#### 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 <u>Planning and Zoning Training website page</u> for:

- Slides and recording of all completed PLAN webinars in the
- Schedule for upcoming webinars
- OPD <u>Planning Board</u> and <u>Zoning Board</u> 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.



New Hampshire Department of BUSINESS AND ECONOMIC AFFAIRS

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# "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

# 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.

 New Hampshire Department

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

#### •RSA 674:5 Authorization-

•The local legislative body <u>may authorize the planning board to prepare and amend a</u> 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 <u>appoint a capital</u> <u>improvement program committee</u>, 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 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- <u>RSA 674:22</u>
- 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**

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# **Starting the CIP Process**

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)



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 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.

FFAIRS

#### 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 leasepurchase.



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



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





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

#### 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.

Cons of Bonds

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

Financing is easy
 can include debt schedule

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.

Aunicipal 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	\$685 655	\$2 024 734	\$1 668 704	\$1 978 379	\$1 102 569	\$1,498,619
FUNDED BY PROPERTY TAX	2003,033	<i>Ş</i> 2,024,734	Ş1,000,70 <del>4</del>	Ş1,920,329	Ş1,402,309	\$1,498,019
PRELIMINARY IMPACT (PROJECTS & CRFs & BONDS) ON	\$1.33	\$3.85	\$3.12	\$3 53	\$2.52	\$2.64
TOWN TAX RATE	Ş1.55	Ş <b>5.</b> 65	<b>73.1</b> 2	Ş3.55	<i>72.32</i>	Ş2.0 <del>4</del>
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
Aunicipal Improvements Schedule 2023-2030	2023	2024	2025	2026	2027	2028
	PRELIMINARY TOTAL (PROJECTS & CRFs & BONDS) TO BE FUNDED BY PROPERTY TAX PRELIMINARY IMPACT (PROJECTS & CRFs & BONDS) ON TOWN TAX RATE TOTAL OFFSETTING REVENUES/REIMBURSEMENTS FROM CRFs TOTAL AMOUNT TO BE FUNDED BY PROPERTY TAX NET IMPACT ON TOWN TAX RATE (\$ per \$1,000)	SUBTOTAL OF PROJECTS PER YEAR\$245,205PROJECT IMPACT ON TOWN TAX RATE\$0.48BOND/FUND DEPOSIT SUBTOTAL\$440,450BOND/CRF FUNDING IMPACT ON TOWN TAX RATE\$0.86PRELIMINARY TOTAL (PROJECTS & CRFs & BONDS) TO BE\$685,655FUNDED BY PROPERTY TAX\$685,655PRELIMINARY IMPACT (PROJECTS & CRFs & BONDS) ON TOWN TAX RATE\$1.33TOTAL OFFSETTING REVENUES/REIMBURSEMENTS FROM CRFs\$285,402TOTAL AMOUNT TO BE FUNDED BY PROPERTY TAX\$400,253NET IMPACT ON TOWN TAX RATE (\$ per \$1,000)\$0.78NET VALUATION (Increase 1.97%)\$515,100,000	SUBTOTAL OF PROJECTS PER YEAR\$245,205\$942,250PROJECT IMPACT ON TOWN TAX RATE\$0.48\$1.79BOND/FUND DEPOSIT SUBTOTAL\$440,450\$1,082,484BOND/FUND DEPOSIT SUBTOTAL\$440,450\$1,082,484BOND/CRF FUNDING IMPACT ON TOWN TAX RATE\$0.86\$2.06PRELIMINARY TOTAL (PROJECTS & CRFs & BONDS) TO BE FUNDED BY PROPERTY TAX\$685,655\$2,024,734PRELIMINARY IMPACT (PROJECTS & CRFs & BONDS) ON TOWN TAX RATE\$1.33\$3.85TOTAL OFFSETTING REVENUES/REIMBURSEMENTS FROM CRFs\$285,402\$865,654TOTAL AMOUNT TO BE FUNDED BY PROPERTY TAX\$400,253\$1,159,080NET IMPACT ON TOWN TAX RATE (\$ per \$1,000)\$0.78\$2.21NET VALUATION (Increase 1.97%)\$515,100,000\$525,247,470	SUBTOTAL OF PROJECTS PER YEAR\$245,205\$942,250\$582,075PROJECT IMPACT ON TOWN TAX RATE\$0.48\$1.79\$1.09BOND/FUND DEPOSIT SUBTOTAL\$440,450\$1,082,484\$1,086,629BOND/CRF FUNDING IMPACT ON TOWN TAX RATE\$0.86\$2.06\$2.03PRELIMINARY TOTAL (PROJECTS & CRFs & BONDS) TO BE FUNDED BY PROPERTY TAX\$685,655\$2,024,734\$1,668,704PRELIMINARY IMPACT (PROJECTS & CRFs & BONDS) ON TOWN TAX RATE\$1.33\$3.85\$3.12TOTAL OFFSETTING REVENUES/REIMBURSEMENTS FROM CRFs\$285,402\$865,654\$505,479TOTAL AMOUNT TO BE FUNDED BY PROPERTY TAX\$400,253\$1,159,080\$1,163,225NET IMPACT ON TOWN TAX RATE (\$ per \$1,000)\$0.78\$2.21\$2.17NET VALUATION (Increase 1.97%)\$515,100,000\$525,247,470\$535,594,845	SUBTOTAL OF PROJECTS PER YEAR         \$245,205         \$942,250         \$582,075         \$834,700           PROJECT IMPACT ON TOWN TAX RATE         \$0.48         \$1.79         \$1.09         \$1.53           BOND/FUND DEPOSIT SUBTOTAL         \$440,450         \$1,082,484         \$1,086,629         \$1,093,629           BOND/CRF FUNDING IMPACT ON TOWN TAX RATE         \$0.86         \$2.06         \$2.03         \$2.00           PRELIMINARY TOTAL (PROJECTS & CRFs & BONDS) TO BE         \$685,655         \$2,024,734         \$1,668,704         \$1,928,329           FUNDED BY PROPERTY TAX         \$1.33         \$3.85         \$3.12         \$3.53           TOWN TAX RATE         \$285,402         \$865,655         \$3.12         \$3.53           TOTAL OFFSETTING REVENUES/REIMBURSEMENTS FROM CRFs         \$288,400,253         \$1,159,080         \$1,163,225         \$1,170,225           NET IMPACT ON TOWN TAX RATE (\$ per \$1,000)         \$0.78         \$2.21         \$2.17         \$2.14           NET VALUATION (Increase 1.97%)         \$515,100,000         \$525,247,470         \$535,594,845         \$546,146,064	SUBTOTAL OF PROJECTS PER YEAR         \$245,205         \$942,250         \$582,075         \$834,700         \$301,875           PROJECT IMPACT ON TOWN TAX RATE         \$0.48         \$1.79         \$1.09         \$1.53         \$0.54           BOND/FUND DEPOSIT SUBTOTAL         \$440,450         \$1,082,484         \$1,086,629         \$1,093,629         \$1,100,694           BOND/CRF FUNDING IMPACT ON TOWN TAX RATE         \$0.86         \$2.06         \$2.03         \$2.00         \$1.98           PRELIMINARY TOTAL (PROJECTS & CRFs & BONDS) TO BE         \$685,655         \$2,024,734         \$1,668,704         \$1,928,329         \$1,402,569           FUNDED BY PROPERTY TAX         \$685,655         \$2,024,734         \$1,668,704         \$1,928,329         \$1,402,569           FUNDED BY PROPERTY TAX         \$685,655         \$2,024,734         \$1,668,704         \$1,928,329         \$1,402,569           FUNDED BY PROPERTY TAX         \$685,655         \$2,024,734         \$1,668,704         \$1,928,329         \$1,402,569           TOWN TAX RATE         \$685,655         \$2,024,734         \$1,668,704         \$1,928,329         \$1,402,569           TOWN TAX RATE         \$685,655         \$2,024,734         \$1,668,704         \$1,928,329         \$1,402,569           TOTAL OFFSETTING REVENUES/REIMBURSEMENTS FROM CRFs

