and analyses of the Town's demographic trends and finances which all local officials may find useful in planning and delivering public services if the information is updated. A comprehensive, longer-term picture of capital needs is created because all capital items are placed into one schedule. A Master Plan should be updated at least every 7-10 years for it to remain relevant to the community. The Capital Improvements Program is designed to be used by officials as a management tool that builds off of information contained in the Master Plan.

4. Citizens' and Developers' Guide to Planned Expenditures: The Capital Improvements Program will serve both citizens and developers as a useful guide for expenditures planned by the Town to accommodate projected growth. The citizen who wants to know when and at what costs a particular service will be expanded can consult the Capital Improvements Program, as can the developer who wants to know when, for example, school capacity will be expanded. The Town can limit the number of building permits issued each year (Growth Management Ordinance) if it can document the lack of municipal and school capacity to handle growth and state the Town's intentions to remedy the situation within one year.
5. Use by the Selectmen and Budget Committee: In Dunbarton, the Board of Selectmen also serves as the Budget Committee to develop and approve the yearly budget. RSA 674:8 is not specific about how the Capital Improvements Program is actually used in preparation of the annual Town Budget. It simply requires the Planning Board "...submit its recommendations for the current year to the Mayor (Board of Selectmen) and Budget Committee... for consideration as part of the annual budget." This clearly means the Capital Improvements Program is not binding in any way upon Town appropriations and expenditures. The Capital Improvements Program is thus an advisory document without the force of law. A properly prepared Capital Improvements Program will, however, be effective and credible when annual consideration of the Town budget takes place.
6. A Basis for Enacting a Growth Management Ordinance: In order to regulate and control the timing of development through a Growth Management Ordinance (GMO) in accordance with NH RSA 674:22, communities must enact and maintain a current Master Plan and a Capital Improvements Program. A demonstrated need to time development must be identified through both documents. The CIP contains demographic data, current and future facility information, and Department needs over the next six years. The document helps to support whether a need for new facilities and infrastructure will be needed to accommodate new growth.
7. A Basis for Enacting an Impact Fee Ordinance (IFO): In order to implement an impact fee schedule in accordance with NH RSA 674:21, communities must enact and maintain a Capital Improvements Program. Through adoption of this CIP, as well as the **2004** Master Plan, Dunbarton has the legal ability to assess impact fees to developers as long as an Impact Fee Ordinance is approved by Town voters. Such fees are used to construct or acquire necessary public infrastructure in order to accommodate demands created by new growth.
8. Department Budgeting Tool. An updated CIP permits all Departments to understand the yearly funding priorities for all Departments' capital needs. When a Department is asked to submit projects for a CIP, a long term planning process begins for that Department which enables easier annual budgeting priority identification.

THE CIP DEVELOPMENT PROCESS

The Planning Board appoints a Capital Improvements Program Committee, which should use the following process as guidance for development of a CIP. This process was used in 2014 for the development of the 2015-2020 CIP.

Approval of Master Plan (2004)

- Dunbarton Planning Board completes the **2004** Master Plan after conducting properly noticed public hearings for adoption on April 19, 2005. The generally accepted practice is to update the Master Plan every 7 to 10 years, or after a decennial census is released. Dunbarton has begun to update its Master Plan Chapters.

Authorization from Annual Meeting (2005)

- The Planning Board seeks and secures approval from the Town Annual Meeting on **March 8, 2005** to create a Capital Improvements Program in accordance with NH RSA 674:5-8.

Appointment of Committee (2014)

- The Planning Board appoints a Capital Improvement Program Committee consisting of members from the Planning Board, Town Departments, Town Staff, Town Committees, and the School Board. The 2015-2020 CIP Committee was formally approved by the Planning Board on **September 17, 2014**.

Definition of Capital Expenditure (2014)

- The CIP Committee defines what a “capital expenditure” is each time it generates a new CIP. Most of the time, the definition remains the same for each CIP. The definition is typically multi-part. As indicated previously, the definition approved in **2014** by the CIP Committee in order for a project to qualify for inclusion into the 2015-2020 CIP is:

The project or purchase must:

- 1) **Must have a gross cost of at least \$15,000;**
- 2) **Must have a useful life of at least 3 years;**
- 3) **Is not typically included in the operating budget;**
- 4) **Is any project or purchase requiring bond financing or lease-purchase.**

Solicitation of Projects from All Municipal/School Departments (2014)

- The CIP Committee sends information and application materials to all Town Department heads, Board/Commission Chairs, certain administrative Staff positions, and the School Board. Department heads (et al) submit requests with Department priority prioritization, estimated costs, and identification of how each project/purchase is to be funded. This occurred in September 2014.

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

Development and Adoption of Priority Prioritization/Evaluation Scale (2014)

- The Prioritization and evaluation scale is preliminarily developed and then adopted by the Capital Improvements Program (CIP) Committee to prioritize the projects. The 1-6 scale, from Urgent to Inconsistent, was approved in 2014 by the CIP Committee to prioritize and evaluate the applications. This is shown in **Chapter 3. Capital Improvements Project Prioritization.**

Department Consultation and Prioritization of Project Requests (2014)

- The CIP Committee holds a consultation with each applicant to discuss requests. After testimonies are completed, each member of the CIP Committee prioritizes each request based on their understanding of prioritization criteria and upon their understanding of municipal priorities, taking into consideration Department priorities and their requests for years implemented.
- Adjustments in scheduling over the six-year time period (2015-2020) are negotiated within the CIP Committee in order to minimize sharp increases in the yearly tax rate.
- The CIP Committee develops a final recommended Municipal Improvement Schedule and School Improvement Schedule of projects, including the years of expenditure, offsetting funds, and funding sources.

Document Development (2014)

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

Planning Board Review (2014)

- The Planning Board receives a final recommended Capital Improvements Program from the CIP Committee. Planning Board may, at their discretion, meet with the CIP Committee at a Work Session to discuss the document prior to the Public Hearing.
- The Planning Board may adjust scheduling and/or estimated cost of items prior to the Public Hearing, and the CIP Committee makes adjustments accordingly.

- The Planning Board conducts a properly noticed Public Hearing for adoption of the CIP. The Planning Board either votes to adopt the CIP as posted, or revises it as result of public testimony or Board discussion. The Board members sign the Certificate of Adoption which will be kept with the original, approved document.
- Once adopted, the original signed CIP is filed with the Town Clerk, and copies are provided to all Town Departments, Boards, Committees, Budget Committee, Board of Selectmen, and the Dunbarton School Board.

Annual Update (2015)

- Following the annual March Town Meeting, the CIP process is repeated. Projects are re-evaluated and re-prioritized according to criteria approved by the Planning Board or CIP Committee. The annual update is particularly necessary if a community utilizes a Growth Management Ordinance or an Impact Fee Ordinance as the data contained within the CIP will be able to support the necessity of having such an ordinance. This may render the Town's ordinance(s) defensible in court. **The next CIP developed should be for the six-year period of 2016-2021, beginning the process in spring 2015.**
- Waiting until the six-year term of the CIP has nearly expired to begin the update of the next CIP is inadvisable. Yearly budget appropriations, equipment purchases, capital reserve fund deposits, capital project expenditures, or failure to follow yearly CIP recommendations can very quickly cause the adopted CIP to become outdated and not useful to the community. As Departments can utilize the CIP when developing their annual budget proposals, not updating the CIP means Departments lose track of other Departments' priorities and funding opportunities could be lost. The public will also lose knowledge of town Department priorities and all parties become uninformed of the Town's current capital needs.

SCOPE OF THE CAPITAL IMPROVEMENTS PROGRAM

This Capital Improvements Program identifies capital expenditures anticipated over the next six fiscal years beginning **January 1, 2015 and ending December 31, 2020**. Within this time frame, however, other projects will be identified which will be of high priority and warrant immediate inclusion in the Town's capital spending plan. After projects are completed for a particular year, they should be removed from the CIP and the status of pending projects should be examined and adjustments made. Every spring or summer, the process should begin anew to ensure priorities remain the same and new projects are placed into the CIP or incomplete projects are placed into forthcoming years.

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

Tax rates and financial data over a period of about six years prior to 2014 enable trends to be identified. Comparisons can be then made or predictors set for the upcoming years.

Chapter 2 Demographics

HISTORICAL POPULATION AND HOUSING GROWTH

A Capital Improvement Program has a direct relationship to the impact fees which the Town can collect with the proper zoning ordinances and administrative procedures in place. Growth trends must be established to identify the qualification of projects as either serving the current population or serving anticipated population growth. Impact fees can only be assessed on future anticipated growth.

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

In **Table 1**, 2000 population of **2,226** in Dunbarton increased **24%** to **2,758** people in 2010, while housing growth increased over **25%** to total **1,077** units over the decade. The population growth was regionally significant as the highest percentage of 2000 to 2010 population within the Central New Hampshire region. The housing growth was also regionally significant, ranking second highest in the Central NH region after Webster (**26.3%**).

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

Decades	Population	Net Change		Housing Units	Net Change	
		#	%		#	%
1970 Census	825	NA	NA	302	NA	NA
1980 Census	1,174	349	42.3%	421	119	39.4%
1990 Census	1,759	585	49.8%	685	264	62.7%
2000 Census	2,226	467	26.5%	858	173	25.3%
2010 Census	2,758	532	23.9%	1,077	219	25.5%
2013 NHOEP Est.*	2,772	14	0.5%	NA	---	---
Total Change from 1970 – 2010		1,933	234.3%		775	256.6%

Source: U.S. Census Bureau, NH OEP 2013 Population Projections*

*not used for Total Change calculations

From **Table 1**, in 2010, an average of **2.6** people lived in each housing unit, down slightly from **2.7** people in 1970. Dunbarton's overall growth since 1970 has increased by **234%** in population and **256%** in housing units, which is more than tripling population and nearly tripling

the number of housing units over the four decades. Proportionately, the growth of housing has been commensurate with the growth of population in Dunbarton; this is atypical within the Central NH Region but portrays better planning.

Table 2
Population Density, 1970-2010

Area (Sq Mi) Excluding Water	Persons per Square Mile				
	1970	1980	1990	2000	2010
30.1	27	39	58	74	92

Source: Table 1, NH Office of Energy and Planning Acreage Calculations

As displayed in Table 2, the population density of persons per square mile has increased from **27** in 1970 to **92** in 2010. The overall density increased **234%** over the 40 year period, same as overall population growth. The largest increase occurred between 1980 and 1990, when **19** additional people per square mile were added, close to the **18** additional people from 2000 to 2010.

Table 3
New Construction Building Permits, 2008-2014*

New Construction Type Permit	2008	2009	2010	2011	2012	2013	2014*	7-Year Total
Single Family <i>New Home</i>	10	3	8	5	1	4	10	41
Multi-Family <i>New Home</i>	0	0	0	0	0	0	0	0
Manufactured <i>New Home</i>	0	0	0	0	1	0	0	1
Non-Residential <i>New Commercial, Non-Profit, Organization, Church, School, Municipal, etc. Building</i>	0	0	0	0	0	0	0	0
Total Permits Issued	10	3	8	5	2	4	10	42

Sources: Town Reports; Building Permit files. *2014 numbers are through 10-31-14

Like many other Central NH communities, in Table 3 Dunbarton has shown a decline in the number of new construction (home, commercial, and non-residential) building permits issued since 2008, although a rebound was indicated in 2014 (**10** permits through 10-31-14). Over the seven-year time span of 2008 through October 2014, **0** multi-family housing permits, **1** manufactured housing permit, and **0** non-residential permits were issued in Town. However, **41** single family housing permits were issued over the same time period. Single family homes are the predominant home type and land use within Dunbarton.

In **Table 3**, the highest number of permits issued annually during this timeframe was **10** single family permits in both 2008 and 2014. Dunbarton experienced its lowest number of permits issued, **2** and **4** single family housing permits in 2012 and 2013, respectively.

CONCLUSIONS

The Town presently has neither a Growth Management Ordinance nor an Impact Fee Ordinance at present, nor has it previously adopted either ordinance.

Housing and non-residential building growth in Dunbarton since the late 2000s has declined, which is regionally consistent. Yet over the 2000-2010 decade, regionally significant **24%** population growth and **25%** housing growth occurred (**Table 1**). Although only **41** new homes were constructed between 2008 to August 2014, because Dunbarton has a lower population, the actual percentage of permits is high (**Table 1**).

Southern New Hampshire and Central New Hampshire have been growing more rapidly, both in population and housing. With Dunbarton's unique rural setting, low density, and accessibility to Concord, Manchester, and greater Nashua, some of this growth appears to have reached the Town. Future growth will occur and Dunbarton must begin to plan for its future effects.

The Tables within **Chapter 4. Summary of Projects** discuss project overviews for each participating Department which could, *in the future when growth picks up*, could later offer an opportunity for identifying which projects or portions of projects could qualify for impact fees. This task could be determined by identifying what percentage of each project would serve new growth in Town in Department project **Table 5** through **Table 12** under a new column, *% of Project Serving New Population Growth*. This is the portion of the capital expenditure that could be considered to be charged towards impact fees.

As of present day, both a Growth Management Ordinance and Impact Fee Ordinance might be premature as the Town's latest growth trends do not substantiate either. Impact fees not expended after six years need to be returned to the property owner, and with little growth, no significant amount of impact fees would be generated to pay for capital expenditures necessary to accommodate growth. Both require a great administrative tracking and accountability. The CIP Committee's discussion as to the Ordinances' future relevancy should be revisited annually. Before significant growth reaches Dunbarton, it would be prudent to undertake future facility planning. Of additional assistance would be **Table 5A** through **Table 12A** which identify participating Departments' long-term facility needs up to 15 years in advance. These Tables can help place the Town "on notice" early that these facilities, program, or staffing needs are forthcoming although not all (the staffing and program needs) would be considered capital expenditure projects.

Chapter 3

Capital Improvements Project Prioritization

PROJECT PRIORITIZATION METHOD

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

Department Self-Prioritization

Each project or purchase was assigned a priority by the submitting Department on a **High**, **Medium**, or **Low** basis. Each application also assigned year(s) of expenditure and listed sources of funding. Applications were sent to Department heads in April-May 2014. Department heads were then scheduled for consultations with the CIP Committee.

CIP Committee Prioritization

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

After reviewing all of the applications submitted by Town Departments and then consulting with the applicants, the CIP Committee prioritized the applications based upon current Town needs and priorities. No School District applications were solicited after consideration of options, but if any had been received, they would not have been prioritized as the School budget is separate from the Town's budget. However, the future inclusion of these projects into the Dunbarton municipal CIP will be critical because of the potential impacts to the overall tax rate.

The Committee prioritized each Town application against those within the same year, and then made modifications where necessary by placing each project into the appropriate year based upon budgetary considerations. **Table 4** displays the **Overall Priority Allocated** based upon a scale of 1-6 and displays the **Assigned Expenditure Year(s)** selected by the CIP Committee based upon all factors, including cost.

PROJECT PRIORITIZATION CRITERIA

The objective project prioritization and evaluation scale below includes specific definitions. The scale was adopted and utilized by the Committee when completing the project prioritization:

- 1 **Urgent: PROJECT cannot be delayed; needed immediately for public health and safety.**
WHEN: CIP Years 1-2, 2015 or 2016
- 2 **Necessary: PROJECT is needed to maintain basic level of community services.**
WHEN: CIP Years 3-4, 2017 or 2018
- 3 **Desirable: PROJECT is needed to improve quality or level of services.**
WHEN: CIP Years 5-6, 2019 or 2020
- 4 **Deferrable: PROJECT can be placed on hold until after 6 year period.**
WHEN: After CIP time-span (after 2020)
- 5 **Premature: PROJECT needs more research, time, planning, or coordination.**
WHEN: N/A
- 6 **Inconsistent: PROJECT is contrary to land use planning or community development goals or is not funded by the Town or does not meet criteria.**
WHEN: N/A

The simplified version can be viewed in a matrix format as shown below.

CIP Project Prioritization Scale*				
1	Urgent	Years 1-2	<i>2015 or 2016</i>	1
2	Necessary	Years 3-4	<i>2017 or 2018</i>	2
3	Desirable	Years 5-6	<i>2019 or 2020</i>	3
4	Deferrable	After 6 Years	<i>after 2020</i>	4
5	Premature	---	---	5
6	Inconsistent	---	---	6
<i>* adopted at 10-22-14 CIP Committee meeting</i>				

PROJECT PRIORITIZATION AND YEARS OF EXPENDITURE

Twenty-six (26) projects and requests for Capital Reserve Fund (CRF) deposits were brought before the CIP Committee for consideration, all of which were incorporated into the CIP. The final project prioritizations as adopted by the Committee are depicted in **Table 4**. The road maintenance, repair, and reconstruction projects from the Highway Department were not included in the project prioritization. Information on Town roads are incorporated into **Chapter 6. Road Management Plan**.

Through the project prioritization process, all of the projects were chosen by the Committee to be included into the CIP, although many are requests for Capital Reserve Fund (CRF) deposits. The Committee has the ability to remove certain projects from the CIP, including projects recently completed, projects with costs small enough to be paid for from Department operating budgets, projects without the necessary research and coordination needed at this time, or those which do not meet the project prioritization criteria. Any project which meets the Application criteria could be reconsidered for future CIP inclusion and prioritization.

**Table 4
Project Prioritization**

Application #	PROJECTS: DEPARTMENT CAPITAL PURCHASES / EXPENDITURES	Applicant (Project Application)*			CIP Committee	
		Proposed Expenditure Year(s)	Applicant Priority	Estimated Cost	Overall Priority Allocated (1-6)	Assigned CIP Expenditure Year(s)
CT	CEMETERY					
1-CT-2015	Cemetery Fences (2017)	2017	Low	\$17,000	2	2017
2-CT-2015	East Cemetery Erosion Control (2018)	2018	Low	\$20,000	2	2018
3-CT-2015	Gravestone Repair at All Cemeteries (2015)	2016	High	\$20,000	1	2015
4-CT-2015	Pages Corner Cemetery Roads (2019-20)	2017-18	High	\$32,800	3	2019-20
5-CT-2015	Center Cemetery Expansion and Roads (2016)	2016-17	High	\$26,700	1	2016
PD	POLICE DEPARTMENT					
6-PD-2015	Replace 2008 Marked Police Vehicle (2016)	2016	High	\$41,000	1	2016
7-PD-2015	Replace 2008 Unmarked Police Vehicle (2017)	2017	Medium	\$41,000	2	2017
8-PD-2015	Replace 2013 Marked Police Vehicle (2018)	2018	Medium	\$41,000	2	2018
9-PD-2015	Replace 2013 Marked Police Vehicle (2019)	2019	Medium	\$41,000	3	2019
9A-PD-2015	Police Vehicle and Equipment CRF Deposits (2015-20)	2015-20	High	\$120,000	CRF	2015-20
HD	HIGHWAY DEPARTMENT					
10-HD-2015	Highway Capital Reserve Fund CRF Deposits (2015-20)	2015-20	High	\$150,000	CRF	2015-20
11-HD-2015	Highway Vehicle Replacement (2017)	2017	High	\$175,000	2	2017
FD	FIRE DEPARTMENT					
12-FD-2015	Replace Command Vehicle (2015)	2016	High	\$22,500	1	2015
13-FD-2015	Fire Department Emergency Vehicle CRF Deposits (2015-21)	2015-21	High	\$400,000	CRF	2015-20
14-FD-2015	Self-Contained Breathing Apparatus Safety Gear (2017-18)	2017-18	High	\$100,000	2	2017-18

Table 4, continued
Project Prioritization

Application #	PROJECTS: DEPARTMENT CAPITAL PURCHASES / EXPENDITURES	Applicant (Project Application)*			CIP Committee	
		Proposed Expenditure Year(s)	Applicant Priority	Estimated Cost	Overall Priority Allocated (1-6)	Assigned CIP Expenditure Year(s)
BA	BOARD OF ASSESSORS					
15-BA-2015	Partial Property Revaluation (2015)	2015	High	\$40,000	1	2015
15A-BA-2015	Property Revaluation CRF Deposits (2015-20)	2015-19	High	\$50,000	CRF	2015-20
15B-BA-2015	Full Property Revaluation (2020)	2020	High	\$80,000	3	2020
TA	TOWN ADMINISTRATION					
16-TA-2015	Computer Equipment (2015)	2015-16	Medium	\$20,200	1	2015
TH	TOWN HALL TOWN THEATRE					
17-TR-2015	Town Hall Town Theatre Restoration (2016-25)	2015-xx	High	\$1,200,000	1	2016-20
TS	TRANSFER STATION					
18-TS-2015	Roll-Off Containers (2015)	2015-16	High	\$57,000	1	2015
19-TS-2015	Replace Pick Up Truck with Utility Vehicle (2017)	2017	Medium	\$40,000	2	2017
20-TS-2015	Transfer Station Vehicle or Equip CRF Deposits (2015-22)	2015-20	Medium	\$186,000	CRF	2015-20
BS	BOARD OF SELECTMEN					
21-BS-2015	Land Purchase for New Town Office (2019-28)	2020	Low	\$1,210,000	3	2019-20
22-BS-2015	New Town Office (2019-28)	2020	High	\$1,060,000	3	2019-20
23-BS-2015	New Public Safety Building (2019-28)	2020	Low	\$1,060,000	3	2019-20
ADDITIONAL PROJECTS NOT REQUIRING PRIORITIZATION						
SD	SCHOOL DISTRICT PROJECTS					
----	No capital projects included within the CIP 2015-2020	---	---	---	---	---
*Project Cost, Priority, and Expenditure Year may differ from the initial Project Application presented by the Applicant as the CIP Committee undertakes the Project Evaluation and Prioritization process.						

Source: Applicants and CIP Committee 2014

Chapter 4

Summary of Projects

PROJECTS OVERVIEW

To prepare the [Capital Improvements Program 2015-2020](#), the CIP Committee surveyed all Town Departments and Boards/Commissions and inquired of the Dunbarton School District representative for information on the current adequacy and needs of their facilities and equipment, and identification of future needs for expansion, improvements, and additions. Some Town Departments, etc. opted not to participate. Others had no projects to include in the CIP during this timeframe.

Using data submitted by Department Heads for this document, the CIP Committee identified **42** Town projects for inclusion in the Capital Improvements Program for the 2015-2020 (six-year) period. All projects are recommended to be funded through property taxes, grants, capital reserve funds, state aid, user fees, and/or bonds.

Proposed projects address the need to correct deficiencies in the Town's infrastructure and services, as well as meet the service needs generated by increased population growth and development. The following [Table 5](#) through [Table 13](#) summarize the projects to be included in the 2015-2020 CIP. Where available, Department support tables document the present status and future needs of each Department responding to the request for CIP projects and provide inventories of either singular or aggregate Department equipment over **\$15,000**. These support tables provide baseline information on Departments and provide a window into the future needs for the next CIP(s).

