

TOWN OF WHITEFIELD

NEW HAMPSHIRE

CAPITAL IMPROVEMENTS PROGRAM

2024 – 2029



APPROVED BY THE WHITEFIELD CIP COMMITTEE

JANUARY 3, 2024

ADOPTED

DATE

Developed by the Whitefield Capital Improvement Committee.

With technical assistance from the North Country Council.

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CERTIFICATE OF ADOPTION

In accordance with New Hampshire RSA 674:5-8, Capital Improvements Program, and RSA 675:5, Method of Adoption, The Whitefield Planning Board, having held a duly noticed public hearing on **MONTH DAY YEAR** hereby adopts and certifies this Capital Improvements Program, 2024 – 2029.

Whitefield Planning Board Chair

Whitefield Planning Board Vice Chair

Whitefield Planning Board Member

Whitefield Planning Board Member

Whitefield Planning Board Member

Whitefield Planning Board Member

Whitefield Planning Board Member

Whitefield Planning Board Member

Whitefield Planning Board Selectman’s Representative

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

Signed: _____

Tina Wright, Whitefield Town Clerk

Seal:

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ACKNOWLEDGMENTS

The Planning Board would like to thank the following people who assisted the Board with developing this Capital Improvements Program 2024-2029. Time and assistance provided include completing Department capital request applications, discussing those requests at scheduled times with the CIP Committee, Committee meeting attendance by members and Department designees, and volunteer and staff assistance.

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

Appointed CIP Committee

- Edwin Betz, Chairman CIP Committee
- Scott Burns, Chairman Planning Board
- Alan Theodhor, Planning Board Member
- Tim O'Neil, Vice Chairman Planning Board
- Frank Lombardi, Planning Board Member & Chairman Conservation Commission
- Scott Black, Property Owner
- Teresa Russo, Property Owner

Other Contributors

- Joyce McGee, Tax Collector and Planning Board Secretary
- Judy Ramsdell, Administrative Assistant
- Tina Wright, Whitefield Town Clerk

Prepared With Technical Assistance By:

North Country Council

North Country Regional Planning Commission & Economic Development District

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CHAPTER 1: INTRODUCTION

The Capital Improvements Program (CIP) is an integral extension of the Master Plan; the program is a six-year schedule for a series of planned municipal expenditures for capital improvements. The CIP is a decision-making tool that demonstrates how, when, and what Whitefield intends to expend on capital improvements over six (6) years to accommodate existing and predicted needs of the community as related to current and future growth trends.

What is a “Capital Improvement”?

A Capital Improvement is a large and unusual expenditure. Sometimes a Capital Improvement requires bonding. It does not include regular operating expenses.

HISTORY OF WHITEFIELD’S CAPITAL IMPROVEMENTS PROGRAM (CIP)

In 2019, the Whitefield Planning Board updated its Master Plan in accordance with NH RSA 674:2, which was adopted on November 12, 2019. The 2019 Plan builds upon the 2008 Master Plan, focusing on land use, transportation, community facilities, utilities, public service and energy, housing and population, economic development, natural resources and natural hazards, recreation, history and culture, and regional considerations.

The 2019 Master Plan highlights that ***“Whitefield maintains a Capital Improvement Plan (CIP) to keep track of predictable expenditures in the coming years and decades. This CIP was originally established in 2008 and is updated every six years.”***

The Master Plan includes many goals and recommendations for the future of the Town’s various departments. Each chapter contains a detailed list of goals, many of which could become part of the CIP. Goal #1, “Keep the Small Town Feel,” was the most answered survey question with 96%. The results showed that 56% felt Extremely Important, and 27% felt Very Important. (*Master Plan Page. 132*)

The CIP was first established in 2008. Each year, it is reviewed, with updates occurring every six (6) years. The latest or current plan covers 2017-2023. This update being completed will cover 2024 to 2029.

Increase Broadband Capabilities

By increasing broadband capabilities and embracing alternative energy projects, Whitefield will be able to ensure the quality of life for current residents and businesses and be better positioned to encourage new businesses to move to Whitefield.

2019 Master Plan

In March 2023, the Selectboard appointed a CIP Committee to develop the 2024 - 2029 Whitefield CIP. The committee reviewed the capital improvements project criteria, determining three (3) key criteria. Department heads submitted Capital Requests for both expenditures for projects or equipment and requests to raise funds in a reserve for future expenditures for consideration for inclusion into the CIP. These capital requests were reviewed utilizing the criteria.

Three (3) key criteria have defined capital improvement.

1) An expenditure of \$10,000 or more;

2) has a useful life of at least three (3) years or;

3) any purchase that requires or utilizes bond financing.

In developing this CIP, the Whitefield CIP Committee identified the standards of need by which the submitted Capital Expenditures would be prioritized.

- **Urgent:** The Capital Expenditure / Reserve is needed immediately to protect the health and safety of the community and cannot be delayed. This is programmed in CIP.
- **Necessary:** The Capital Expenditure / Reserve is needed within three (3) years to maintain a basic level and quality of community services/infrastructure. This is programmed in CIP.
- **Desirable:** The Capital Expenditure / Reserve will be needed within four to six (4-6) years to improve the quality or level of service. Depending on funding availability, this may or may not appear in the CIP budget and schedule.
- **Deferrable:** The Capital Expenditure / Reserve does not serve an immediate need and will not appear with funding in the CIP budget and schedule. However, this designation indicates that it has been found to support community goals and objectives.
- **Premature:** The Capital Expenditure / Reserve requires additional research, planning, and coordination. This will not appear with funding in the CIP budget.

What review standards were utilized in determining project priorities?

Eligible	Non-Eligible
• Major Equipment	• Operating Costs
• Vehicles	• Maintenance Costs
• Special Studies	• Salaries or Benefits
• Purchase of Land	• Lower-Cost Equipment
• Easements	• Regular Building Maintenance
• Construction of Roads	• Programs
• Construction of Buildings	• Services

PURPOSE AND USE OF THE CIP

The CIP has a variety of purposes and should have multiple benefits for Whitefield’s financial, budgetary, and planning functions. The CIP’s primary purposes are summarized below.

Sets Financial Goals

- Merges goals, policies, and objectives found in the adopted Whitefield Master Plan with the budgetary process.
- Allows taxpayers and town officials to see the big picture of all anticipated costs in relation to each other, enabling them to better prioritize them in relation to each other based on meeting community goals and objectives.
- Puts a “price tag” on growth-related issues to allow community members to be better informed about decisions related to the orderly growth and development of the community.
- Preserves public health, safety, and welfare by providing an annual review of resources and needs.
- Provides the Board of Selectmen with a guide for their annual budgeting process pursuant to RSA 674:5-8.

Stabilizes Tax Rate

- Enables Whitefield to even out periods of under-expenditures and over-expenditure on capital improvements and protect taxpayers from large swings in their tax rate due to spending divergences by planning for, scheduling, and setting aside public funds for Capital Investments.
- Assists in stabilizing the tax rate by forecasting future needs in advance, thereby ending the “emergency” nature of funding requests and any subsequent tax hikes.
 - Avoids deferred maintenance costs by planning for replacement and rehabilitation over time.
 - Avoids unanticipated tax rate increases or “surprises” to cover large capital expenses on an emergency basis.
- Develop a fair distribution of capital costs among departments.

Improves Communication and Coordination

- Aids the Town's elected officials, appointed committees, department heads, and voters in prioritizing, coordinating, and planning for future town growth and sequencing various municipal expenditures.
- Allows major purchases to be discussed in factual detail before they become critical – avoiding community debates based on opinions and “best guesses.”
- Opens the conversation to the community early on in the process by hosting public discussions as part of developing a detailed and transparent plan for future needs and ways of funding those needs.
- Garners public support over time for budget requests.
- Makes the budget more transparent to voters (and other department heads).

Supports Economic Development

- Allows for long-term financial planning.
- Supports economic development to help municipalities decide whether to apply for grants.
 - Having a CIP increases the chances of securing grants because of advanced planning.

Provides Access to Other Land Use Planning Tools

- Builds a foundation for growth management and impact fees should Whitefield ever want them.
- Anticipates demands of growth.
- Opens the door for a growth management ordinance or an impact fee ordinance should a municipality ever want one.
- Identifies “scattered and premature” development.
- Informs residents, seasonal homeowners, potential residents, business owners, potential business owners, and developers of needed and planned improvements.

The Selectboard appointed a Capital Improvements Program Committee, which used the following process to guide the development of the 2024-2029 CIP. The process followed the one established under RSA 674:7 (*See Appendix Relevant State Statues for Capital Improvement*).

Approval of Master Plan

- Whitefield Planning Board completed the 2019 Master Plan in November, which was adopted on November 12, 2019. The generally accepted practice is to update the Master Plan every seven (7) to ten (10) years.

Authorization from Town Meeting

- The legislative body of Whitefield (voters at Town Meeting) voted to authorize the Whitefield Capital Improvements Planning Committee to prepare and amend a CIP on March 11, 2008, in accordance with NH RSA 674:5-8.

Appointment of the Committee

- The Selectboard appoints a Capital Improvements Program Committee consisting of members from the Planning Board, Town Departments, Town Committees, and the School Board.

Definition of Capital Expenditure

- The CIP Committee defines “capital expenditure” during each CIP update. During the 2024 - 2029 update, the definition is an expenditure of **\$10,000.00** or more. The CIP Committee changed the threshold from \$5,000 to \$10,000 in the update due to cost increases seen since the last CIP update.

Key Criteria

- The project or purchase must meet one or more of the following key criteria. During the 2024 – 2029 update, the CIP Committee approved the following criteria:
 - 1) Must have gross expenditure of \$10,000 or more;
 - 2) Must have a useful life of at least three (3) years;
 - 3) Any purchase that requires or utilizes bonding.

Eligible Capital Expenditure

- Eligible capital expenditures would include equipment purchases for town departments or programs, planning studies or plans, building construction or upgrades, or property acquisition. Items **not** considered capital expenses

would be operation and maintenance costs such as salaries, benefits, or lower-cost equipment and regular building maintenance. Programs and services offered also would not constitute capital expenses.

Solicitation of Project from All Municipal Departments

- To give each department a method of collecting the required information and to help ensure consistency across departments, the Committee sends information and application/survey materials to all Town Department heads, Board, and administrative Staff positions. The application/survey requests information regarding anticipated future needs, including desired acquisition date, anticipated life expectancy, financing method (s), cost, and priority of need. (See *Appendix Department Head Survey Form*) This occurred in September of 2023.

The Town of Whitefield collects the applications/survey (requests), and the CIP Committee reviews applications, developing questions in preparation for each Department during the interview process.

Development and Adoption of Priority Prioritization Criteria

- Prioritization is preliminarily developed and adopted by the Capital Improvements Program (CIP) Committee to prioritize the submitted Capital Expenditure / Reserve. The criteria rank from Urgent to Premature, as outlined above.

The CIP Committee met from May 2023 to January 2024 eight (8) times to discuss the approach to preparing the CIP and met with Departments to discuss their capital expenditures. In addition, North Country Council staff meet with department heads multiple times during the process for clarification of department Capital Expenditure / Reserve submittals.

The committee's work was organized as follows:

Education and Planning

- The CIP Committee reviewed materials from other towns and then discussed with North Country Council staff to learn about the process. An important early decision for the CIP Committee was determining the criteria Whitefield should use to define ***“capital improvement.”*** In addition, the Committee reviewed and confirmed the standards to determine project priorities.

To give each department a method of collecting the required information and to help ensure consistency across departments, the Committee developed a submittal form “application” for anticipated future needs (including desired

acquisition date, anticipated life expectancy, method(s) of financing, cost, and priority of need.

Meeting with Departments

- To ensure communication with the various municipal departments, the Committee sent a detailed memorandum with instructions to each Town Department head to explain the process and submit their capital expenditures requests using the survey form. These Capital Expenditure / Reserve requests asked for a description of the request, purchase date, purchase price, description of need, and use. The anticipated replacement dates, replacement costs, and expected funding sources. This was to be completed for all existing Capital Expenditure / Reserves being carried forward or any new requests.

Analysis

- To facilitate analysis, all the information was entered by the North Country Council into a series of spreadsheets, which allowed the Committee to assess the impact of different acquisition dates and approaches for all Capital Expenditure / Reserves.

Plan Development and Recommendations

- After receiving the completed information from each Whitefield department, the Committee invited the Department heads to meet and discuss their respective departments' Capital Expenditure / Reserve priorities and needs. Interviews were conducted during two (2) meetings.

Over the course of three (3) meetings and, follow up through the North Country Council with each department to clarify needs and discuss priorities, alternative approaches, and acquisition timing. The Committee worked through each submitted Capital Request, confirming priority ranking and cost allocation to develop an expense projection across the six-year period that would limit any significant impact on the tax rate.

SCOPE OF THE CAPITAL IMPROVEMENTS PROGRAM

This Capital Improvements Program identifies capital requests anticipated over the next six (6) fiscal years beginning January 2024 and ending December 2029. Within this time frame, however, other capital requests that will be of high priority and warrant immediate inclusion in the town's capital spending plan will be identified. After Capital Expenditures are completed for a particular year, they should be removed from the CIP, and the status of pending Capital Expenditures should be examined and adjustments made. Every spring or summer, the process should begin now 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 requirements of many of the projects within this document. The baseline information is additionally valuable when developing future projects for consideration in an updated Capital Improvements Program. Similarly, Department staffing, equipment, and programs are inventoried, and future projections for expansion in the Departments are provided as baseline information. They indicate what types of future needs are on the horizon and develop a history of the growing needs of the community's facilities.