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

# 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.

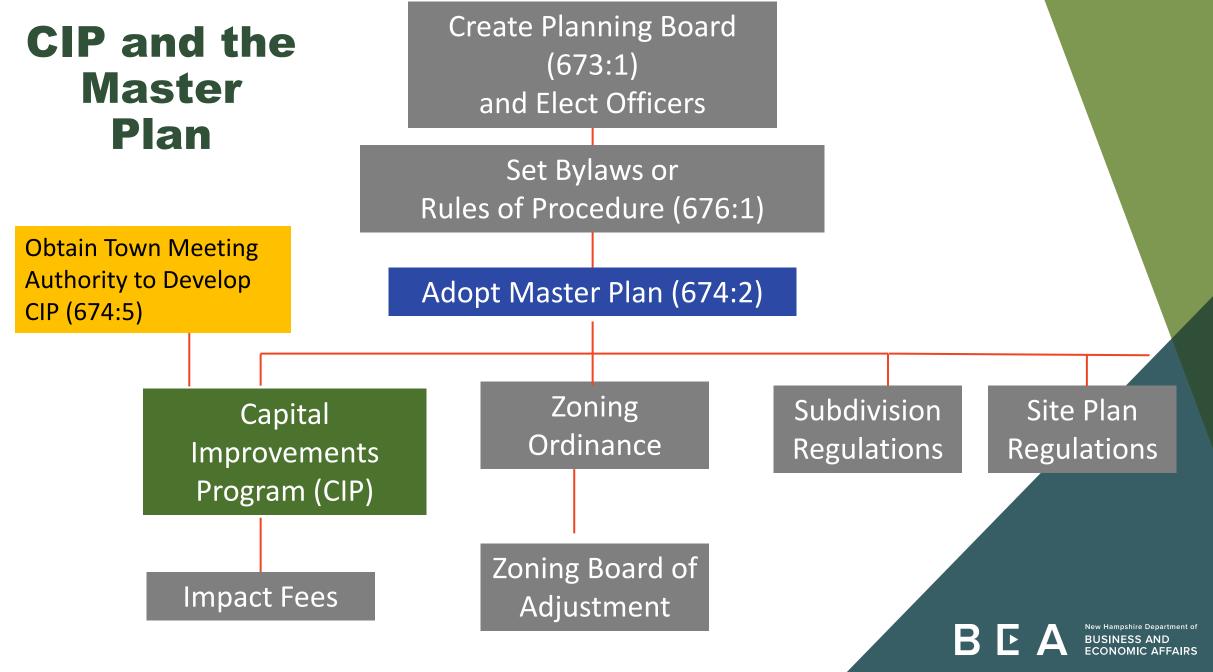


### Municipal Departments' Relationship to the CIP

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!



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Certificate of Adoption
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#### **Case Study**

#### Loudon CIP FY 2021/22 - FY 2026/27

- **2**2 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.