Projects are identified with a project number beginning with 1) a consecutive number in which order the application was reviewed by the CIP Committee, 2) a Department abbreviation, and 3) the first year of the CIP span (2015) to track its project/purchase's submission date.

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

Cemetery

Five (5) Applications were submitted for CIP consideration and inclusion by the Cemetery Trustees:

**Table 5
Cemetery Projects**

Project Prioritization	Title of Project		Total Estimated Cost	CIP Expenditure Year(s)
2 Necessary	1-CT-2015	Cemetery Fences (2017)	\$17,000	2017
	<p>Project is to replace fences at all three cemeteries in need of repair or replacement. Fences along the West side of Page's Corner Cemeteries have been removed due to concerns over public safety and need to be replaced. The fence along the North, South side of Center Cemetery needs to be replaced. The fences at the East Cemetery needs to be replaced. The fences would be replaces with vinyl fencing similar to the fencing currently in use at the East Cemetery.</p> <p>Project will be funded by Expendable Trust Funds in 2017 (\$17k). In 2015, the Cemetery Trustees will attempt to convert and combine the current the Common Fund, Cemetery Fund, and Sargent Fund Cemetery Fund into an Expendable Trust Fund (ETF).</p>			
2 Necessary	2-CT-2015	East Cemetery Erosion Control (2018)	\$20,000	2018
	<p>Project is to control erosion at the East Cemetery. The East Cemetery is located on a steep hill. Over time, rain and snow melt have eroded the hillside to the point where very little soil and ground cover are available. As the hillside continues to erode, graves and gravestones are being damaged which the town will need to repair. Adding topsoil and having the hill hydro-seeded will minimized the damage being done to the cemetery.</p> <p>Project will be funded by Expendable Trust Funds in 2018 (\$20k).</p>			
1 Urgent	3-CT-2015	Gravestone Repair at All Cemeteries (2015)	\$20,000	2015
	<p>Project is to repair historic gravestones in all three Dunbarton Cemeteries. In some cases the larger monument stones are becoming unstable and may become a high-priority public safety issue. This project would be to repair any of the monuments that are currently unstable. Stones would be cleaned and broken stones would be repaired. Corner markers would be reset.</p> <p>Project will be funded by Warrant Article in 2015.</p>			
3 Desirable	4-CT-2015	Page's Corner Cemetery Roads (2019-20)	\$32,800	2019-20
	<p>Project is to build up and gravel the Page's Corner Cemetery grass roadway. With the current road there are drainage problems and it can sometimes be hard to see where the road is located potentially causing graves to be inadvertently driven over. The new road would be properly installed, graded for drainage, delineated, and graveled.</p> <p>Project will be funded by Expendable Trust Funds in 2019 & 2020 (\$10k for each year) and by Warrant Articles for the remaining amount due.</p>			
1 Urgent	5-CT-2015	Center Cemetery Expansion and Roads (2016)	\$26,700	2016
	<p>Project is to expand Center Cemetery for additional burial space and associated roadway access. Center Cemetery as currently planned only allows for 30 additional burial sites. Opening up the back portion of Center Cemetery would allow for an estimated additional 1,000+ plots, roughly figured. Center Cemetery is a very desirable location for town residents to be buried.</p> <p>Project will be funded by Expendable Trust Funds in 2016 (\$26,700).</p>			

Source: Cemetery 2014, as modified by the CIP Committee

**Table 5A
Cemeteries 2015
Facilities, Staffing, and Long-Term Needs**

PRESENT – 2015	
Building/Facility #1 Sq. Ft.	1.4 acres
Building/Facility #1 Name	East Dunbarton Cemetery
Building/Facility #2 Sq. Ft.	3.71 acres
Building/Facility #2 Name	Center Cemetery
Building/Facility #3 Sq. Ft.	3.16 acres
Building/Facility #3 Name	Pages Corner Cemetery
Annual Paid Staff Hours	0.00
Annual Non-Paid or Stipend Hrs	100.00
Full Time Employees	None
Part Time Employees	None
FUTURE – 15 Years	
Staffing Needs	Unknown
Program Needs	Unknown
Building/Facility Needs	Unknown
Equipment Needs	Unknown

Source: Cemetery Trustees 2014

Police Department

Four (4) Applications were submitted for CIP consideration and inclusion. Although the Department would like to establish a new Capital Reserve Fund for annual deposits, such an activity does not fulfill the technical definition of a project. Newly recommended deposits are utilized within the CIP and displayed on **Figure 1 Municipal Improvements Schedule**.

**Table 6
Police Department Projects**

Project Prioritization	Title of Project		Total Estimated Cost	CIP Expenditure Year(s)
1 Urgent	6-PD-2015	Replace 2008 Marked Police Vehicle (2016)	\$41,000	2016
	<p>Project is to replace existing fleet vehicles and up fit with new equipment. Emergency vehicles are subjected to harsher operation and conditions than family passenger vehicles. Vehicle reliability is critical to the police mission. Re-using most old equipment has proven to be more expensive in time and money. As the old equipment installed in a new vehicle fails, new equipment must be selected, purchased and installed. Project is to replace a 2008 Marked Police Vehicle.</p> <p>Project includes replacing vehicle radios which went into service in 2003 under a state grant and were listed as end of service life by manufacturer in 2006. They were supported until 2012. New parts are no longer manufactured. Used parts must be used if available. Normally radios are transferred as new vehicles are purchased and up fitted. This is part of a mobile radio replacement plan.</p> <p>Project will be funded by CRF (\$20k) and a Warrant Article in 2016.</p>			
2 Necessary	7-PD-2015	Replace 2008 Unmarked Police Vehicle (2017)	\$41,000	2017
	<p>Project is to replace existing fleet vehicles and up fit with new equipment. Emergency vehicles are subjected to harsher operation and conditions than family passenger vehicles. Vehicle reliability is critical to the police mission.</p> <p>Project is to replace a 2008 Unmarked Police Vehicle. Project includes replacing vehicle radios. See description above in Application # 7-PD-2015.</p> <p>Project will be funded by CRF (\$40k) and by other PD funds for the balance in 2017.</p>			
2 Necessary	8-PD-2015	Replace 2013 Marked Police Vehicle (2018)	\$41,000	2018
	<p>Project is to replace existing fleet vehicles and up fit with new equipment. Emergency vehicles are subjected to harsher operation and conditions than family passenger vehicles. Vehicle reliability is critical to the police mission.</p> <p>Project is to replace a 2013 Marked Police Vehicle. Project includes replacing vehicle radios. See description above in Application # 7-PD-2015.</p> <p>Project will be funded by CRF (\$20k) and a Warrant Article in 2018.</p>			
3 Desirable	9-PD-2015	Replace 2013 Marked Police Vehicle (2019)	\$41,000	2019
	<p>Project is to replace existing fleet vehicles and up fit with new equipment. Emergency vehicles are subjected to harsher operation and conditions than family passenger vehicles. Vehicle reliability is critical to the police mission. Project is to replace a 2013 Marked Police Vehicle.</p> <p>Project is to replace a 2013 Marked Police Vehicle. Project includes replacing vehicle radios. See description above in Application # 7-PD-2015.</p> <p>Project will be funded by CRF (\$20k) and a Warrant Article in 2019.</p>			

Table 6, continued
Police Department Projects

Project Prioritization	Title of Project		Total Estimated Cost	CIP Expenditure Year(s)
CRF	9A-PD-2015	Police Vehicle and Equipment CRF Deposits (2015-20)	\$120,000	2015-20
	Project is to establish a NEW CRF in 2015 for Police vehicles and equipment. The funds are currently earmarked for the four vehicle replacements between 2016 and 2019. Project will be funded by annual CRF deposits of \$20,000 over the next 6 years.			

Source: Police Department 2014, as modified by the CIP Committee

Table 6A
Police Department 2015
Facilities, Staffing, and Long-Term Needs

PRESENT – 2015	
Building #1 Square Footage	1,760.00
Annual Paid Staff Hours	12,700.00
Annual Non-Paid Hours	20.0
Full Time Employees	4
Part Time Employees	6
FUTURE – 15 Years	
Staffing Needs	Full Time Office Manager, Additional Staff as Necessary
Program Needs	None Noted
Building Needs	None Noted
Equipment Needs	Vehicle Replacement

Source: Police Department 2014

Highway Department

Two (2) Applications were submitted for CIP consideration and inclusion. One is for Capital Reserve Fund deposits into an existing account, which although does not fulfill the technical definition of a project, the information is utilized within the CIP and **Figure 1 Municipal Improvements Schedule**.

**Table 7
Highway Department Projects**

Project Prioritization	Title of Project		Total Estimated Cost	CIP Expenditure Year(s)
CRF	10-HD-2015	Highway Capital Reserve Fund CRF Deposits (2015-20)	\$150,000	2015-20
	Project is to annually fund the existing Highway CRF for road improvements and vehicle and equipment purchases. Project will be funded by annual CRF deposits of \$25,000 over the next 6 years.			
2 Necessary	11-HD-2015	Highway Vehicle Replacement (2017)	\$175,000	2017
	Project is to replace 2000 STON Dump Truck and Equipment or other vehicle as needed at the time. Project will be funded by the balance of the CRF and a Warrant Article for the remainder in 2017.			

Source: Highway Department 2014, as modified by the CIP Committee

**Table 7A
Highway Department 2015
Facilities, Staffing, and Long-Term Needs**

PRESENT – 2015	
Building/Facility #1 Sq. Ft.	3,600.00
Building/Facility #1 Name	Highway Garage
Building/Facility #2 Sq. Ft.	2,400.00
Building/Facility #2 Name	Salt Shed
Annual Paid Staff Hours	2,345
Annual Non-Paid or Stipend Hrs	0.00
Full Time Employees	1
Part Time Employees	2
FUTURE – 15 Years	
Staffing Needs	1-2 New Employees
Program Needs	None Noted
Building/Facility Needs	None Noted
Equipment Needs	Trucks and related equipment

Source: Highway Department, Town Administrator 2014

Fire Department

Three (3) Applications were submitted for CIP consideration and inclusion. One is for Capital Reserve Fund deposits into an existing account, which although does not fulfill the technical definition of a project, the information is utilized within the CIP and **Figure 1 Municipal Improvements Schedule**.

**Table 8
Fire Department Projects**

Project Prioritization	Title of Project		Total Estimated Cost	CIP Expenditure Year(s)
1 Urgent	12-FD-2015	Replace Command Vehicle (2015)	\$22,500	2015
	Project is to replace current 1997 Command Car with a used vehicle and equipped with lights and digital/analog radio. Project will be funded by Warrant Article (\$15k).			
CRF	13-FD-2015	Fire Department Emergency Vehicle CRF Deposits (2015-21)	\$400,000	2015-20
	Project is to annually fund the existing the Capital Reserve Fund to be used for the purchase of a new Fire Engine in 2021. Our current Engine 1 will be 30 years old in 2021 and will need to be replaced. We must continue to update our apparatus and equipment in protect our residents. Engine \$400,000 in 2021. Project will be funded by annual CRF deposits of \$60,000 over the next 7 years.			
2 Necessary	14-FD-2015	Self-Contained Breathing Apparatus Safety Gear (2017-18)	\$100,000	2017-18
	Project is to replace existing SCBA's and spare cylinders with new complaint units. Breathing apparatus are essential equipment needed to protect our firefighters from hazardous fumes and smoke and they must meet current NFPA standards. The department will try to fund some of the cost through a FEMA FF Assistance Grant for SCBA Gear (TBD) with Goffstown, Litchfield, etc. -> Regionally. The cost is \$7,500 per unit. 15 units desired plus one Rapid Intervention Kit (RIT Kit). Project will be funded by Warrant Article \$100k unless a FEMA grant is obtained (best \$20k/FEMA Grant \$80k).			

Source: Fire Department 2014, as modified by the CIP Committee

Table 8A
Fire Department 2015
Facilities, Staffing, and Long-Term Needs

PRESENT – 2015	
Building/Facility #1 Sq. Ft.	Office = 1,568; Garage = 2,880. Total = 4,448
Building/Facility #1 Name	Fire Department
Annual Paid Staff Hours	0
Annual Non-Paid or Stipend Hrs	2,200
Full Time Employees	0
Part Time Employees	35
FUTURE – 15 Years	
Staffing Needs	Two full-time Firefighters / EMTs
Program Needs	None Noted
Building Needs	Interior renovations with additional office space.
Equipment Needs	Fire Engine, Ambulance, Breathing Apparatus, Forestry Truck.

Source: Fire Department 2014, Town Administrator 2014

Board of Assessors

Three (3) Applications were submitted for CIP consideration and inclusion. One is for Capital Reserve Fund deposits into an existing account, which although does not fulfill the technical definition of a project, the information is utilized within the CIP and **Figure 1 Municipal Improvements Schedule**.

**Table 9
Board of Assessors Projects**

Project Prioritization	Title of Project		Total Estimated Cost	CIP Expenditure Year(s)
1 Urgent	15-BA-2015	Partial Property Revaluation (2015)	\$40,000	2015
	Project is to prepare a partial Property Revaluation mandated by the Department of Revenue in 2015. Project will be funded by Property Revaluation CRF (\$40k) in 2015.			
CRF	15A-BA-2015	Property Revaluation CRF Deposits (2015-20)	\$90,000	2015-20
	Project is to provide annual deposits into the Property Revaluation Capital Reserve Fund so the Town can be reassessed as mandated by the Department of Revenue. Project will be funded by annual deposits of \$15,000 over the next 6 years.			
3 Desirable	15B-BA-2015	Full Property Revaluation (2020)	\$80,000	2020
	Project is to prepare a full Property Revaluation mandated by the Department of Revenue in 2020. Project will be funded by Property Revaluation CRF (\$80k) in 2019.			

Source: Board of Assessors 2014, as modified by the CIP Committee

**Table 9A
Board of Assessors 2015
Facilities, Staffing, and Long-Term Needs**

PRESENT – 2015	
Building/Facility #1 Sq. Ft.	156 - Office Space
Building/Facility #1 Name	Assessing Office - Town Offices
Building/Facility #2 Sq. Ft.	NA
Building/Facility #2 Name	NA
Annual Paid Staff Hours	120.00
Annual Non-Paid or Stipend Hrs	72.00
Full Time Employees	NA
Part Time Employees	1.0
FUTURE – 15 Years	
Staffing Needs	TBD
Program Needs	TBD
Building/Facility Needs	TBD
Equipment Needs	TBD

Source: Board of Assessors, Town Administrator 2014

Town Administration

One (1) Application was submitted for consideration into the CIP.

**Table 10
Town Administration Projects**

Project Prioritization	Title of Project		Total Estimated Cost	CIP Expenditure Year(s)
1 Urgent	16-TA-2015	Computer Equipment (2015-2016)	\$20,200	2015
Project is to update equipment. Equipment consists of and 10 computer stations with installation. Server station, one public station and 8 workstations. \$7,000 for server. \$8,000 for workstations, firewall, printer. Installation, computer transfer and Cloud. Project will be funded by Warrant Article in 2015.				

Source: Town Administrators 2014, as modified by the CIP Committee

**Table 10A
Town Administration 2015
Facilities, Staffing, and Long-Term Needs**

PRESENT – 2015	
Building/Facility #1 Sq. Ft.	2,372.00
Building/Facility #1 Name	Town Offices
Building/Facility #2 Sq. Ft.	NA
Building/Facility #2 Name	NA
Annual Paid Staff Hours	8,996.00
Annual Non-Paid or Stipend Hrs	NA
Full Time Employees	2
Part Time Employees	4
FUTURE – 15 Years	
Staffing Needs	One additional Full Time
Program Needs	TBD
Building/Facility Needs	TBD
Equipment Needs	TBD

Source: Town Administrators 2014

Town Hall Town Theatre

One (1) Application was submitted for consideration into the CIP.

**Table 11
Town Hall Town Theater Restoration Committee Projects**

Project Prioritization	Title of Project		Total Estimated Cost	CIP Expenditure Year(s)
1 Urgent	17-TR-2015	Town Hall Town Theater Restoration (2016-25)	\$1,100,000	2016-20
	<p>Project is to Restore the Town Hall & Town Theater. The DTHTRP began in 2009 as a grassroots effort and has been recognized by IRS as a 501©3 charitable organization since 2011. Our mission is to restore the Town Hall & allow it to be the heart of our community serving the needs of all residents. Careful consideration has been given to:</p> <ol style="list-style-type: none"> 1. Life safety, building & ADA code requirements (Phase I) 2. Current need for community/meeting space in Dunbarton. 3. Desire to bring back a historical landmark & our sense of community. <p>Based on feedback from local organizations & residents, considerable daily use of the building is anticipated from a wide range of groups for a variety of events.</p> <p>To date, we have raised significant awareness for this historical town asset in need of updating and completed Phase I (existing conditions & code review) at NO cost to the town of Dunbarton.</p> <p>Phase II – Elevator, final design (architectural/structural drawings), sprinkler system.</p> <p>Project will be funded by a new Town Hall Town Theater Restoration BOND (2016-26) of \$1.1m for 10 years.</p>			

Source: Town Hall Town Theater Committee 2014, as modified by the CIP Committee

**Table 11A
Town Hall Town Theater Restoration Committee 2015
Facilities, Staffing, and Long-Term Needs**

PRESENT – 2015	
Downstairs Square Footage	2,333.00
Downstairs Square Footage	2,333.00
Annual Paid Staff Hours	0
Annual Non-Paid Hours	1268
F/T Non-Pd/Vol/Stip Committee	6 (Committee members)
P/T Non-Pd/Vol/Stip Volunteers	40+ (volunteers and friends)
FUTURE – 15 Years	
Staffing Needs	General Maintenance – protocol will need to be created for use of space.
Program Needs	A wide range of community events serving all residents & organizations.
Building Needs	Unknown at this time.
Equipment Needs	Friends/Town Hall & Theater will continue to raise funds for theater equipment.

Source: Town Hall Town Theater Committee 2014

Transfer Station

Three (3) Applications were submitted for consideration into the CIP. One is for Capital Reserve Fund deposits into an existing account, which although does not fulfill the technical definition of a project, the information is utilized within the CIP and **Figure 1 Municipal Improvements Schedule**.

**Table 12
Transfer Station Projects**

Project Prioritization	Title of Project		Total Estimated Cost	CIP Expenditure Year(s)
1 Urgent	18-TS-2015	Replace Roll-Off Containers (2015-2016)	\$57,000	2015
	<p>Project is to replace existing roll-off containers. Two open top and two closed containers were purchased new in 2002. One open top and two closed containers were purchased used and their age is unknown. Three open top containers and two closed top containers are subject to the weight of the material placed in the container. Two closed top containers are used in conjunction with the compactor and subjected to significant pressure of the material under the pressure of the compactor. A service life of 10 years is expected. The existing containers have been in service for at least 12 years. Some have undergone repair and some are no longer candidates for further repairs. Replacement of the containers is presently warranted.</p> <p>All will be replaced in 2015.</p> <p>Project will be funded by CRF (\$51k) and Warrant Article for \$6k in 2015.</p>			
2 Necessary	19-TS-2015	Replace Pick-Up Truck with Utility Vehicle (2017)	\$40,000	2017
	<p>Project is to replace the Chevrolet 2500 pick-up truck that was purchased used in 2007. It presently has 133,000 miles and expected vehicle mileage is 6,000 to 7,000 miles per year. The vehicle is regularly used to haul material for recycling and four days per week to pick up trash from Town buildings and the Dunbarton Elementary School. The vehicle is also used in support of other Town functions not related to the Transfer Station. The vehicle will be 17 years old with an estimated mileage of 150,000 at the requested time of replacement. To be replaced with a utility Vehicle.</p> <p>Project will be funded by Warrant Article for \$40k in 2017.</p>			
CRF	20-TS-2015	Transfer Station Vehicle or Equipment CRF Deposits (2015-22)	\$186,000	2015-20
	<p>Project is to fund the capital reserve fund into future years for replacement and acquisition of Transfer Station equipment. Present capital equipment needs include a \$200,000 roll-off truck for hauling trash and recyclables, a \$50,000 skid steer, an \$18,000 trash compactor, four bailers \$16,000 each for direct use by Transfer Station customers. This project will allow for the purchase of Transfer Station equipment without drastically affecting a single year tax rate. Annual \$31,000 deposits over the next 8 years are what is needed for purchase all needed equipment.</p> <p>Project will be funded by annual \$31,000 deposits over the next 8 years.</p>			

Source: Transfer Station 2014, as modified by the CIP Committee

**Table 12A
Transfer Station 2015
Facilities, Staffing, and Long-Term Needs**

PRESENT – 2015	
Building/Facility #1 Sq. Ft.	3,200.00
Building/Facility #1 Name	Transfer Station
Building/Facility #2 Sq. Ft.	NA
Building/Facility #2 Name	NA
Annual Paid Staff Hours	6,032.00
Annual Non-Paid or Stipend Hrs	0.00
Full Time Employees	1.0
Part Time Employees	7.0
FUTURE – 15 Years	
Staffing Needs	Will be based upon Town growth.
Program Needs	None Noted
Building/Facility Needs	Additional Cold Storage
Equipment Needs	Equipment replacement, crusher, pup trailer.