CHAPTER 2: DEMOGRAPHIC TRENDS

To test the long-term viability of the proposed CIP, the Committee reviewed past, present, and future demographics and data of Whitefield. The following tables and charts help assess the growth trends of Whitefield, Coös County, and New Hampshire. The information can help answer questions such as **“Are there indicators in the data that might point to new schools or expanded social services?”** or **“How fast is Whitefield growing?”**

Whitefield Largest Employers

White Mountain Regional High School | 122 employees

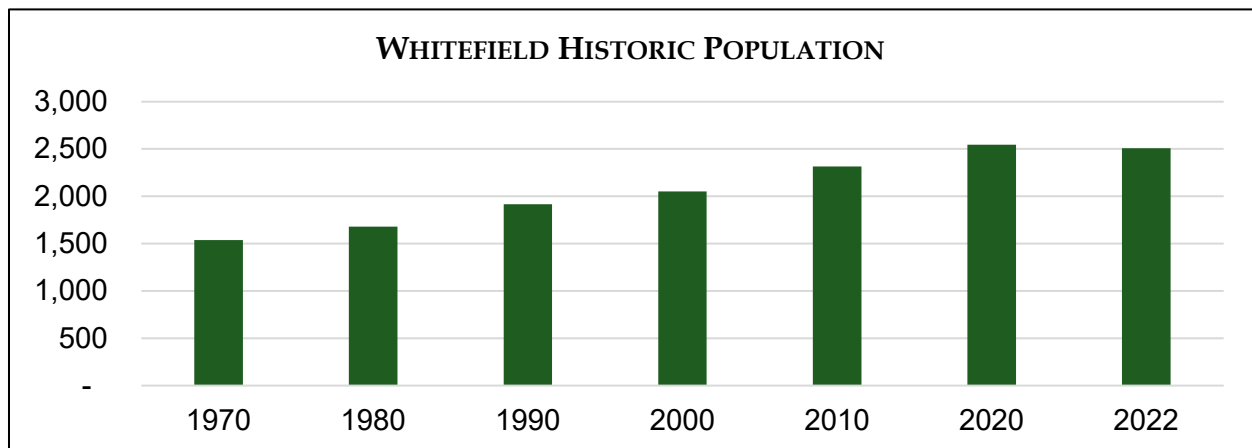
Morrison Nursing Home | 97 employees

Mountain View Grand | 200 employees

Presby Plastics | 26 employees

POPULATION

The population in Whitefield has grown 10% since 2010, while Coös County experienced a decline of 5%. Since 1970, Whitefield has grown 66%, while Coös County experienced the opposite with a decrease of 9%. From 1970 to 2022, New Hampshire’s population grew by 87%, slowing to 5% from 2010 to 2020. Between 2010 and 2020, Whitefield experienced greater growth than its bordering communities (Carroll 5%, Littleton 1%, Lancaster -9%, Dalton -6%, Jefferson -8%, and Bethlehem -1%).



POPULATION & HOUSING UNIT TRENDS WHITEFIELD

Decades	Population	Net Change		Housing Units	Net Change	
		#	%		#	%
1970	1,538	N/A	N/A	<i>Comparable data is not available.</i>		
1980	1,681	143	9%			
1990	1,917	236	14%			
2000	2,052	135	7%	1,158	N/A	N/A
2010	2,314	262	13%	1,339	181	16%
2020	2,546	232	10%	1,357	18	1%
Total Change from 1970 - 2020		1,008	66%	Total change from 2000 - 2020	199	17%

Source: US Decennial Census Housing Units and www2.nhes.nh.gov/GraniteStats for population

Area (Sq Mi) Excluding Water	POPULATION DENSITY, 1970 TO 2020					
	Persons per Square Mile					
	1970	1980	1990	2000	2010	2020
34.3	45	49	56	60	67	72

POPULATION TRENDS COÖS COUNTY & NEW HAMPSHIRE						
Decades	County Population	Net Change		NH Population	Net Change	
		#	%		#	%
1970	34,291	N/A	N/A	737,681	N/A	N/A
1980	35,147	856	3%	920,610	182,929	25%
1990	34,828	-319	-1%	1,109,25	188,642	21%
2000	33,111	-1717	-5%	1,235,786	126,53	11%
2010	33,055	-56	0%	1,316,470	80,684	7%
2020	31,268	-1787	-5%	1,377,529	61,059	5%
Total Change from 1970 - 2020		(3,023)	-9%		639,848	87%

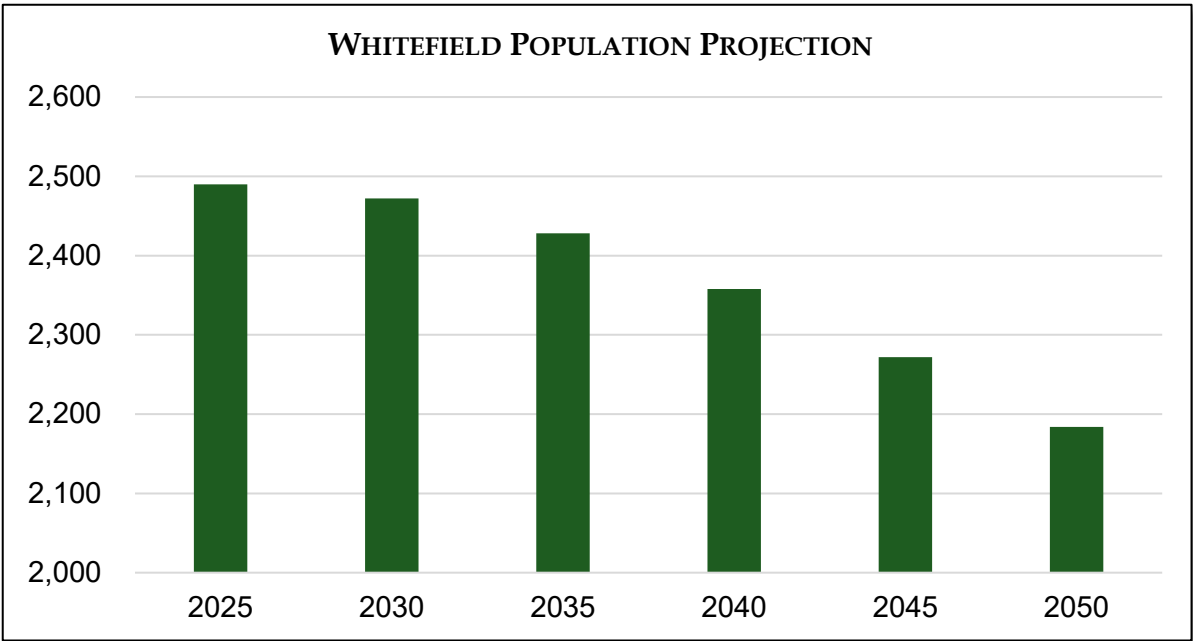
www2.nhes.nh.gov/GraniteStats/SessionServlet?page=Population

As the tables below indicate, Whitefield is anticipated to decline in population growth starting in 2025, equivalent to Coös County of 12% from 2025 to 2050. During the same period, the state of New Hampshire will experience only slight growth of 5%. Four of the six communities boarding Whitefield also anticipate seeing a 12% decline in population from 2025 to 2050. (Carroll -12 %, Littleton 3%, Bethlehem 3%, Lancaster -12 %, Dalton -12 %, and Jefferson -12 %).

POPULATION PROJECTIONS

Year →	2025	2030	2035	2040	2045	2050
Whitefield	2,490	2,472	2,428	2,358	2,272	2,184
Coös County	31,274	31,047	30,490	29,608	28,533	27,428
New Hampshire	1,430,601	1,473,286	1,501,045	1,511,770	1,509,955	1,501,909

NH BEA - <https://www.nheconomy.com/getmedia/0205c62d-9c30-4b00-9c9e-d81d8f17b8b3/NH-Population-Projections-2020-2050-Final-Report-092022.pdf>



Whitefield’s population tends to be older, having a median age slightly higher than that of Coös County but significantly higher compared to New Hampshire and the U.S. Whitefield’s median age has continued to increase between 2010 and 2020, as did neighboring communities and Coös County.

MEDIAN AGE				
US Census 5-Year Estimates	Whitefield	Coös County	New Hampshire	US
2020	50	49	43	38
2015	49	48	42	38
2010	47	45	40	27

US Census ACS 5-Year Survey

POPULATION BY AGE COHORT								
	Whitefield		Coös County		New Hampshire		US	
	Total	Percent	Total	Percent	Total	Percent	Total	Percent
Under 5 years	127	5.1%	1,230	3.9%	63,509	4.6%	19,423,121	5.9%
5 to 9	95	3.8%	1,111	3.5%	68,766	5.0%	20,247,138	6.1%
10 to 14	163	6.5%	1,728	5.5%	78,993	5.8%	21,674,117	6.6%
15 to 19	60	2.4%	1,466	4.7%	88,329	6.4%	21,654,363	6.6%
20 to 24	101	4.0%	1,502	4.8%	86,472	6.3%	21,574,425	6.5%
25 to 29	144	5.8%	1,748	5.6%	85,052	6.2%	22,854,328	6.9%
30 to 34	86	3.4%	1,734	5.5%	86,507	6.3%	22,506,614	6.8%
35 to 39	178	7.1%	1,743	5.6%	80,750	5.9%	21,920,290	6.6%
40 to 44	180	7.2%	1,835	5.9%	79,885	5.8%	20,521,593	6.2%
45 to 49	74	3.0%	2,073	6.6%	87,220	6.4%	20,582,187	6.2%
50 to 54	224	8.9%	2,273	7.2%	100,008	7.3%	21,049,271	6.4%
55 to 59	160	6.4%	2,569	8.2%	112,805	8.2%	21,928,936	6.7%
60 to 64	198	7.9%	2,892	9.2%	103,743	7.6%	20,900,477	6.3%
65 to 69	309	12.3%	2,688	8.6%	85,558	6.2%	17,634,322	5.3%
70 to 74	125	5.0%	1,823	5.8%	68,564	5.0%	13,956,297	4.2%
75 to 79	129	5.2%	1,311	4.2%	41,014	3.0%	9,066,018	2.7%
80 to 84	58	2.3%	830	2.6%	26,749	1.9%	5,932,196	1.8%
85 +	92	3.7%	804	2.6%	28,251	2.1%	6,299,788	1.9%

ACS 2021, 5-year estimates

LOCAL AND REGIONAL HOUSING GROWTH

Number of Households 1094
Median Household Income \$ 55,375
Population with Ambulatory Disability 22%
Percent of Households with Children 11%
Median Home Value \$ 168,800
Total Population 2503
Net Migration (2010- 2020) Change in Population 184 Total Net Migration 341

HOUSING COSTS



Median Single Family		Average Rent	
Home Value	\$168,800	Rental Payment	\$980
Monthly Payment	\$1,514	Utilities	\$260

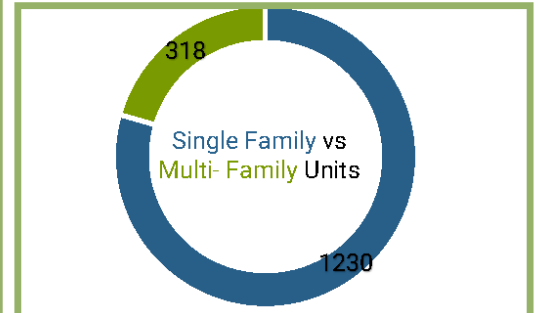
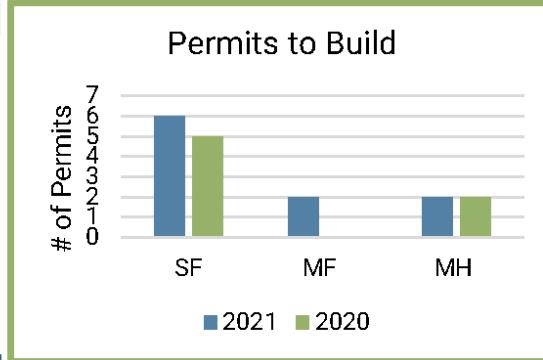
\$60,560	Needed income to afford	\$49,603	Needed income to afford
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Current Housing

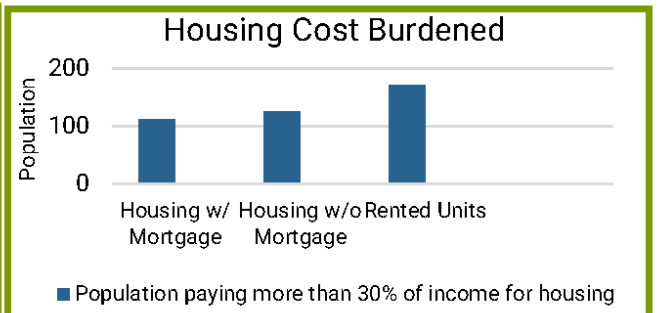
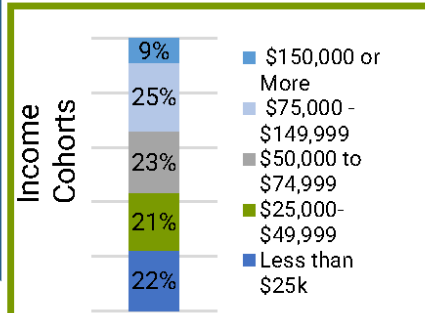


Housing Stock	
Total	1,375
Vacant Units	343
Occupied Units	1,032

Renter	Owner
35%	65%
Homes Built Pre-1940	
% Owned	25%
% Rented	27%



Affordability Gap



Sources: Best available data as of December 2023. Please view corresponding data dictionary for details.

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HISTORY OF BUILDING PERMIT ACTIVITY							
Year →	2017	2018	2019	2020	2021	2022	2023
Total Permits	56	68	76	87	102	92	33
Residential (<i>Single Family or Duplex</i>)	47	60	61	80	77	81	28
<i>Of the total Residential Permits, how many are new structures?</i>	7	9	5	9	10	12	2
Commercial, Residential over 2 Units, Speculative Homes	4	2	11	2	10	5	1
<i>Of the total Commercial and residential Permits, how many are new structures?</i>	1	0	3	1	6	3	0
Other Permits	5	6	4	5	15	6	4

The categories in the table above can be further described below as listed in the Town of Whitefield’s Notice of Land Use Board Fees Under RSA 673:16, III

Residential (Single Family or Duplex)

- New Construction, Accessory Structure, Accessory Structure under 200 sq. ft. (detached garage, porch, deck, shed, patio, in-ground pool). Remodel/Alteration, Renewal.

Commercial, Residential over 2 Units, Speculative Homes

- New Construction, Misc. (Electric, Plumbing, Mechanical), Remodel/ Alteration, Renewal.

Other Permit Fees

- Recreational Vehicle, Private Road Agreement, Septic Permit, Demolition Permit, Driveway Permit, Lot Line Adjustment, Subdivision, Change of Use, Voluntary Merger.

Short-Term Rental Permits

Since 2020, the Town of Whitefield has issued five (5) short-term rental permits. However, there are a number of grandfathered Short-Term Rentals. The exact number is unknown.

Source: The Town of Whitefield staff provided the number of building permits. Categories were taken from the Town of Whitefield, Notice of Land Use Board Fees Under RSA 673:16, III, Effective October 24, 2022, numbers from town staff.

https://www.whitefieldnh.org/sites/g/files/vyhlf1446/f/uploads/pb_development_permit_application_6_12_23.pdf

According to Airdna (a Short-Term Rental tracking website that follows units on Airbnb & VRBO), as of December 2023, there are 87 active rentals in Whitefield. Of those, 24 were for rooms only, and 53 were for entire homes (which means full units with kitchen, bath & bedroom).