Project	Adopted August 19, 2021		Town of Loudon Municipal Improvement	1000		Cost av	er Year			
Number Dept 4	PROJECT DESCRIPTIONS: DEPARTMENT CAPITAL PURCHASES/DEPENDITURES	Anticipated CIP Cost	(Method(s) of Fitencing / Notes	PY 2021/ 2022 07/95/25 06/96/22	PY 2022/ 2029 07/01/22 06/30/23	FY 2028/ 2024 07/05/23- 06/30/24	FY 2624/ 2025 (17/05/24- 04/30/25	PY 2025/ 2026 67/04/25- 06/30/26	FY 2626/ 2627 (12/01/26- (6/30/27)	101a), Fe 2621/22 2026/27
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15-15-1	Road Date:	\$50,000	Transfer Station Maintenance ESF		\$50,000					\$50,00x
	Transfer Station Subtotal	\$51,000		50	\$10,000	50	50	50	50	\$10,000
15-05-1	Instituted A Ecology Preparation and Publishing of Town History Landmark Unite History 25 South Village Road	550,000 5300,000	Teum History CNI "MEW" Landmark Stores House CNI, S200k 3025/26	\$30,000	\$10,000	530,000		5300,000		556,000 5300,000
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	Police Department Subtotal	\$124.000		50	540.000	90	\$42,000	50	\$42,000	\$124.000
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_	SCHOPENDARCE TRUST IN STREET BOTTONIS	1/1/0		_	_	_	_	_	_	2026/27
_		9	(no manicipal bonds)					-		- 8
	Band Payment Tabland And In Constant (1996) over 1995 Discontinues (1997)		Project and Furshing Notes	50		90	90		50	
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20-70-2 19-40-8	Bridge Construction (NF Construct Maintenance Encoundable Tour Fund	5411.333	Engineering \$40k 3021/22, no project in CIP	540,000 530,000 530,000	\$306,000	\$300,000	\$300,000	5200,000	5200,000	51,040,000
15 /0.8	Energy Connection Con- Connectory Mathematics Equinolative Trust Fund Connectation Connections CBB Date Department Equipment CTF Digitivas (Equipment Capitonia) COF Professor Equipment CTF Professor Energy Connection CDF	593,543		530,000	\$10,000 \$200,000	\$50,000	\$55,000 \$500,000	\$50,000	\$56,000	\$280.000 \$600.000
80 HD-215 HD-167	Inghousy Department Capipariant CBF	\$718.508 \$305.348 \$252.726	Command SAR & CEO vehicles 35th 2021/22, free track During tracks 2021/22, 2021/24 & 2021/25 55/98, focus tradi during track 552/54, toader 53054, foaler 5126 20 Sam für 10-pear project 2010/28	\$200,000 \$200,000 \$300,000	5300,000 5125,000 550,000	\$500,000 \$1,75,000 \$50,000	5500,000 5121,000	5500,000 53,25,000 556,000	\$3,75,000 \$3,75,000	\$275,000
_	Mighney Tout-Ge ap CM	5252.726 536.017 561.296	Save for \$0 year project 2013/33	\$32,000 \$20,000 \$2,500	5300,000	\$100,000	\$800,000	5400,000	5200,000	\$5,20,500 \$2,500
_	Landfill Maintenance Of Silvary Addition Off	543,639 51,308 574,971		50	50	50	- 50 50	- 90	- 50 50	9
19.70-1	Phylona (Logarised U) Mylona (Logarised C) 1. O. Gale Van OH Junter Mathematics (M Junter Addition (H Junter Addition (H Junter Context C) Phylon (Context C) Phylon (Context C) Rescueding of Audition Mathematics Novel 193		Crubars \$40+4 2022/23, 2024/25, 2026/27	50	50 521,000	521,000	50 521,000	\$21,000	50 50	50
15-HD-1	Julia Colar (29     Location (20)     Konstantia (20)     King and Colar (20)     Kanabage and Colar (20)     Kanabage and Colar (20)     King and Colar (20)	511,000	Annual second se	\$2,000	32,000	\$2,000	52,000	52,000	\$2,000 \$350,000	512,000 512,000 51,675,000 51,675,000 51,675,000 51,675,000
	Self-Contained Broathing Apparatos OM Triansfar Station Septage Caption ETH	\$1,990 \$160,175		\$30,000	\$350,000 \$15,000 \$0	\$3%0,000 \$21,000 \$0	\$3\$2,000 \$11,000 \$0	\$21,000	5350,000 525,000 50	5307,000
19-85-1	Tosen History Oli Transfer Station Maintenance (71	525,339 5252,065	Photony concludes \$508.2023/24 Tractor \$508.2023/24	\$30,000 \$30,000	\$10,000 \$N1,000	530,000	50 520,000	500 530,000	50 530,000	5130,000
35-10-1	PROPOSED "NEW" Fire Department Communications CNI PROPOSED "NEW" Village District Solewalls (20)	94	S1206 For 2023/24, need S1206 grant Sebreak Town match S1006 2025/27		560,000	560,000	50 (30,000 (21,000	50 530,000	50 (20,000	5120,000