Source: Transfer Station, Town Administrator 2014

Board of Selectmen

Three (3) Applications were submitted for consideration into the CIP

Table 13
Board of Selectmen Projects

Project Prioritization	Title of Project		Total Estimated Cost	CIP Expenditure Year(s)
5 Premature	21-BS-2015	Land Purchase for New Town Office (2019-28)	\$1,210,000	2019-20
	<p>Project is for the purchase of a centrally located plot of land large enough to accommodate the building of new Town offices. The current Town Offices are rehabilitated school rooms never meant for the type of use currently applied. The building is not in good shape foundation wise; is not large enough for current needs with no provisions for growth; septic problems; parking problems; etc all of which indicate that the Town needs land for new facilities.</p> <p>Project will be funded by a new 10-year Bond in 2019 for the purchase of land for a New Town Office.</p>			
5 Premature	22-TS-2015	New Town Office (2019-28)	\$1,100,000	2019-20
	<p>A better and more efficient place for town employees to conduct business with the public is needed. One big problem is privacy; the people need a more private place to discuss issues regarding taxes, building, welfare, and other sensitive matters without having to worry about being overheard. Another problem is space. There is not enough room for additional equipment or employees; workspaces and phones are shared and the vault is full. Other areas of the building, especially the restrooms, are in states of disrepair.</p> <p>Project will be funded Project will be funded by a new 10-year Bond in 2019 to construct a new Town Office.</p>			
5 Premature	20-TS-2015	New Public Safety Building (2019-28)	\$1,100,000	2019-20
	<p>Could be combined with Town Office Complex. Existing building has problems: The fire department section is in need of remodeling, and the space in the bay area is insufficient. There needs to be an exhaust removal system to alleviate health risks due to diesel exhaust. The kitchen, bathroom, office, and training areas need to be remodeled for functionality. The police section is unsafe during prisoner transfers. The only bathroom is in a publicly accessible area, which is a serious liability. The officer and prisoner also have to walk great distances through the building to shut off the alarm, and go to the holding cell.</p> <p>Project will be funded by a new 10-year Bond in 2019 to construct a new Public Safety Building.</p>			

Source: Transfer Station 2014, as modified by the CIP Committee

Table 13A
Board of Selectmen 2015
Facilities, Staffing, and Long-Term Needs

PRESENT – 2015	
Building/Facility #1 Sq. Ft.	2,372.00
Building/Facility #1 Name	Town Offices
Building/Facility #2 Sq. Ft.	NA
Building/Facility #2 Name	NA
Annual Paid Staff Hours	8,996.00
Annual Non-Paid or Stipend Hrs	NA
Full Time Employees	2
Part Time Employees	4
FUTURE – 15 Years	
Staffing Needs	One additional Full Time
Program Needs	TBD
Building/Facility Needs	TBD
Equipment Needs	TBD

Source: Town Administrator 2014

ORIGINAL CIP APPLICATIONS

The original project Applications, along with any supporting documentation submitted, are on file in the Planning Board office. The Applications give additional detail on the impacts to the operating budget and the methods anticipated to fund each of the applications. However, the Application information will evolve during future CIP processes to refine the data displayed within this document and in **Figure 1 Municipal Improvement Schedule** and **Figure 2 School Improvements Schedule**. **Each subsequent update of the CIP develops more accurate figures for the items listed within the Schedules.**

Twenty-six (26) projects from the Application submitted are included within this CIP, all of which are municipal projects or Capital Reserve Fund (CRF) deposit requests, proposed over the six-year period of 2015-2020. Many municipal Departments and Boards declined to submit project Applications on the basis on having no anticipated projects between 2015 and 2020. The Elementary School's Dunbarton School District also declined to submit project Applications on the basis on having no anticipated projects between 2015 and 2020.

IMPROVEMENTS SCHEDULES

Two matrices inventory capital costs over the six-year CIP term of 2015-2020 which could impact Dunbarton taxes. **Figure 1 Municipal Improvements Schedule** and **Figure 2 School Improvements Schedule** respectively display the annual **NET IMPACT ON THE TOWN TAX RATE** with the anticipated capital expenditure projects, Capital Reserve Fund (CRF) deposits, and bonds payments provided for this **Capital Improvements Program 2015-2020**.

Municipal Improvements Schedule

The fiscal year of the Town begins on January 1 and ends on December 31 of the same year. **Figure 1 Municipal Improvements Schedule** (on the foldout page) details the recommended methods of financing the capital improvements, anticipated cost offsets, and the resulting impacts to the yearly municipal tax rates for the Department and Board CIP Application projects presented within this document. All numbers are shown in 2014 dollars and inflation is not taken into account.

Figure 1 illustrates a potential **\$0.35** impact to every \$1,000 of net property valuation in **2015**. This impact includes projects which would have normally occurred that year, bond payments, and a few new projects that were introduced during the CIP planning process. The **\$0.35** per \$1,000 in valuation in **2015** represents the lowest impact to the tax rate over the coming six years; the highest will be found, with the current project load, in **2017** at **\$1.74**.

The CIP Committee chose to focus on the first two years of the CIP, **2015 (\$0.35)** and **2016 (\$0.61)**, to obtain the greatest level of accuracy with the assumption of an annual CIP update to obtain more cost information on high-cost future projects and to reprioritize the remaining projects not yet funded.

WHY INCLUDE SCHOOL CAPITAL COSTS IN THE TOWN'S CIP?

School taxation and municipal taxation have a strong influence on one another. The local school tax is a significant component of the total Dunbarton property tax (**Table 16**). The Town and Planning Board have no control over the School District budget or expenditures. Only the School District Annual Meeting (or Special Meeting) makes decisions about these items. The same holds true for the Town budget and Annual Town Meeting. When total taxes are too high in a given year, voters are unlikely to support *both* budgets as proposed. The State Statutes recognize the need for both Town and School to work together (under RSA 674:7) on the CIP projects.

The **School Improvements Schedule** assists the Town with Town capital expenditure planning by providing a reasonable portrayal of the School District's annual capital expenditure costs and the resulting tax impacts. Capital School project expenditures, bonds, and Capital Reserve Fund deposits are evaluated annually within the **School Improvements Schedule** to ensure the Town's capital project planning does not overburden taxpayers. Town projects can be assigned to different years within the **Municipal Improvements Schedule** when School tax rate impacts are anticipated to be high in the same year.

The financial costs reflected in either **Schedule** do not need to be 100% accurate since the entire CIP document is used for planning purposes. The CIP and its two **Improvements Schedules** are intended to be updated annually with the most current capital expenditures, CRFs, and bond costs available. Working together annually for the Town's CIP development, the Town and School District can ensure the greatest possible success for both capital budgets placed before the voters.

As proposed in the Selectmen's budget, voters at the Annual March Town Meeting will decide whether the best interests of the Town and its residents are served by voting YES or NO when asked to consider allocating funds to these capital projects. If the CIP is annually updated (a 2016-2021 document, for instance), more information will be provided for projects not yet funded. The potential **NET IMPACT ON THE TOWN TAX RATE** will be managed by viewing another six years worth of municipal projects and reprioritizing Department needs using the most recent Net Valuation and project costs.

School Improvements Schedule

The fiscal year of the School District begins on July 1 and ends on June 30 of the following year. **Figure 2 School Improvements Schedule** (on the foldout page) displays the yearly impact to taxpayers from the provided school capital expenditures, bonds, and CRFs between school years 2015/2016 and 2020/2021.

On June 30, 2014 upon expiration of the Goffstown-Dunbarton-New Boston Authorized Regional Enrollment Area (AREA) Agreement, the Dunbarton School District entered into a new AREA Agreement with the Bow School District. The new AREA Agreement with Bow tuitions Dunbarton's grade 7-12 students to Bow Memorial School (5-8) and Bow High School (9-12) for the next ten years. Elementary School students in Dunbarton (K-6) continue to attend school in Town.

The CIP Committee also requested the Dunbarton School District provide CIP Project Applications for capital expenditure projects. The District representatives responded there was no Capital Improvements Program in place at this time for the Elementary School, the School Board had not formally proposed any School capital projects for the next six years of the CIP term (2015-2020), and the District is currently working to pay off the 10-year old HVAC ventilation systems upgrade improvements bond (in 2016/2017) before considering to undertake any potential new bonded projects.

POTENTIAL FUTURE PROJECTS FOR THE DUNBARTON SCHOOL DISTRICT Dunbarton Elementary School

- Replace the roof using information from the inspection report.
- Replace the vertical siding on the 1989 building.
- Replace the vinyl siding on the 1972/1998 buildings.
- Replace the 1989 windows.
- Renovate the 1972 toilets, to include new fixtures, partitions, finishes.
- Renovate the office and entry for efficiency, function, and security.
- Replace/upgrade the HV System on the lower level.
- Evaluate/replace the 17 year-old boiler.
- Upgrade the existing domestic hot water system.
- Inspect/replace the original 42 year-old septic system.
- Inspect/replace the 18 year-old underground storage tank (UST).
- Undertake site grading and drainage improvements.
- Consider classroom flooring replacement.
- Add one new classroom at the north end of the west wing.

*Source: Dunbarton School Board Minutes,
11-05-14*

The Dunbarton School District has a Capital Improvements Committee (CIC) that assists the School Board in achieving their capital improvement goals. One such goal is to prepare a long-range capital improvements plan for the Dunbarton School District by June 30, 2015. Potential projects that may be included in the plan are listed in the *sidebar*. Some of these projects could qualify as future Planning Board CIP Project Applications under the current capital expenditure criteria ([Page 2](#), [Page 5](#)) and should be considered by the School District, the CIC, and the CIP Committee for placement into the next Town CIP during its annual update process (*sidebar*).

Figure 2 School Improvements Schedule displays the impact to taxpayers for the HVAC bond through **2016/2017** and assumes no additions to the Elementary Capital Reserve Fund. In **2015/2016**, the capital expenditures are shown to add **\$0.25** per \$1,000 of valuation. The highest amount paid by taxpayers over the term is shown in **2015/2016** at **\$0.25** per \$1,000 of net valuation for capital expenses.

Chapter 5 Financial Analysis

TERMINOLOGY

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

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

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

The **state school tax rate**, or the Statewide Education Property Tax (SWEPT), is the town's share of the statewide cost (\$363m) for an adequate education (RSA 76:3 and RSA 76:8). School Districts annually receive using equalized valuation without utilities. In 2014, Dunbarton was responsible for raising an amount equal to **\$2.48** per \$1,000 of the town's share of the statewide cost of an adequate education. Municipalities send the revenue raised by the SWEPT directly to school districts. Within school cooperative districts, the amount raised is credited to the individual towns.

See www.revenue.nh.gov/mun-prop/property/equalization-definitions.htm for definitions and to obtain more information on these and related topics.

BONDED INDEBTEDNESS

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

Shown in **Table 14**, the Town of Dunbarton currently has 0 outstanding municipal bonds, or debt service, owing **\$0** existing municipal debt as of the development of the CIP in fall 2014.

Table 14
Existing Bond Payment Schedules, 2015-2020

Existing Town Bonds	2015	2016	2017	2018	2019	2020	Total
No bonds							\$0
Existing Town Bond Payments 2015-2020*	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Existing Dunbarton School District Bonds	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	Total
Elementary School Improvements	\$78,539	\$37,879					\$116,418
Existing School Bond Payments 2015-2020	\$78,539	\$37,879	\$40,000	\$45,000	\$45,000	\$45,000	\$116,418

Source: CIP Committee, Town Annual Report 2013, Dunbarton School District

Also displayed in **Table 14** is the Dunbarton School District bond remaining to be paid (**\$115,538**) in two more payments. This is presently the only capital debt owed by either the Dunbarton School District or the Town of Dunbarton.

A bond for an elevator for Town Hall Town Theatre Restoration may be presented at Town Meeting 2015 for **\$1.1m** with anticipation of warrant article approval. The actual amount may be lower depending on grant and donation availability. Displayed in **Table 14A**, the anticipated bond could have a term of 10 years with an approximate payment of **\$151,500** in **2016** (at estimated conservative interest rates) if approved at Town Meeting 2015. An approved bond may be taken out that same year through the NH Municipal Bond Bank, but the first payments would be reflected in the following year.

Other potential bonds for 2019 consideration may be for Land Purchase for new Town Offices and a new Public Safety Building. A preliminary estimate for a 10-year bond at **\$165,300** in 2020 gives an idea of what one of the three potential projects could cost.

Table 14A
Potential Additional Bond Payment Schedules, 2015-2020

NEW Capital Bonds During CIP Term*	2015	2016	2017	2018	2019	2020	Total
(TH) Town Hall / Town Theatre Restoration (\$1.1m) *NEW 2015*		\$151,500	\$144,650	\$136,950	\$133,100	\$129,250	\$695,450
(BS) Land Purchase for Town Offices (\$1.2m) 2019-28						\$165,300	\$165,300
(BS) New Town Offices (\$1.1m) 2020-28						\$152,000	\$152,000
(BS) New Public Safety Building (\$1.1m) 2019-28						\$152,000	\$152,000
NEW Town Bond Payments*	\$0	\$151,500	\$144,650	\$136,950	\$133,100	\$598,550	\$1,164,750
Total Existing and New* Bond Payments	\$0	\$151,500	\$144,650	\$136,950	\$133,100	\$598,550	\$1,164,750

**If approved at Town or School Meeting*

Source: Town Administrator, School District, NH Municipal Bond Bank Debt Schedule Estimates

The potential new bonds have impacts on the annual tax rate, as represented on **Figure 1. Municipal Improvements Schedule** and **Figure 2. School Improvements Schedule**.

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

Water projects, the portion of sewer projects financed by user fees, and tax anticipation notes are excluded from the calculation of indebtedness. The Town does not carry any tax anticipation notes nor does Dunbarton have municipal water and sewer lines. The **Maximum Bonding Capacity** and amount of money available for the Town of Dunbarton to currently bond (**Available Bonding Capacity**) is displayed in **Table 15**:

Table 15
Bonded Indebtedness

Municipal and School	Base Valuation for Debt Limits	Maximum Bonding Capacity	Existing Debt	Available Bonding Capacity
Town (3%)	\$276,972,016	\$8,309,160	\$0	\$8,309,160
Local School (10%) Elementary Only*	\$276,972,016	\$27,697,202	\$116,418	\$27,580,784

Sources: NHDRA 2013 Base Valuation for Debt Limits (latest available); **Table 12** with further calculation

*includes only the remaining two bond payments for the Elementary School

The **Available Bonding Capacity** of the Town from **Table 15** is **\$8.3 million**. This figure does not include any of the proposed new bonds for the CIP term from **Table 14A**. With the current available bonding capacity of **\$8.3m** and the potential new bonds for Town Hall Town Theatre Restoration (**\$1.1m**), Land Purchase for Town Office in 2019 (**\$1.2m**), New Town Offices (**\$1.1m**), and New Public Safety Building (**\$1.1m**), about **\$3.8m** would be remaining for municipal bonding capacity in 2020 if all **four** bonds were purchased.

Although the calculated numbers display the **Available Bonding Capacity** as **\$8.3 million** before any new bonds are acquired, the reality is the Town is constrained by revenue brought in by taxes. The Town would not be able to bond to the maximum technical capacity. Factors include how much property is in current use, the Town's poverty rate, the average household income, a percentage of affordable housing higher than the regional average, etc. Raising the taxes does not equal much additional money because of these and other factors, so enough revenue could not be generated to cover bonds of this size.

As also displayed in **Table 15**, the Dunbarton School District and Elementary School's debt indicate a **Maximum Bonding Capacity** of **\$27.5 million** unless the School has other outstanding debt not presented here for which Dunbarton is responsible. School bonding increases the Town's overall tax rate as the payments are calculated into the Local School tax rate.

ANNUAL ASSESSMENTS

In order to develop a feasible Capital Improvements Program (CIP), and because the CIP would have financial impact on the community if followed, it is important to understand financial trends within Dunbarton.

Dunbarton has relied upon a variety of revenue sources to finance municipal operations. Such sources include fees, licenses, trusts (including capital reserve funds), interest on accounts, intergovernmental transfers (grants), and property taxes, which is the single largest form of annual revenue. Tax rates are provided to Dunbarton in early November each year by the NH Department of Revenue Administration (NHDRA).

Table 16 displays the annual assessments per tax category of municipal, county, local school, and state school tax and the taxes paid **per \$1,000 of valuation** for these categories. Exemptions are not included here.

Table 16
Annual Tax Assessments, 2008-2014

Tax Rate Calculation	2008	2009	2010	2011	2012	2013	2014
Net Property Valuation	\$333,752,283	\$340,083,243	\$302,573,243	\$305,012,569	\$306,401,835	\$311,246,580	\$311,752,307
Municipal \$ Portion	\$905,502	\$1,027,689	\$1,094,476	\$1,130,553	\$1,169,241	\$1,190,181	\$1,189,715
Municipal Tax Rate	\$2.72	\$3.02	\$3.62	\$3.70	\$3.82	\$3.82	\$3.82
County \$ Portion	\$851,895	\$808,163	\$806,666	\$801,758	\$826,269	\$765,533	\$835,920
County Tax Rate	\$2.55	\$2.38	\$2.67	\$2.63	\$2.70	\$2.46	\$2.68
Local School \$ Portion	\$2,651,056	\$3,006,043	\$3,553,010	\$3,861,455	\$3,819,033	\$3,830,225	\$3,872,435
Local School Tax Rate	\$7.94	\$8.84	\$11.74	\$12.66	\$12.46	\$12.31	\$12.42
State School \$ Portion	\$710,494	\$730,437	\$695,229	\$693,440	\$680,285	\$692,709	\$639,901
State School Tax Rate	\$2.27	\$2.30	\$2.47	\$2.45	\$2.39	\$2.42	\$2.22
Total Tax Rate	\$15.48	\$16.54	\$20.50	\$21.44	\$21.37	\$21.01	\$21.14
Total Tax Assessments	\$5,118,947	\$5,572,332	\$6,149,381	\$6,487,206	\$6,494,828	\$6,478,648	\$6,537,971

Source: Town Administrator 2014

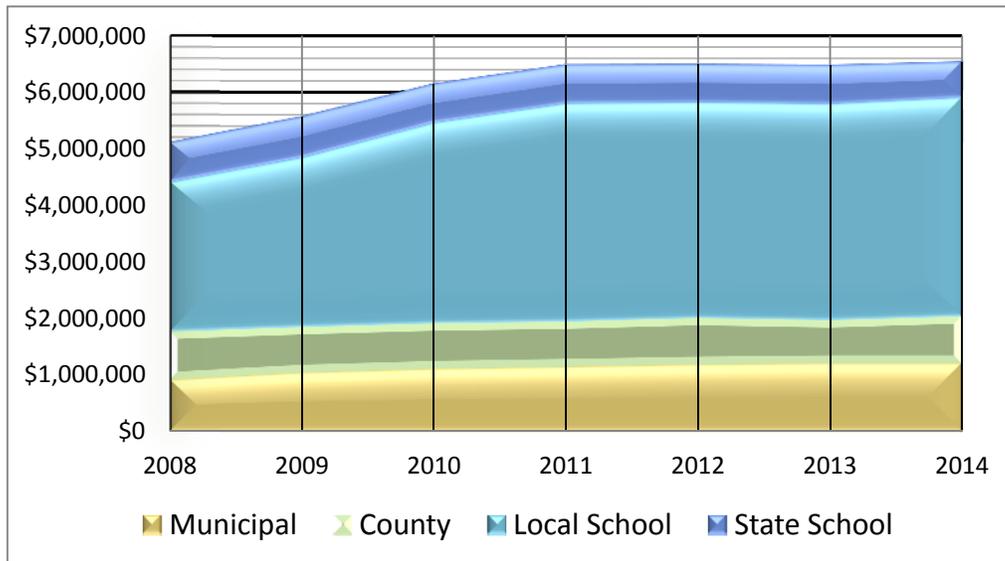
Since 2008, net valuations had an overall trend of slow increases to reach **\$311,752,307** in 2014. The net valuations can be grouped into two sets of assessments over the past seven years. The first assessment group is from 2008 (**\$333,752,283**) to 2009 (**\$340,083,243**). The 2010 reassessment brought the net valuation down to **\$302,573,243** which has steadily climbed up yet another **\$5m** through 2014.

For the purposes of the **anticipated net valuation** increases over the CIP term of 2015-2020, with two assessment groups to consider over the past seven-year term, a simple **1%** increase is used to calculate a future net valuation of **\$314,869,830** for 2015 as used within the **Municipal Improvements Schedule** in **Figure 1**. See also the **Net Valuation** section below.

Overall, the **total tax rate per \$1,000 of net valuation** in Dunbarton has been increasing from 2008's value of **\$2.72** to **\$3.82** in 2012. The largest dips and falls in the **Total Tax Rate** occurred in the same pattern of net valuation increases and revaluation, with a high of **\$340,721,743** in 2009 and a low of **\$302,573,243** in 2010. Presently in 2014, the Town was assessed for **\$311,958,507**.

From **Table 16**, the local school tax rate notably increased from 2008 (**\$7.94**) to its present rate of **\$12.42** in 2014, with jumps along the way in 2009, 2010, and 2011. The municipal rate increased **\$1.10** since 2008 but has remained stable at **\$3.82** since 2012. The county and state school tax rates remain the lowest contributors to the overall tax rate per \$1,000 of net valuation, at **\$2.68** and **\$2.22** respectively, in 2014.

Figure 3
Taxes Raised for Assessments, 2008-2014



Source: Table 16

Figure 3 illustrates the amount of assessments raised in Table 16 over the same seven-year period of 2008-2014. Each tax line shows an increase over the period, with the local school appropriation being the largest in 2014 at **\$3,872,435**. The local school assessments had the largest fluctuations of amount of funding raised. The state school and county tax assessments remained relatively constant, with an overall slight increase, during this time period.

CAPITAL RESERVE FUNDS

Often yearly, the voters allocate funds into the Town's Capital Reserve Funds (CRFs) or Expendable Trust Funds (ETFs) dedicated for specific purchases or improvements. Table 17 lists those fund balances as of September 30, 2014. Only those funds which are related to the capital expenditures contained within this CIP or were anticipated to have additional monies added into the funds between 2015 and 2020 were included in Table 17. One Elementary School District CRF was added to the table.

Table 17
Capital Reserve and Expendable Trust Fund Balances, 2014

Town Fund Name	Balance on 10-31-14
Highway Capital Reserve Fund CRF (2015-20)	\$25,487
Fire Department Emergency Vehicle CRF (2015-21)	\$20,000
Property Revaluation CRF (2015-19)	\$30,072
Transfer Station Vehicle or Equip CRF (2015-20)	\$20,000
Town Hall Theatre Restoration Committee CRF (2015-2018)	\$25,000
Cemetery Fund ETF (2016-2020)	\$56,014
Land Purchase CRF (2015-2020)	\$53,909
Police Vehicle and Equipment CRF (2015-2020) *NEW*	\$0
Municipal Facility CRF (2015-2020) *NEW*	\$0
Elementary School Fund Name	
Balance on 11-30-14	
(SD) Dunbarton Elementary School CRF	\$60,000

Source: Town Administrator / Trustees October 2014

Many of the projects listed within the CIP are proposed to have or full or partial funding from these CRFs. Two new CRFs are slated for creation at Town Meeting 2015, the Police Vehicle and Equipment CRF and the Municipal Facility CRF.

Voters at the annual School District meeting also allocate funds into the School District's Capital Reserve funds dedicated for specific purchases or improvements to Dunbarton (and District) schools. While there are currently no School District projects or funding to review within the 2015-2020 CIP, this data might be placed within a future Town CIP if the School's capital expenditure projects are added. School Districts often develop their own Capital Improvement Programs, and it is important that Dunbarton obtain copies of any current School CIPs for their information.

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

By creating CRFs for many of the projects proposed in this CIP or by increasing the deposits into the CRFs via warrant articles at the March 2015 annual Town Meeting, the proposed expenditures in this CIP should be more evenly distributed in the following years. In addition, grant funds might be pursued to help offset the burden to taxpayers for some of the projects or purchases that are proposed.

TOWN OPERATING BUDGET

The Town's operating budget is a significant component of the annual budget. The Operating budget pays for all Departments' operations and permits the Town to provide services to residents. **Table 18** displays the annual appropriated Operating Budgets along with the Capital Reserve Fund (CRF) appropriations so annual comparisons can be made. The CRF appropriations may differ from those in **Table 17** as they include appropriations for fund accounts which are no longer used, or for one-time expenditures, for instance.