In January of 2023, there were 43 entire home rentals listed. Over the last 12 months, the occupancy rate has been 47%, which Airbnb states is down 19% from the previous year. The average daily rate is \$302.

SCHOOL ENROLLMENT

School enrollment is an important factor in developing the CIP as fluctuations can greatly affect the overall tax rate as resources are determined to provide the best quality education to our students. Over the past six years, enrollment at Whitefield Elementary School has seen a low of 165 and a high of 186, with an average of 174. Currently, 2023 enrollment is (2.9%) below the average. There was no trending pattern year to year, with enrollment declining by three (3) while increasing by two (2) years. The largest increase was 17 in 2022, while the largest decrease was 15 in 2020. The net change from 2018 to 2023 was a decrease of four (4) students.

WHITEFIELD ELEMENTARY SCHOOL											
Year	KG	G1	G2	G3	G4	G5	G6	G7	G8	WES Total	Percent change
2018	12	23	22	11	23	16	30	20	16	173	n/a
2019	14	17	21	23	13	25	19	33	21	186	7.5%
2020	22	13	15	19	22	12	26	14	28	171	-8.1%
2021	28	21	11	15	20	16	14	26	14	165	-3.5%
2022	18	28	21	14	16	15	24	18	28	182	10.3%
2023	22	16	27	23	12	15	14	23	17	169	-7.1%

Similarly, White Mountain Regional High School enrollment showed no distinct pattern from year to year. There was a high of 107 in 2019 and a low of 80 in 2022. The average enrollment was 93 students. Current enrollment is (4.3%) below the average. The net change from 2018 has been a decrease of 14 students.

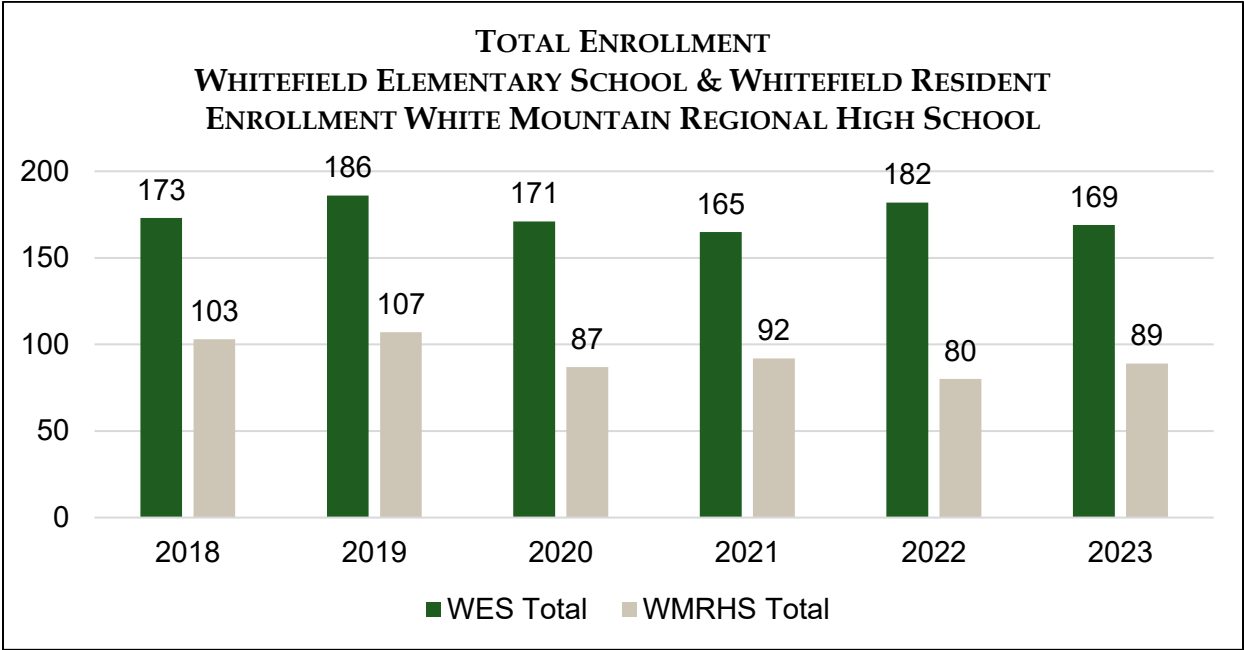
WHITE MOUNTAIN REGIONAL HIGH SCHOOL						
Year	G9	G10	G11	G12	WMRHS Total	Percent Change
2018	23	25	35	20	103	n/a
2019	23	21	26	37	107	3.9%
2020	27	17	17	26	87	-18.7%
2021	34	22	16	20	92	5.7%
2022	18	26	21	15	80	-13%
2023	27	18	25	19	89	11.3%

Residents of Whitefield attending WMRHS

The combined enrollment of Whitefield Elementary School and White Mountain Regional High School saw a high of 293 in 2019 and a low of 257 in 2021. The average enrollment was 267 students. Current enrollment is (3.4%) below average. The largest increase was in 2019, with 15 additional students over the prior year. 2020 saw the highest decrease, with 35 fewer students than the previous year. The net change over the six years is 18 fewer students.

COMBINED ENROLLMENT FOR WHITEFIELD RESIDENTS				
Year	K-8	9-12	Total	Percent Change
2018	173	103	276	n/a
2019	186	107	293	6.2%
2020	171	87	258	-11.9%
2021	165	92	257	-0.4%
2022	182	80	262	1.9%
2023	169	89	258	-1.5%

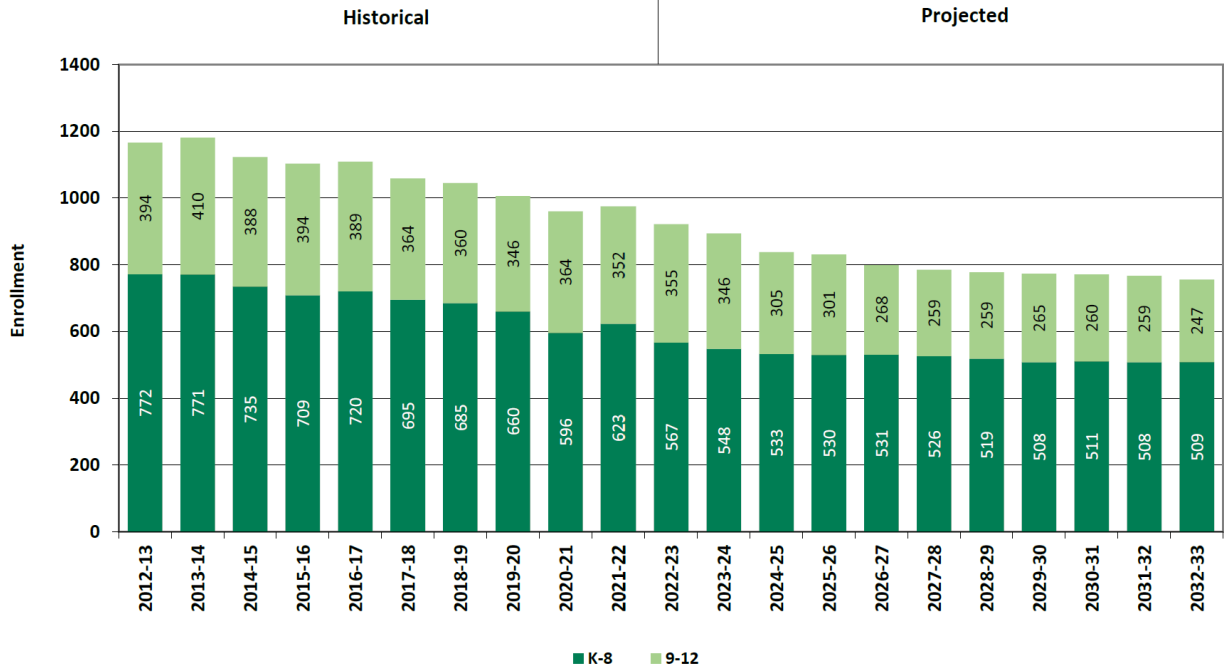
Residents of Whitefield attending WMRHS and Whitefield Elementary



Enrollment projections for the next six-year period for SAU #36 show continuous declines. Anticipated average enrollment is 821, which is (11%) lower than the 2023 enrollment of 922. Lower enrollment does not necessarily translate into lower taxes. Suppose area schools' enrollments decrease at a higher percentage than Whitefield. In that case, it may cause the portion of Whitefield's school tax burden to increase, as Whitefield would be responsible for an increased percentage of the school expenditures.

SAU 36 Enrollment Projections				
Year	K-8	9-12	Total	Percent Change
2012-2013	772	394	1166	n/a
2013-2014	771	410	1181	1.3%
2014-2015	735	388	1123	-4.9%
2015-2016	709	394	1103	-1.8%
2016-2017	720	389	1109	.5%
2017-2018	695	364	1059	-4.5%
2018-2019	685	360	1045	-1.3%
2019-2020	660	346	1006	-3.7%
2020-2021	596	364	960	-4.6%
2021-2022	623	352	975	-1.6%
2022-2023	567	355	922	-5.4%
2023-2024	548	346	894	-3%
2024-2025	533	305	838	-6.3%
2025-2026	530	301	831	-0.8%
2026-2027	531	268	799	-4%
2027-2028	526	259	785	-1.8%
2028-2029	519	259	778	-0.9%

Historical & Projected Enrollments in Grade Combinations



Source: New England School Development Council, www.nesdec.org SAU #36 White Mountains RSD 2022-23 Enrollment Projection Report Spring Update

CHAPTER 3 PROJECT PRIORITIZATION

PROJECT PRIORITIZATION METHOD

During the CIP update, one of the challenging aspects is the planning, prioritizing, and evaluation of the proposed Capital Requests. The following prioritization criteria method was used to assist the CIP Committee with evaluating each Capital Request submitted by the Town's Departments.

Department Self-Prioritization

Department representatives were asked to prioritize each request based on criteria adopted by the CIP Committee (Urgent, Necessary, Desirable, Deferable, and Premature). Each Department was also asked to assign year(s) of expenditure and list funding sources. Survey/applications were sent to Department heads on September 5th of 2023, with a response deadline of September 26th of 2023. Department heads then met with the CIP Committee for interviews on October 25th (Town Government, Recreation, Police, Public Works (Roads, Water, Sewer, Solid Waste) and Fire and Rescue) and December 13th (Library and Mount Washington Regional Airport) to discuss submissions.

CIP Committee Prioritization

The Committee invited Department representatives who submitted applications to appear before the Committee to present and discuss their submitted Capital Requests.

After reviewing submitted materials and receiving clarifying information from follow-up discussions North Country Council staff had with Department representatives, the Committee assigned final prioritization to each Capital Request.

It is important to note that North Country Council staff met with the School Administration to discuss Capital Improvement Expenditures for the School District. The school is developing a Capital Improvement Plan that, in the future, should be considered when developing and updating the Whitefield CIP because of the potential impacts on the overall tax rate. No school district Capital Improvement Expenditures were incorporated into this update. Still, if any had been, the CIP Committee would not have prioritized them as the school budget is separate from the town's budget.

Project Prioritization Criteria

- **Urgent:** The Capital Request is needed immediately to protect the health and safety of the community and cannot be delayed. This project is programmed in CIP.
- **Necessary:** The Capital Request is needed within three (3) years to maintain a basic level and quality of community services/infrastructure. This project is programmed in CIP.
- **Desirable:** The Capital Request will be needed within four to six (4-6) years to improve the quality or level of service. Depending on funding availability, the project may or may not appear in the CIP budget and schedule.
- **Deferrable:** The Capital Request does not serve an immediate need and will not appear with funding in the CIP budget and schedule. However, this designation indicates that the Capital Request has been found to support community goals and objectives.
- **Premature:** The Capital Request requires additional research, planning, and coordination. This project will not appear with funding in the CIP budget.

CHAPTER 4 SUMMARY OF CAPITAL REQUESTS

The CIP Committee surveyed all Town Departments for information on proposed Capital Requests, whether they be expenditures on new equipment, specific projects that require significant capital, or funds to supplement Capital Reserve Funds for future expenditures. Guidelines were provided to determine if requests would qualify for inclusion in the plan. The proposed Capital Requests submitted address the needs for the town's infrastructure, maintenance, and ongoing operations, as seen by the Department heads.

All Town Departments opted to participate and submit at least one Capital Request. The CIP Committee initially received 20 requests. Once the CIP Committee reviewed the initial submissions, the North Country Council was asked to follow up with Department Heads for clarification on submissions. Through these conversations, an additional 26 Capital Requests were added to the schedule. Some were new, and others were a carry-forward from previous years. These Requests are categorized below and summarized in the following pages.

Type of Capital Request	NEW 2023	Carry Forward
Expenditure Project or Equipment	17	5
CRF – Reserve	2	14

Water, Sewer, Wastewater Treatment Request *Capital Costs Not Allocated to Property Tax*

Type of Capital Request	NEW 2023	Carry Forward
Expenditure Project or Equipment	4	1
CRF – Reserve	2	1

General Government				
PROJECT, EQUIPMENT, OR RESERVE FUND REQUESTS		CIP Expenditure Year(s)	Total Estimated Cost	Notes
CIP ID	GENERAL GOVERNMENT / ADMINISTRATION			
AD-01-23	New Tax Billing & Water/Sewer Software	2024	\$40,000	Requesting \$40,000 to invest in upgraded tax and water/sewer billing software. Funds will come from the Revaluation CRF. Warrant article needed to redefine use of Revaluation CRF.
AD-02-23	Property Revaluation	2024	\$30,000	Requesting \$30,000 for revaluation. Funds will come from Revaluation CRF. Reduced cost from previous revaluation due to changing to a local source. Estimated cost provided, will have a more firm price 12/18/2023.
AD-03-17	Revaluation CRF	2025 - 2029	\$75,000	2025-2029 to supplement Revaluation CRF. Purpose is to ensure funds are available in the event the town needs to hire an outside firm that cost 100k+ previously.
AD-04-17	Bridge/Town Building CRF	2024 - 2029	\$50,000	Average of \$8,333 requested for each year to build CRF for future bridge and building repairs.
AD-05-17	Solar Energy CRF	2024 - 2029	\$6,000	Continue \$1,000 request for each year 2024-2025 to supplement the Solar Energy CRF for future expansion / maintenance.
AD-06-17	Grant Match CRF	2024 - 2029	\$60,000	Continue \$10,000 request for each year 2024-2029 to supplement the Grant Match CRF to help departments secure outside funding.
Public Safety				
PROJECT, EQUIPMENT, OR RESERVE FUND REQUESTS		CIP Expenditure Year(s)	Total Estimated Cost	Notes
CIP ID	POLICE DEPARTMENT			
PD-01-23	Patrol Vehicle (Replace 2017 Cruiser)	2025	\$63,000	Original request was \$60,000 to replace 2017 cruiser in 2025. Inflation was added to this figure to increase the request to \$63,000. CRF funds will be used to purchase the vehicle.
PD-02-23	Patrol Vehicle (Replace 2021 Cruiser)	2029	\$71,000	Original request was \$60,000 to replace 2017 cruiser in 2025. Inflation was added to this figure to increase the request to \$63,000. CRF funds will be used to purchase the vehicle.
PD-03-17	Police Equipment CRF	2024 - 2029	\$110,000	Requesting \$20,000 for years 2024 & 2025 to ensure funds are available to purchase 2017 replacement cruiser. Raise additional funds in future years to build CRF for the purchase of 2021 replacement cruiser. An average of \$16,803 will need to be raised during years 2026-2029 to ensure funds are available to purchase next replacement cruiser.

