

Planning Lunches at Noon (PLAN) Monthly Webinar Series

Welcome to the PLAN Monthly Webinar Series!

“Recipe for a CIP:
How to start and utilize a Capital Improvements Program”

The webinar will begin shortly.

Check out our Planning and Zoning Training website page for:

- Slides and recording of all completed PLAN webinars in the
- Schedule for upcoming webinars
- OPD Planning Board and Zoning Board Handbooks & Optional Tests and Certificates
- A short, anonymous online survey

Webinar Logistics

Presentation then Question and Answer session

- ▶ Type questions into Chat box
- ▶ Raise hand

- ▶ We will be **recording** this webinar.



“Recipe for a CIP: How to start and utilize a Capital Improvements Program”

Recipe for CIP Agenda

- ⇒ **What is a CIP?**
- ⇒ **RSAs Supporting a CIP**
- ⇒ **Why Develop a CIP?**
- ⇒ **Starting the CIP Process**
- ⇒ **What are the Criteria for a Capital Expenditure?**
- ⇒ **Funding sources for the CIP**
- ⇒ **The Secret Formula: Tax Impact per \$1,000 of Valuation**
- ⇒ **The Planning Board's Role**
- ⇒ **Municipal Departments' Relationship to the CIP**
- ⇒ **CIP and the Master Plan**
- ⇒ **Case Study**
- ⇒ **Best Practices for the CIP**
- ⇒ **Resources and Contact Information**
- ⇒ **Q&A**

What is a Capital Improvements Program (CIP)?

- A planning document developed & adopted by the Planning Board (unless this authority was granted to a different Board/Committee).
- A local capital expenditure program designed to finance municipal expenses over a set period of time, usually but not always 6 years.
- Incorporates municipal land use, financial, and infrastructure planning.

RSA's related to CIP (674:5-674:8)

• RSA 674:5 Authorization-

- 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 legislative body may authorize the governing body of a municipality to appoint a capital improvement program committee, which shall include at least one member of the planning board and may include but not be limited to other members of the planning board, the budget committee, or the town or city governing body,
- 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 or selectmen and the budget committee in their consideration of the annual budget.”

RSA's cont'd

• RSA 674:6 Purpose and Description

- shall classify projects according to the urgency and need for realization and shall recommend a time sequence for their implementation.
- may also contain the estimated cost of each project and indicate probable operating and maintenance costs and probable revenues,
- 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.

RSA's cont'd

• RSA 674:7 Preparation

- ..the planning board or the capital improvement program committee shall confer,....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..
- **Shall review the recommendations of the master plan in relation to the proposed capital improvements program.**
- every municipal department...and every affected school district board, department or agency, shall, upon request of the planning board or the capital improvement program committee, transmit to the board or committee a statement of all capital projects it proposes to undertake during the term of the program.
- The planning board or the capital improvement program committee 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.

RSA's cont'd

- **RSA 674:8** Consideration by Mayor and Budget Committee

- The projects identified in the CIP are not mandatory; the CIP is simply a set of recommendations and an outline for achieving them.
- However, CIP goes a long way toward helping the proposed budget meet the real needs of the community at a time, in a way, and for a price that makes sense.
- The final CIP must be submitted to the governing body and the budget committee “for consideration as part of the annual budget.”

Why Develop a CIP?

Beneficial to the Planning Board

- The CIP is required to adopt impact fees- [RSA 674:21](#)
- An approved CIP is required prior to the adoption of a growth management ordinance- [RSA 674:22](#)
- Assist the board to determine whether a subdivision is premature due to the lack of available services.
 - E.g. “Scattered and Premature” development- [RSA 674:35](#) and [674:36](#)


Why Develop a CIP? Cont'd

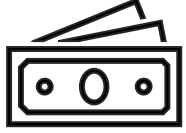
Beneficial to Town Departments and the Community

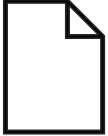
- **Useful to control large fluctuations in municipal expenditures (local property tax rate)** while meeting the demands placed on municipal services by anticipated growth.
- **Works to encourage participation and education about Town capital needs to the community and the municipal budget process.**
- **to write warrant articles. Departments can use the CIP as a management tool to help plan future expenditures for their Department.**
- **Foster cooperation, communication and understanding of town department needs throughout the town**
- **Work with the school district to time and cooperate on large capital expenditures**
 - ▶ CIP is a valuable program no matter what the size of the community.