Table 18
Operating Budget and Capital Reserve Appropriations, 2008-2014

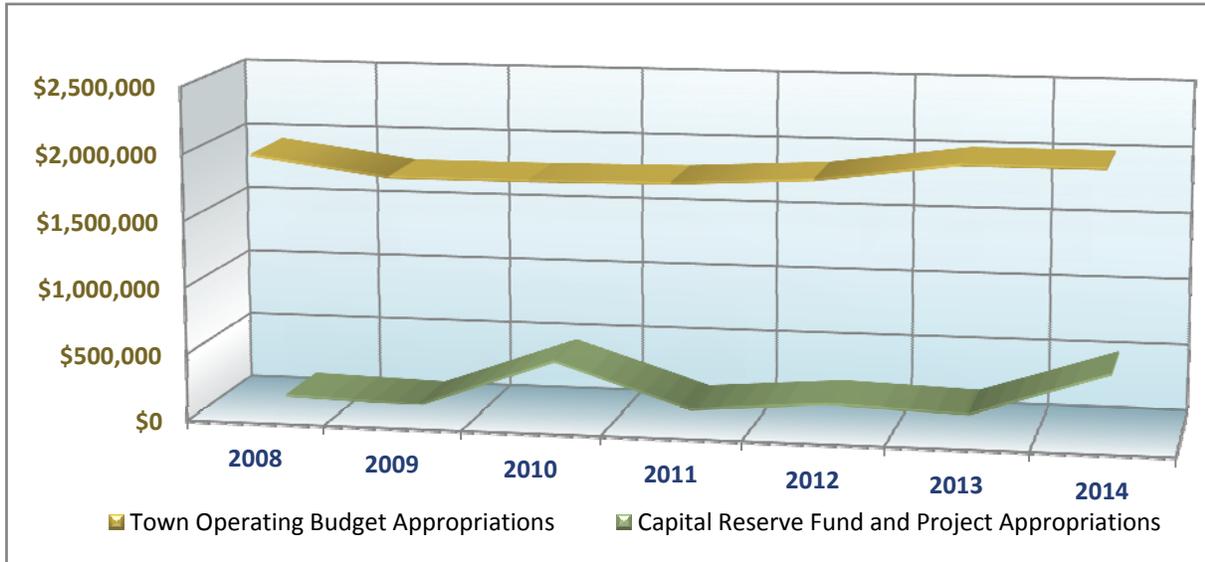
Appropriations	2008	2009	2010	2011	2012	2013*	2014**	Average 2008 - 2014
Town Operating Budget Appropriations	\$2,008,979	\$1,871,319	\$1,871,226	\$1,882,429	\$1,935,545	\$2,071,430	\$2,071,000	\$1,958,847
Capital Reserve Fund and Project Appropriations	\$31,897	\$0	\$370,650	\$45,000	\$123,000	\$86,000	\$420,200	\$153,821
Capital Funding % of Town Operating Budget	1.6%	0.0%	19.8%	2.4%	6.4%	4.2%	20.3%	7.8%

*2013 amended on the floor **2014 estimate of Budget Committee (Board of Selectmen) ***warrant article minimum of \$15,000 per CIP Application criteria 2015-2020

Source: Town Administrator 2014

Figure 4 below graphs the difference between the Capital Reserve Fund (CRF) expenditure appropriations and projects funded and the Operating Budget appropriations. In 2014, CRF funding was **20.3%** of the Operating budget (**\$420,200**) but this represented the largest overall appropriation over the seven year term. Between 2008 and 2014, CRF funding averaged **7.8%** of the Operating Budget dollar amount to total about **\$154,000** annually over seven years.

Figure 4
Annual Appropriation Trends Comparison, 2008-2014



Source: Table 16

Figure 4 illustrates Table 18 over the six year period of 2008-2014. The two lines represent the appropriated Town Operating Budget and the appropriated Capital Reserve Fund for each year since 2008. Overall, the trend of both lines displays a steady gap between the two, although in 2014, more Capital Reserve Fund allocations were made from the 2013 Budget year.

TAX RATE TRENDS AND COMPARISONS

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

Table 19
Dunbarton Tax Rates and Trends, 2008-2014

Dunbarton Taxes	2008	2009	2010	2011	2012	2013	2014
Local Tax Rate	\$15.48	\$16.54	\$20.50	\$21.44	\$21.37	\$21.01	\$21.14
Full Value Tax Rate	\$15.87	\$18.37	\$21.21	\$22.40	\$24.64	\$23.14	NA
Equalization Ratio	100.0	107.9	100.0	100.0	110.7	105.4	99.8

Sources: NHDRA Equalization Survey Including Utilities Reports 2008-2013

From **Table 19**, the equalization ratio in Dunbarton has often been at **100.0**, where it should be, including in 2008, 2010, and 2011. In 2012, the ratio increased to **110.7** but then lowered a few points to **105.4** in 2013 without reassessing. In 2015, the Town is planning for a partial revaluation while in 2020, a full revaluation will occur.

The local tax rates, what residents pay through property taxes of \$1,000 per valuation, remained relatively constant between 2010 and 2014, with respective local tax rates of **\$20.50** and **\$21.14**. As seen in **Table 19**, the local tax rate is increase, from a sharp jump between the 2009 (**\$16.54**) and 2010 (**\$16.54**) rates.

Because the assessed valuation of any community, including Dunbarton, changes annually when properties are sold, if a Town has not been reassessed that year, the full value tax rates vary sometimes significantly from the local tax rate. The closer the equalization ratio is to 100, the closer the match will be between the local tax rate and the full value tax rate. This trend is reflected in Dunbarton during 2008, 2010, and 2011.

In **Table 20**, none of the five communities abutting Dunbarton (Bow, Goffstown, Hopkinton, Hooksett, and Weare) had equalization ratios at 100, making it difficult to accurately compare the Town's 2013 total tax rate of **\$23.14** to the others'. Because of Dunbarton's smaller population size, three additional Central NH Region communities were added for comparison as they are demographically more similar; Chichester, Canterbury, and Warner taxation figures are provided in **Table 20** but not calculated within the averages stated.

Dunbarton's full value tax rate in 2013 of **\$23.14** was the second lowest of its directly abutting communities, with Hooksett's (**\$22.38**) rate just lower and Weare's rate (**\$23.27**) just higher. The six-community area's full value tax rate averaged **\$26.03** per \$1,000 of valuation and Dunbarton's was about **\$3.00** under the average. Hopkinton had the highest full value tax rate at **\$30.74**. Chichester's 2013 full value tax rate is more comparable at **\$24.52**, as the population difference from Dunbarton's is only about 220 people.

Dunbarton's 2013 equalization ratio of **105.4** could use some work with a new revaluation. This revaluation is expected to occur in 2015. However, comparably-sized Warner (**115.4**), and abutting Hopkinton (**107.4**) and Weare (**107.1**) all have equalization ratios indicating the need for revaluations to bring their ratio closer to 100 to reflect current market conditions.

Table 20
Abutting Community Tax Rate Comparison, 2013 and 2014

2010 US Census Population	2014					2013*			
	Municipal	County	Local School	State School	TOTAL TAX	Equal. Ratio %	Full Value Tax Rate	Local Tax Rate	
Dunbarton	2,758	3.82	2.68	12.42	2.22	\$21.14	105.4	\$23.14	\$21.01
Bow	7,519	7.04	2.87	17.18	2.42	\$29.51	97.1	\$29.76	\$30.19
Goffstown	17,651	9.31	1.23	13.96	2.50	\$27.00	99.2	\$26.88	\$27.11
Hopkinton	5,589	5.94	2.99	21.09	2.54	\$32.56	107.4	\$30.74	\$28.74
Hooksett	13,451	6.49	3.08	12.90	2.36	\$24.83	96.1	\$22.38	\$23.48
Weare	8,785	3.86	1.14	14.87	2.34	\$22.21	107.1	\$23.27	\$21.75
Chichester	2,523	6.07	3.14	15.12	2.47	\$26.80	97.1	\$24.52	\$25.32
Canterbury	2,352	6.78	2.82	14.96	2.49	\$27.05	106.0	\$27.40	\$26.14
Warner	2,833	9.29	2.58	12.72	2.27	\$26.86	115.4	\$29.96	\$26.02

Sources: Source: US Census 2010, NH Department of Revenue Administration - Tax Rates 2014, NHDRA Equalization Including Utilities Report 2013* *2014 equalization data not available as of 11-17-14

From **Table 20**, in 2013, Dunbarton's municipal taxes of **\$21.14** were lower than the average of the surrounding five towns (**\$26.21**). Additionally, the actual lowest area's local tax was Dunbarton's as well. The second lowest municipal rate was Weare at **\$22.21** while the highest was Bow at **\$29.51**. On the local school side, Dunbarton's tax rate of **\$12.42** was lower than the area average of **\$13.20**. Hopkinton's local school rate was highest at **\$21.09** and again, Dunbarton held the lowest rate. The second lowest local school rate was Warner at **\$12.72**.

The bottom line is that Dunbarton compares favorably to surrounding communities and similarly-sized communities within the region. As a result, the Town may be able to afford a larger tax load and still be considered within the normal range.

ANTICIPATED FINANCIAL IMPACTS OF PROJECTS

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

Ultimately, the CIP document is a planning tool and is not expected to contain actual budget figures; instead, but it is a "best guess" for what projects might cost the Town and taxpayers with the information available. With so many possible changing variables such as project cost fluctuations, fragile funding mechanisms, and actual net valuations determined by the NHDRA (using real estate market conditions), budgetary accuracy is not possible. The CIP's approach provides a consistent, relative comparison of capital project impact on the town tax rate. The CIP is intended to be updated yearly for these reasons and does the best it can at forecasting out six years with the information provided.

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

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

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

The dollars required for each capital expenditure will be weighed annually against the need for other projects and operating expenses before the Budget Committee and Board of Selectmen develop warrant articles for Town Meeting. The Department and Board funding needs displayed within this CIP 2015-2020 have been projected for the next six years for the town to

operate safely. These needs may be modified as other or higher priority requirements are discovered. One significant advantage to updating a Capital Improvements Program each year is the ability to adjust costs for existing projects when the details become more clear or to reprioritize based upon the need for new or different projects altogether.

Projected Net Valuation Increases

In order to ascertain what the annual *Net Impact on Town Tax Rate* (\$ per \$1,000 of valuation) could be with the projects provided, the Net Valuation (with utilities) of each year between 2015 and 2020 must be calculated. However, the latest Net Valuation available from the NH Department of Revenue Administration (NHDR) is from **2014** in the amount of **\$311,752,307**, which is considered the baseline for calculations.

The approach to derive Net Valuation increases and the resulting *Net Impact to the Town Tax Rate* is made in a consistent, logical manner for the task of attempting to budget forecast out for the next six years.

To determine how much the **2014 baseline** net valuation of **\$311,752,307** must **grow** to reach a projected **2015** net valuation, past changes in net valuation often are examined and used to develop a percentage of change to estimate future net valuations. When net valuations *increase*, the annual projects' *Net Impact on Town Tax Rate* will *decrease*.

From **Table 16's** past net valuations from 2008 to 2014, the future estimated net valuations of 2015 through 2020 provided in **Figure 1. Municipal Improvements Schedule** were simply estimated at **1%** growth because of limited useful change data between the two assessment groups of 2008-2009 and 2010-2014.

Interpreting the Net Impact on Town Tax Rate

On **Figure 1. Municipal Improvements Schedule**, each year's Net Impact to the Town Tax Rate is standalone. The Net Impact on Town Tax Rate (\$ per \$1,000 of valuation), and everything shown within a single year column of the spreadsheet are not cumulative. They are indicative of that year alone.

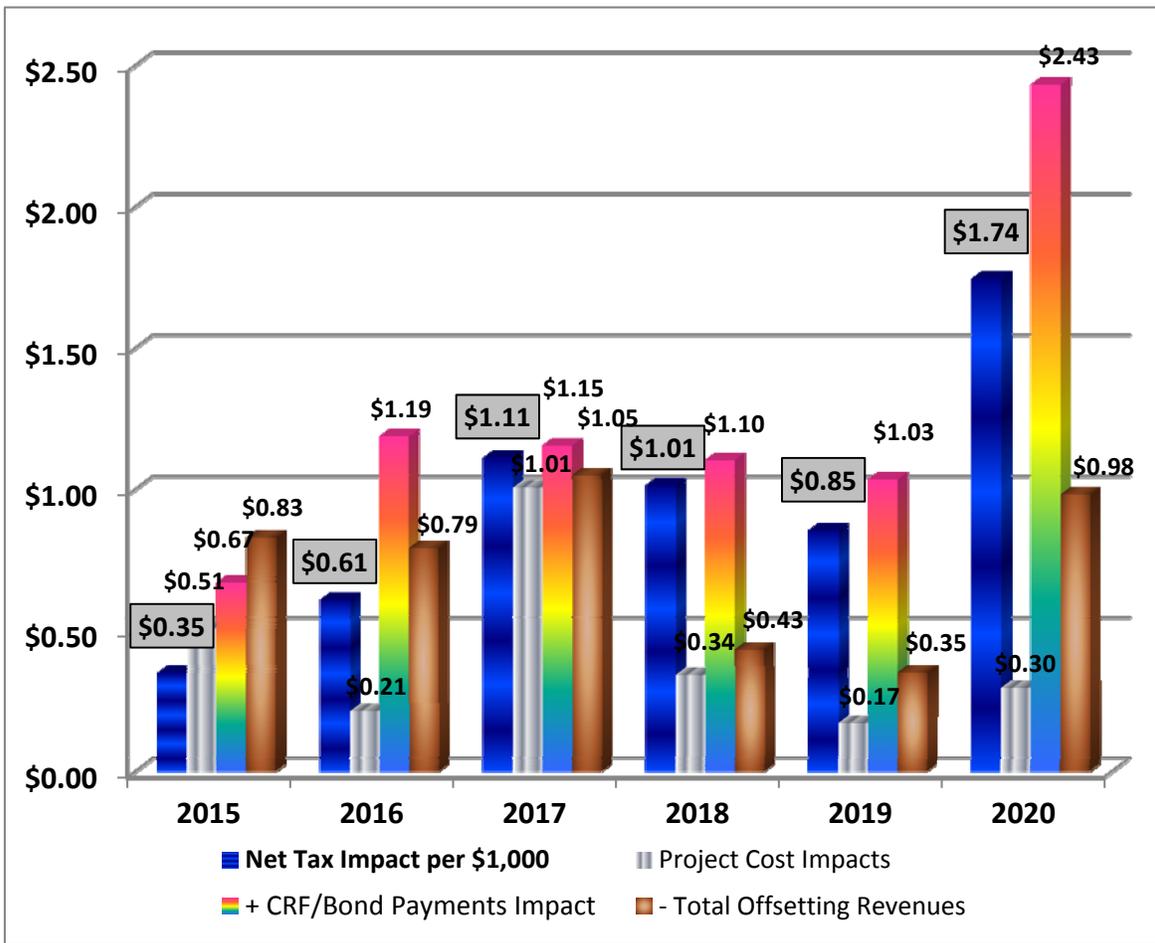
Each year's Net Impact on Town Tax Rate shown in **Figure 1** displays how much the taxpayers would pay for that year alone if each of the projects were funded. For instance, in **2015**, property taxes would increase **\$0.46** per \$1,000 of valuation if all projects were funded.

Figure 5 projects out the **Capital Project Impact on the Town Tax (Per \$1,000)** including the project costs, capital reserve and bond payments, offsetting revenue costs, and total costs to taxpayers (**Net Tax Impact per \$1,000**) if all of the projects in each of the years 2015-2020 would be funded with no changes made to **Figure 1. Municipal Improvements Schedule**.

CIP Projects' Impact on the Town Tax Rate

Taken directly from **Figure 1. Municipal Improvements Schedule**, **Figure 5. Capital Project Impact on Municipal Tax Rate** displays the net impact (or how many dollars) per \$1,000 of (property) valuation from the capital projects, bond payments, and capital reserve fund (CRF) deposits after the offsetting revenues or reimbursements have been taken into account.

Figure 5
Capital Projects Impact on Town Tax Rate (Per \$1,000)



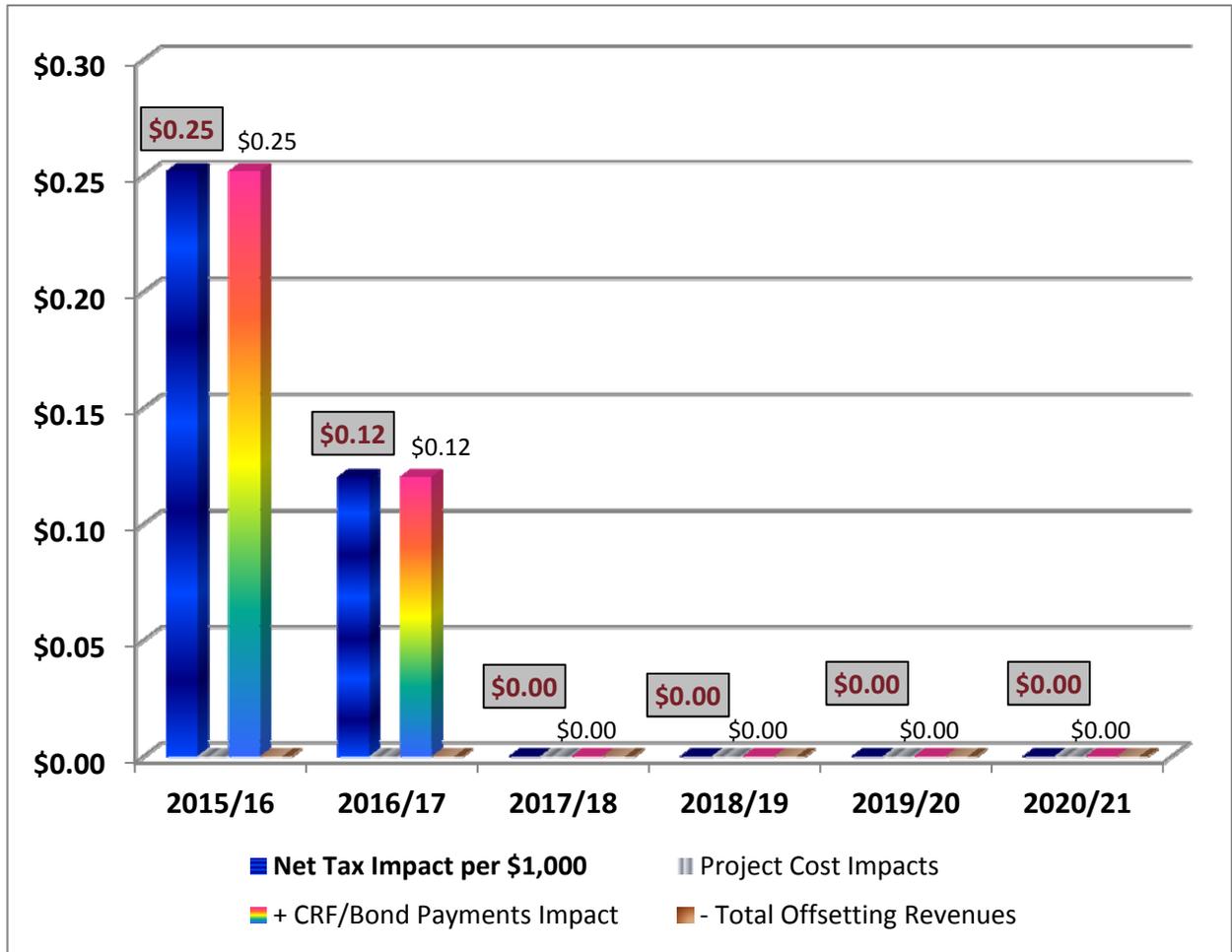
Source: *Figure 1. Municipal Improvements Schedule*

For instance, in **2015**, if all of the capital projects are approved at Town Meeting and all CRF deposits are approved, a total of **\$0.35** would be added to the municipal tax rate because of the offsetting revenues applied.

School Projects' Impact on the Local School Tax Rate

Figure 2. School Improvements Schedule provides a similar display for **Figure 6. School Capital Project Impact on Local Tax Rate**. With the Elementary School improvements bond to pay off in 2016/2017, room is left for future potential projects. If the School District develops a capital improvements plan, the Town could collaborate to share projects and data to obtain more accurate information.

Figure 6
School Capital Projects Impact on Local School Tax Rate (Per \$1,000)



Source: Figure 2. School Improvements Schedule

Chapter 6

Road Management Plan

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

The road lengths displayed in the following Town and State road tables are approximations only and may not have been measured in the field. The road classifications described within this Chapter pertain to legislative classification, not functional classification.

TOWN ROADS - CLASS V AND CLASS VI

Dunbarton, like other New Hampshire municipalities, has municipal roads which are the responsibility of the Town to build and maintain. Generally, the costs below reflect basic reconstruction. These Class V Town roads are listed in **Table 21A** as provided by the Highway Department. Another data source of Class V road information is from the NH Department of Transportation which maintains a geodatabase of roads and characteristics, displayed in **Table 21B**. The most recent traffic counts within Dunbarton are provided in **Table 22**. Class VI roads, which are roads Dunbarton owns but does not maintain, are listed in **Table 23A** and **Table 23B**.

Class V Roads

Class V roads of any New Hampshire community require much annual funding to maintain. The Dunbarton Highway Department is able to improve, repair, or reconstruct certain Town roads using the Highway operating budget funding received each year along with a small amount of NH State Highway Block Grant Aid. As road construction supplies grow in cost, Highway budgets are falling shorter. Most municipalities have 50+ miles of Town roads to maintain, yet have funding only to work on the equivalent of less than 3 miles per year.

Town Road Inventory

Table 21A is a listing of the Town's Class V roads as held by the Highway Department. Details including length and improvements are provided to help the Planning Board, Highway Department, and Town understand the difficulties of undertaking road improvements with a limited amount of funding.