	PROJECT, EQUIPMENT, OR RESERVE FUND REQUESTS	CIP Expenditure Year(s)	Total Estimated Cost	Notes
CIP ID	FIRE DEPARTMENT			
FD-01-23	Ambulance	2029	\$358,000	Requesting an estimated \$358,000 to purchase replacement ambulance. Funds will come from CRF. An average of \$54,057 will need to be raised each year to ensure funds are available to purchase in 2029.
FD-02-17	Fire Engine/Tanker (E1)	2027	\$350,000	Requesting \$350,000 for the remainder of the Fire Engine purchase. Funds will come from CRF. An average of \$73,876 will need to be raised to ensure funds are available for the 2027 purchase.
FD-03-17	Emergency Building Addition	2030	\$0	Requesting an estimated \$250,000 expand the capacity of existing service level of facility. With current CRF funds an average of \$28,898 is needed in years 2024-2028 to ensure funds are available.
FD-04-17	UTV	2030	\$0	No specific request has been made but a future purchase is desirable.
FD-05-17	Ambulance CRF -	2024 - 2029	\$330,000	Requesting an average of \$55,000 per year 2024-2029 to ensure funds are available to purchase ambulance in 2029.
FD-06-17	Fire Department Equipment Replacement CRF	2024 - 2029	\$480,000	An average of \$73,876 per year for years 2024-2027 is needed to ensure funds are available to finalize purchase of Fire Engine. \$80,000 will be requested each year for 2024-2029 to allow for additional funds to cover unexpected and future equipment needs.
FD-07-17	Emergency Services Building CRF	Deferred	\$0	An average of \$28,898 is needed for years 2024-2028 to ensure funds are available to cover the expense of expanding the capacity of the emergency services building. \$30,000 is being requested to cover that expense. Year 2029 will see the request return to the normal \$20,000 previously requested.

Airports and Aviation				
PROJECT, EQUIPMENT, OR RESERVE FUND REQUESTS	CIP Expenditure Year(s)	Total Estimated Cost	Notes	
CIP ID	AIRPORTS AND AVIATION			
AP-01-23	Rehabilitate, Mark, and Drain paved Taxilines - Phase I	2025	\$175,000	
AP-02-17	Acquire snow removal equipment	2025	\$450,000	
AP-03-23	Reseal & Mark Apron Pavement	2025	\$159,000	
AP-04-23	Rehabilitate, Mark, and Drain Paved Taxi Lanes - Phase II.a	2026	\$675,000	
AP-05-23	Rehabilitate, Mark, and Drain Paved Taxi Lanes - Phase II.b	2027	\$300,000	
AP-06-23	AvGas Fuel Tank Relining	2027	\$80,000	
AP-07-23	Airfield Pavement Resealing/Crack Repair and Markings	2028	\$150,000	
AP-08-23	Design and Construct Hangers	2029	\$450,000	
AP-09-23	Airport Capital Funds Request	Deferred	\$ -	

Highway Department				
PROJECT, EQUIPMENT, OR RESERVE FUND REQUESTS	CIP Expenditure Year(s)	Total Estimated Cost	Notes	
CIP ID	HIGHWAY DEPARTMENT			
HD-01-17	Purchase Wackemeuson Wheel Loader	2024	\$78,000	Requesting \$78,000 to purchase new wheel loader. CRF funds will be used for purchase. An additional \$70,784 will be needed in the CRF to ensure funds are available.
HD-02-23	Road Improvements	2024 - 2029	\$900,000	Requesting \$150,000 year 2024-2029 for road improvement projects. Funds will come from CRF. An average of \$139,313 is needed per year to ensure funds are available.
HD-03-23	Sidewalk Improvements	2024 - 2029	\$100,000	Requesting \$100,000 to fund sidewalk rehab projects coming in 2025. CRF funds will be used.
HD-04-17	Highway Equipment CRF	2024 - 2029	\$85,000	Requesting \$75,000 in year 2024 to ensure funds are available for wheel loader purchase. \$50,000 is requested each year 2025-2029 to build CRF for future equipment needs.
HD-05-17	Highway Garage Repair / Replacement CRF	2024 - 2029	\$150,000	Requesting \$25,000 per year to build CRF for future repairs / replacement of Highway garage.
HD-06-17	Road Projects CRF	2024 - 2029	\$900,000	Requesting \$150,000 per year 2024-2029 to ensure funds are available for road projects.
HD-07-17	Sidewalk Repair / Maintenance CRF	2024 - 2029	\$120,000	Requesting \$20,000 each year 2024-2025 to ensure funds are available for complete rehab projects coming in 2025 and building for future projects.

Solid Waste (Recycling), Parks, Recreation, Conservation and Library				
	PROJECT, EQUIPMENT, OR RESERVE FUND REQUESTS	CIP Expenditure Year(s)	Total Estimated Cost	Notes
CIP ID	SOLID WASTE (RECYCLING)			
SW-01-23	Construct building to house compactor	2024	\$75,000	Need to redesign facility and its housing of equipment. Safety and sustainability are the issues. Estimated cost of \$75,000, with \$15,770 of current CRF funds, an additional \$59,230 will be needed to ensure funding. Looking at EPA grant for infrastructure improvements, has not be submitted yet. Match normally 20%.
SW-02-17	Recycling Center Equipment CRF	2024 - 2029	\$85,000	Requesting \$60,000 for 2024 and \$5,000 per year 2025 -2029 to ensure funds are available to redesign facility. CRF funds will be used. Grant will be applied for from EPA, normally a 20% match. Grant would be on a reimbursement basis.
CIP ID	PARKS, RECREATION, CONSERVATION			
RD-01-23	Planning and Feasibility Design Study	2025 - 2026	\$20,000	Recommended \$20,000 for feasibility study in 2025 / 2026 to plan for future of recreation facilities. CIP Committee recommends that a Recreation Committee be established prior the start of the study.
RD-02-23	Recreation CRF (None at present time)	2025 - 2026	\$20,000	Establish a new CRF for the recreation department. Request \$20,000 in 2024 to ensure funds for feasibility study.
CIP ID	LIBRARY			
LB-01-23	Renovation and Expansion	2024	\$1,100,000	
LB-02-17	Library CRF			

CAPITAL COSTS NOT ALLOCATED TO PROPERTY TAX

	PROJECT, EQUIPMENT, OR RESERVE FUND REQUESTS	CIP Expenditure Year(s)	Total Estimated Cost	Notes
CIP ID	WATER DEPARTMENT			
WD-01-23	Tank Replacement - Phase I Design / Phase II Construction	2025 and 2028	\$1,100,000	All Water projects are paid by water rate users, not taxpayers. Any grant toward water comes from USDA and or Rural Development. They require a 20% match with 80% coming from the Feds. The match can be in the form of a low interest loan, of which a request for loan forgiveness would be requested after the fact. All grants are paid on a reimbursement policy.
WD-02-23	Union / Burns Bridge - Phase I Preliminary Engineering	2026	\$15,000	Union Street 1890's 12 inches by 4000 foot long cast iron water main from the School into Town. There are presently no funds available to replace the CI pipe when Union Street is reconstructed in 2028 in the existing federal road project. The Burns bridge on Route 3 is being reconstructed or replaced by the NHDOT in 2027. The existing 12-inch CI main adjacent to the bridge is in the John's River; underneath the Allard block; and has had numerous leaks in it in front of the Mini-Mart. There are no budgeted funds in the CIP to replace and relocate the water main onto the new bridge. Rob said that as of now there no estimates have been made for the tank and cast-iron replacement from the school into King's Square, but he will be working with a consultant with the idea of formulating preliminary plans and cost estimates for this critical work. He will then apply for grants to assist in funding a multiple million-dollar project.
WD-03-23	Water Funds CRF (None at present time)	2024 - 2029	\$90,000	

	PROJECT, EQUIPMENT, OR RESERVE FUND REQUESTS	CIP Expenditure Year(s)	Total Estimated Cost	Notes
CIP ID	SEWER DEPARTMENT			
SD-01-17	Sewer Collection System Repairs	2024 -2029	\$60,000	Replace several pump station control systems (3 total). Upgrades and expansions are also planned for. Upgrade and expansion requirements slated for 2025-2027. Will be funded by CRF, strictly rate payers.
SD-02-23	Holding Tank (Septage)	2024	\$100,000	This project is already applied for and awarded by DES. The final approvals are scheduled for early 2024 after preliminary engineering by Wright Pierce. This is a 100% grant due to the fact of a deficiency to facility capacity with the last grant project of the WWTF. So, its covered under a contingency plan specified by the NHDES/EPA. Because of the deficiency related to the WWTF project monies, no match is required. Only rate payers are affected.
SD-03-17	Sewer Collection System CRF	2024 - 2029	\$60,000	Continuing the yearly request of \$10,000 to support the upgrade and repairs to the sewer collection system. These funds are rate payers only and not included in the Tax rate calculation.
CIP ID	WASTEWATER TREATMENT FACILITY			
WW-01-23	Wastewater Lagoon Closure	2027	\$2,000,000	Decommissioning the lagoons will be targeted in 2027 at an estimated expense of 2 mill. Grants will be sought. Match for grants is expected. Only affects rate payers.
WW-02-23	Wastewater Treatment Facility CRF	2024 - 2029	\$600,000	Decommissioning the lagoons will be targeted in 2027 at an estimated expense of 2 mill. Grants will be applied for with a certainty that a match will be required. Rate payers only affected. An average of \$100,000 would need to raised each year 2024-2027 to ensure the match is funded. Not part of the Tax Rate calculation

Table 1 Summary of Requests 2024 - 2029

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OVERVIEW OF CAPITAL EXPENDITURE PROJECTS SUBMITTED

Table 2, Six-Year Schedule, summarizes all Requests to include in the 2024 to 2029 CIP. Upon receipt of the department requests, the CIP committee met to organize the schedule for the ensuing six years and adjusted it based on the priority ranking suggested by the departments and the committee. It is important to note that the requests made evolved over the CIP development process to what is now displayed within this document and the 6-Year Schedule for Proposed Capital Costs.

During this update, it was decided to establish an ID numbering system for the request to assist in tracking them through the six (6) year period and beyond. Requests are provided with a project ID beginning with 1) the Department abbreviation, 2) a consecutive number, and 3) the year of submission. For example, the first project listed in the Table is AD-01-23. This numbering system was established during this update and will be carried forward in future updates. It is important to note that any requests previously on the CIP are numbered with a 17. Moving forward, any request added to the CIP through the update process will add the year of entry as part of the identifying number. For example, if the Police Department needed to add another vehicle to the plan in 2027, the ID for that would be PD-04-27. Each ID is color-coded to reflect the priority ranking established by the CIP Committee. The following color chart represents these.

Priority Ranking	
	Urgent
	Necessary
	Desirable
	Deferrable
	Premature or Unranked

Other colors that are found within the table are identified by the following color chart.

Not all expenditures are set in stone for the year indicated, as some will depend on grant availability and unforeseen circumstances dictate changes to the schedule.

\$\$\$	Estimated Year of Expenditure
\$\$\$	Total Capital Expenditures
\$\$\$	Funds Requested
\$\$\$	Available funds
\$\$\$	Net Capital Cost
\$\$\$	Capital Costs (Rate Payers Only)
\$\$\$	Tax valuation
\$\$\$	Effect on Tax Rate

The table illustrates a \$2.03 impact on every \$1,000 of property valuation in 2024. This is the highest impact within the six years. The plan is designed to ensure that the yearly impact is lowered each subsequent year, resulting in a low of \$1.54 in 2029. The average impact is \$1.70 per year compared to \$2.00 over the previous 6-year period. This is a 15% decrease from the previous CIP period.