20-26-2	PROPOSED "NEW" Landmark Stores Hause CRI	9	Phone when \$2000 2025/26	325,000	\$15,000	\$171,000		50	- 50	\$300,000 \$300,000 56
_	CRF & TTT Submitte BORD/FURD DEPOSIT SUBTOTAL BORD/FURD DEPOSIT RUPACT ON TOWN TAX RATE	52,281,667	Antikan ngachanana aya baba Palang una dalah 1008. 2012/JM Tanan (Sina 2012/JA Stahu Ka 2012/JA Malauk Tana mata Stahu Baba/27 Tanana satu Stahu Baba/201 Tanana satu Stahu Baba/201 Check ant accust Jan antihabash dalag faul pan	\$747,500 \$747,500	\$1,271,000	\$1,241,000 \$1,291,000	\$1,301,000 \$1,301,000	\$1,176,000 \$1,176,000	\$1,135,000 \$1,335,000	54,781,500
	BOND/FUND DEPOSIT IMPACT ON TOWN TAX BATE			. 53.22	52.36	32.37	31.99	51.59	53.84	
	PETI IMINARY TOTAL					\$1 961 000		\$3,071,000		
	PRELIMINARY TOTAL PRELIMINARY IMPACT ON TOWN TAX RATE			\$1,588,500 \$2.73	\$2,121,000 \$3.60	\$1,961,000 \$3.29	\$1,593,000 \$2.64	\$3,071,000 \$5.03	\$2,027,000 \$3.28	
	PRELIMINARY TOTAL PRELIMINARY IMPACT ON TOWN TAX RATE			\$2.73	\$3.60	\$3.29	\$2.64	\$5.03	\$3.28	
Project 2	PRELIMINARY TOTAL PRELIMINARY IMPACT ON TOWN TAX RATE	Balance as of 2/12/21	Propert and Funding States	\$2.73	\$3.60	\$3.29	\$2.64	\$3,071,000 \$5.03 #7.2625/2626	\$3.28	101AL FF
	PRELIMINARY TOTAL PRELIMINARY IMPACT ON TOWN TAX RATE OPERTRIE REVOLUS / REMEMBERSHIPS Atomstve Temp OF	2/17/21		\$2.73	\$3.60	\$3.29	\$2.64	\$5.03 17 2625/2626	\$3.28	T01AL P1 2623/22 2024/21 50
19.70.7	PRELIMINARY TOTAL PRELIMINARY IMPACT ON TOWN TAX RATE OPERTRIE REVOLUS / REMEMBERSHIPS Atomstve Temp OF	3/17/21 5.90,007 5.00,425	These contractives S Mile 2022/26	\$2.73 PY 2023/ 2022	\$3.60	\$3.29	\$2.64	\$5.03	\$3.28	2025/22- 2026/23 50 5.345.000
Project # 15-70-7 36-70-7 19-40-8	PREJAMINARY TOTAL PREJAMINARY MAPACT ON TOWN TAX BATT CHIEFTYRE REDUXES / REMARKINGENTS Administry Remarking Remark Administry Remarking Remark Administry Remarking Remarking Remarking Committee Committee Of Committee Committee Of	8/13/20 536,007 540,429 5411,333 593,541	New embalance 53458 2022/26	\$2.73	\$3.60	\$3.29	\$2.64	\$5.03 Pr 2025/2020	\$3.28	2621/22
19-70-7 36-70-2 19+60-8	PELIMINARY IMPACT ON TOWN TAX BAT DELLAMINARY IMPACT ON TOWN TAX BAT CHRISTER REVOKES / REMEASURED Administrations Remore Administrations Remore Administration and Resource Administration Administration administration Administration Adminis	8/13/20 536,007 540,429 5411,333 593,541	New embalance 53414 2025/26 doubleg estimates of 5200 2025/26 Engineering 5408 2021/22, no project in CP	<b>52.73</b> <b>PY 2021/2022</b> 540,000	\$3.60	\$3.29	\$2.64	55.03 77 2025/ 2020 5345,000 5200,000	\$3.28	2025/22- 2026/23 50 5.345.000
13-70-7 20-70-7 19-40-4 19-40-4 20-40-2 5	PELIMINALY IONALY FOR DELIMINARY MARACE ON TOWN TAX BOT CHIEFTER REDUXER / REMAINING Anticipation of the second second Anticipation of the second second second Committee Legislation from Anti- analytic second second second second second Anticipation of the second second second second Anticipation of the second second second second second second Anticipation of the second se	8/137/81 536,427 560,427 560 5411,310 593,540 593,540 593,540 5105,140 5105,140 5105,140	Stew westwaterer 35494 2025/208 diselling westwaterer 35208 2027/208 (signeering 3448 2022/20, no genges the CP Commend 35408 A CEO westwisches 5508 2022/22, for touck Deumy trucke 2022/22, 2022/04 A 2022/22, for touck	\$2.73 PY 2023/ 2022	\$3.60	\$3.29	\$2.64	\$5.03 Pr 2025/2020	\$3.28	2023/22 2029/21 5345,000 5200,000 540,000 540,000 50 50 52,000,000 5728,000