**Table 21A
Town Maintained Roads (Class V)**

Town Class V Maintained Road	Calculated Length in Feet	Approx Length (Miles)	Surface	Condition	Last Road Improvements Performed	Future Road Improvements
Alexander Road	2,323.20	0.44	Pavement	Good		Repave
Armand's Way	2,112.00	0.40	Pavement	Excellent	Rebuilt 2013-2014	None at this time
Barnard Hill Road	5,860.80	1.11	Pavement	Good		Repave
Birchview Drive	3,168.00	0.60	Pavement	Good	Half done 2014	Repave
Black Brook Rd	11,668.80	2.21	Pavement	Very Good		Realign westerly intersectn w/ Rt 13
Burham Lane	1,108.80	0.21	Pavement	Good		Rebuild & Pave
Caleb's Way	0.00		Pavement	Excellent		New road
Clifford Farm Rd	3,220.80	0.61	Pavement	Good/Fair		Rebuild & Pave
County Road	5,280.00	1.00	Gravel	Good		Gravel road with no plans to pave
Devil Steps Rd	1,056.00	0.20	Pavement	Good		Repave
Everett Road	1,056.00	0.20	Pavement	Excellent		Repaved in 2006
Farrington Road	1,478.40	0.28	Gravel	Fair		No plans to improve
Flintlock Road	5,121.60	0.97	Pavement	Good	Half done 2014	Overlay and repair
Gary Road	Included with Gorham Dr		Pavement	Good		See Gorham Dr
Gile Hill Road	6,916.80	1.31	Gravel	Poor		Gravel road with no plans to pave
Gorham Drive	5,280.00	1.00	Pavement	Good		Repave
Gorham Pond Rd	11,352.00	2.15	Pavement	Excellent		New road
Grapevine Road	14,784.00	2.80	Pavement	Good/Fair		1) Rebuild and add drainage. 2) Pave to Bow town line
Holmes Road	1,320.00	0.25	Pavement	Good	Half done 2013	Repave
Holiday Shore	Included with Gorham Dr		Pavement	Good		See Gorham Dr
Jacqueline Dr	3,168.00	0.60	Pavement	New		New road
Jay Drive	3,432.00	0.65	Pavement	New		New road
Karen Road	Included with Gorham Dr		Pavement	Good		See Gorham Dr
Kelsea Road	1,689.60	0.32	Gravel	Good		No plans to pave
Kimball Pond Rd	11,088.00	2.10	Pavement/ Gravel	Poor		No plans to pave
Little Lane	1,267.20	0.24	Pavement	Excellent	Repaved 2010	Repave

Table 21A, continued
Town Maintained Roads (Class V)

Town Class V Maintained Road	Calculated Length in Feet	Approx Length (Miles)	Surface	Condition	Last Road Improvements Performed	Future Road Improvements
Long Pond Road	10,560.00	2.00	Pavement	Good/ Fair		1) Reconstruct 1,000' with drainage. 2) Repave
Meadow Lane	1,584.00	0.30	Pavement	Good		Repave
Montelona Road	15,100.80	2.86	Pavement	Good		1) Overlay and Repair 2) Rebuild from Candlestick Hill
Moose Point Road	1,848.00	0.35	Pavement	New		New road
Morse Road	3,379.20	0.64	Pavement	Good		Repave
North Woods Rd	3,696.00	0.70	Pavement	New		New road
Old Fort Lane	4,699.20	0.89	Pavement	Good		Repave
Old Hopkinton Rd	4,276.80	0.81	Pavement	Good		Repave
Old Mill Brook	2,059.20	0.39	Gravel	Poor		No plans to pave
Ordway Road	1,900.80	0.36	Gravel	Good		No plans to pave
Powell Lane	633.60	0.12	Gravel	Poor		No plans to pave
Putney Road	2,164.80	0.41	Pavement	Good		Repave
Rangeway Road	6,072.00	1.15	Gravel	Poor/ Good		No plans to pave
Ray Road	4,910.40	0.93	Pavement	Fair		Rebuild & Repave
Robert Rogers Road	15,364.80	2.91	Pavement	Needs Improvement		Rebuild intersectn w/Montelona Rd
School Street	528.00	0.10	Pavement	Good		No plans to pave
Samuel's Court	1,056.00	0.20	Newly Constructed	Excellent		No plans to pave
Stephanie Road	Included with Gorham Dr		Pavement	Good		See Gorham Dr
Stinson Road	3,960.00	0.75	Newly Constructed	Excellent		No plans to pave
Story Hill Road	2,640.00	0.50	Gravel	Good		No plans to pave
Tenney Hill Rd	6,600.00	1.25	Gravel	Good		No plans to pave
Tucker Hill Road	2,112.00	0.40	Pavement	Excellent		None - new road
Twist Hill Road	12,302.40	2.33	Pavement	Good	2010-2012	Rebuild & Repave
William Court	700.00	0.13		New		None - new road
Zachary Drive	4,300.00	0.81		New		None - new road
TOTAL	216,200.00	40.95	miles			

Source: Dunbarton CIP 2012-2017, Road Agent Update 2014

According to the Highway Department, there are approximately **216,200** feet (or **40.95** miles) of Class V roads in Dunbarton for which the Town is responsible. Maintenance techniques include to patch, crack seal, repave, grade, stripe, reconstruct, plow, sand/salt, ditch, ensure adequate drainage, or otherwise maintain to keep the roads in a safe, drivable condition. Some of the roads are more heavily traveled than others. Yearly, the Department must prioritize which roads should be maintained using its annual budget. In 2015, the Town plans to ask voters to for **\$200,000** to help pay for road improvements to Montalona Drive, Grapevine Road, and Morse Hill Road.

Improvements to the Class V local roads are planned in advance based on the current state or anticipated condition of the roadways after the winter and wet seasons. No road projects were placed into **Figure 1. Municipal Improvements Schedule** as highway maintenance was considered separate from capital expenditure projects.

The essential road maintenance funding quandary grows as voters are less likely to approve additional road improvement funding when they live and drive upon “bad” roads but see the “good” Town roads maintained. A public education session could be held or a flyer developed and posted on the Town website to explain why keeping the “good” roads maintained over time costs less than upgrading the “bad” roads once.

NHDOT Town Road Inventory

The NH Department of Transportation (NHDOT) maintains a database of Class V roads within their geographic information system (GIS) roads layer used for state and local mapping. Some of these roads in **Table 21B** will differ from those of the Town in **Table 21A** previously shown. The NHDOT strives for accuracy, and attempts by Dunbarton Board members to foster a regular relationship with them to provide Dunbarton’s road corrections and to share updated roads information should continue to minimize the conflicting data utilized.

From NHDOT’s spring 2014 road database, the following Class V roads were identified within Dunbarton:

Table 21B
NHDOT Class V Roads

NHDOT Town Class V Maintained Road	Calculated Length in Feet	System Miles	Surface	Roadway Width
Alexander Rd	4,107.84	0.778	Paved	12
Armands Way	2,587.20	0.490	Paved	24
Barnard Hill Rd	5,992.80	1.135	Paved	16
Birchview Dr	3,321.12	0.629	Paved	24
Black Brook Rd	12,128.16	2.297	Unpaved	12
Burnham Ln	1,341.12	0.254	Paved	16
Burroughs Rd	3,136.32	0.594	Unpaved	14
Calebs Way	1,193.28	0.226	Paved	24
Clifford Farm Rd	3,553.44	0.673	Paved	24
County Rd	4,942.08	0.936	Unpaved	10
Everett Rd	1,188.00	0.225	Unpaved	6
Farrington Rd	2,444.64	0.463	Unpaved	16
Flintlock Farm Rd	5,475.36	1.037	Paved	24
Gary Rd	939.84	0.178	Paved	12
Gile Hill Rd	1,921.92	0.364	Unpaved	6
Gorham Dr	971.52	0.184	Paved	16
Gorham Pond Rd	11,753.28	2.226	Paved	14, 20
Grapevine Rd	15,084.96	2.857	Paved	24
Guinea Rd	3,864.96	0.732	Paved	12, 14
Holiday Shore Dr	1,895.52	0.359	Paved	16
Jacqueline Dr	1,573.44	0.298	Paved	24
Jay Dr	3,173.28	0.601	Paved	18
Karen Rd	1,657.92	0.314	Unpaved	14
Kelsea Rd	1,816.32	0.344	Unpaved	8
Kimball Pond Rd	464.64	0.088	Paved	10
Kimball Pond Rd	10,882.08	2.061	Unpaved	6, 18
Little Ln	1,863.84	0.353	Paved	18
Long Pond Rd	7,455.36	1.412	Paved	18, 20
Mansion Rd	1,467.84	0.278	Unpaved	12
Mansion Rd	332.64	0.063	Paved	18
Meadow Ln	1,441.44	0.273	Paved	24

Table 21B, continued
NHDOT Class V Roads

NHDOT Town Class V Maintained Road	Calculated Length in Feet	System Miles	Surface	Roadway Width
Montalona Rd	15,354.24	2.908	Paved	16, 20
Moose Point Dr	2,455.20	0.465	Paved	24
Morse Rd	3,806.88	0.721	Paved	20
No Name	881.76	0.167	Paved	14
North Woods Rd	2,402.40	0.455	Paved	8
Old Fort Ln	4,810.08	0.911	Paved	24
Old Hopkinton Rd	3,595.68	0.681	Paved	16
Old Hopkinton Rd	918.72	0.174	Unpaved	8
Olde Mill Brook Rd	765.60	0.145	Unpaved	18
Ordway Rd	2,481.60	0.470	Unpaved	20
Pond Rd	559.68	0.106	Unpaved	8
Powell Ln	480.48	0.091	Unpaved	6
Putney Rd	2,439.36	0.462	Unpaved	24
Rangeway Rd	4,625.28	0.876	Unpaved	20
Ray Rd	3,880.80	0.735	Paved	16
Ray Rd	3,115.20	0.590	Unpaved	8, 10
Public Waters Rd	432.96	0.082	Unpaved	10
Robert Rogers Rd	16,045.92	3.039	Paved	18, 20
Samuels Ct	1,108.80	0.210	Paved	24
School St	718.08	0.136	Paved	14
Stephanie Rd	1,034.88	0.196	Unpaved	8
Stinson Dr	1,953.60	0.370	Unpaved	10
Stinson Dr	1,995.84	0.378	Paved	10
Story Hill Rd	396.00	0.075	Unpaved	12
Story Hill Rd	454.08	0.086	Paved	12
Tenney Hill Rd	7,281.12	1.379	Unpaved	20
Tibbetts Hill Rd	168.96	0.032	Paved	10
Tucker Hill Rd	2,275.68	0.431	Paved	24
Twist Hill Rd	13,295.04	2.518	Paved	18
Williams Ct	976.80	0.185	Paved	24
Winslow Rd	3,569.28	0.676	Paved	12
Zachary Dr	2,787.84	0.528	Paved	24
TOTAL	227,040.00	43.000	miles	
<i>Minor Collector Road</i>				

Source: NH Department of Transportation Geographic Information System Database 2014;
Compiled by CNHRPC

The Highway Department holds a slightly different road inventory listing of the Town road classifications (in **Table 21A**) than those displayed in **Table 21B** as collected by the NH Department of Transportation. There is a difference of about **10,800** feet, about **2.0** miles, between the two tables of Class V road mileage in Town. A thorough, partnered investigation into the Town roads should be undertaken to resolve data discrepancies being utilized. Results should be shared with the NH Department of Transportation so these differences can be minimized and all records corrected.

Traffic Counts

Traffic counts were collected in Dunbarton by the Central NH Regional Planning Commission (CNHRPC) and the State NH Department of Transportation (NHDOT) on select municipal Class V roads. The NHDOT **Annual Average Daily Traffic (AADT)** count numbers, which were adjusted by the NHDOT for seasonal use and a vehicle's number of axels, are displayed in black. Those Average Daily Traffic count numbers which were collected during three days of the work week by CNHRPC and were not adjusted are displayed in red. The last three counts available for each road in Dunbarton are displayed in **Table 22**.

Table 22
Latest Traffic Count Data on Class V Roads

Town Class V Maintained Road or State Highway	Location	NHDOT Latest AADT or ADT* COUNT	NHDOT Latest Count Year	CNHRPC Previous ADT** COUNT	CNHRPC Previous Count Year	CNHRPC Latest ADT** COUNT	CNHRPC Latest Count Year
Alexander Rd.	W. of Mansion Rd.					79	2014
Barnard Hill Rd.	W. of NH 13					145	2011
Barnard Hill Rd.	E. of Mansion Rd.					128	2012
Black Brook Rd.	E. of NH 13					963	2010
Black Brook Rd.	At Goffstown TL					244	2011
Flintlock Rd.	E. of NH 13					311	2012
Gorham Pond Rd.	At Goffstown TL			728	2011	677	2014
Gorham Pond Rd.	W. of NH 13			969	2010	830	2014
Grapevine Rd.	At Bow TL					274	2012
Grapevine Rd.	E. of Burnham Ln.					188	2012
Grapevine Rd.	Over Bela Brook	140	2012	189	2009	160	2012
Jewett Rd.	N. of NH 13/77 Intrsectn	860	2012	1,017	2011	1,041	2014
Kimball Pond Rd	W. of Montalona Rd.					107	2014
Mansion Rd.	S. of Barnard Hill Rd.	520	2011	580	2011	696	2014
Mansion Rd.	W. of NH 13	370	2012	629	2009	425	2012
Montalona Rd.	S. of Kimball Pond Rd.					495	2010
Montalona Rd.	S. of Robert Rogers Hwy					244	2011
Montalona Rd.	At Goffstown TL					240	2011
Morse Rd.	E. of Montalona Rd.					289	2012
Morse Rd.	W. of Twist Hill Rd.					328	2012
NH 13	At Bow TL	6,700	2012	7,776	2009	7,758	2012
NH 13	At Goffstown TL			2,894	2011	2,930	2014
NH 13	S. of NH 77	3,200	2011	3,835	2011	3,844	2014
NH 77	At Weare TL	4,400	2012	5,006	2009	5,119	2012
Old Fort Rd.	N. of NH 77					243	2014
Old Hopkinton Rd	N. of NH 77					140	2014
Rangeway Rd.	S. of Robert Rogers Rd					153	2014
Ray Rd.	S. of NH 77			323	2010	315	2012
Ray Rd.	S. of Clifford Farms					113	2012
Robert Rogers Rd	At Bow TL					455	2011
Robert Rogers Rd	E. of School					631	2011
Stark Highway	N. of NH 13			920	2005	951	2008
Tenney Hill Rd.	E. of NH 13					79	2012
Tenney Hill Rd.	N. of Grapevine Rd.					31	2012
Twist Hill Rd.	S. of Ordway Rd.					584	2011
Twist Hill Rd.	S. of Morse Rd.			583	2011	796	2014
Twist Hill Rd.	At Goffstown TL			674	2011	943	2014
Twist Hill Rd.	At Bow TL			725	2010	786	2014

Source: NH Department of Transportation and CNHRPC through 07-31-14; Compiled by CNHRPC

***AADT** - NHDOT publishes its counts in the Annual Average Daily Traffic (AADT) format. AADT is an adjusted traffic volume and is defined by NHDOT as the total two-way volume of traffic at a given location during a twenty four (24) hour period representing an average day of the year. When calculating AADT, NHDOT employs seasonal and axle correction factors. The seasonal correction factors account for seasonal variations in traffic. Axle correction factors are necessary because automatic traffic counting machines count traffic based on the number of set wheels (axles) that a vehicle has. The axle correction factor assumes that a certain percentage of vehicles have more than two sets of wheels.

***ADT** – The Average Daily Traffic from Tuesday to Thursday during the collection period.

Class VI Roads

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

Town Road Inventory

The Town does not maintain, and therefore does not spend any money on, Class VI roads. There are approximately **53,600** feet (or **10** miles) of Class VI roads in Dunbarton as displayed in **Table 23A** as inventoried by the Highway Department.

Table 23A
Town Unmaintained Roads (Class VI)

Town Class VI Road	Calculated Length in Feet	Approx Length (Miles)	Surface
Devil Steps Road	792.00	0.15	N/A
Everett Road	1,600.00	0.30	N/A
Farrington Road	2,640.00	0.50	N/A
Guinea Road	6,600.00	1.25	N/A
Line Hill Road	5,280.00	1.00	N/A
Old Mill Brook/ Powell's Lane	5,808.00	1.10	N/A
Purgatory Pond Rd	1,056.00	0.20	N/A
Rangeway Road	7,920.00	1.50	N/A
Sowle Road	1,630.00	0.31	N/A
Stark Pond Road	8,448.00	1.60	N/A
Stone Road	5,998.08	1.14	N/A
Story Hill Road	5,808.00	1.10	N/A
TOTAL	53,580.08	10.15	miles

Source: Dunbarton CIP 2012-2017, Road Agent Update 2014

NHDOT Town Road Inventory

According to the NH Department of Transportation, Class VI road length totals about **45,600** linear feet, or **8.6** miles, of Town roads that are not maintained in **Table 23B**. There is a discrepancy of about **8,000** feet or **1.5** miles between the Highway Department records and NHDOT records. The NHDOT Class VI roads should be compared to Town records to ensure they are accurate since many more roads and different *System Miles* are listed in **Table 23B** than are listed within **Table 23A**.

Table 23B
NHDOT Class VI Unmaintained Roads

NHDOT Town Class VI Unmaintained Road	Calculated Length in Feet	System Miles	Surface	Roadway Width
Devilsteps Rd	1,066.56	0.202	Unpaved	18
Everett Rd	2,618.88	0.496	Unpaved	6
Everett Rd	538.56	0.102	Paved	18
Gile Hill Rd	1,953.60	0.370	Unpaved	6
Guinea Rd	6,272.64	1.188	Unpaved	6
Holmes Rd	850.08	0.161	Unpaved	14
Line Hill Rd	4,635.84	0.878	Unpaved	8, 10
Long Pond Rd	1,341.12	0.254	Unpaved	8
No Name Road	1,356.96	0.257	Unpaved	18
Old Mills Hill Rd	1,166.88	0.221	Unpaved	10
Olde Mill Brook Rd	4,324.32	0.819	Unpaved	6
Purgatory Pond Rd	2,344.32	0.444	Unpaved	10
Rangeway Rd	6,399.36	1.212	Unpaved	12
Sowle Rd	396.00	0.075	Unpaved	10
Stone Rd	6,441.60	1.220	Unpaved	10
Story Hill Rd	3,896.64	0.738	Unpaved	6
TOTAL	45,603.36	8.637	miles	

Source: NH Department of Transportation Geographic Information System Database 2014;
Compiled by CNHRPC

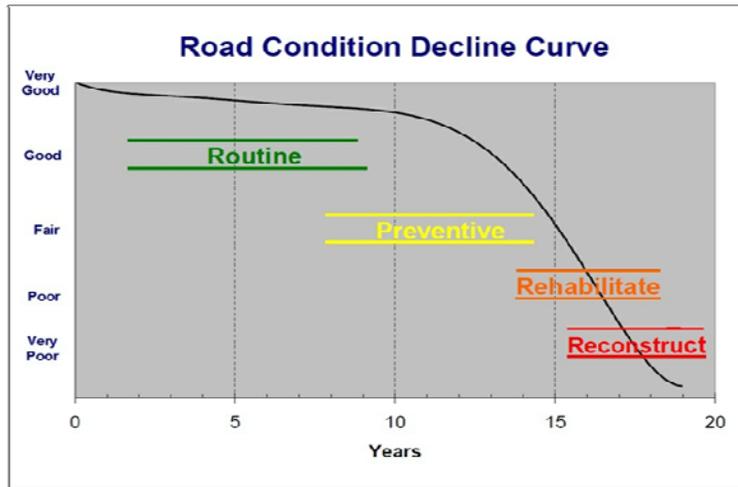
ROAD DETERIORATION

Financial considerations are only one of many decisions to be made when allocating resources toward maintaining, upgrading, or reconstructing municipal roads. The following figures and descriptions provide information to help decision making for road improvements.

Road Life Cycle

Roads and road surfaces are one of the most important long-term infrastructure investments a community will make. When a paved road has been well designed and constructed, it has a life of approximately 20-25 years. Road conditions deteriorate over time unless they are maintained. Roads in good condition will cost less to maintain than those roads which are in poor condition. Routine maintenance on roadways in generally good condition is often the most important strategy to consider as illustrated in **Figure 7A**.

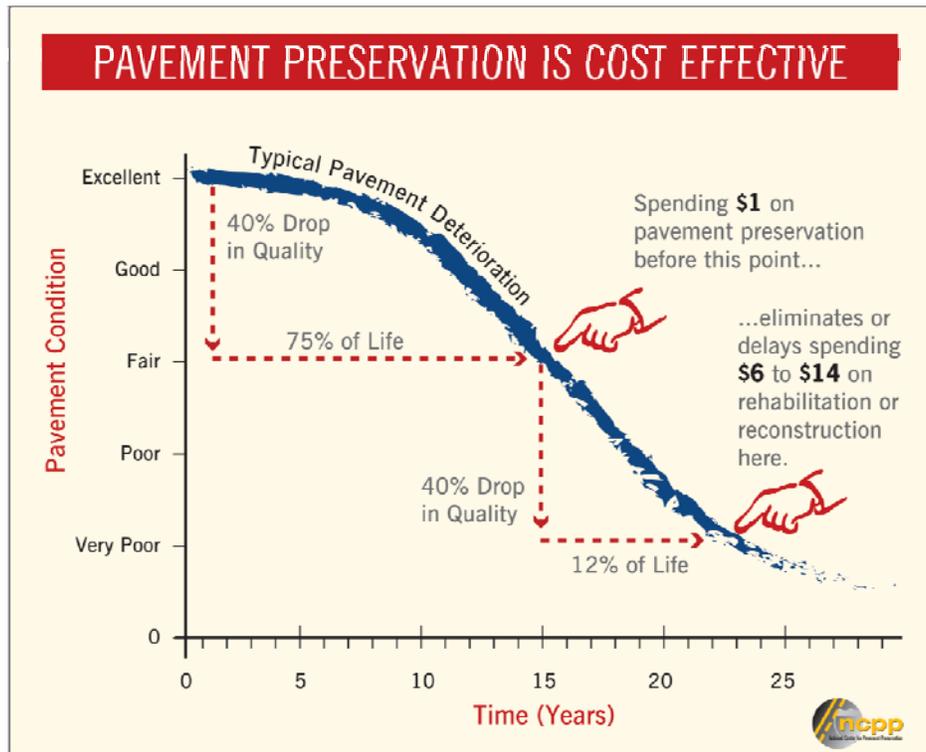
**Figure 7A
Road Condition Decline Curve**



Source: Road Surface Management System Software, University of New Hampshire Technology Transfer Center, December 2011

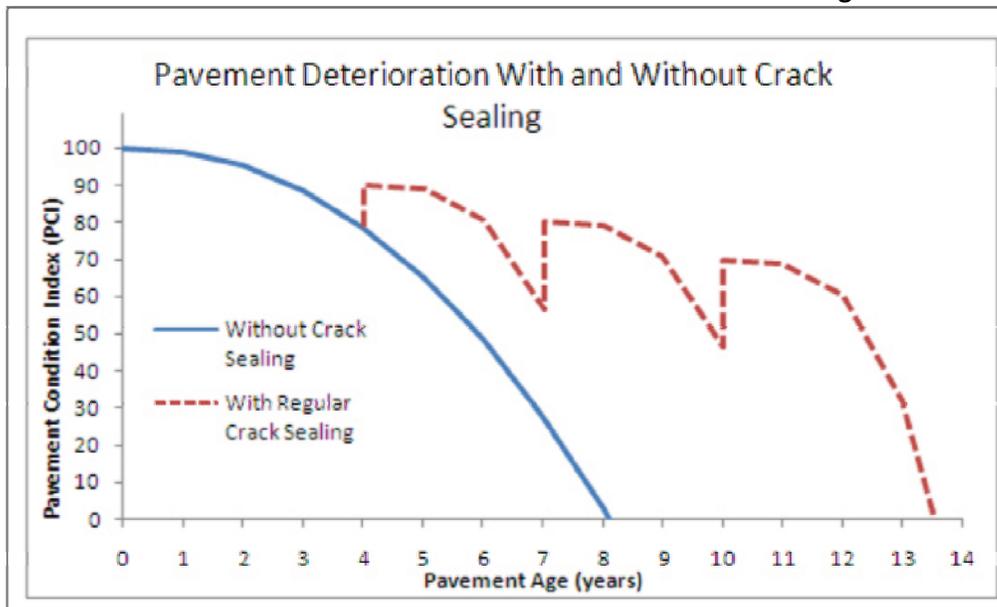
According to the American Association of State Highway and Transportation Officials (AASHTO), every **\$1** spent to keep a road in good condition avoids **\$6-14** needed later to rebuild the same road once it has deteriorated significantly. Investing too little on road repair increases these future liabilities. **Figure 7A** and **Figure 7B** display aspects of the deterioration of a theoretical road segment over time. **Figure 7C** displays a close-up of how periodic crack sealing over the first 10 years can help prolong a pavement surface’s lifespan.