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6-Year Schedule for Proposed Capital Cost

PROJECT, EQUIPMENT, OR RESERVE FUND REQUESTS	Est. Life	Year of Purchase	Gross Capital Cost	Available Resources	Source of Funds	Additional Revenue Needed	Balance from Local Funds	CRF Balance 12/14/23	Anticipated CIP Cost						Total For 6 Year Period	
									2024	2025	2026	2027	2028	2029		
									Projected Inflation							
									3.0%	3.0%	3.0%	3.0%	3.0%	3.0%		
CIP ID	GENERAL GOVERNMENT / ADMINISTRATION															
AD-01-23	New Tax Billing & Water/Sewer Software	30+	2024	\$40,000	\$40,000	CRF	\$0			\$40,000	\$0	\$0	\$0	\$0	\$0	\$40,000
AD-02-23	Property Revaluation		2024	\$35,000	\$35,000	CRF	\$0			\$35,000	\$0	\$0	\$0	\$0	\$0	\$35,000
	New Government / Admin Expenditures for 2024-2029			\$75,000	\$75,000		\$0			\$75,000	\$0	\$0	\$0	\$0	\$0	\$75,000
AD-03-17	Revaluation CRF		2025-2029	\$75,000	\$0		\$75,000	\$75,000		\$0	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$75,000
	Projected Revaluation Funds 2024-2029							\$135,536		\$60,536	\$75,536	\$90,536	\$105,536	\$120,536	\$135,536	
AD-04-17	Bridge/Town Building CRF		2024-2029	\$50,000	\$0		\$50,000	\$50,000		\$8,333	\$8,333	\$8,333	\$8,333	\$8,333	\$8,335	\$50,000
	Projected Bridge/Town Building Funds 2024-2029							\$106,132		\$114,465	\$122,798	\$131,131	\$139,464	\$147,797	\$156,132	
AD-05-17	Solar Energy CRF		2024-2029	\$6,000	\$0		\$6,000	\$6,000		\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$6,000
	Projected Solar Funds 2024-2029							\$2,071		\$3,071	\$4,071	\$5,071	\$6,071	\$7,071	\$8,071	
AD-06-17	Grant Match CRF		2024-2029	\$60,000	\$0		\$60,000	\$60,000		\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$60,000
	Projected Grant Match Funds 2024-2029							\$81,528		\$91,528	\$101,528	\$111,528	\$121,528	\$131,528	\$141,528	
	Total Government / Admin Funds							\$325,266		\$269,599	\$303,932	\$338,265	\$372,598	\$406,931	\$441,266	
	Net Government / Admin Capital Costs			\$341,000	\$150,000		\$191,000	\$191,000		\$19,333	\$34,333	\$34,333	\$34,333	\$34,333	\$34,335	\$191,000

6-Year Schedule for Proposed Capital Cost

PROJECT, EQUIPMENT, OR RESERVE FUND REQUESTS	Est. Life	Year of Purchase	Gross Capital Cost	Available Resources	Source of Funds	Additional Revenue Needed	Balance from Local Funds	CRF Balance 12/14/23	Anticipated CIP Cost						Total For 6 Year Period	
									2024	2025	2026	2027	2028	2029		
PUBLIC SAFETY																
POLICE DEPARTMENT																
PD-01-23	Patrol Vehicle (Replace 2017 Cruiser)	8	2025	\$63,000	\$26,790	CRF	\$36,210			\$0	\$63,000	\$0	\$0	\$0	\$0	\$63,000
PD-02-23	Patrol Vehicle (Replace 2021 Cruiser)	8	2029	\$71,000	\$3,790	CRF	\$67,210			\$0	\$0	\$0	\$0	\$0	\$71,000	\$71,000
New Police CIP Expenditures for 2024-2029				\$134,000	\$30,580		\$103,420			\$0	\$63,000	\$0	\$0	\$0	\$71,000	\$134,000
PD-03-17	Police Equipment CRF	2024-2029								\$20,000	\$20,000	\$15,000	\$20,000	\$15,000	\$20,000	\$110,000
Projected Police Funds 2024-2029								\$26,790		\$46,790	\$3,790	\$18,790	\$38,790	\$53,790	\$2,790	\$2,790
Net Police Department Capital Costs				\$134,000	\$30,580		\$103,420			\$20,000	\$20,000	\$15,000	\$20,000	\$15,000	\$20,000	\$110,000
FIRE DEPARTMENT																
FD-01-23	Ambulance	15	2029	\$358,000	\$33,659	CRF	\$324,341			\$0	\$0	\$0	\$0	\$0	\$358,000	\$358,000
FD-02-17	Fire Engine/Tanker (E1)	20	2027	\$350,000	\$54,498	CRF	\$295,502			\$0	\$0	\$0	\$350,000	\$0	\$0	\$350,000
FD-03-17	Emergency Building Addition	40	2030	\$250,000	\$105,509	CRF	\$144,491			\$0	\$0	\$0	\$0	\$0	\$0	\$0
FD-04-17	UTV		2030	\$30,000						\$0	\$0	\$0	\$0	\$0	\$0	\$0
New Fire Department Expenses for 2024-2029				\$988,000	\$193,666		\$764,334			\$0	\$0	\$0	\$350,000	\$0	\$358,000	\$708,000
FD-05-17	Ambulance CRF -	2024-2029								\$55,000	\$55,000	\$55,000	\$55,000	\$55,000	\$55,000	\$330,000
Projected Ambulance Funds 2024-2029								\$33,659		\$88,659	\$143,659	\$198,659	\$253,659	\$308,659	\$5,659	\$5,659
FD-06-17	Fire Department Equipment Replacement CRF	2024-2029								\$80,000	\$80,000	\$80,000	\$80,000	\$80,000	\$80,000	\$480,000
Projected Fire Department Funds 2024-2029								\$54,498		\$134,498	\$214,498	\$294,498	\$24,498	\$104,498	\$184,498	\$184,498
FD-07-17	Emergency Services Building CRF		2030							\$0	\$0	\$0	\$0	\$0	\$0	\$0
Projected EMS Building Funds 2024-2029								\$105,509		\$105,509	\$105,509	\$105,509	\$105,509	\$105,509	\$105,509	\$105,509
Net Fire Department Capital Costs										\$135,000	\$135,000	\$135,000	\$135,000	\$135,000	\$135,000	\$810,000
Net Total Public Safety Capital Costs										\$155,000	\$155,000	\$150,000	\$155,000	\$150,000	\$155,000	\$920,000

6-Year Schedule for Proposed Capital Cost

PROJECT, EQUIPMENT, OR RESERVE FUND REQUESTS	Est. Life	Year of Purchase	Gross Capital Cost	Available Resources	Source of Funds	Additional Revenue Needed	Balance from Local Funds	CRF Balance 12/14/23	Anticipated CIP Cost						Total For 6 Year Period
									2024	2025	2026	2027	2028	2029	
AIRPORTS AND AVIATION															
AP-01-23	Rehabilitate, Mark, and Drain paved Taxilines - Phase I	20	2025	\$175,000	\$166,250	Grants			\$0	\$175,000	\$0	\$0	\$0	\$0	\$175,000
AP-02-17	Acquire snow removal equipment	15	2025	\$450,000	\$427,500	Grants				\$450,000	\$0	\$0	\$0	\$0	\$450,000
AP-03-23	Reseal & Mark Apron Pavement	10	2025	\$159,000	\$151,050	Grants				\$159,000	\$0	\$0	\$0	\$0	\$159,000
AP-04-23	Rehabilitate, Mark, and Drain Paved Taxi Lanes - Phase II.a	20	2026	\$675,000	\$641,250	Grants			\$0	\$675,000	\$0	\$0	\$0	\$0	\$675,000
AP-05-23	Rehabilitate, Mark, and Drain Paved Taxi Lanes - Phase II.b	20	2027	\$300,000	\$285,000	Grants			\$0	\$0	\$300,000	\$0	\$0	\$0	\$300,000
AP-06-23	AvGas Fuel Tank Relining	30	2027	\$80,000		Unk			\$0	\$0	\$80,000	\$0	\$0	\$0	\$80,000
AP-07-23	Airfield Pavement Resealing/Crack Repair and Markings	10	2028	\$150,000	\$142,500	Grants			\$0	\$0	\$0	\$150,000	\$0	\$0	\$150,000
AP-08-23	Design and Construct Hangers	50	2029	\$450,000	\$427,500	Grants			\$0	\$0	\$0	\$0	\$0	\$450,000	\$450,000
New Airport / Aviation Expenditures for 2024-2029				\$2,439,000	\$2,241,050				\$0	\$784,000	\$675,000	\$380,000	\$150,000	\$450,000	\$2,439,000
AP-09-23	Airport Capital Funds Request								\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net AIRPORTS / AVIATION Capital Costs				\$2,439,000	\$2,241,050				\$0	\$0	\$0	\$0	\$0	\$0	\$0

6-Year Schedule for Proposed Capital Cost

PROJECT, EQUIPMENT, OR RESERVE FUND REQUESTS	Est. Life	Year of Purchase	Gross Capital Cost	Available Resources	Source of Funds	Additional Revenue Needed	Balance from Local Funds	CRF Balance 12/14/23	Anticipated CIP Cost						Total For 6 Year Period	
									2024	2025	2026	2027	2028	2029		
HIGHWAY DEPARTMENT																
HD-01-17	Purchase Wackemeuson Wheel Loader	15	2024	\$78,000	\$7,216	CRF	\$70,784	\$70,784		\$78,000	\$0	\$0	\$0	\$0	\$0	\$78,000
HD-02-23	Road Improvements		2024-2029	\$900,000	\$64,124	CRF	\$835,876			\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$900,000
HD-03-23	Sidewalk Improvements		2025	\$100,000	\$94,863	CRF	\$5,137			\$0	\$100,000	\$0	\$0	\$0	\$0	\$100,000
New Highway Department Expenditures for 2024-2029				\$978,000	\$166,202		\$911,798			\$228,000	\$250,000	\$150,000	\$150,000	\$150,000	\$150,000	\$1,078,000
HD-04-17	Highway Equipment CRF		2024-2029							\$75,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$325,000
Projected Highway Equipment Funds 2024-2029								\$7,216		\$4,216	\$54,216	\$104,216	\$154,216	\$204,216	\$254,216	\$254,216
HD-05-17	Highway Garage Repair / Replacement CRF		2024-2029							\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$150,000
Projected Highway / Replacement Funds 2024-2029								\$78,463		\$103,463	\$128,463	\$153,463	\$178,463	\$203,463	\$228,463	\$228,463
HD-06-17	Road Projects CRF		2024-2029							\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$900,000
Projected Road Project Funds 2024-2029								\$64,124		\$64,124	\$64,124	\$64,124	\$64,124	\$64,124	\$64,124	\$64,124
HD-07-17	Sidewalk Repair / Maintenance CRF		2024-2029							\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$120,000
Projected Sidewalk Repair/Maintenance Funds 2024-2029								\$94,863		\$114,863	\$34,863	\$54,863	\$74,863	\$94,863	\$114,863	\$114,863
Net Highway Department Capital Costs				\$2,056,000	\$332,405	\$0	\$1,823,595	\$70,784		\$270,000	\$245,000	\$245,000	\$245,000	\$245,000	\$245,000	\$1,495,000

6-Year Schedule for Proposed Capital Cost

PROJECT, EQUIPMENT, OR RESERVE FUND REQUESTS	Est. Life	Year of Purchase	Gross Capital Cost	Available Resources	Source of Funds	Additional Revenue Needed	Balance from Local Funds	CRF Balance 12/14/23	Anticipated CIP Cost						Total For 6 Year Period
									2024	2025	2026	2027	2028	2029	
SOLID WASTE (RECYCLING)															
SW-01-23		2024	\$75,000	\$ 15,770	Grant & CRF	\$59,230	\$59,230		\$75,000	\$0	\$0	\$0	\$0	\$0	\$75,000
New Solid Waste (Recycling) Expenditures for 2024-2029			\$75,000						\$75,000	\$0	\$0	\$0	\$0	\$0	\$75,000
SW-02-17		2024-2029							\$60,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$85,000
Projected Solid Waste Funds 2024-2029							\$15,770	\$770	\$5,770	\$10,770	\$15,770	\$20,770	\$25,770	\$25,770	
Net Solid Waste Capital Costs			\$150,000	\$15,770	\$0		\$59,230		\$60,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$85,000
PARKS, RECREATION, CONSERVATION															
RD-01-23		2025-2026	\$20,000	\$0		\$20,000	\$20,000		\$0	\$10,000	\$10,000	\$0	\$0	\$0	\$20,000
New Recreation Expenditures for 2024-2029			\$20,000						\$0	\$10,000	\$10,000	\$0	\$0	\$0	\$20,000
RD-02-23		2025-2026							\$0	\$10,000	\$10,000	\$0	\$0	\$0	\$20,000
Projected Recreation Funds 2024-2029							\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Net Recreation Capital Cost			\$20,000	\$0			\$20,000		0	\$10,000	\$10,000	\$0	\$0	\$0	\$20,000

6-Year Schedule for Proposed Capital Cost

PROJECT, EQUIPMENT, OR RESERVE FUND REQUESTS	Est. Life	Year of Purchase	Gross Capital Cost	Available Resources	Source of Funds	Additional Revenue Needed	Balance from Local Funds	CRF Balance 12/14/23	Anticipated CIP Cost						Total For 6 Year Period
									2024	2025	2026	2027	2028	2029	
LIBRARY															
LB-01-23		2024-2029	\$1,100,000	\$1,146,000	Multiple				\$550,000	\$550,000	\$0	\$0	\$0	\$0	\$1,100,000
			\$1,100,000	\$1,146,000					\$550,000	\$550,000	\$0	\$0	\$0	\$0	\$1,100,000
LB-02-17									\$0	0	\$0	\$0	\$0	\$0	\$0
								\$10,650	\$10,650	\$10,650	\$10,650	\$10,650	\$10,650	\$10,650	\$10,650
									\$0	\$0	\$0	\$0	\$0	\$0	\$0
2023															
Capital Cost 2024-2029 to Taxpayers								\$336,000	\$504,333	\$449,333	\$444,333	\$439,333	\$434,333	\$439,335	\$2,711,000
												Average Capital Costs	\$451,833		
PROJECTED ASSESSED VALUATION									Growth Rate	2024	2025	2026	2027	2028	2029
Net Local Assessed Valuation (Projected at 2.77% rate of growth per year based on 2018-2023 average)								2.77	\$248,518,683	\$255,402,651	\$262,477,304	\$269,747,926	\$277,219,943	\$284,898,935	
									2023 Tax Rate	(Avg. for Period)					
Net Impact on Tax Rate needed to support NEW capital projects (\$ per \$1,000)								\$1.39	\$2.03	\$1.76	\$1.69	\$1.63	\$1.57	\$1.54	\$1.70
												Average Tax Rate for period 2018-2023	\$2.00		

6-Year Schedule for Proposed Capital Cost

PROJECT, EQUIPMENT, OR RESERVE FUND REQUESTS	Est. Life	Year of Purchase	Gross Capital Cost	Available Resources	Source of Funds	Additional Revenue Needed	Balance from Local Funds	CRF Balance 12/14/23	Anticipated CIP Cost						Total For 6 Year Period
									2024	2025	2026	2027	2028	2029	
CAPITAL COSTS NOT ALLOCATED TO PROPER TAX															
WATER DEPARTMENT															
WD-01-23	Tank Replacement - Phase I Design / Phase II Construction		2025, 2028	\$1,100,000	\$0	Grants	\$1,100,000	\$0			\$100,000			\$1,000,000	
WD-02-23	Union / Burns Bridge - Phase I Preliminary Engineering		2026	\$15,000	\$0	Grants/Local	\$15,000				\$15,000				
	New Water Department Expenditures for 2024-2029			\$1,115,000						\$0	\$100,000	\$15,000	\$0	\$1,000,000	\$0
WD-03-23	Water Funds CRF (None at present time)		2024-2029							\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000
	Projected Water Maintenance Funds 2024-2029							\$0		\$15,000	-\$70,000	-\$70,000	-\$55,000	-\$1,040,000	-\$1,025,000
	Net Water Department Capital Costs									\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000
SEWER DEPARTMENT															
SD-01-17	Sewer Collection System Repairs		2024-2029	\$60,000		CRF				\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
SD-02-23	Holding Tank (Septage)		2024	\$100,000	\$100,000	Grants				\$100,000	\$0	\$0	\$0	\$0	\$0
	New Sewer Department Expenditures for 2024-2029			\$160,000	\$100,000					\$110,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
SD-03-17	Sewer Collection System CRF		2024-2029							\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
	Projected Sewer Collection System Funds 2024-2029							\$52,755		\$52,755	\$52,755	\$52,755	\$52,755	\$52,755	\$52,755
	Net Sewer Department Capital Costs									\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
WASTEWATER TREATMENT FACILITY															
WW-01-23	Wastewater Lagoon Closure		2027	\$2,000,000	\$1,600,000	Grants	\$400,000	\$400,000					\$2,000,000		
	New Wastewater Treatment Expenditures 2024-2029			\$2,000,000	\$1,600,000		\$0	\$400,000			\$0	\$0	\$0	\$2,000,000	\$0
WW-02-23	Wastewater Treatment Facility CRF (None at present time)		2024-2029							\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
	Projected Wastewater Treatment Facility Funds 2024-2029							\$0.00		\$100,000	\$200,000	\$300,000	\$0	\$100,000	\$200,000
	Net Wastewater Treatment Facility Capital Costs									\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
	Capital Cost 2024-2029 to Rate Payers									\$125,000	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000

Table 2 Six-Year Schedule

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The CIP committee’s recommendations for capital requests in the ensuing year (2024) are shown in Table 3 Proposed Capital Requests for 2024 below. For the years 2025 to 2029, see Appendices Capital Request 2025 to 2029.