15-70-7 30-70-7 15-40-4 15-40-4	PELIMINALY IONALY FOR DELIMINARY MARACE ON TOWN TAX BOT CHIEFTER REDUXER / REMAINING Anticipation of the second second Anticipation of the second second second Committee Legislation from Anti- analytic second second second second second Anticipation of the second second second second Anticipation of the second second second second second second Anticipation of the second se	8/137/81 536,427 560,427 560 5411,310 593,540 593,540 593,540 5105,140 5105,140 5105,140	Tore embalance SMHA X05/28 Building with the and SDHA X05/28 Engineering SMR X02/22, no project in CP Command SMR & CFO with the SMR 2021/22, for low-k	\$22,73 P7 2883/ 2082 . 540,000 .5110,000	\$3.60	\$3.29	\$2.64	55.03 77 2025/ 2020 5345,000 5200,000	\$3.28	8833/22 8884/23 5535,000 5300,000 540,000 540,000 550 550 5572,000 5772,000 5772,000 5722,000 5290,000 5290,000 5290,000
15-70-7 30-70-7 19-40-4 19-40-4 19-40-4	PELIMINARY TOMAS PELIANINARY MARACE ON TOWN TAX BATE OURSETTING NEURALISE / NEURALISENSIS  Attinuing to the second	2/17/21 536,007 541,1310 593,540 593,540 593,540 593,540 595,740 595,740 595,740 595,740 595,740	Stew westwaterer 35494 2025/208 diselling westwaterer 35208 2027/208 (signeering 3448 2022/20, no genges the CP Commend 35408 A.CO westwischer 35088 2022/22, for touck Dame Twels 2022/22.2022/42.2022/22.2016/4.2020	\$22,73 P7 2883/ 2082 . 540,000 .5110,000	\$3.60	\$3.29	\$2.64	55.03 77 2025/ 2020 5345,000 5200,000	\$3.28	2023/22 2029/22 55 5540,000 5200,000 540,000 550,000 5728,000 5728,000 5728,000 5290,000 5200,0000 5200,0000000000
15-70-7 20-70-7 15-40-4 15-10-4 10-3-5 0-3-6-7	PELIMINARY TOMATY TOMA PELIMINARY MARACE ON TOWN TAX BATE CHRISTING REDUKES FIRMERISANS Anticipation of the second sec	2/17/23 5.04,807 5.04,827 5.04,527 5.04,547 5.04,547 5.04,547 5.04,547 5.04,547 5.04,547 5.0,527 5.0,5	New ambidience THEE X052/08 Automatic THEE X052/08 Automatic THEE X052/08 Automatic THEE X052/08 Command SNR & ETC antibility SNR AUTOR THEE Automatic Theory Theory SNR AUTOR AUTOR THE Automatic Theory SNR AUTOR AUTOR AUTOR AUTOR Autor Theory SNR AUTOR AUTOR AUTOR AUTOR AUTOR Autor Theory SNR AUTOR	\$22,73 P7 2883/ 2082 . 540,000 .5110,000	53.60 PF 2022/2023 5220.000 5210.000	\$3.29	52.64 ent per 74ar 77 2054/2020	55.03 77 2025/ 2020 5345,000 5200,000	\$3.24 FT 28254/2007	843,722 2004/23 50 5345,000 5340,000 540,000 540,000 50 50 50 50 50 50 50 50 50 50 50 50
19-70-2 20-70-2 19-40-4 9-40-2 5 40-3 6-7 40-3 6-7 40-3 6-7 19-70-1	PELIMINARY TOMA PELIANINARY MARACE ON TOWN TAX BATE OUTSTTEEL NEURALES / NEURALESENSE Attinues and the second seco	8/13/21 536.42 541.53 541.53 541.53 541.53 541.53 541.54 551.555 551.5555 551.5555 551.5555 551.5555 551.5555 551.5555 551.5555 551.5555 551.5555 551.5555 551.55555 551.55555 551.555555 551.5555555 551.55555555	Stew westwaterer 35494 2025/208 diselling westwaterer 35208 2027/208 (signeering 3448 2022/20, no genges the CP Commend 35408 A.CO westwischer 35088 2022/22, for touck Dame Twels 2022/22.2022/42.2022/22.2016/4.2020	52873 97 2022/2022 540(.000 5210(.000 5210(.000 2210(.000)	53.40 rr 2022/2025 5220,000 5200,000 540,000	53.52 Referitor see 17.2020/2004	57.24 ent per Trai Tr 2004/2005	55-01 17 2025/2020 5340,000 5300,000 5000,000	\$3.28 ** 3834 3837	8833/28 2039/29 50 5345,000 5345,000 540,000 540,000 59 512,000,000 5728,000 5758,0000 5758,0000 5758,0000 5758,0000 5758,00000000000000000000000000000000000
15-70-7 30-70-7 19-40-4 19-40-4 19-40-4	PELIMINARY TOMA PELIANINARY MARACE ON TOWN TAX BATE OUTSTTEEL NEURALES / NEURALESENSE Attinues and the second seco	8/13/21 5.94,881 5.82,427 59 593,541 593,541 593,541 593,541 51275,550 51275,550 51275,550 514,550	Deve emissiones (1343-2020) dispersion (1353-2020) dispersion (1358-2020) dispersion (1358-2020) dispersion (1370-2020) dispersion (1370-2020)	\$22,73 P7 2883/ 2082 . 540,000 .5110,000	53.400 PT 2022/2023 5220,000 5220,000 5200,000 5200,000	\$3.29	52.64 ent per 74ar 77 2054/2020	55.03 77 2025/ 2020 5345,000 5200,000	\$3.24 FT 28254/2007	883/28- 305/51 305 5540,000 5040,000 5040,000 505,000,000 5090,000 5000,0000,000 5000,0000,0000,0000,0000,0000,0000,0000,0000