**Figure 7B
Pavement Deterioration Time and Costs**



Source: AASHTO Rough Roads Ahead, 2007, courtesy of National Center for Pavement Preservation

**Figure 7C
Pavement Deterioration with and without Crack Sealing**



Source: University of New Hampshire Technology Transfer Center Technical Note #13, Cracksealing Practices and Benefits, Spring 2009

PRIVATE ROADS

Dunbarton does not maintain private roads unless the Board of Selectmen votes to accept a private road as a Town Road after the authority had been granted to them by voters at Annual March Town Meeting. Information such as approximate length, surface, and condition is not available and would need to be manually collected. Maintenance of private roads generally belongs to the property owners in the form of a cooperative agreement under the subdivision association.

Situations in the state have arisen when it became necessary for a municipality to accept a private road as a Class V road to take over maintenance responsibility. While this might not occur in Dunbarton, awareness of the private roads within a community is important as these roads comprise part of the infrastructure of Town.

Town Road Inventory

Private roads within Dunbarton as inventoried by the Highway Department are shown in **Table 24A**. The privately owned roads in Town total about **7,180** feet, or **1.4** miles in Dunbarton. The responsibility for maintaining private roads lies with those living on those roads.

Table 24A
Private Roads

Town Private Road	Calculated Length in Feet	Approx Length (Miles)	Surface
Town Farm	528.00	0.10	Pavement
Millie's Way	1,478.40	0.28	Gravel
Jean Drive	528.00	0.10	Gravel
Hawk Lane	1,056.00	0.20	Gravel
Country Club Lane	792.00	0.15	Pavement
Blueberry Trail	1,056.00	0.20	Gravel
Nameless (Moar, off Rte 13)	950.40	0.18	Gravel
Nameless (Davis, off Long Pond Rd)	792.00	0.15	Pavement
TOTAL	7,180.80	1.36	miles

Source: Dunbarton CIP 2012-2017

NHDOT Town Road Inventory

As displayed in **Table 24B**, the NHDOT inventoried about **34,500** feet, or **6.5** miles of private roads in Dunbarton. This is a significant difference of about **27,350** feet or **5.2** miles from the private roads in **Table 23A** as recorded by the Highway Department. These differences should be reported to the NHDOT and resolved so an accurate inventory of the private roads in Dunbarton is available to all.

**Table 24B
NHDOT Private Roads**

NH DOT Private Roads	Calculated Length in Feet	System Miles	Surface	Roadway Width
Country Club Dr	1,145.76	0.217	Paved	16
Hoit Rd	7,080.48	1.341	Unpaved	10
Holiday Shore Dr	939.84	0.178	Unpaved	8, 24
Jean Dr	1,103.52	0.209	Unpaved	16
Millies Way	1,446.72	0.274	Unpaved	18
No Name Road	696.96	0.132	Paved	14
No Name Roads	21,690.24	4.108	Unpaved	6, 8, 10, 12, 16, 18
Pond Rd	153.12	0.029	Unpaved	24
Town Farm Ln	274.56	0.052	Unpaved	16
TOTAL	34,531.20	6.540	miles	

Source: NH Department of Transportation Geographic Information System (GIS) Database, 2014;
Compiled by CNHRPC

STATE HIGHWAYS

Nearly every NH community has State routes running through them to connect multiple municipalities with one another. Dunbarton is no exception with **NH Route 13** and **NH Route 77** coursing within and through its borders. State road improvements are paid for by the NH Department of Transportation (NHDOT) and the Federal Highway Administration (FHWA).

State Highways are legislatively classified as either Class I (defined as Primary Highways) as or Class II (defined as Secondary Highways). Class III state highways are considered recreational roads. The State highways in Dunbarton are listed in **Table 25**.

Table 25
State Highways

NHDOT State Highways	Calculated Length in Feet	System Miles	Surface	Roadway Width	Highway Class
Clinton Street, Rte 13	3,854.40	0.730	Paved	28	II
Concord Stage Rd, Rte 77	9,857.76	1.867	Paved	24	II
Jewett Road	3,711.84	0.703	Paved	20	II
Stark Highway	35,851.20	6.790	Paved	24, 26, 30	II
Everett Dam Road*	6,436.32	1.219	Paved	22	III
Mansion Road**	13,511.52	2.559	Paved	20	III
Mansion Road [^]	950.40	0.180	Unpaved	12	III
Stark Lane**	3,880.80	0.735	Paved	20	III
Winslow Road**	3,928.32	0.744	Paved	20	III
TOTAL	81,982.56	15.527	miles		
<i>* No winter maintenance; **Town winter maintenance; ^Town winter and summer maintenance, indicated by State as Town owned road</i>					

Source: NH Department of Transportation Geographic Information System (GIS) Database, 2014;
Compiled by CNHRPC

The State NHDOT is responsible for maintaining Class I, II, and Class III roads in Dunbarton. According to NHDOT in **Table 25**, Clinton Street (**Route 13**) runs only **0.73** miles within Dunbarton. Concord Stage Road (**Route 77**) runs **1.8** miles through Town. Several other roads in Town are state roads including Jewett Road, Stark Highway North, and seasonal (State Class III Recreational) roads such as Everett Dam Road, Mansion Road, Stark Lane, and Winslow Road. The total state road mileage in Dunbarton is **15.5** miles, with most of the mileage (**10** miles) as all-season Class II highway.

ROAD MILEAGE TOTALS

Table 26A displays the total mileage of the Highway Department records for the Dunbarton Town roads and Table 26B displays the road mileage for all legislative classifications within Dunbarton as recorded by the NH Department of Transportation. Differences in data should be shared to minimize discrepancies.

Table 26A below indicates about **277,000** feet, or **52.5** miles of Class V, Class VI, and private road mileage from Table 21A, Table 23A, and Table 24A. Roads owned by the Town of Dunbarton comprise **51** miles although the Town is only responsible for maintenance of **41** miles of Class V roads.

**Table 26A
Town Road Mileage for Dunbarton**

Dunbarton Town Road Class	Calculated Length in Feet	System Miles
Class V (Town Maintained)	216,200.00	40.95
Class VI (Town Unmaintained)	53,580.08	10.15
Private	7,180.80	1.36
TOTAL	276,960.88	52.45

Source: Chapter 6 Town Tables; compiled by CNHRPC

In Table 26B, the NH Department of Transportation (NHDOT) road mileage legislative classification was used for state road calculations within this Chapter. Collating data from Table 21B, Table 23B, Table 24B, and Table 25 of NHDOT road records calculates a total of **73.7** miles, or over **389,000** feet, of roadway in Dunbarton. The Table 26B NHDOT’s recorded Class V road mileage for Dunbarton (**43.0** miles) is responsible for the amount of State Highway Block Grant Aid funding the Town receives annually to uses for road improvements and maintenance.

**Table 26B
NHDOT Road Mileage for Dunbarton**

NHDOT Road Class in Dunbarton	Calculated Length in Feet	System Miles
Class I (State Primary)	0.00	0.00
Class II (State Secondary)	53,275.20	10.09
Class III (State Recreational)	28,707.36	5.44
Class V (Town Maintained)	227,040.00	43.00
Class VI (Town Unmaintained)	45,603.36	8.64
Private	34,531.20	6.54
TOTAL	389,157.12	73.70

Source: Chapter 6 NHDOT Tables, 2014 database; compiled by CNHRPC

The NHDOT source material indicates “All mileage is based on available data and is subject to change.” This statement holds for all NHDOT tables and data used for this CIP.

As noted previously, the Town Highway Department or Planning Board could pursue more accurate road measurement coordination with NHDOT to ensure that the Town and state records match.

TOWN ROADS BUDGET

All Departments require operating budgets to provide services to the community. The Highway Department budget is followed and compared to the entire Town Operating budget between 2008 and 2014 in **Table 27**. The Highway budget is used for expenses such as to maintain roads and equipment, to purchase supplies, pay for personnel and contractors, to manage street lights and maintain sidewalks, and to rent specialized equipment.

Table 27
Highway Department Budget Trends, 2008-2014

Appropriations	2008	2009	2010	2011	2012	2013	2014*	Average 2008 - 2014
Highway and Streets Budget Appropriations	\$510,000	\$485,000	\$485,000	\$485,000	\$485,000	\$570,000	\$570,000	\$512,857
Town Operating Budget Appropriations	\$2,008,979	\$1,871,319	\$1,871,226	\$1,882,429	\$1,935,545	\$2,071,430	\$2,071,000	\$1,958,847
Highway and Streets % of Town Budget	25.4%	25.9%	25.9%	25.8%	25.1%	27.5%	27.5%	26.2%
State Highway Block Grant Aid	\$72,259	\$79,561	\$87,867	\$96,413	\$85,815	\$83,681	\$83,000	\$84,085
Block Grant % of Highway Budget	14.2%	16.4%	18.1%	19.9%	17.7%	14.7%	14.6%	16.5%

**estimate of Budget Committee*

Highways and Streets Budget Appropriations includes bridges and street lighting.

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

From **Table 27**, the Highway Department’s Highways and Streets Budget has increased from **\$510,000** appropriated in 2008 to **\$570,000** in 2013 and 2014, accounting for dips in 2009, 2010, 2011, and 2012 down to **\$485,000**. The average annual Highway Budget over the seven-year period is **\$512,857**. Materials costs have significantly increased, general inflation has

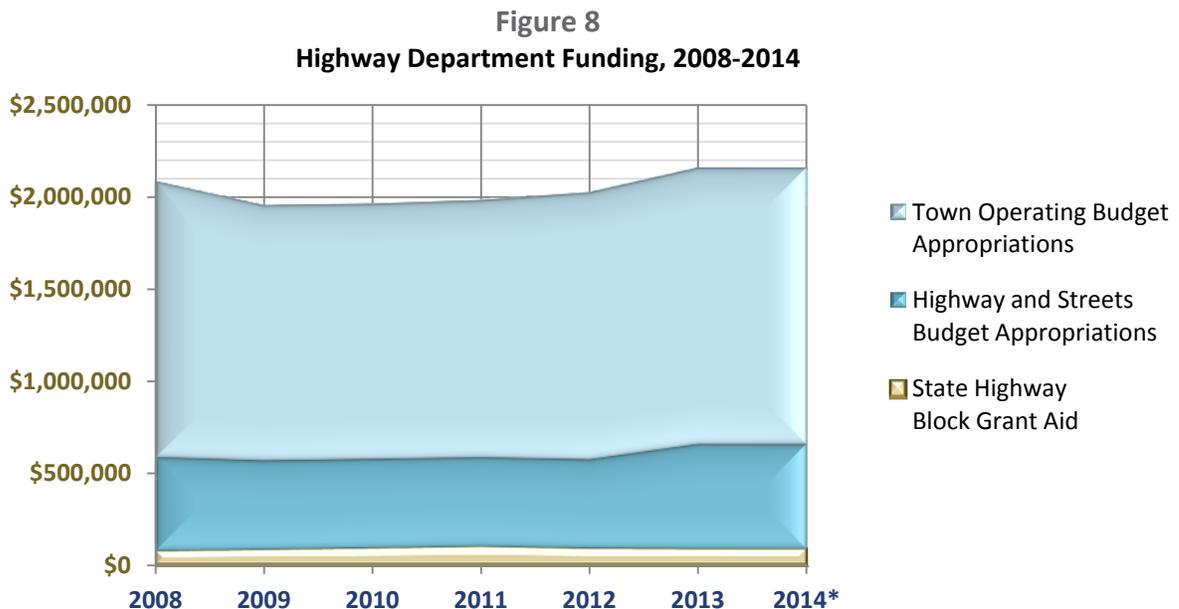
occurred, and the personnel portion of the budget has increased, all of which account for much of the additional funding. However, more funding for local Class V road maintenance or reconstruction does not seem to have been provided.

The proportion of the Highways and Streets Budget Appropriations to the Town Operating Appropriations in **Table 27** varied each year between 2008 (**25.4%**) and 2014 (**27.5%**) in about a **2%** range. The overall seven-year average of the Highways and Streets Budget compares to **26.2%** of the Town Operating Budget.

The annual State Highway Block Grant Aid from the NH Department of Transportation (NHDOT) assists New Hampshire communities with Town road maintenance. Dunbarton has provided been provided with an average of **\$84,085** annually over the seven-year period of 2008-2014. The Block Grant Aid accounted for between **14.2%** (2008) and **19.9%** (2011) of the Highway Budget from 2008 to 2014.

The highest amount of Block Grant Aid funding received was **\$96,413** in 2011; in contrast, the lowest amount received was **\$72,259** in 2008. The average annual State Highway Block Grant Aid for Dunbarton comprises **16.5%** of the Highway Department’s Budget. Dunbarton’s road maintenance program relies heavily upon the State Highway Block Grant Aid to help with the required local Class V road projects as the Highway Budget appropriations vary little during the 2008 to 2014 period.

The graphical depiction of this information is displayed in **Figure 8**:



Source: Table 27

Chapter 7 Appendix

METHODS OF FINANCING CAPITAL IMPROVEMENTS

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

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

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

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

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

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

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

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

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

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

6. State Highway Block Grants: Annually, the State NH Department of Transportation apportions funds to all cities and towns for only the construction, reconstruction and maintenance of municipal Class IV and V roadways. Apportionment "A" funds represent 12% of the State Highway budget and are allocated based upon one-half the total road mileage and one-half the total population, proportioned by prioritization the municipality with other municipalities in the State. This yields approximately \$1,200 per mile of Class IV and Class V road and \$11 per person residing in a municipality according to the NH Office of Energy and Planning. In 2015, just over \$30,000,000 was available for communities received funding from Apportionment "A." Dunbarton is estimated to receive \$85,000 in State Fiscal Year 2015 for local road improvements through the Highway Block Grant Aid program's Apportionment "A" funding. Apportionment "B" funds are distributed from a set sum of \$400,000 and assist only those municipalities having high roadway mileage and whose equalized property value is very low in relation to other communities.

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

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

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

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

RELEVANT STATE STATUTES FOR CAPITAL IMPROVEMENTS

New Hampshire Revised Statutes Annotated (RSAs) legislation in this section is current as of **12-01-14**. **Bold blue text** indicates statute segments directly used or referred to within this Capital Improvements Program 2015 - 2020. **Only CIP-relevant and certain RSA Sections are copied here and not the entire law**. Separator lines (bottom) are used to enable quicker discernment of individual laws. A brief bullet list displays the four RSA TITLES within this section.

- **TITLE III Towns, Cities, Village Districts, and Unincorporated Places**
Chapter 32 Municipal Budget Law **Section 32:6**
Chapter 33 Municipal Finance Act **Sections 33:1 to 33:8-f**

- **TITLE III Towns, Cities, Village Districts, and Unincorporated Places**
Chapter 35 Capital Reserve Funds of Counties, Towns, Districts, Water Departments **Sections 197:1 to 197:3**
Sections 35:1 to 35:18
Chapter 35-A NH Municipal Bond Bank **Sections 35-A:1 & 35-A:8**

- **TITLE V Taxation**
Chapter 76 Apportionment, Assessment and Abatement of Taxes **Sections 76:1, 76:3 & 76:8**

- **TITLE XV Education**
Chapter 195 Cooperative School Districts **Section 195:6**
Chapter 197 School Meetings **Sections 197:1 to 197:3**

- **TITLE LXIV Planning and Zoning**
Chapter 674 Capital Improvements Program **Section 674:5 to 674:8**

- **TITLE LXIV Planning and Zoning**
Chapter 674 Zoning - Impact Fees **Section 674:21**
Chapter 674 Zoning – Growth Management Ordinance **Section 674:22**

The entire NH RSAs (excepting legislation in progress and/or passed legislation not yet incorporated) is available at <http://www.gencourt.state.nh.us/rsa/html/nhtoc.htm>.

TITLE III Towns, Cities, Village Districts, and Unincorporated Places**Chapter 32 Municipal Budget Law****Section 32:6 Appropriations**

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

TITLE III Towns, Cities, Village Districts, and Unincorporated Places**Chapter 33 Municipal Finance Act (excerpts pertaining to CIP)****Section 33:1 Municipal Finance Act**

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

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

Section 33:3 Purpose of Issue of Bonds or Notes

33:3 Purpose of Issue of Bonds or Notes. – **A municipality or county may issue its bonds or notes for the acquisition of land, for planning relative to public facilities, for the construction, reconstruction, alteration, and enlargement or purchase of public buildings, for other public works or improvements of a permanent nature including broadband infrastructure as defined in RSA 38:38, I(e), to be purchased or constructed in areas not served by an existing broadband carrier or provider, for the purchase of departmental equipment of a lasting character, for the payment of judgments, and for purposes of economic development which shall include public-private partnerships involving capital improvements, loans, and guarantees.** The public benefit in any public-private partnership must outweigh any benefit accruing to a private party. Bonds or notes for the purposes of economic development may be

issued only after the governing body of the municipality or county has held hearings and presented the public benefit findings to the public and after such issuance has been approved by the legislative body. **A municipality or county shall not issue bonds or notes to provide for the payment of expenses for current maintenance and operation except as otherwise specifically provided by law.**

Section 33:3-b Additional Purpose of Bonds

33:3-b Additional Purpose. – A city or town may issue its bonds or notes for the purpose of defraying the cost of a reappraisal by professional appraisers of the real estate in such city or town for tax assessment purposes, or for the acquisition of a tax map of said city or town; said bonds or notes to mature in a period of not more than 5 years from the date of issue.

Section 33:3-c Issue of Bonds for Preliminary Expenses

33:3-c Issue of Bonds for Preliminary Expenses. –

I. A municipality or county may issue its bonds or notes for the purpose of defraying the cost of *preliminary or final plans and specifications or other preliminary expenses* incidental to, or connected with, any proposed public work or improvement of a permanent nature consisting of the construction, reconstruction, alteration, enlargement, or improvement of the following:

- (a) A public building.
- (b) A water works.
- (c) A sewerage system or sewage or waste treatment facility.
- (d) A solid waste disposal or resource recovery facility.
- (e) Broadband infrastructure as defined in RSA 38:38 to be purchased or constructed in areas not served by an existing broadband carrier or provider.

II. Bonds or notes shall mature over a period of not more than 5 years from the date of issue unless they are issued at the same time as bonds or notes for the public work or improvement for which such expenses were incurred, in which case said bonds or notes shall mature over a period not exceeding the expected useful life of such public work or improvement. A municipality or county may issue its bonds or notes in accordance with this section for planning and other preliminary expenses relating to solid waste disposal or resource recovery facilities to serve the municipality or county, notwithstanding that the facilities may later be owned by a private entity, but only for such expenses incurred prior to any binding contractual commitment to a proposed private owner, and only if such bonds or notes do not constitute "private activity bonds" as defined in section 103(n)(7) of the United States Internal Revenue Code of 1954, as amended.

Section 33:4-a Debt Limit, Municipalities

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

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

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

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

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

Section 33:4-b Debt Limit; Computation

33:4-b Debt Limit; Computation. – **The debt limitations hereinbefore prescribed, except for counties, shall be based upon the applicable last locally assessed valuation of the municipality as last equalized** by the commissioner of revenue administration under RSA 21-J:3, XIII **and shall include the equalized value of property formerly taxed** pursuant to the provisions of RSA 72:7; 72:15, I, V, VII, VIII, IX, X and XI; 72:16; 72:17; 73:26; 73:27 and 73:11 through 16 inclusive, all as amended, which was relieved from taxation by 1970, 5:3, 5:8 and 57:12, as determined under the provisions of RSA 71:11 as amended. **Whenever several municipalities possessing the power to incur [regional project] indebtedness cover or extend over identical territory, each such municipality shall so exercise the power to incur indebtedness under the foregoing limitations so that the aggregate net indebtedness of such municipalities shall not exceed 9.75 percent of the valuation of the taxable property as hereinbefore determined, except as provided for cooperative school districts** under RSA 195:6. A written certificate signed by the commissioner of the department of revenue administration shall be conclusive evidence of the base valuation of municipalities for computing debt limits hereunder.

33:5 Sewerage Systems and Sewage Treatment Works

33:5 Sewerage Systems and Sewage Treatment Works. – Municipalities which have received orders from the department of environmental services to install sewage treatment works under the provisions of RSA 485-A, or to install a sewerage system or sewage treatment works under the provisions of RSA 485:27, or under RSA 147, or acts amending such statutes enacted in the future, may incur debt by the issue of bonds or notes for the construction of such sewerage systems and treatment works outside the limit of indebtedness prescribed by RSA 33:4. *Such debt shall at no time be included in the net indebtedness of the municipality for the purpose of ascertaining its borrowing capacity.*

Section 33:5-a Water Works

Section 33:5-a Water Works. – Municipalities may incur debt for supplying the inhabitants with water or for the construction, enlargement, or improvement of water works, by the issue of bonds or notes, for such purposes, as set forth in this chapter; provided, however, that such municipalities shall not incur debt for such purposes to an amount, at any one time outstanding, exceeding 10 percent of their last locally assessed valuation as last equalized by the commissioner of revenue administration determined as provided in RSA 33:4-b. Any municipality which shall have received orders from the department of environmental services under the provisions of RSA 485 requiring the alteration, enlargement, or application of any other improvement in such facilities as will ensure fitness and safety and adequate protection of the public health may incur debt thereof by the issue of bonds or notes outside the limit prescribed herein. *All debt authorized by this section, inasmuch as it is all excluded from the definition of "net indebtedness" in RSA 33:1, shall at no time be included for the purpose of calculating the borrowing capacity of the municipality for other purposes.* The debt limits established by this section may be exceeded by a municipality in accordance with the procedure prescribed in and subject to the provisions of RSA 33:6.