Proposed Capital Requests for 2024

PROJECT, EQUIPMENT, OR RESERVE FUND REQUESTS	CIP ID	2024 CIP Budget	Non-Property Tax Revenue		Property Tax Revenues Required
			Amount	Source	
GENERAL GOVERNMENT/ADMIN					
New Tax Billing & Water/Sewer Software	AD-01-23	\$40,000	\$40,000	CRF	\$0
Property Revaluation	AD-02-23	\$35,000	\$35,000	CRF	\$0
Revaluation CRF	AD-03-17	\$0	\$0		\$0
Bridge/Town Building CRF	AD-04-17	\$8,333	\$0		\$8,333
Solar Energy CRF	AD-05-17	\$1,000	\$0		\$1,000
Grant Match CRF	AD-06-17	\$10,000	\$0		\$10,000
SUBTOTAL GENERAL GOVERNMENT		\$94,333	\$75,000		\$19,333
PUBLIC SAFETY					
POLICE DEPARTMENT					
Patrol Vehicle (Replace 2017 Cruiser)	PD-01-23	\$0	\$0		\$0
Patrol Vehicle (Replace 2021 Cruiser)	PD-02-23	\$0	\$0		\$0
Police Equipment CRF	PD-03-17	\$20,000	\$0		\$20,000
SUBTOTAL POLICE DEPARTMENT		\$20,000	\$0		\$20,000
FIRE DEPARTMENT					
Ambulance	FD-01-23	\$0	\$0		\$0
Fire Engine/Tanker (E1)	FD-02-17	\$0	\$0		\$0
Emergency Building Addition	FD-03-17	\$0	\$0		\$0
UTV	FD-04-17	\$0	\$0		\$0
Ambulance CRF -	FD-05-17	\$55,000	\$0		\$55,000
Fire Department Equipment Replacement CRF	FD-06-17	\$80,000	\$0		\$80,000
Emergency Services Building CRF	FD-07-17	\$0	\$0		\$0
SUBTOTAL FIRE DEPARTMENT		\$135,000	\$0		\$135,000
SUBTOTAL PUBLIC SAFETY		\$155,000	\$0		\$155,000

Proposed Capital Requests for 2024

PROJECT, EQUIPMENT, OR RESERVE FUND REQUESTS	CIP ID	2024 CIP Budget	Non-Property Tax Revenue		Property Tax Revenues Required
			Amount	Source	
AIRPORT & AVIATION					
Rehabilitate, Mark, and Drain paved Taxilines - Phase I	AP-01-23	\$0	\$0		\$0
Acquire snow removal equipment	AP-02-17	\$0	\$0		\$0
Reseal & Mark Apron Pavement	AP-03-23	\$0	\$0		\$0
Rehabilitate, Mark, and Drain Paved Taxi Lanes - Phase II.a	AP-04-23	\$0	\$0		\$0
Rehabilitate, Mark, and Drain Paved Taxi Lanes - Phase II.b	AP-05-23	\$0	\$0		\$0
AvGas Fuel Tank Relining	AP-06-23	\$0	\$0		\$0
Airfield Pavement Resealing/Crack Repair and Markings	AP-07-23	\$0	\$0		\$0
Design and Construct Hangers	AP-08-23	\$0	\$0		\$0
Airport Capital Funds Request	AP-09-23	\$0	\$0		\$0
SUBTOTAL AIRPORT & AVIATION		\$0	\$0		\$0
HIGHWAY DEPARTMENT					
Purchase Wackemeuson Wheel Loader	HD-01-17	\$78,000	\$78,000	CRF	\$0
Road Improvements	HD-02-23	\$150,000	\$150,000	CRF	\$0
Sidewalk Improvements	HD-03-23	\$0	\$0		\$0
Highway Equipment CRF	HD-04-17	\$75,000	\$0		\$75,000
Highway Garage Repair / Replacement CRF	HD-05-17	\$25,000	\$0		\$25,000
Road Projects CRF	HD-06-17	\$150,000	\$0		\$150,000
Sidewalk Repair / Maintenance CRF	HD-07-17	\$20,000	\$0		\$20,000
SUBTOTAL HIGHWAYS		\$498,000	\$228,000		\$270,000
SOLID WASTE (RECYCLING)					
Construct building to house compactor	SW-01-23	\$75,000	\$75,000	CRF	\$0
Recycling Center Equipment CRF	SW-02-17	\$60,000	\$0		\$60,000
SUBTOTAL SOLID WASTE		\$135,000	\$75,000		\$60,000
PARKS, RECREATION, CONSERVATION					
Planning and Feasibility Design Study	RD-01-23	\$0	\$0		\$0
Recreation CRF (None at present time)	RD-02-23	\$0	\$0		\$0
SUBTOTAL RECREATION & CONSERVATION		\$0	\$0		\$0

Proposed Capital Requests for 2024

PROJECT, EQUIPMENT, OR RESERVE FUND REQUESTS	CIP ID	2024 CIP Budget	Non-Property Tax Revenue		Property Tax Revenues Required
			Amount	Source	
LIBRARY					
Renovation and Expansion	LB-01-23	\$550,000	\$550,000	Multiple	\$0
Library CRF	LB-02-17	\$0	\$0		\$0
SUBTOTAL LIBRARY		\$550,000	\$550,000		\$0
NEW CAPITAL EXPENDITURES FOR 2024					
TOTAL CAPITAL COSTS for Taxpayer		\$1,567,333	\$1,038,000	\$0	\$504,333
Estimated Net Valuation 2024					\$248,518,683
Estimated Net Tax Impact per \$1,000					\$2.03
CAPITAL COST NOT ALLOCATED TO PROPERTY TAX					
WATER DEPARTMENT					
Tank Replacement - Phase I Design / Phase II Construction	WD-01-23	\$0	\$0		\$0
Union / Burns Bridge - Phase I Preliminary Engineering	WD-02-23	\$0	\$0		\$0
Water Funds CRF (None at present time)	WD-03-23	\$15,000	\$0	Rate Payer	\$15,000
SUBTOTAL WATER DEPARTMENT		\$15,000	\$0		\$15,000
SEWER DEPARTMENT					
Sewer Collection System Repairs	SD-01-17	\$10,000	\$10,000	CRF	\$0
Holding Tank (Septage)	SD-02-23	\$100,000	\$100,000	Grants	\$0
Sewer Collection System CRF	SD-03-17	\$10,000	\$0	Rate Payer	\$10,000
SUBTOTAL SEWER DEPARTMENT		\$120,000	\$110,000		\$10,000
WASTEWATER TREATMENT					
Wastewater Lagoon Closure	WW-01-23	\$0	\$0		\$0
Wastewater Treatment Facility CRF (None at present time)	WW-02-23	\$100,000	\$0	Rate Payer	\$100,000
SUBTOTAL SEWER DEPARTMENT		\$100,000	\$0		\$100,000
TOTAL CAPITAL COST for Rate Payer		\$235,000	\$110,000	\$0	\$125,000

Table 3 Proposed Capital Requests for 2024

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CHAPTER 4 FINANCIAL ANALYSIS

HISTORY OF CAPITAL REQUESTS

Reviewing the past 6-year period, 2018-2023, Table 4 shows the town raised a total of \$2,801,996 of municipal taxes for capital requests. The average amount of money raised per year was \$467,333 with an average tax rate impact of \$2.00 per \$1,000 of assessed valuation.

For comparison, the 2024 – 2029 plan (Table 2) expects to raise \$2,711,000 in taxes, a reduction of \$90,996. The average annual effect on the tax rate is \$1.72, a reduction of \$.28.

Six Year History	2018	2019	2020	2021	2022	2023	6-Year Total	6-Year Average
Ambulance CRF	\$20,000	\$20,000	\$20,000	\$30,000	\$0	\$30,000	\$120,000	\$20,000
Ambulance Purchase	\$0	\$0	\$0	\$0	\$147,350	\$0	\$147,350	\$24,558
Ambulance Capital Investment Total	\$20,000	\$20,000	\$20,000	\$30,000	\$147,350	\$30,000	\$267,350	\$44,558
Bridge / Town Buildings Repair CRF	\$55,000	\$55,000	\$50,000	\$50,000	\$50,000	\$0	\$260,000	\$43,333
Town Hall Paving	\$50,000	\$0	\$0	\$0	\$0	\$0	\$50,000	\$8,333
Town Solar Array & Fire Station Roof Repair	\$0	\$0	\$0	\$0	\$103,298	\$0	\$103,298	\$17,216
Bridge / Town Building Investment Total	\$105,000	\$55,000	\$50,000	\$50,000	\$153,298	\$0	\$413,298	\$68,883
Electric Vehicular Charging Station	\$0	\$0	\$30,000	\$0	\$0	\$0	\$30,000	\$5,000
Electric Vehicular Investment Total	\$0	\$0	\$30,000	\$0	\$0	\$0	\$30,000	\$5,000
Emergency Services Building CRF	\$0	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$100,000	\$16,667
Fire Department Equipment Replacement CRF	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$240,000	\$40,000
Fire Engine / Tanker Bond (\$357,000)	\$0						\$0	
Fire Department Exhaust Removal System	\$0	\$25,000	\$0	\$0	\$0	\$0	\$25,000	\$4,167
Jaws-of-Life Equipment	\$0	\$0	\$20,000	\$0	\$0	\$0	\$20,000	\$3,333
Power Cot/Power Load Strecher System	\$0	\$0	\$0	\$42,000	\$0	\$0	\$42,000	\$7,000
Fire Department Investment Total	\$40,000	\$85,000	\$80,000	\$102,000	\$60,000	\$60,000	\$427,000	\$71,167
Grant Match CRF	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grant Match Investment Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Six Year History	2018	2019	2020	2021	2022	2023	6-Year Total	6-Year Average
Highway Equipment CRF	\$47,500	\$47,500	\$45,000	\$45,000	\$45,000	\$85,000	\$315,000	\$52,500
Highway Garage Repair/Replacement CRF	\$0	\$0	\$0	\$25,000	\$25,000	\$25,000	\$75,000	\$12,500
Repair & Pave Kimball Hill Road	\$0	\$0	\$0	\$175,000	\$0	\$0	\$175,000	\$29,167
Repair & Pave Parker Road	\$0	\$0	\$175,000	\$0	\$0	\$0	\$175,000	\$29,167
Road Projects CRF	\$60,000	\$60,000	\$100,000	\$100,000	\$133,000	\$60,000	\$513,000	\$85,500
Sidewalk Repair CRF	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$120,000	\$20,000
Highway Department Investment Total	\$127,500	\$127,500	\$340,000	\$365,000	\$223,000	\$190,000	\$1,373,000	\$228,833
Library Maintenance / Repair CRF	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Library Roof Repair	\$0	\$20,000	\$0	\$0	\$0	\$0	\$20,000	\$3,333
Library Capital Investment Total	\$0	\$20,000	\$0	\$0	\$0	\$0	\$20,000	\$3,333
Police Cruiser CRF	\$20,000	\$0	\$25,000	\$0	\$0	\$0	\$45,000	\$7,500
Police Cruiser Purchase	\$0	\$24,000	\$0	\$25,000	\$0	\$35,000	\$84,000	\$14,000
Speed Enforcement Signs	\$0	\$0	\$16,000	\$0	\$0	\$0	\$16,000	\$2,667
Police Capital Investment Total	\$20,000	\$24,000	\$41,000	\$25,000	\$0	\$35,000	\$145,000	\$24,167
Recycling Center Equipment CRF	\$0	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$25,000	\$4,167
Skid Steer for Transfer Station (35,000)	\$9,348	\$0	\$0	\$0	\$0	\$0	\$9,348	\$1,558
Recycling Center Investment Total	\$9,348	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$34,348	\$5,725
Revaluation CRF	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$90,000	\$15,000
Revaluation Investment Total	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$90,000	\$15,000
Septage Receiving CRF	\$0	\$25,000	\$25,000	\$5,000	\$0	\$0	\$55,000	\$9,167

Six Year History	2018	2019	2020	2021	2022	2023	6-Year Total	6-Year Average
Sewer Collection System CRF	\$0	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$50,000	\$8,333
Sewer Department Investment Total	\$0	\$35,000	\$35,000	\$15,000	\$10,000	\$10,000	\$105,000	\$17,500
Solar Energy CRF	\$0	\$0	\$0	\$0	\$1,000	\$1,000	\$2,000	\$333
Solar Energy Investment Total	\$0	\$0	\$0	\$0	\$1,000	\$1,000	\$2,000	\$333
Taxable Capital Investment Total	\$336,848	\$351,500	\$581,000	\$592,000	\$604,648	\$336,000	\$2,801,996	\$466,999
Valuation	\$211,869,754	\$234,628,961	\$232,206,465	\$238,013,481	\$243,470,626	\$241,820,262		\$233,668,258
Impact on Tax Rate	\$1.59	\$1.50	\$2.50	\$2.49	\$2.48	\$1.39		\$2.00
Debt Service	\$153,128	\$174,383	\$138,856	\$112,073	\$103,770	\$77,518		\$126,621

Table 4 Six-Year History

HISTORY OF OPERATING EXPENDITURES

The amount of funding for regular day-to-day operating expenses that Whitefield dedicated to various departments and services for 2018-2023 is shown in Table 5.

Municipal Services grew at an annual average rate of 7.2% for an overall increase of 40.8% over the 6 years. The total operating costs that include the county tax assessment increased 33.2% over the same period. School District Assessments were not provided and, therefore, not included in this table.