AVOIDS SPIKES IN TAX RATE


Starting the CIP Process

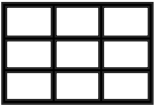
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1. **Planning Board or CIP Committee develops criteria to collect and prioritize municipal projects. (Crucial to assign a staff person/committee member to compile information)**
- 

2. **Set the community's criteria for a "capital expenditure" (i.e., over 10k) to be considered as a CIP project and identify how many years the CIP will cover (usually 6 years).**
- 

3. **Distribute Project/Purchase Applications to Departments, Boards, Committees, and others who may have municipal expenditures fitting the criteria of a capital expenditure.**
- 

4. **Holds meetings to review and prioritize submitted Project/Purchase Applications. Must decide to place projects in the most appropriate budget year for funding.**
- 

5. **Prepare a demographic and financial analysis document to determine growth trends and whether Projects can be supported in the community.**
- 

6. **Prepare a Municipal Improvements Schedule spreadsheet that lays out the capital expenditure Projects/Purchases over the (typical 6-year) time period.**

What are the Criteria for a Capital Expenditure?



An *example* capital expenditure criteria definition used by some NH small communities is:

The capital expenditure project or purchase must:

- 1) Must have a gross cost of at least \$10,000 (or \$15,000, \$50,000, etc);
- 2) Must have a useful life of at least 3 years (or 5 years, 6 years, etc);
- 3) Is non-recurring (not an annual operating budget item);
- 4) Or is any project or purchase requiring bond financing or lease-purchase.

The Capital Expenditure definition is used to qualify or disqualify Project Applications, so **DEFINE IT EARLY** and **STATE IT CLEARLY** on the application materials to avoid future conflict!



Master Plans, studies, municipal construction, vehicles, land purchases, computers, revaluation, lease to own.



New staff positions, maintenance work, normal leases, projects not meeting criteria.

FUNDING SOURCES FOR THE CIP



- General Fund (GF) used most for projects to be funded once in a single fiscal year
- Capital Reserve Fund (CRF) requires appropriations for more than one year and the project being started only when the funding has been met
- Grants (GR) any grant funding is beneficial and usually the town has to come up with matching funds or larger portions of funding
- Bonds (BD) accepted as being utilized for the most expensive, largest capital projects i.e., construction of new municipal buildings or infrastructure.

Pros of Bonds-<https://www.nhmbb.org/>

- Financing is easy
can include debt schedule

Cons of Bonds

Municipal Debt Limit, need town meeting approval, only certain projects can be bonded, interest rates/paying interest on items

The Secret Formula: Tax Impact Per \$1,000 of Valuation



Add PROJECTS + BOND payments + CRF deposits = PRELIMINARY IMPACT.

PRELIMINARY IMPACT – OFFSETTING revenues/CRF reimbursement = TOTAL AMOUNT to be funded by property tax.