13-40-2 36-40-2 19-40-4 19-40-2 19-40-2 19-40-2 19-40-1 19-40-1 19-40-1	PELIMINARY TOMA PELIANINARY MARACE ON TOWN TAX BATE OUTSTTEEL NEURALES / NEURALESENSE Attinues and the second seco	8/13/21 5.94,881 5.82,427 59 593,541 593,541 593,541 593,541 51275,550 51275,550 51275,550 514,550	Deve emissiones (1343-2020) dispersion (1353-2020) dispersion (1358-2020) dispersion (1358-2020) dispersion (1370-2020) dispersion (1370-2020)	52873 97 2022/2022 540(.000 5210(.000 5210(.000 2210(.000)	53.400 PT 2022/2023 5220,000 5220,000 5200,000 5200,000	53.52 Referitor see 17.2020/2004	57.24 ent per Trai Tr 2004/2005	55-01 17 2025/2020 5340,000 5300,000 5000,000	\$3.28 ** 3834 3837	884/84 800 (24 5) 5) 5) 5) 5) 5) 5) 5) 5) 5) 5) 5) 5)
13-40-2 36-40-2 19-40-4 19-40-2 19-40-2 19-40-2 19-40-1 19-40-1 19-40-1	PELIMINARY TOMA PELIANINARY MARACE ON TOWN TAX BATE OUTSTTEEL NEURALES / NEURALESENSE Attinues and the second seco	8/13/21 536.42 541.53 541.53 541.53 541.53 541.53 541.54 551.555 551.5555 551.5555 551.5555 551.5555 551.5555 551.5555 551.5555 551.5555 551.5555 551.5555 551.55555 551.55555 551.555555 551.5555555 551.55555555	Deve emissiones (1343-2020) dispersion (1353-2020) dispersion (1358-2020) dispersion (1358-2020) dispersion (1370-2020) dispersion (1370-2020)	\$2,273 PY 2883/2862 340,000 3528,000 229 3327,000	53.40 rr 2022/2025 5220,000 5200,000 540,000	53.20 Reinbaren 17 2020/2024 3.000.000 3.000.000 3.000.000	57.24 ent per Trai Tr 2004/2005	55-01 17 2025/2020 5340,000 5300,000 5000,000	\$3.28 ** 3834 3837	884,782 889,782 597,593 598,000 594,000 540,000 540,0000 540,000 540,000 540,000 540,000 540,000 540,000 54
13-70-7 36-70-2 13-70-1 13-70-1 13-70-1 13-70-1 13-70-1 13-70-1 13-70-1 13-70-1 13-70-1 13-70-1 13-70-1 13-70-1 13-70-1	PELIMINARY TOMA PELIANINARY MARACE ON TOWN TAX BATE OUTSTTEEL NEURALES / NEURALESENSE Attinues and the second seco	8/13/21 5.94,881 5.82,427 59 593,541 593,541 593,541 593,541 51275,550 51275,550 51275,550 514,550	Deve emissiones (1343-2020) dispersion (1353-2020) dispersion (1358-2020) dispersion (1358-2020) dispersion (1370-2020) dispersion (1370-2020)	\$2,273 PY 2883/2862 340,000 3528,000 229 3327,000	53.400 PT 2022/2023 5220,000 5220,000 5200,000 5200,000	53.20 Reinburgen 17 2020/2024 3.000.000 3.000.000	57.24 ent per Trai Tr 2004/2005	55-01 17 2025/2020 5340,000 5300,000 5000,000	\$3.26 ** 2024/2027 542,007 542,007	868,742, 809,742,745 50,544,000 54,400 54,400 54,400 55,400,000 57,400,000 57,400,000 57,400,000 57,400,000 57,400,000 57,400,000 57,400,000 51,400,000,000 51,400,000 51,400,000 51,400,000,000 51,400,000 51,40
19-40-2 20-40-2 19-40-4 19-40-4 20-40-2-5 19-40-1 19-40-1 19-40-1 19-40-1 19-40-1 19-40-1 19-40-1 19-40-1 19-40-1 19-40-1 19-40-1	PELIMINATY INTERNATY INTERNATY INTERNATY INTERNATY INTERNATIONALIST INTERNATIONALISTI INT	8/13/21 5.94,881 5.82,429 593,541 593,541 593,541 593,541 5125,550 5125,550 514,5200 514,5200 514,5200 514,5200 514,5200 514,5200 514,	Anne antinismen TMH 2010/16     Annova T	\$2,273 PY 2883/2862 340,000 3528,000 229 3327,000	53.400 PT 2022/2023 5220,000 5220,000 5200,000 5200,000	53.20 Reinbaren 17 2020/2024 3.000.000 3.000.000 3.000.000	57.24 ent per Trai Tr 2004/2005	55-01 17 2025/2020 5340,000 5300,000 5000,000	\$3.28 ** 3834 3837	864,742 806,742 50 53,84,000 54,000 54,000 54,000 54,000 57,00,000 57,00,000 57,00,000 57,00,000 57,00,000 57,00,000 52,000 52,000 54,00