History of Operating Expenditures by Function								Change from 2018	
Department	Year	2018	2019	2020	2021	2022	2023	Dollars	%
General Government		\$510,412	\$579,715	\$644,065	\$591,763	\$600,634	\$668,049	\$157,637	30.9%
Public Safety									
Police		\$531,340	\$595,519	\$616,985	\$629,594	\$650,148	\$703,816	\$172,476	32.5%
Fire & Rescue		\$276,505	\$287,980	\$300,085	\$318,930	\$356,695	\$390,030	\$113,525	41.1%
other		\$4,085	\$4,085	\$4,085	\$34,085	\$39,530	\$41,530	\$37,445	916.6%
Airport Operations		\$9,000	\$9,000	\$9,000	\$9,000	\$9,000	\$9,000	\$0	0.0%
Highways and Streets		\$718,779	\$746,066	\$804,559	\$823,063	\$838,313	\$829,463	\$110,684	15.4%
Sanitation; Solid Waste & Sewer		\$180,333	\$186,278	\$193,840	\$209,614	\$222,999	\$228,300	\$47,967	26.6%
Health & Welfare (1)		\$58,280	\$63,557	\$64,016	\$64,663	\$63,263	\$32,345	-\$25,935	-44.5%
Culture & Recreation (2)		\$133,095	\$145,725	\$150,275	\$144,975	\$153,525	\$176,925	\$43,830	32.9%
Conservation		\$2,500	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500	\$0	0.0%
Economic Development		\$5,000	\$6,019	\$6,019	\$3,104	\$5,000	\$6,000	\$1,000	20.0%
Debt Service & Tax Anticipation Notes		\$153,128	\$242,783	\$138,856	\$112,073	\$103,770	\$77,518	-\$75,610	-49.4%
Miscellaneous									
Sewer Department		\$222,825	\$290,268	\$426,981	\$544,760	\$688,054	\$643,638	\$420,813	188.9%
Water Department		\$285,573	\$475,612	\$543,922	\$561,705	\$526,759	\$543,165	\$257,592	90.2%
TOTAL OPERATING COSTS: Municipal Services		\$3,090,855	\$3,347,127	\$3,905,188	\$4,049,829	\$4,260,190	\$4,352,279	\$1,261,424	40.8%
SCHOOL DISTRICT ASSESSMENT Excluding Debt Service Costs		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
COUNTY TAX ASSESSMENT		\$987,347	\$963,815	\$1,058,095	\$1,061,771	\$1,008,740	\$1,080,937	\$93,590	9.5%
TOTAL OPERATING COSTS		\$4,078,202	\$4,310,942	\$4,963,283	\$5,111,600	\$5,268,930	\$5,433,216	\$1,355,014	33.2%

Notes: (1) Health & Welfare includes community agencies as well as direct assistance & admin.

(2) Culture & recreation includes parks & rec., patriotic, and library

Table 5 History of Operating Expenditures by Function

HISTORY OF TAX ASSESSMENTS

Table 6 shows the breakdown of the past six years (2018-2023).

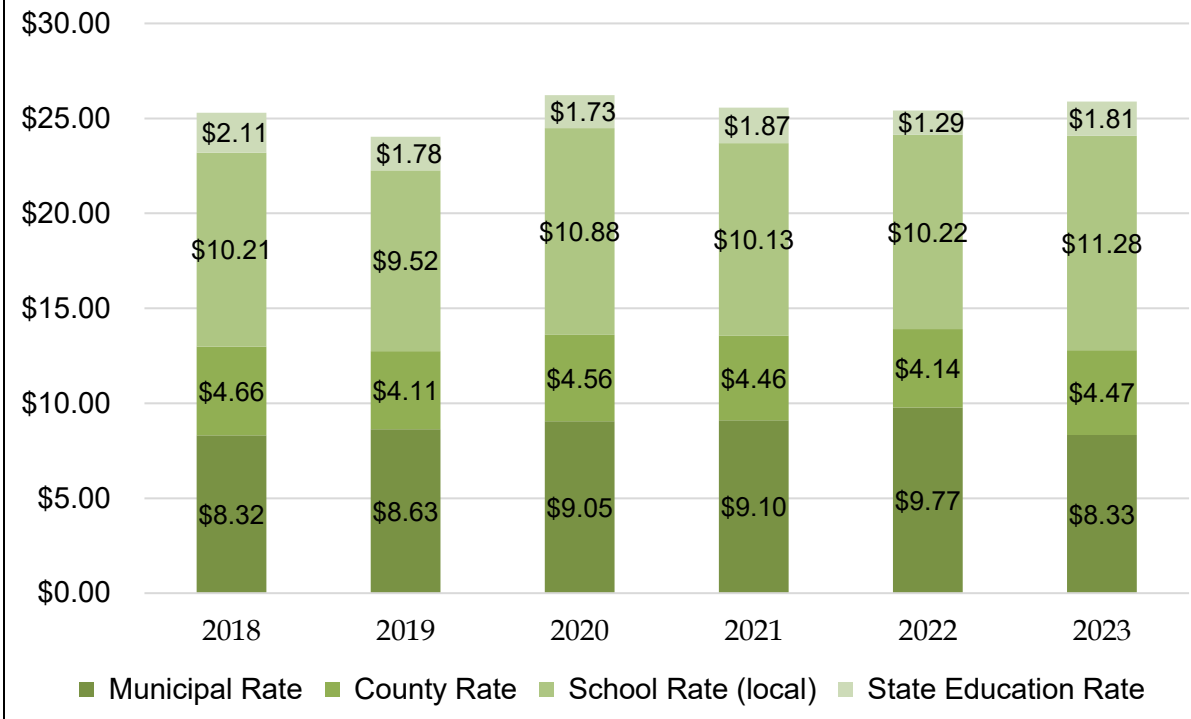
ANNUAL ASSESSMENTS 2018 -2023						
	2018	2019	2020	2021	2022	2023
Net Valuation	\$211,869,754	\$234,628,961	\$232,206,465	\$238,013,481	\$243,470,626	\$241,820,262
Municipal Rate	\$8.32	\$8.63	\$9.05	\$9.10	\$9.77	\$8.33
<i>amount raised in taxes</i>	\$1,764,297	\$2,024,000	\$2,101,010	\$2,167,797	\$2,379,116	\$2,014,363
County Rate	\$4.66	\$4.11	\$4.56	\$4.46	\$4.14	\$4.47
<i>amount raised in taxes</i>	\$987,347	\$963,815	\$1,058,095	\$1,061,771	\$1,008,740	\$1,080,937
School Rate (local)	\$10.21	\$9.52	\$10.88	\$10.13	\$10.22	\$11.28
<i>amount raised in taxes</i>	\$2,162,301	\$2,234,048	\$2,526,650	\$2,409,934	\$2,487,206	\$2,727,733
School Rate (state)	\$2.11	\$1.78	\$1.73	\$1.87	\$1.29	\$1.81
<i>amount raised in taxes</i>	\$389,832	\$376,849	\$362,029	\$397,276	\$285,850	\$437,695
War Service Credit	(\$67,000)	(\$63,000)	(\$59,500)	(\$56,000)	(\$57,500)	N/A
Village District Tax Effort	\$0.00	\$0	\$0	\$0	\$0	\$0
Total Tax Rate	\$25.30	\$24.04	\$26.22	\$25.56	\$25.42	\$25.89
Total Raised	\$5,236,777	\$5,535,712	\$5,988,284	\$5,980,778	\$6,103,412	\$6,171,986

Table 6 Annual Assessments 2018 - 2023

The tax rate obtained a high in 2020 with a rate of \$26.22 and realized a low of \$24.04 in 2019. The average over the six years was \$25.41. The largest portion of the tax rate comes from the Local School Tax, which averages 40.81%; the Municipal Tax rate averages 34.92%. Other information pulled from the data:

- Net Assessed Valuation of Property or Tax Base overall increased by 14.14% with an annual average rate of 2.77%.
- The Municipal Tax Rate overall increased by 0.12% with an annual average rate of .35%.
- The Local Education Tax Rate overall increased by 10.48% with an annual average rate of 2.38%.
- The State Education Tax Rate overall decreased by –14.22% with an annual average rate of -0.21%.
- The County Tax Rate overall decreased by –4.08% with an annual average rate of -1.22%.
- The Total Tax Rate overall increased by 2.33% with an annual average rate of .57.
- The Total Tax Commitment overall increased by 17.86% with an annual average rate of 3.39%.

WHITEFIELD TAX RATE HISTORY 2018 - 2023



APPENDICES

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There are multiple sources or ways to fund, other than raising property tax dollars in a single year. Below is a list of methods for financing capital expenditure. While this is not a comprehensive list, it does cover a majority of the CIP that the Town may be considering for future funding.

- **Current Revenue (Property Tax):** The most commonly used method of financing capital 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. 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.

- **Municipal Indebtedness:** General obligation bonds and short-term borrowing can be used to finance major capital. They are issued for a period of time ranging from five (5) to twenty (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.

The bonding capacity and amount available for the Town of Whitefield as of 2023 are as follows:

Bonded Indebtedness, 2023				
Bond Type	Base Valuation for Debt Limits	Maximum Bonding Capacity	Existing Debt	Available Bonding Capacity
Town (3%)	\$241,820,262	\$7,254,608	\$515,585	\$6,73,9023
Local School (10%)	\$241,820,262	\$24,182,026	UNK	UNK

Sources: Department of Revenue Administration 2023 Base Valuation for Debt Limits

- Capital Reserve Funds (CRF):** A popular method to set money aside for expansion, alteration, or improvement of municipal buildings and facilities, RSA 35V mandates that such accounts must be created by a warrant article at a town meeting (Town Voting Session). 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 or expenditures in the future. Since much capital involves 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 a 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.
- 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 New Hampshire Shared Revenues and Highway Aid grants. The State of New Hampshire Building Aid is available at 30-55% for certain School District building (RSA 198:15-b).
- Federal Aid Bridge Replacement Funds:** These funds are available for the replacement or rehabilitation of town-owned bridges over 20 feet in length. Matching funds are required, and applications for funding are processed through the NH DOT municipal highways engineer.
- State Highway Block Grants:** Annually, the State apportions funds to all cities and towns for the construction and maintenance of Class IV and V roadways. Apportionment “A” funds comprise not less than 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 ranking the municipality with other municipalities in the

State. This yields approximately \$1,200 per mile of Class IV and Class V roads and \$11 per person residing in a municipality, according to the New Hampshire Office of Strategic Initiatives. Apportionment “B” funds are distributed from a set sum of \$400,000 and assist only those municipalities with high roadway mileage and whose equalized property value is very low in relation to other communities.

- **State Bridge Aid:** This program helps supplement the cost of bridge construction to communities 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.
- **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 the Town must maintain all bridges constructed on Class V roads. 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.
- **Local Option Fee for Transportation Improvements:** NH RSA 261:153 VI (a) grants municipalities the ability to institute a surcharge on all motor vehicle registrations for the purpose of funding the construction or reconstruction of roads, bridges, public parking areas, sidewalks, and bicycle paths. Funds generated under this law may also be used as matching funds for state. The maximum amount of the surcharge permitted by law is \$5.
- **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 collected 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.

- **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. An example of a local project funded by CDBG is the Town of Pittsfield's Community Center. Each year, New Hampshire receives about \$10 million in CDBG funds that, through the grant process, were allocated to communities across the State.
- **Sale or Use of Excess Property:** Another possible method to finance or expand town facilities opportunities could include the sale of surplus town-owned property. Surplus property is often property acquired from private citizens for failure to pay taxes.
- **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.
- **User Fees:** During the 1980s, the concept of user fees for funding numerous public facilities and services was 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.
- **License and Permit Fees:** Fees, such as building permits, zoning applications, 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.
- **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).

- Conservation Fund: This fund is much like a Capital Reserve Fund, where Town Meeting (Town Voting Session) 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.
- “Municipal Bill Round-Up”: An additional funding source for a variety of activities, such as greenway acquisition, easement acquisition, and creating bike trails and sidewalks, is the use of a “round up” program for tax bills, utility bills, and registration fees. Under such a program, the taxpayer could voluntarily round his/her bill payment up to a designated amount above the actual bill and designate it to any of the desired programs listed.
- Land and Community Heritage Investment Program (LCHIP): This State fund is designed to assist communities that want to conserve outstanding natural, historic, and cultural resources. There will be the requirement that the Towns match the State money from this fund with a 50% match from other sources, some of which can be an in-kind match, as well as funds from other sources.

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TITLE LXIV
PLANNING AND ZONING

CHAPTER 674
LOCAL LAND USE PLANNING AND REGULATORY POWERS

Capital Improvements Program

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 projected over a period of at least 6 years. As an alternative, 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, to prepare and amend a recommended program of municipal capital improvement projected over a period of at least 6 years. The capital improvements program may encompass major being currently undertaken or future 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.

Source. 1983, 447:1. 2002, 90:1, eff. July 2, 2002.

674:6 Purpose and Description. – The capital improvements program shall classify 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.

Source. 1983, 447:1, eff. Jan. 1, 1984.

674:7 Preparation

I. In preparing the capital improvements program, the planning board or the capital improvement program committee shall confer, in a manner deemed appropriate by the board or the committee, 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 or the capital improvement program committee 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 or the capital improvement program committee, transmit to the board or committee a statement of all capital 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.

Source. 1983, 447:1. 1995, 43:1. 2002, 90:2, eff. July 2, 2002.

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

Source. 1983, 447:1. 2002, 90:3, eff. July 2, 2002.

DEPARTMENT HEAD SURVEY FORM

TOWN OF WHITEFIELD
CAPITAL IMPROVEMENTS PROGRAM 2024 – 2029
CIP CAPITAL EXPENDITURE REQUEST APPLICATION

This box is for committee use only.

CIP Assigned Project Number

INSTRUCTIONS

Complete **one Application** for **EACH New** (*project not yet in CIP*) capital expenditure project or purchase you know or anticipate your Department would want to make during the next six years (2024 - 2029) that fits the **capital expenditure project or purchase criteria**.

Complete **one Application** for **EACH Existing** (*project from last 2017 - 2022 CIP*) capital expenditure project or purchase your Department had listed in the 2017 – 2022 CIP that fits the criteria that you still want to be listed within the CIP. The information for this year will be different. Update costs and preferred years of expenditure.

Capital expenditure project or purchase criteria:

- Expenditure of \$10,000 or more,
- has a useful life of at least 3 years or
- any purchase that requires or utilizes bonding.