Municipal Improvements Schedule 2023-2030		2023	2024	2025	2026	2027	2028
SUBTOTAL OF PROJECTS PER YEAR		\$245,205	\$942,250	\$582,075	\$834,700	\$301,875	\$405,725
PROJECT IMPACT ON TOWN TAX RATE		\$0.48	\$1.79	\$1.09	\$1.53	\$0.54	\$0.71
BOND/FUND DEPOSIT SUBTOTAL		\$440,450	\$1,082,484	\$1,086,629	\$1,093,629	\$1,100,694	\$1,092,894
BOND/CRF FUNDING IMPACT ON TOWN TAX RATE		\$0.86	\$2.06	\$2.03	\$2.00	\$1.98	\$1.92
PRELIMINARY TOTAL (PROJECTS & CRFs & BONDS) TO BE FUNDED BY PROPERTY TAX		\$685,655	\$2,024,734	\$1,668,704	\$1,928,329	\$1,402,569	\$1,498,619
PRELIMINARY IMPACT (PROJECTS & CRFs & BONDS) ON TOWN TAX RATE		\$1.33	\$3.85	\$3.12	\$3.53	\$2.52	\$2.64
TOTAL OFFSETTING REVENUES/REIMBURSEMENTS FROM CRFs		\$285,402	\$865,654	\$505,479	\$758,104	\$225,279	\$254,129
TOTAL AMOUNT TO BE FUNDED BY PROPERTY TAX		\$400,253	\$1,159,080	\$1,163,225	\$1,170,225	\$1,177,290	\$1,244,490
NET IMPACT ON TOWN TAX RATE (\$ per \$1,000)		\$0.78	\$2.21	\$2.17	\$2.14	\$2.11	\$2.19
NET VALUATION (Increase 1.97%)		\$515,100,000	\$525,247,470	\$535,594,845	\$546,146,064	\$556,905,141	\$567,876,172
Municipal Improvements Schedule 2023-2030		2023	2024	2025	2026	2027	2028

NET TAX IMPACT per \$1,000 valuation = TOTAL AMOUNT / (NET VALUATION / 1000)



New Hampshire Department of
BUSINESS AND
ECONOMIC AFFAIRS

The Planning Board's Role



1. Reviews and adopts the CIP (both the analyses document and the Municipal Improvements Schedule) presented by the CIP Committee at a duly noticed public hearing.
2. May revise the project scheduling, project cost, or remove projects from the CIP. This is their document.
3. Signs a Certificate of Adoption and include it with the adopted CIP.
4. Distributes a copy of the CIP to the Board of Selectmen, Budget Committee, and School District. Files a copy with the Town/City Clerk.
5. Ensures the CIP Committee review the Projects/Purchases annually, provides an opportunity for new Projects to be evaluated, and amends the Municipal Improvement Schedule for annual adoption and distribution.



Town Meeting DOES NOT adopt the CIP. This is a Planning Board document per the RSAs.

Municipal Departments' Relationship to the CIP

When a Department participates in the CIP process and submits Projects or Purchase Applications for funding over the 6-year period:

- ✓ CIP can help Department projects get funded (warrant article).
- ✓ CIP can support the establishment of NEW Capital Reserve Funds and will help fund CRFs consistently on an annual basis.
- ✓ CIP can help Departments organize their spending and determine long-range goals.
- ✓ CIP helps residents understand long-term goals and Dept & Town priorities, which can support funding projects.

The CIP is a policy document that makes recommendations to municipal officials and Departments regarding capital expenditures.

Neither funding nor prioritization are guaranteed!

CIP and the Master Plan

Create Planning Board (673:1) and Elect Officers

Set Bylaws or Rules of Procedure (676:1)

Adopt Master Plan (674:2)

Obtain Town Meeting Authority to Develop CIP (674:5)

Capital Improvements Program (CIP)

Impact Fees

Zoning Ordinance

Zoning Board of Adjustment

Subdivision Regulations

Site Plan Regulations

Case Study

Loudon CIP FY 2021/22 – FY 2026/27

- ❑ 22 Projects in CIP.
 - ❑ 21 Capital Reserve Funds for capital projects.
 - ❑ Annual project impact = about \$2.00 per \$1,000 of property valuation.
 - ❑ Now revises the MIS annually to reflect completed, deferred & new projects.
- Every few years, the Town will update the demographic and financial analyses doc that supports & validates the CIP and its projects.