13-10-2 36-10-2 19+10-4 9+10-4 9+10-4 9+10-4 9+10-4 9+10-4 10+10-4 10+10+10+10+10+10+10+10+10+10+10+10+10+1	PELIMINATY INVALUE PELIMINATY IMPACT ON TOWN TAXA BATT OFFETTRE REVENUES / REMARKEDENCE CONSTITUTION REVENUES / REMARKEDENCE Andread of the Constitution of the Constitution Addread of the Constitution of the Constitution of the Constitution Addread of the Constitution of the Constitution of the Constitution Addread of the Constitution of the Constit of the Constitution of the Con	8/13/21 5.94,881 5.82,429 593,541 593,541 593,541 593,541 5125,550 5125,550 514,5200 514,5200 514,5200 514,5200 514,5200 514,5200 514,	Deve emissiones (1343-2020) dispersion (1353-2020) dispersion (1358-2020) dispersion (1358-2020) dispersion (1370-2020) dispersion (1370-2020)	\$2,273 PY 2883/2862 340,000 3528,000 229 3327,000	53.400 PT 2022/2023 5220,000 5220,000 5200,000 5200,000	53.20 Reinbaren 17 2020/2024 3.000.000 3.000.000 3.000.000	S2.64 ent per Yner rr 2006/2007 Mickard S100.000	554.01 17 2625/2809 5305,009 5305,009 5355,009 5355,009	\$3.26 ** 2024/2027 542,007 542,007	884/84 889/84 50 594.00 594.00 594.00 594.00 594.00 595.00 595.00 597.00 59
13-10-2 26-10-2 13-10-1 13-10-	PELIMINATY INVALUE PELIMINATY IMPACT ON TOWN TAXA BATT OFFETTRE REVENUES / REMARKEDENCE CONSTITUTION REVENUES / REMARKEDENCE Andread of the Constitution of the Constitution Addread of the Constitution of the Constitution of the Constitution Addread of the Constitution of the Constitution of the Constitution Addread of the Constitution of the Constit of the Constitution of the Con	8/13/21 5.94,881 5.82,429 593,541 593,541 593,541 593,541 5125,550 5125,550 514,5200 514,5200 514,5200 514,5200 514,5200 514,5200 514,	Anne antinismen TMH 2010/16     Annova T	52573 FY 2003/ 2002 546,000 5128,000 5228,000 533,000 53,000 53,000 53,000	51.00 17 2022/2020 5225.000 5205.000 5205.000 5255.000 51.251.000 51.251.000	53.20 Reinburgen 17 2020/2020 5200.200 5200.200 522.200 52.200.200 52.200.200	52.64 ent per Year Tr 2006/2007 5150.000 5150.000	554.01 77 2825/ 2826 5305,000 5305,000 5305,000 5305,000 5305,000 5105,000	\$3.28 ** 3836/ 3827 542,000 5.500,000 5.500,000 5.500,000 5.500,000	864,742 806,742 50 53,84,000 54,000 54,000 54,000 54,000 57,00,000 57,00,000 57,00,000 57,00,000 57,00,000 57,00,000 52,000 52,000 54,00
19-40-2 20-40-2 19-40-4 19-40-4 20-40-2-5 19-40-1 19-40-1 19-40-1 19-40-1 19-40-1 19-40-1 19-40-1 19-40-1 19-40-1 19-40-1 19-40-1	PELIMINALAY INVALUES OF THE STATEMENT OF	2/20/22 3:84, 867 3:84, 267 3:87, 267 3:97, 567 3:97, 567 3:97, 567 3:97, 567 3:97, 567 3:87, 278 3:87, 278 3,	New antidatives 1141 2015/26 displays allow and 1200 2015/29 displays allow 2015/2014 an appearance of displays allow 2015/2014 and 2015/2014 and 2015/2014 and always and 2016/2014/2014/2015/2014/2014 and always and 2016/2014/2014/2014/2014/2014 and always and 2014/2014/2014/2014/2014/2014/2014 and antidatives and always and a	\$2,273 PY 2883/2862 340,000 3528,000 229 3327,000	53,200,000 97,200,000 5220,000 5240,000 5240,000 5260,000 5260,000	53.20 Reinburgen 17 2020/2020 3.500.200 3.500.200 5.20.200 5.20.200	52.64 ent per Year Tr 2004/2005 51.62.000 51.201.000 51.201.000 51.201.000	55-01 77 2525/ 2005 5340,000 5340,000 5400,000 5400,000 5500,000 5500,000	\$3.26 ** 3334/ 3337 543,000 543,000 1395,000 1395,000 5480,000	884/84 889/84 50 594.00 594.00 594.00 594.00 594.00 595.00 595.00 597.00 59
13-40-2 30-40-2 13-40-4 13-40-3 13-40-3 13-40-1 13-40-1 13-40-1 13-40-1 23-40-1 23-40-1 23-40-1 23-40-1 23-40-1 23-40-1 23-40-1 23-40-1	PELIMINALAY INVALUES OF THE STATEMENT OF	2/20/22 3:84, 867 3:84, 267 3:87, 267 3:97, 567 3:97, 567 3:97, 567 3:97, 567 3:97, 567 3:87, 278 3:87, 278 3,	Anne antinismen TMH 2010/16     Annova T	52,573 972 8832/3442 5465,080 5726,080 5726,080 5355,080 5055,080 5355,080 5555,0805,080	53.440 FY 2022/2023 5205.000 5205.000 5205.000 5305.000 5305.000 5305.000 5305.000 5305.000 5305.000	53,29 Reinburgen 17 2020/2020 3000.000 3100.0000 3100.00000 3100.0000000000	52.64 ent per Year Tr 2004/2005 340/200 5155200 5052000 5052000 5052000 5052000	554.01 77 2825/ 2826 5305,000 5305,000 5305,000 5355,000 5505,000 51,055,000	\$3.28 ** 3134/ 3137 540,000 530,000 531,000 540,0000 540,0000 540,0000000000	884/84 889/84 50 594.00 594.00 594.00 594.00 594.00 595.00 595.00 597.00 59