Section 33:5-b Voluntary [Sewage Facilities] Projects

33:5-b Voluntary Projects. – Any city, town, village district, or other political subdivision may vote to incur debt for the purpose of installing a sewage disposal plant including treatment works or sewerage facilities or thereof, although at the time of such vote it has not received an order from the department of environmental services directing such installation under RSA 147, RSA 485, or RSA 485-A. *Any such debt shall at no time be included in the net indebtedness of said city, town, village district, or other political subdivision for the purpose of ascertaining its borrowing capacity provided the approval of the governor and council hereinafter provided for is obtained.*

Section 33:6 Emergency Borrowing

33:6 Emergency Borrowing. – Upon recommendation of the commissioner of revenue administration, approved by the governor and council, **municipalities and counties may**, within such limits as to amount, term and rate of interest as may be prescribed by the commissioner of revenue administration, incur **debt outside the debt limit prescribed by RSA 33:4 for purposes made necessary by war or other national or local disaster or emergency. *Such debt shall at no time be included in the net indebtedness of the municipality or county for the purpose of determining its borrowing capacity.***

33:6-e Exclusion From Debt Limit; Solid Waste Management Districts

33:6-e Exclusion From Debt Limit; Solid Waste Management Districts. **The debt limit restrictions of this chapter shall not apply to a solid waste management district formed under RSA 53-B or to the debts or obligations incurred by such a district. *Debts or obligations of a member municipality to such a district shall at no time be included in the net indebtedness of the municipality for the purposes of determining its borrowing capacity.***

Section 33:6-f Exclusion From Debt Limit; Broadband Infrastructure

33:6-f Exclusion From Debt Limit; Broadband Infrastructure. – **Municipalities may incur debt for broadband infrastructure** as defined in RSA 38:38, I(e) by the issue of bonds or notes authorized under this chapter. Any debt incurred for this purpose shall be outside the debt limit prescribed in this chapter. ***Such debt shall at no time be included in the net indebtedness of any municipality for the purposes of determining its borrowing capacity.***

Section 33:7 Tax Anticipation Notes

33:7 Tax Anticipation Notes. –

I. Cities and Towns. **Cities and towns may incur debt in anticipation of the taxes of the financial year in which the debt is incurred, in order to pay current maintenance and operation expenses**, and may issue notes therefor to an aggregate principal amount not exceeding the total tax levy during the preceding financial year, provided that after the tax levy of the current year has been determined any city or town may borrow an amount not exceeding in the aggregate the total tax levy of the city or town for the current financial year. **In order to meet necessary expenses which may arise during the period from the beginning of the financial year to the date of the annual town meeting, the treasurer of any town, with the approval of the selectmen, may issue notes**, without a vote of the town therefor, to an aggregate principal amount not exceeding 30 percent of the total receipts from taxes during the preceding financial year.

II. Village Districts. **Village districts may incur debt in anticipation of taxes and other revenue of the financial year in which the debt is incurred, in order to pay current maintenance and operation expenses**, and may issue notes therefor to an aggregate principal amount not exceeding the total tax levy of the district during the preceding financial year. In order to meet necessary expenses which may arise during the period from the beginning of the financial year to the date of the annual district meeting, the treasurer of any district with the approval of the governing board, may issue notes, without a vote of the district therefor, to an aggregate principal amount not exceeding 30 percent of the total tax levy during the preceding financial year.

III. **All notes issued under authority of this section shall be general obligations. They may be sold at discount and shall be payable not later than one year from their date.** Notes issued for a shorter period than one year may be refunded or renewed, pursuant to a vote or resolution of the governing board, or the city councils in the case of cities, by the issue of other notes maturing within the required period, provided, however, that the period from the date of issue of the original loan to the date of maturity of the refunding or renewal loan shall not be more than one year.

IV. A village district established pursuant to RSA 52:1 may apply to the town it is situated in for tax anticipation money before the tax rate has been established for the town if said district presents to the selectmen a district budget, approved at a properly constituted district meeting called for the purpose of approving a budget. Towns may advance to any village district a share of any money borrowed by the town in anticipation of taxes, not exceeding the total approved budget amount to be paid to such district. The town may charge the district a proportionate share of the interest due on that town's tax anticipation notes.

V. **For tax anticipation notes only, any town or village district at an annual meeting may adopt an article authorizing indefinitely until specific rescission of such authority the issuance of tax anticipation notes.** The following shall apply:

(a) Such warrant article to be voted on shall read: "Shall the town (or village district) accept the provision of RSA 33:7 providing that any town (or village district) at an annual meeting may adopt an article authorizing indefinitely, until specific rescission of such authority, the selectmen (or commissioners) to issue tax anticipation notes?"

(b) If a majority of voters voting on the question vote in the affirmative, the proposed warrant article shall be in effect in accordance with the terms of the article until such time as the town (or village district) meeting votes to rescind its vote.

Section 33:7-b Anticipation of Federal or State Aid

33:7-b Anticipation of Federal or State Aid. – **A municipality may contract for or accept grants of federal or state aid or both in connection with any project for which the municipality may incur indebtedness under this chapter;** and, after their receipt, **such grants shall be expended according to the terms under which they are received or used to pay indebtedness** incurred under this chapter. **Any municipality** which has contracted for or accepted an offer of a grant of federal or state aid or both, and any municipality which has not contracted for or accepted such aid but which has authorized such action and which has received a certificate from the department of environmental services stating that the department of environmental services has determined that such municipality may reasonably expect to receive an amount of federal aid with respect to a sewer project, **may incur indebtedness in anticipation of the receipt of such aid by issuing its note or notes payable not more than 5 years from their dates**, except that notes issued for a shorter period than 5 years may be funded and refunded from time to time by the issue of other notes which shall be payable no later than 5 years after the date of issue of the original note or notes creating the indebtedness being funded or refunded. In the case of a city the authority to contract for or accept grants of federal or state aid or both shall be given by a resolution passed in the manner provided in RSA 33:9, and **in the case of a town, school district or village district the authority shall be given by a vote by ballot of 2/3 of all the voters present and voting at an annual or special meeting of such corporation;** and the giving of such authority shall be sufficient to authorize the appropriate officers as specified in RSA 33:8 and 9 to issue notes as provided in this section without further proceedings by the municipality. Nothing contained in this section shall be construed to authorize the appropriation of any money in a manner which is inconsistent with laws relating to appropriations of money by municipalities.

Section 33:7-e Lease Agreements of Equipment

33:7-e Lease Agreements of Equipment. – **The governing body may enter into leases of equipment as required by the municipality.** Appropriations to fund lease agreements with non-appropriation clauses may be approved by a simple majority vote of the legislative body. **Lease agreements with non-appropriation clauses shall not be treated as debt** under RSA 33:4-a. For the purposes of this section, "lease" shall include lease-purchase, sale and lease back, installment sale, or other similar agreement to acquire use or ownership of such equipment as is from time to time required by the municipality. For purposes of this section and RSA 382-A, building or facility improvements related to the installation, purpose, or operation of such equipment shall be deemed to constitute equipment and the costs of such improvements may be financed through lease agreements under this section.

Section 33:8 Town or District Bonds or Notes [Voting]

33:8 Town or District Bonds or Notes. – Except as otherwise specifically provided by law, **the issue of bonds or notes by any municipal corporation, except a city or a town which has adopted a charter pursuant to RSA 49-B, without a budgetary town meeting, and except a school district or municipality which has adopted official ballot voting procedures pursuant to RSA 40:13 shall be authorized by a vote by ballot of 2/3, and the issue of tax anticipation notes, by a vote of a majority, of all the voters present and voting at an annual or special meeting of such corporation, called for the purpose.**

Official ballot [SB2] voting procedures pursuant to RSA 40:13

The issue of notes or bonds by a school district or municipality which has adopted official ballot voting procedures pursuant to RSA 40:13 shall be authorized by a vote of 3/5.

Charter official ballot voting procedures pursuant to RSA 49-D

The issue of notes or bonds by a municipality that has adopted an optional form of legislative body under RSA 49-D:3, I-a or RSA 49-D:3, II-a shall be authorized by either a 2/3 or 3/5 vote as adopted and provided for in the charter. If such charter does not specify which majority vote is required, then the required majority vote shall be 2/3.

Only votes in the affirmative or negative shall be included in the calculation of any majority.

Special Meeting

No such action taken at any special meeting shall be valid unless a majority of all the legal voters are present and vote at such special meeting, unless the governing board of any municipality shall petition the superior court for permission to hold an emergency special meeting, which, if granted, shall give said special meeting the same authority as an annual meeting. The warrant for a special meeting shall be published once in a newspaper having a general circulation in the municipality within one week after the posting of such special meeting.

The warrant for any such annual or special meeting shall be served or posted at least 14 days before the date of such special meeting. Every warrant shall be deemed to have been duly served or posted, if the return on the warrant shall so state, and it shall be certified by the officer or officers required to serve or post the same. **All bonds or notes, authorized in accordance with this chapter, shall be signed by the governing board, or a majority of the governing board,** and countersigned by the treasurer of the municipality, and shall have the corporate seal, if any, affixed to it. **The discretion of fixing the date, maturities, denominations, the interest rate, or discount rate in the case of notes, the place of payment, the form and other details of said bonds or notes and of providing for the sale of such bonds or notes, may be delegated to the governing board** or to the treasurer and shall, to the extent provision therefor shall not have been made in the vote authorizing the same, be deemed to have been delegated to the governing board. Bonding authority under this section may be limited or rescinded as provided in RSA 33:8-f.

Section 33:8-a Procedure for Authorizing Bonds or Notes in Excess of \$100,00033:8-a Procedure for Authorizing Bonds or Notes in Excess of \$100,000. –

I. There shall be at least one public hearing concerning any proposed municipal bond or note issue in excess of \$100,000 held before the governing board of any municipality. Said hearing shall be held at least 15 days, but not more than 60 days prior to the meeting, or adjourned session thereof, at which the bond or note issued is to be voted upon. Notice of the time, place and subject of such hearing shall be published in a newspaper of general circulation in the municipality at least 7 days before it is held. Whenever possible the governing board shall determine the form of the warrant article after the public hearing.

II. All articles appearing in the warrant which propose a bond or note issue exceeding \$100,000 shall appear in consecutive numerical order and shall be acted upon prior to other business except the election of officers, action on the adoption, revision, or amendment of a municipal charter, and zoning matters or as otherwise determined by the voters at the meeting. Polls shall remain open and ballots shall be accepted by the moderator on each such article, for a period of not less than one hour following the completion of discussion on each respective article. A separate ballot box shall be provided for each bond article to be voted upon pursuant to this section.

III. The provisions of this section shall not apply to cities nor to any borrowing under the authority of RSA 33:7, relative to tax anticipation notes.

IV. Upon favorable approval on the motion to reconsider the vote on a bond or note issue under paragraphs I and II, actual reconsideration of the bond issue shall not take place until the expiration of at least 7 days from the date on which the original vote on the motion was taken. Notice of time and place where such reconsideration shall take place shall be published in a newspaper of general circulation in the municipality at least 2 days before the reconsideration vote. Wherever required, the provisions of RSA 33:8-a shall apply.

V. Bonding authority under this section may be limited or rescinded as provided in RSA 33:8-f.

Section 33:8-f Procedures to Limit or Rescind Bonding Authority for Bonds or Notes

33:8-f Procedures to Limit or Rescind Bonding Authority for Bonds or Notes. –

I. In any vote to approve bonding authority, a town may limit the length of time the bond authorization remains valid. If, after the expiration of any such period, no bond or note has been issued, the bonding authority shall be considered for all purposes as rescinded.

II. A town may vote at an annual meeting to rescind an authorized but unissued bond or note following the same procedures as would be required to adopt such bond or note, provided that:

(a) A vote to rescind shall not take place less than 5 years after the vote to authorize the bond or note;

(b) The vote to rescind must pass by the same majority required, at the time of the rescission vote, to adopt a bond or note; and

(c) Notwithstanding RSA 33:8-a, II, a warrant article proposing the rescission of a bond or note in excess of \$100,000 need not be acted upon prior to other business.

TITLE III Towns, Cities, Village Districts, and Unincorporated Places**Chapter 35 Capital Reserve Funds of Counties, Towns, Districts, and Water Departments****Section 35:1 Establishment of Reserves Authorized**

35:1 Establishment of Reserves Authorized. – Any town, school district, village district, or county, as provided by RSA 35:3 may raise and appropriate money for the establishment of a capital reserve fund for the financing of all or part of the cost of:

- I. The construction, reconstruction or acquisition of a specific capital improvement, or the acquisition of a specific item or specific items of equipment; or
- II. The construction, reconstruction, or acquisition of a type of capital improvement or the acquisition of a type of equipment; or
- III. A reappraisal by appraisers of the department of revenue administration or such other appraisers, appraisal firms or corporations approved by the commissioner of revenue administration, of the real estate in such town for tax assessment purposes; or
- III-a. The acquisition of land; or
- IV. The acquisition of a tax map of said town; or
- V. Extraordinary legal fees and expenses related to present or foreseeable litigation involving the town or its officers and employees; or
- VI. Municipal and regional transportation improvement projects including engineering, right-of-way acquisition and construction costs of transportation facilities, and for operating and capital costs for public transportation.

Section 35:1-a Reserve Fund in Anticipation of New Fiscal Year

35:1-a Reserve Fund in Anticipation of New Fiscal Year. – Any county, city or town may establish a reserve fund in anticipation of the optional fiscal year pursuant to RSA 31:94-a through 94-d.

Section 35:1-b Reserve Fund for Education of Persons With Disabilities

35:1-b Reserve Fund for Education of Persons With Disabilities. – Any school district may establish a reserve fund under RSA 35:1 to meet the expenses of educating children with disabilities.

Section 35:1-c Non-Capital Reserve Funds Authorized

35:1-c Non-Capital Reserve Funds Authorized. – **Any town, school district, county, or village district may establish a reserve fund for the maintenance and operation of a specific public facility or type of facility, a specific item or type of equipment, or for any other distinctly-stated, specific public purpose** that is not foreign to its institution or incompatible with the objects of its organization. Such funds shall be subject to all provisions and limitations of this chapter as are applicable to capital reserve funds. The legal validity of such a fund properly established shall not be affected by its designation as a "trust," "reserve," "capital reserve," or any other designation.

Section 35:2 Custody of School District Reserves

35:2 Custody of School District Reserves. – **Whenever any capital reserve of a school district is established the same shall be held in custody by the trustees of trust funds of the town wherein the school district lies or**, in case of school district embracing 2 or more towns, by the trustees of trust funds of that town which the voters of the school district may elect.

Section 35:3 Meetings

35:3 Meetings. – Except as provided in RSA 35:7, the authority granted by RSA 35:1 shall be exercised only by a majority vote of the legal voters present and voting at an annual or special meeting in the case of a town, school district, or village district. **The warrant for a town, school district, or village district meeting, to consider the establishment or discontinuance of such a reserve, shall include an article distinctly stating the purposes for which such reserve is to be established or was established as appropriate.** In the case of a county, the authority granted in RSA 35:1 shall be exercised by a majority vote of the county delegation after a public hearing on the budget as required by RSA 24:23, RSA 24:13-c, IV, or RSA 24:14-a. The public notice of such hearing shall include a statement distinctly stating the purpose for which such reserve is to be established.

Section 35:4 Exception

35:4 Exception. – The authority hereby granted shall not be exercised by any city, except as may be necessary in connection with the authority granted by RSA 35:7.

Section 35:5 Payments Into Fund

35:5 Payments Into Fund. – **There may be paid into any such capital reserve fund, except as provided in RSA 35:7, such amounts as may from time to time be raised and appropriated therefore, from any source other than money given to the town, district, or county for charitable purposes.** Such amounts shall be within the limits as provided in RSA 35:8, and any such town, district or county may also vote to transfer to said fund, under a proper article in the warrant in the case of a town or district, any of its unencumbered surplus funds remaining on hand at the end of any fiscal year.

Section 35:6 Funds Received in Eminent Domain Proceedings

35:6 Funds Received in Eminent Domain Proceedings. – Any town, school district, village district or county which may receive funds from the United States or any agency thereof in eminent domain proceedings for the taking of its property or other public facilities or in settlement for such taking or of claims for damages to its property or other public facilities, may vote to use said funds, under a proper article in the warrant in the case of a town, school district or village district or by vote of the county delegation in the case of a county, to establish a capital reserve fund under this chapter. Funds so received shall not be subject to restriction as to investments prescribed in RSA 35:9 and may be invested in the same manner as trust funds under RSA 31:25. Funds so received may, if so voted, be used to retire existing indebtedness as well as for the purposes specified in RSA 35:1. In cases in which the United States or any agency thereof shall acquire a flowage easement in highways or bridges under the jurisdiction of a town, the town, if it votes to establish a capital reserve fund out of the funds received therefore from the United States or any agency thereof, may use such fund not only for capital improvements and capital expenditures as provided in RSA 35:1, but also for the maintenance, repair and reconstruction of the particular highways and bridges in which easements have been acquired or of such highways and bridges as may be provided in substitution therefore.

Section 35:7 Water Departments

35:7 Water Departments. – **Any water works or sewer department of a city or town, organized by general law or special act of the legislature and financed principally by water or sewer rentals, may,** by unanimous vote of the body charged with the administration thereof, whether the local governing body, water board, or a board of water or sewer commissioners, **establish a capital reserve fund for said department for the purposes as provided in RSA 35:1.** Such reserve shall be established only from surplus from water or sewer rentals and no part thereof shall be made from appropriations by said city or town.

Section 35:8 Limitations on Appropriations

35:8 Limitations on Appropriations. – **No town, school district, or village district shall raise and appropriate in any one year for such reserve an amount in excess of 1/2 of one percent of the last base valuation for debt limit computed pursuant to RSA 33:4-b of said town or district;** no county shall raise and appropriate for such reserve an amount in excess of 1/100 of one percent of the last base valuation for debt limit computed pursuant to RSA 33:4-b for all municipalities included in said county.

Section 35:9 Investment

35:9 Investment. – **Each capital reserve fund shall be maintained separately on the books of the town.** The assets of such funds may be pooled in order to invest in a broader range of investments to maximize growth and mitigate risk. Said capital reserve funds shall be invested only in deposits in any federally or state-chartered bank or association authorized to engage in a banking business in this state, or in bonds or notes of this state, in such stocks and bonds as are legal for investment by banks and associations chartered by this state to engage in a banking business, or in participation units in the public deposit investment pool established pursuant to RSA 383:22, or in obligations with principal and interest fully guaranteed by the United States government. The obligations may be held directly or in the form of securities of or other interests in any open-end or closed-end management-type investment company or investment trust registered under 15 U.S.C. section 80a-1 et seq., if the portfolio of the investment company or investment trust is limited to such obligations and repurchase agreements fully collateralized by such obligations. When so invested the trustees hereinafter named shall not be liable for the loss thereof. Any interest earned or capital gains realized on the moneys so invested shall accrue to and become a part of the individual funds on a pro rata basis. Deposits in federally or state-chartered banks and associations shall be made in the name of the town, district, or county which holds the same as a reserve, and it shall appear upon the books thereof that the same is a capital reserve fund. Any person who directly or indirectly receives any such capital reserve funds for deposit or for investment in securities of any kind shall, prior to acceptance of such funds, make available at the time of such deposit or investment an option to have such funds secured by collateral having a value at least equal to the amount of such funds. Such collateral shall be segregated for the exclusive benefit of the town, school district, village district, or county depositing or investing such funds. Only securities defined by the bank commissioner as provided by rules adopted pursuant to RSA 386:57 shall be eligible to be pledged as collateral. The trustees shall formally adopt an investment policy for all investments made by them or by their agents for any trust funds in their custody in conformance with the provisions of applicable statutes. The trustees shall review and confirm the investment policy at least annually. A copy of the investment policy shall be filed with the attorney general.

Section 35:9-a Professional Banking or Brokerage Assistance35:9-a Professional Banking or Brokerage Assistance.

I. Any trustee or trustees of trust funds having custody of capital reserve funds authorized by this chapter may contract with the trust department or departments of a bank, a brokerage firm, a portfolio management department, or investment advisor in the same manner and for the same purposes as described in RSA 31:38-a, III. They may also place securities in the nominee name of a trust department of a bank, or departments, a brokerage firm, a portfolio management department, or investment advisor, to facilitate transfers for such securities. **Capital reserve fund records maintained by any bank, brokerage firm, portfolio management department, or investment advisor shall be available at all times for examination by local auditors, by independent accountants or auditors retained by a municipality, or by the auditors of the department of revenue administration; and such records shall be municipal records and property.** In employing such trust departments of banks, brokerage firms, portfolio management departments, or investment advisor, the trustees may enter into contracts or agreements delegating the management of such capital reserve funds to those departments or brokerage firms subject to investment guidelines adopted by the trustees under applicable statutes and subject to at least quarterly review and approval of such management by the trustees. For purposes of this section, the terms "bank," "brokerage firm," "portfolio management department" and "investment advisor" shall have the definitions set forth in RSA 31:38-a.

II. **The town meeting may adopt an article authorizing the trustees of trust funds, without further action of the town meeting, to charge any expenses incurred pursuant to paragraph I against the capital reserve funds involved. Such authority shall remain in effect until rescinded by a vote of the town meeting.** No vote by the town to rescind such authority shall occur within 5 years of the original adoption of such article. In a town that has a town council, such authority may be granted by the town council and shall remain in effect until rescinded by the town council. No vote by the town council to rescind such authority shall occur within 5 years of the original adoption of such article. Any professional banking and brokerage fees incurred shall be reported in the annual report of the trustees of trust funds as expenditures out of capital reserve funds.

Section 35:10 Trustees of Funds

35:10 Trustees of Funds. – **The trustees of trust funds of a town or city shall have custody of any capital reserve of a town, district or water departments therein, the trustees of trust funds as provided in RSA 35:2 shall have custody of such capital reserve of a school district,** and the county treasurer of a county shall have custody of any capital reserve of his county. Said trustees or treasurer shall give bond in such amount and in such form as the commissioner of revenue administration shall prescribe, and any such trustee or treasurer who shall make any payment of income or principal from any such capital reserve fund before the approval of his

bond in writing by the commissioner of revenue administration shall be personally liable to the town, district, department or county for any loss resulting from such payment, to be recovered for the town, district, department or county at the suit of any citizen. The expenses of said trustees or treasurer in said capacity and the expense of their bonds shall be charged as incidental town, district, department or county charges.

Section 35:11 Payments From Surplus

35:11 Payments From Surplus. – **Whenever any town shall have voted to transfer any accumulated surplus to the capital reserve fund, the town clerk shall forward to the board of selectmen and to the town treasurer, within 10 days of the adoption of such vote, a certified copy of the same. The selectmen shall then draw an order on the town treasurer for the amount of surplus set forth in said vote.** The town treasurer shall on receipt of the order immediately transfer to the trustees of trust funds of the town the amount specified in the order, or in the case of an optional fiscal year town, within 10 days of the determination of surplus following the close of the fiscal year.