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Figure 1

Adopted August 19, 2021		Town of Loudon Municipal Improvements Schedule													
Project/PROPOSED DEPARTMENT CAPITAL NUMBER/DESCRIPTIONS	Anticipated Method(s) of Financing / Notes	Cost per Year										TOTAL FY BUDGET			
		FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25	FY 2025/26	FY 2026/27	FY 2027/28	FY 2028/29	FY 2029/30	FY 2030/31				
21-01 Village School # South Side of School St to Main Bridge Rd	\$100,000 NEW Village School # South Side of School St to Main Bridge Rd 2021/22 grant 100%	\$100,000												\$100,000	\$100,000
Board of Selectmen Subtotal		\$100,000												\$100,000	\$100,000
22-01 Village School # North Side of School St to Main Bridge Rd	\$100,000 NEW Village School # North Side of School St to Main Bridge Rd 2021/22 grant 100%	\$100,000												\$100,000	\$100,000
Board of Selectmen Subtotal		\$100,000												\$100,000	\$100,000
Transfer Station Subtotal		\$100,000												\$100,000	\$100,000
23-01 Preparation and Publishing of Town History	\$50,000 Town History CIP	\$50,000												\$50,000	\$50,000
20-05 Landmark Stone House 23 South Village Road	\$100,000 NEW Landmark Stone House 23 South Village Road 2021/22 grant 100%	\$100,000												\$100,000	\$100,000
Historical Society Subtotal		\$150,000												\$150,000	\$150,000
20-02 Commercial Vehicle	\$100,000 NEW Commercial Vehicle CIP 2021/22 grant 100%	\$100,000												\$100,000	\$100,000
20-03 Commercial Vehicle	\$100,000 NEW Commercial Vehicle CIP 2021/22 grant 100%	\$100,000												\$100,000	\$100,000
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Best Practices for the CIP



- ➔ **Start early in the year (April) and conclude by October for the annual budget and warrant article season.**
- ➔ **Clearly define a “capital expenditure” in the Project/Purchase Application materials provided to applicants to prevent confusion about qualification.**
- ➔ **Provide Application forms to all Departments, but also include Boards, Committees, and Trustees. Given them a concrete due date and follow up with everyone, especially if no applications have been returned by a prospective applicant.**
- ➔ **Try to get a representative of each Department that submitted an Application to sit on the CIP Committee. They should be interested in participating when the project prioritization occurs!**
- ➔ **Follow the CIP after completion- encourage warrant articles to be written, Capital Reserve Funds to be deposited, and projects to be followed up.**
- ➔ **Revise the Municipal Improvements Schedule annually with new projects and remove the first year’s projects. (Example: a 2021-2026 CIP becomes a 2022-2027 CIP).**

Best Practices for the CIP



- ➔ Review the CIP against the Master Plan and land use regulations annually or bi-annually
- ➔ **STAY IN LANE!** The planning board or CIP is in charge of the CIP. The BOS and Budget Committee are NOT.
- ➔ CIP Committee vs. Planning Board- CIP can have option of more diverse members i.e., budget committee, BOS, members of the public etc. where planning board does not.
- ➔ Planning Board has a lot of work to do especially in the Fall so a CIP committee is a productive way to get through the budget process.
- ➔ Organize the departments as to when they are presenting their requests-set a schedule for departments to follow for the submission and presentation of their requests.
- ➔ Conduct site visits to each department as necessary (Yes, 91-A applies!)
- ➔ **ADVERTISE!** Public attendance and input is recommended!
- ➔ Consider “Short term gain over long-term planning” CIP is to avoid tax spikes and should not be used for a one-time tax rate reduction. Causes tax rate to spike in subsequent years

Resources

[CNHRPC Website](#)

[SNHRPC Website](#)

[OPD Website](#)

[New Hampshire Municipal Association](#)

New Hampshire Dept Revenue Administration

<https://www.revenue.nh.gov/mun-prop/municipal/property-tax-rates.htm>

<https://www.revenue.nh.gov/mun-prop/property/equalization-2022/index.htm>

[New Hampshire Municipal Bond Bank](#)

Contact Information

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OPD Information

- Slides and recordings of all completed PLAN webinars
- Schedule for 2023 upcoming webinars
- **A short, anonymous online survey**
- OPD Planning and Zoning Training page
- Planning and Zoning Board Tests

- Office of Planning and Development website

**Next PLAN Webinar is scheduled for
October 19, 2023, from 12:00PM-1:00PM**

Questions and Answer Section

- If you would like to ask a question, please either raise your hand and unmute yourself or type your question in the Chat box. If on the phone, lines have been unmuted