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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**

- $igodoldsymbol{\Theta}$  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.
- Onduct 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 <u>avoid tax spikes</u> and should not be used for a one-time tax rate reduction. Causes tax rate to spike in subsequent years



#### **<u>CNHRPC Website</u> <u>SNHRPC Website</u> <u>OPD Website</u></u>**

#### 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**

Stephanie N. Verdile, Principal Planner Office of Planning & Development <u>stephanie.n.verdile@livefree.nh.gov</u> 603-271-1765

Michael Tardiff, Executive Director Central New Hampshire Regional Planning Commission (CNHRPC) <u>mtardiff@cnhrpc.org</u> 603- 226-6020

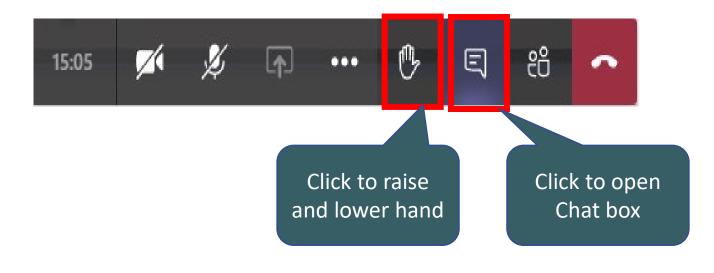
## **OPD** Information

- Slides and recordings of all completed PLAN
   webinars
- Schedule for 2023 upcoming webinars
- A short, anonymous <u>online survey</u>
- 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



**AFFAIRS** 

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