Section 35:12 Appropriation

35:12 Appropriation. – **Whenever the vote of the town is to appropriate any sum for the capital reserve fund, the same duties shall devolve upon the town clerk, selectmen, and town treasurer, as specified in RSA 35:11, except that the order must be drawn, and the sum transferred on or before December 15 following the vote,** or, in the case of an optional fiscal year town, after July 1, but no later than June 15, of the fiscal year for which the sum was appropriated.

Section 35:13 School or Village District

35:13 School or Village District. – **When a capital reserve fund is established by a school or village district, the same duties shall devolve upon the clerk of the school or village district, the members of the school board or the commissioners of the village district, the treasurer of the school district or the treasurer of the village district,** as are prescribed in RSA 35:11 and 35:12 for the corresponding town officers.

Section 35:14 Penalty

35:14 Penalty. – Any of the above officers failing to perform the duties above set forth, shall be guilty of a violation for every week said failure shall continue.

Section 35:15 Expenditures35:15 Expenditures. –

I. Persons holding said capital reserve funds in trust, as provided in this chapter, shall hold the same until such time as the town, district or county shall have voted to withdraw funds from such capital reserve fund or shall have named agents of the town, district or county to carry out the objects designated by the town, district or county, in the manner prescribed by RSA 35:3.

II. Expenditures from any fund established for the acquisition of land pursuant to RSA 35:1 shall be made only as authorized:

- (a) **By a majority vote of the legal voters present and voting at an annual or special meeting**, in the case of a town, school district or village district, or by majority vote of the county delegation, in the case of a county, or
- (b) **By the selectmen, appointed as agents pursuant to RSA 41:14-a**, provided that the selectmen shall not have authority to expend any sum in excess of the amount contained in any capital reserve account created for the purchase of land other than any grant moneys which may be received.

III. (a) Notwithstanding the prohibition of debt retirement fund establishment in RSA 33:2, **capital reserve funds may be used for multiple payments under a financing agreement for the purpose for which the capital reserve was established. If the financing agreement is a lease/purchase agreement the following shall apply:**

- (1) The lease/purchase agreement does not contain an "escape clause" or "non-appropriation clause"; and
- (2) The lease/purchase agreement has been ratified by the legislative body by a vote by ballot of 2/3 of all the voters present and voting at an annual or special meeting.

III. (b) If agents have been named according to RSA 35:15, then no further vote is required to disburse funds following the initial vote which ratified the financing agreement.

IV. In the case of a water works or sewer department, as provided in RSA 35:7, the governing body, water board, or the water or sewer commissioners if any, shall determine when expenditures from said reserve shall be made.

V. In all cases, **expenditures from a capital reserve fund shall be made only for or in connection with the purposes for which said fund was established or as amended** as provided in RSA 35:16.

Section 35:16 Change of Purpose

35:16 Change of Purpose. – **After the purpose for which a capital reserve fund is established has been determined, no change shall be made in the purpose for which said fund may be expended unless and until such change has been authorized by a vote of 2/3 of all the voters present and voting at an annual town or district meeting, in the case of a town or district, or by vote of 2/3 of the entire membership of a county delegation, in case of a county, or by unanimous vote of the water board or commissioners of the water department, in the case of a water works department, as provided in RSA 35:7.**

Section 35:16-a Discontinuing Fund

35:16-a Discontinuing Fund. – **Any town, school district, village district or county which has established a capital reserve fund pursuant to the provisions of this chapter may, as provided by RSA 35:3, vote to discontinue such capital reserve fund.** If such fund is discontinued, the trustees of the trust fund holding the account for said fund shall pay all the monies in such fund to the town, district or county treasury as applicable.

Section 35:17 Audit; Records

35:17 Audit; Records. – The accounts of the persons holding capital reserve funds shall be audited annually by the auditor of the town, in the case of a town, district, or water works department, or by the commissioner of revenue administration, in the case of a county, the securities shall be exhibited to said auditor or commissioner, and said auditor or commissioner shall certify the facts found by the audit and the list of all securities held. Said persons holding said funds shall keep a record of all such capital reserve funds in a record book, which shall be open to the inspection of all persons of their town, district, or county respectively.

Section 35:18 Disbursements

35:18 Disbursements. – No person holding in custody such capital reserve fund shall make any payment of income or principal or authorize the same to be done except in accordance with the provisions hereof. Whoever violates the provisions of this section shall be guilty of a misdemeanor if a natural person, or guilty of a felony if any other person.

TITLE III Towns, Cities, Village Districts, and Unincorporated Places
Chapter 35-A NH Municipal Bond Bank (excerpts pertaining to CIP)

Section 35-A:1 Declaration of Purpose

35-A:1 Declaration of Purpose. – It is hereby declared to be in the public interest and to be the policy of the state to foster and promote by all reasonable means the provision of adequate markets and facilities for borrowing money by governmental units, as defined herein, for the financing of their public improvements and other municipal purposes from proceeds of bonds or notes issued by such governmental units, and to assist such governmental units in fulfilling their needs for such purposes by creation of indebtedness and to the extent possible to encourage continued investor interest in the bonds or notes of such governmental units as sound and preferred securities for investment. **It is in the public interest and it is the policy of the state to encourage its governmental units to continue their independent undertakings of public improvements and new municipal purposes and the financing thereof and to assist them therein by making funds available at reduced interest costs for orderly financing of such public improvements and other municipal purposes,** particularly for those governmental units not otherwise able readily to borrow for such purposes at reasonable rates of interest. It is further declared that credit and municipal bond market conditions require the exercise of the powers of the state in the interest of its governmental units to further and implement such policies by authorizing a state instrumentality to be created as a body corporate and politic to have full powers to borrow money and to issue its bonds and notes to make funds available through the facilities of such instrumentality at reduced rates and on more favorable terms for borrowing by such governmental units through the purchase by such instrumentality of the bonds or notes of such governmental units in fully marketable form and by granting broad powers to such instrumentality to accomplish and to carry out the aforesaid policies of the state which are in the public interest of the state and of its taxpayers and residents.

Section 35-A:8 Bonds and Notes of the Bank

35-A:8 Bonds and Notes of the Bank. –

I. The bank shall have the power and is hereby authorized from time to time to issue its bonds or notes in such principal amounts as it shall deem necessary to provide funds for any purposes authorized by this chapter, including the making of loans, the payment, funding or refunding of the principal of, or interest or redemption premiums on, any bonds or notes issued by it whether the bonds or notes or interest to be funded or refunded have or have not become due, the establishment or increase of such reserves to secure or to pay such bonds or notes or interest thereon and all other costs or expenses of the bank incident to and necessary or convenient to carry out its corporate purposes and powers.

II. Except as may be otherwise expressly provided herein or by the bank in its authorizing resolution, **every issue of bonds or notes shall be general obligations payable out of any revenues or funds of the bank, subject only to any agreements with the holders of particular bonds or notes pledging any particular revenues or funds.** Any such bonds or notes may be additionally secured by a pledge of any grant or contributions from the United States of America or the state or any governmental unit or any person, firm or corporation or a pledge of any income or revenues, funds or moneys of the bank from any source whatsoever.

IV. **Bonds or notes of the bank shall be authorized by resolution of the bank and may be issued in one or more series and shall bear such date or dates, mature at such time or times, not exceeding with respect to notes, 8 years from the date of issue of the original notes and with respect to bonds 50 years from the date of their issue, provide sinking fund payments, bear interest at such rate or rates of interest per annum or within such maximum rate,** be in such denomination or denominations, be in such form, either coupon or registered, carry such conversion or registration privileges, have such rank or priority, be executed in such manner, be payable from such sources in such medium of payment at such place or places within or without the state, and be subject to such terms of redemption (with or without premium) as such resolution or resolutions may provide. In case any of the members, executive director or officers of the bank whose signatures appear on any notes or bonds or coupons shall cease to be such members, executive director or officers before the delivery of such notes or bonds, such signatures shall, nevertheless, be valid and sufficient for all purposes, the same as if such members, executive director or officers had remained in office until such delivery.

V. **Bonds or notes of the bank may be sold at public or private sale at such time or times and at such price or prices as the bank shall determine.**

VI. **Bonds or notes may be issued under the provisions of this chapter without obtaining the consent of the governor and council or of any department, division, commission, board, bureau or agency of the state,** and without any other proceeding or the happening of any other conditions or things than those proceedings, conditions or things which are specifically required by this chapter.

IX. **Bonds or notes issued by the bank may be secured in whole or in part by insurance or by letters or lines of credit or other credit facilities as provided by resolution of the bank authorizing such bonds or notes.** Any such insurance, letter or line of credit or credit facility may provide for reimbursement to be made over such period of time, at such rate of interest and upon such other terms, conditions and covenants as shall be approved by resolution of the bank authorizing such bonds or notes.

TITLE V Taxation

Chapter 76 Apportionment, Assessment and Abatement of Taxes

Section 76:1 Apportionment.

76:1 Apportionment. – An **apportionment of public taxes according to the equalized valuation of the towns, cities and unincorporated places shall be made annually by the commissioner of revenue administration.** Within 10 days after such apportionment shall be made, the commissioner shall report such apportionment to the secretary of state and such apportionment shall be effective as of the date of said filing.

Section 76:3 Education Tax.

76:3 Education Tax. – Beginning July 1, 2005, and every fiscal year thereafter, the commissioner of the department of revenue administration **shall set the education tax rate at a level sufficient to generate revenue of \$363,000,000 when imposed on all persons and property taxable** pursuant to RSA 76:8, except property subject to tax under RSA 82 and RSA 83-F. The education property tax rate shall be effective for the following fiscal year. The rate shall be set to the nearest 1/2 cent necessary to generate the revenue required in this section.

Section 76:8 Commissioner's Warrant

76:8 Commissioner's Warrant.

I. (a) The commissioner shall annually determine a municipality's tax base for the education tax by subtracting from the total equalized valuation of all property, as determined under RSA 21-J:3, XIII for the preceding year, property that was then taxable under RSA 82 and RSA 83-F. **In determining the tax base, the value of any utility property that is included in the total equalized valuation upon which the statewide education property tax is computed, and is also taxable under RSA 83-F for that year, shall also be subtracted from the tax base,** provided the sum value of the utility property represents at least 5 percent of the total equalized value of all property, except property taxable under RSA 82 or RSA 83-F in the preceding year.

(b) The commissioner **shall calculate the portion of the education tax to be raised by each municipality by multiplying the uniform education property tax rate by the municipality's tax base.**

II. The commissioner shall issue a warrant under the commissioner's hand and official seal for **the amount computed in paragraph I to the selectmen or assessors of each municipality by December 15 directing them to assess such sum and pay it to the municipality for the use of the school district or districts.** Such sums shall be assessed at such times as may be prescribed for other taxes assessed by such selectmen or assessors of the municipality.

TITLE XV Education**Chapter 195 Cooperative School Districts****Section 195:6 Powers and Duties of Cooperative School Districts.****Debt Indebtedness Exemption –**

I. Each cooperative school district shall be a body corporate and politic with power to sue and be sued, to acquire, hold and dispose of real and personal property for the use of schools therein, and to make necessary contracts in relation thereto, and have and possess all the powers and be subject to all the liabilities conferred and imposed upon school districts under the provisions of RSA 194. Whenever a cooperative school district assumes all the functions of a pre-existing district, it shall also assume the outstanding indebtedness and obligations thereof as of the date of operating responsibility; and on such date of operating responsibility the pre-existing districts shall be deemed dissolved, and any and all assets, property and records thereof not previously disposed of shall vest in the cooperative school district, unless otherwise provided in the articles of agreement or existing arrangements.

II. Each cooperative school district shall have the power to borrow money and issue its notes or bonds in conformity with the provisions of RSA 33, provided, however, **indebtedness of a cooperative district organized to provide both elementary and secondary schools may be incurred to an amount not to exceed 10 percent of its assessed valuation as last equalized** by the commissioner of revenue administration.

III. Whenever only a part of the educational facilities of a local school district are incorporated into a cooperative school district, such local district shall continue in existence and function as previously. The cooperative school district shall assume only those outstanding debts and obligations of the local school district which pertain to the property acquired by the cooperative school district for use by the cooperative school district. **In such case no cooperative school district shall for elementary school purposes incur debt to an amount exceeding 5 percent, and for secondary school purposes, if organized for grades 9 through 12, to an amount exceeding 5 percent, and for secondary school purposes if organized for grades 7 through 12, to an amount not exceeding 6 percent of the total assessed valuation of such district as last equalized** by the commissioner of revenue administration. **No cooperative school district described in this paragraph shall incur indebtedness if it subjects the taxable property of any school district forming a part thereof to debt, when added to the debt of such school district, of more than 10 percent of the total assessed value of such taxable property as last equalized** by the commissioner of revenue administration.

TITLE XV Education**Chapter 197 School Meetings****Section 197:1**

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

Section 197:3

197:3 Raising Money at Special Meeting. –

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

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

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

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

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

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

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

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

TITLE LXIV Planning and Zoning
Capital Improvements Program

Section 674:5 through 674:8

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

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

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

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

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

TITLE LXIV Planning and Zoning**Zoning - Impact Fees****Section 674:21**Section 674:21 Innovative Land Use Controls. –

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

(m) Impact fees.

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

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

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

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

(d) All impact fees imposed pursuant to this section shall be assessed at the time of planning board approval of a subdivision plat or site plan. When no planning board approval is required, or has been made prior to the adoption or amendment of the impact fee ordinance, impact fees shall be assessed prior to, or as a condition for, the issuance of a building permit or other appropriate permission to proceed with development. Impact fees

shall be intended to reflect the effect of development upon municipal facilities at the time of the issuance of the building permit. Impact fees shall be collected at the time a certificate of occupancy is issued. If no certificate of occupancy is required, impact fees shall be collected when the development is ready for its intended use. Nothing in this subparagraph shall prevent the municipality and the assessed party from establishing an alternate, mutually acceptable schedule of payment of impact fees in effect at the time of subdivision plat or site plan approval by the planning board. If an alternate schedule of payment is established, municipalities may require developers to post bonds, issue letters of credit, accept liens, or otherwise provide suitable measures of security so as to guarantee future payment of the assessed impact fees.

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

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

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

(h) The adoption of a growth management limitation or moratorium by a municipality shall not affect any development with respect to which an impact fee has been paid or assessed as part of the approval for that development.

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

(j) The failure to adopt an impact fee ordinance shall not preclude a municipality from requiring developers to pay an exaction for the cost of off-site improvement needs determined by the planning board to be necessary for the occupancy of any portion of a development. For the purposes of this subparagraph, "off-site improvements" means those improvements that are necessitated by a development but which are located outside the boundaries of the property that is subject to a subdivision plat or site plan approval by the planning board. Such off-site improvements shall be limited to any necessary highway, drainage, and sewer and water upgrades pertinent to that development. The amount of any

such exaction shall be a proportional share of municipal improvement costs not previously assessed against other developments, which is necessitated by the development, and which is reasonably related to the benefits accruing to the development from the improvements financed by the exaction. As an alternative to paying an exaction, the developer may elect to construct the necessary improvements, subject to bonding and timing conditions as may be reasonably required by the planning board. Any exaction imposed pursuant to this section shall be assessed at the time of planning board approval of the development necessitating an off-site improvement. Whenever the calculation of an exaction for an off-site improvement has been predicated upon some portion of the cost of that improvement being borne by the municipality, a refund of any collected exaction shall be made to the payor or payor's successor in interest upon the failure of the local legislative body to appropriate the municipality's share of that cost within 6 years from the date of collection. For the purposes of this subparagraph, failure of local legislative body to appropriate such funding or to construct any necessary off-site improvement shall not operate to prohibit an otherwise approved development.

(k) Revenue from impact fees imposed upon development and collected by a municipality under RSA 674:21, V for construction of or improvement to municipal road systems may be expended upon state highways within the municipality only for improvement costs that are related to the capital needs created by the development. Such improvements may include items such as, but not limited to, traffic signals and signage, turning lanes, additional travel lanes, and guard rails. No such improvements shall be constructed or installed without approval of the state department of transportation. In no event shall impact fees be used for any improvements to roads, bridges, or interchanges that are part of the interstate highway system. Nothing in RSA 674:21, V shall be construed as allowing or authorizing additional impact fees merely by virtue of having approved the expenditure of collected fee revenue for construction of or improvement of state highways, nor shall it be construed as allowing the adoption of new impact fees devoted to assessing impacts to state highways.

(l) No later than 60 days following the end of the fiscal year, any municipality having adopted an impact fee ordinance shall prepare a report listing all expenditures of impact fee revenue for the prior fiscal year, identifying the capital improvement project for which the fees were assessed and stating the dates upon which the fees were assessed and collected. The annual report shall enable the public to track the payment, expenditure, and status of the individually collected fees to determine whether said fees were expended, retained, or refunded.

TITLE LXIV Planning and Zoning**Zoning - Growth Management Ordinance****Section 674:22****Section 674:22 Growth Management; Timing of Development. -**

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

II. The local legislative body may adopt a growth management ordinance under this section only if there is a demonstrated need to regulate the timing of development, based upon the municipality's lack of capacity to accommodate anticipated growth in the absence of such an ordinance. The need to regulate the timing of development shall be demonstrated by a study performed by or for the planning board or the governing body, or submitted with a petition of voters presented under RSA 675:4. The study shall be based on competent evidence and shall consider the municipality's projected growth rate and the municipality's need for additional services to accommodate such growth.

III. An ordinance adopted under this section shall include a termination date and shall restrict projected normal growth no more than is necessary to allow for orderly and good-faith development of municipal services. **The planning board in a municipality that adopts such an ordinance shall promptly undertake development of a plan for the orderly and rational development of municipal services needed to accommodate anticipated normal growth; provided, however, that in a town that has established a capital improvement program committee under RSA 674:5, the plan shall be developed by that committee.** The ordinance and the plan shall be evaluated by the planning board at least annually, to confirm that reasonable progress is being made to carry out the plan. The planning board shall report its findings to the legislative body in the municipality's annual report.

CIP APPLICATION 2015-2020 – Page 1 (digital PDF Form)

Town of Dunbarton Planning Board
Capital Improvements Program (CIP) Committee

1011 School Street, Dunbarton, NH 03046
603-774-3547 Ext.106

For Applicant Completion
New Application: Project not yet in any CIP
Existing Application: Project from last 2012-2017 CIP

Dunbarton
Capital Improvements Program (CIP) 2015-2020
CIP Capital Expenditure Request Application

For Committee Completion
Application #:
_____ - _____ - 2015

Do you prefer a digital PDF Form Application instead of a paper copy? Contact Steve at building@dunbartonnh.org.

INSTRUCTIONS:
Check New or Existing Application box in top left corner.
Complete one Application for EACH New capital expenditure project or purchase you know or anticipate your Department would want to make during the next six years (2015-2020) that fits the capital expenditure project or purchase CRITERIA: 1) Must have a gross cost of at least \$15,000; 2) Must have a useful life of two years or more; 3) Is not typically included in the operating budget; 4) Is any project or purchase requiring bond financing or lease-purchase. Refer to the accompanying MEMORANDUM for typical examples of capital projects or purchases, and what are not considered eligible projects. Supplemental information to attach to the Application is welcome. Please complete the entire Application, leaving no blanks.
Complete one Application for EACH Existing capital expenditure project or purchase your Department had listed in the 2012-2017 CIP that fits the CRITERIA which you still want listed within the CIP. Complete this Application in its entirety, as if it were a New Application, leaving no blanks. The information requested is different. Update costs and preferred years of expenditure.
DEADLINES: Please submit all Application requests to Steve Laurin in the Building Department by: 10AM, Friday, Sept 12 for Departments/Staff, OR by 10AM Friday, Sept 19 for Boards/Committees (email PDF Forms to building@dunbartonnh.org).
Note that Steve will contact you to schedule an interview appointment at an upcoming CIP Committee meeting where you can explain your project, its need, and its funding in depth. The Committee will ask questions to ensure we have all the information we need to evaluate your project.

Basic Information

Department: _____

Preferred Start Year of Expenditure (Payment): 20____
Expenditure (Payment) Ends in Year: 20____

Total # of Years to EXPEND \$ for Project: _____ Years

Is this Project Priority Considered (circle one): Low () Medium () High ()

Project and Department Information

1. Capital Expenditure Project/Purchase Title: _____

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

3. Service Area (check one)

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

- Town
School District
Road
Neighborhood
Other: _____

CIP APPLICATION 2015-2020 – Page 3 (digital PDF Form)

CIP Capital Expenditure Request Application **Dunbarton Capital Improvements Program 2015-2020**

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

\$	<u>Property Tax</u>	Such as warrant article, etc.
\$	<u>Capital Reserve Fund (CRF) Withdrawal OR Expendable Trust Fund (ETF) Withdrawal</u>	Identify from which CRF or ETF fund name:
\$	<u>User Fees</u>	Identify from which User Fees fund name:
\$	<u>Bond</u>	Identify desired bond term:
\$	<u>Grant</u>	Identify from which specific grant:
\$	<u>Loan</u>	Identify from which loan program:
\$	<u>Donation / Bequest / Gift / Trust Fund</u>	Identify other, specific source(s):
\$	\$0.00	Total (should equal Total Dollar Amount of Project/Purchase in #6)

8. **How much of \$ the project will be funded in EACH of the CIP years?** Projects that are funded past the 2020 end year should still have the yearly funding indicated here as far out as possible.

	2015	2016	2017	2018	2019	2020
\$	\$	\$	\$	\$	\$	\$

9. **Impacts on Operating and Maintenance Expenses:** Indicate if proposed Project/Purchase will impact any of the following.

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

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

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

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

10. **Applicant Interviews:** The CIP Committee is scheduling appointments for interviews at the following times. Please check the boxes when you would be available to attend. You will be contacted with the final date and time. **In consideration of others waiting their turn, please keep your explanation brief and to the time allocated.**

Appointments available for 10 Departments -

<input type="checkbox"/> Wed Sept 24 at	<input type="checkbox"/> 6:45P	<input type="checkbox"/> 7:00P	<input type="checkbox"/> 7:15P	<input type="checkbox"/> 7:45P	15 minute slots for Applicants with only 1-2 Applications to discuss with Committee
<input type="checkbox"/> Tues Oct 7 at	<input type="checkbox"/> 6:45P	<input type="checkbox"/> 7:00P	<input type="checkbox"/> 7:15P	<input type="checkbox"/> 7:45P	
<input type="checkbox"/> Wed Oct 22* at	<input type="checkbox"/> 6:45P	<input type="checkbox"/> 7:00P			

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

Form Prepared by: _____ Title: _____

Contact Information: Phone: _____ Email: _____

Department: _____ Date: _____

Please attach any supplemental information you have to this Application
 (cost estimates, proposals, quotes, funding applications, letters of support, etc. if available)
and return to Steve Laurin building@dunbartonnh.org by deadlines indicated