Project priority criteria:

- **Urgent:** The project is needed immediately to protect the health and safety of the community and cannot be delayed. This project is programmed in CIP.
- **Necessary:** The project is needed within 3 years in order to maintain basic level and quality of community services/infrastructure. This project is programmed in CIP.
- **Desirable:** The project will be needed within 4-6 years to improve the quality or level of service. The project may or may not appear in the CIP budget and schedule depending on funding availability.
- **Deferrable:** The project does not serve an immediate need and will not appear with funding in the CIP budget & schedule. However, this designation indicates that Project has been found to support community goals and objectives.
- **Premature:** The project requires additional research, planning and coordination. This project will not appear with funding in CIP budget.

Please complete the **entire Application**, leaving **no blanks**; AND...

Paper submission:

Joyce McGee, Planning Board Secretary, Town Offices, 56 Littleton Road, Whitefield, NH

PDF submission:

Email to taxcollector@whitefieldnh.org. (*Please submit all materials as one PDF subject line "CIP Application."*)

Online submission:

Click here. <https://forms.office.com/r/rkYTJ3baWf>

DEADLINE

Applications must be received no later than Tuesday, September 26, 2023, at 4:00 p.m.

You will be contacted 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 needed to evaluate your project.

BASIC INFORMATION

Project / Purchase Title:

- New Application – *Project not yet in any CIP*
- Existing Application - *Project from last 2017-2022 CIP*

Department: Date:

Individual Completing this Form:

Contact email:

Criteria (check all that apply)

- Expenditure of \$10,000 or more
- Has a useful life of at least 3 years
- Any purchase that requires or utilizes bonding

Project Priority (check one)

- Urgent
- Necessary
- Desirable
- Deferrable
- Premature

Project and Department Information

The primary purpose of the project/purchase is to: (check one):

- Replace or repair existing facilities or equipment.
- Improve the quality of existing facilities or equipment.
- Expand the capacity of existing service levels or facilities.
- Provide new facility or service capacity.
- Other:

\$ Estimated Cost - *Provide estimated costs for the project/purchase using the following table. Please round all estimates to the nearest \$100.*

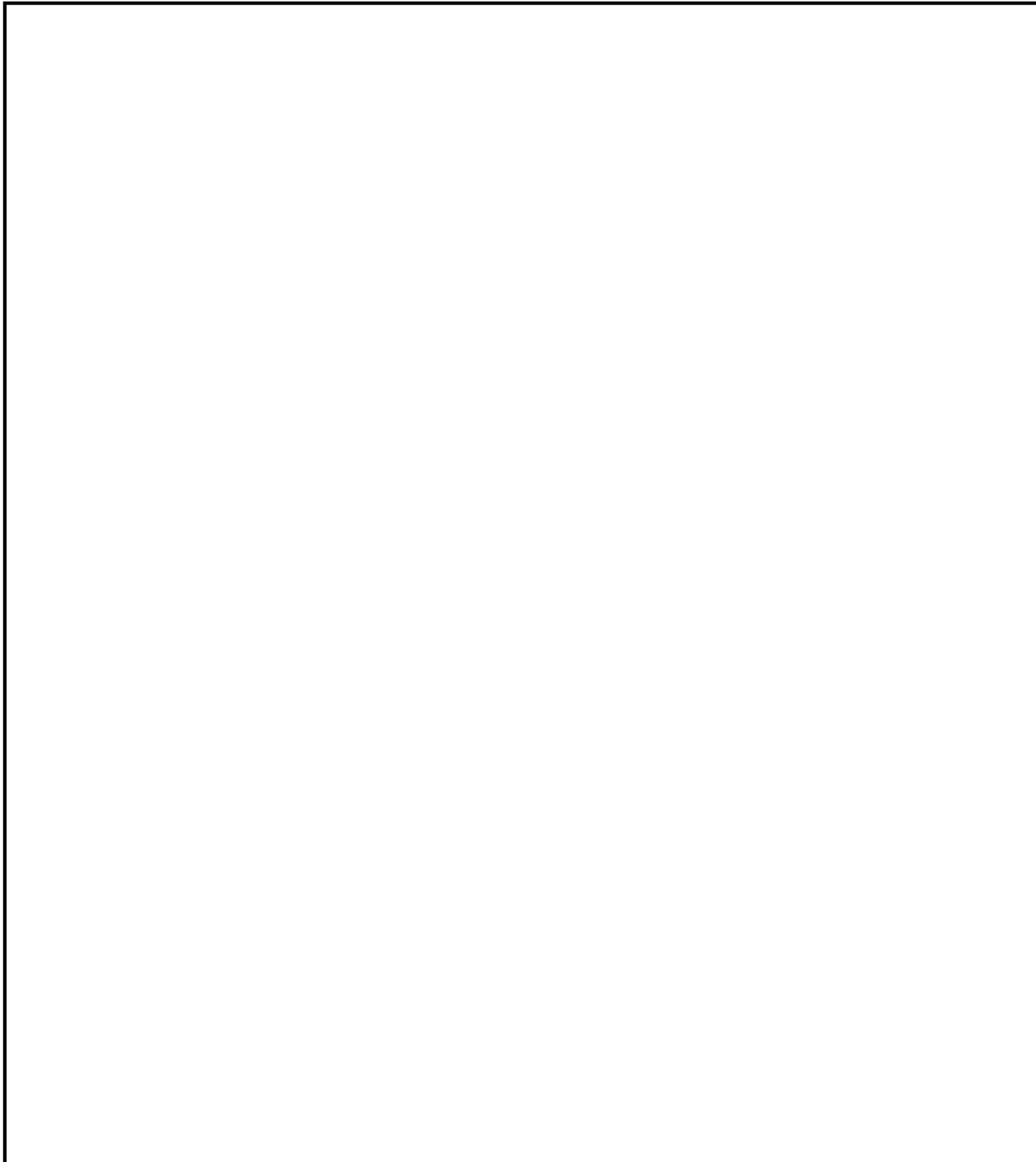
20 Proposed Year of Acquisition

Anticipated Useful Life at Purchase

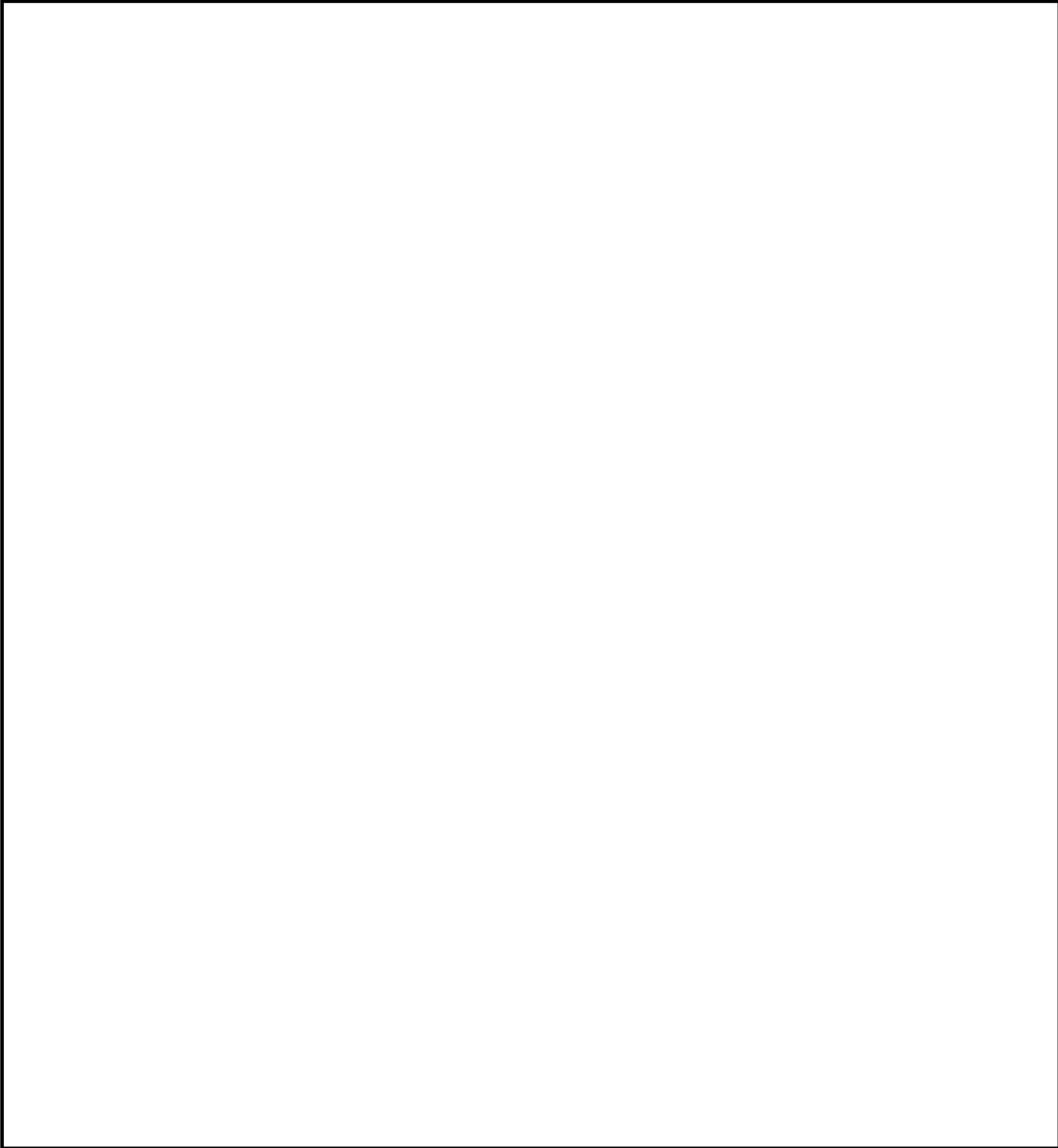
Anticipated Funding Sources

\$		Property Tax (<i>warrant article, etc.</i>)
\$		Capital Reserve Fund (<i>CRF, ETF, SRF</i>)
\$		User Fees – Source?
\$		Bond – Proposed Length of Term?
\$		Grant – Source(s)?
\$		Loan/Lease
\$		Donation
\$		Other – Identify
\$		Total Amount

Project/Purchase Description: *State clearly what it is, what other items are needed along with it, how it will be used, and why it is needed. You may attach additional sheets if necessary.*

A large, empty rectangular box with a black border, intended for the user to provide a detailed project or purchase description as instructed in the text above.

Acquisition Impact on Department Operating Costs: *Will this acquisition impact department operational costs? If yes, please provide any pertinent details and estimated increases or decreases. You may attach additional sheets if necessary.*



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CAPITAL REQUESTS FOR YEARS 2024 TO 2029

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Proposed Capital Requests for 2024

PROJECT, EQUIPMENT, OR RESERVE FUND REQUESTS	CIP ID	2024 CIP Budget	Non-Property Tax Revenue		Property Tax Revenues Required
			Amount	Source	
GENERAL GOVERNMENT/ADMIN					
New Tax Billing & Water/Sewer Software	AD-01-23	\$40,000	\$40,000	CRF	\$0
Property Revaluation	AD-02-23	\$35,000	\$35,000	CRF	\$0
Revaluation CRF	AD-03-17	\$0	\$0		\$0
Bridge/Town Building CRF	AD-04-17	\$8,333	\$0		\$8,333
Solar Energy CRF	AD-05-17	\$1,000	\$0		\$1,000
Grant Match CRF	AD-06-17	\$10,000	\$0		\$10,000
SUBTOTAL GENERAL GOVERNMENT		\$94,333	\$75,000		\$19,333
PUBLIC SAFETY					
POLICE DEPARTMENT					
Patrol Vehicle (Replace 2017 Cruiser)	PD-01-23	\$0	\$0		\$0
Patrol Vehicle (Replace 2021 Cruiser)	PD-02-23	\$0	\$0		\$0
Police Equipment CRF	PD-03-17	\$20,000	\$0		\$20,000
SUBTOTAL POLICE DEPARTMENT		\$20,000	\$0		\$20,000
FIRE DEPARTMENT					
Ambulance	FD-01-23	\$0	\$0		\$0
Fire Engine/Tanker (E1)	FD-02-17	\$0	\$0		\$0
Emergency Building Addition	FD-03-17	\$0	\$0		\$0
UTV	FD-04-17	\$0	\$0		\$0
Ambulance CRF -	FD-05-17	\$55,000	\$0		\$55,000
Fire Department Equipment Replacement CRF	FD-06-17	\$80,000	\$0		\$80,000
Emergency Services Building CRF	FD-07-17	\$0	\$0		\$0
SUBTOTAL FIRE DEPARTMENT		\$135,000	\$0		\$135,000
SUBTOTAL PUBLIC SAFETY		\$155,000	\$0		\$155,000

Proposed Capital Requests for 2024

PROJECT, EQUIPMENT, OR RESERVE FUND REQUESTS	CIP ID	2024 CIP Budget	Non-Property Tax Revenue		Property Tax Revenues Required
			Amount	Source	
AIRPORT & AVIATION					
Rehabilitate, Mark, and Drain paved Taxilines - Phase I	AP-01-23	\$0	\$0		\$0
Acquire snow removal equipment	AP-02-17	\$0	\$0		\$0
Reseal & Mark Apron Pavement	AP-03-23	\$0	\$0		\$0
Rehabilitate, Mark, and Drain Paved Taxi Lanes - Phase II.a	AP-04-23	\$0	\$0		\$0
Rehabilitate, Mark, and Drain Paved Taxi Lanes - Phase II.b	AP-05-23	\$0	\$0		\$0
AvGas Fuel Tank Relining	AP-06-23	\$0	\$0		\$0
Airfield Pavement Resealing/Crack Repair and Markings	AP-07-23	\$0	\$0		\$0
Design and Construct Hangers	AP-08-23	\$0	\$0		\$0
Airport Capital Funds Request	AP-09-23	\$0	\$0		\$0
SUBTOTAL AIRPORT & AVIATION		\$0	\$0		\$0
HIGHWAY DEPARTMENT					
Purchase Wackemeuson Wheel Loader	HD-01-17	\$78,000	\$78,000	CRF	\$0
Road Improvements	HD-02-23	\$150,000	\$150,000	CRF	\$0
Sidewalk Improvements	HD-03-23	\$0	\$0		\$0
Highway Equipment CRF	HD-04-17	\$75,000	\$0		\$75,000
Highway Garage Repair / Replacement CRF	HD-05-17	\$25,000	\$0		\$25,000
Road Projects CRF	HD-06-17	\$150,000	\$0		\$150,000
Sidewalk Repair / Maintenance CRF	HD-07-17	\$20,000	\$0		\$20,000
SUBTOTAL HIGHWAYS		\$498,000	\$228,000		\$270,000
SOLID WASTE (RECYCLING)					
Construct building to house compactor	SW-01-23	\$75,000	\$75,000	CRF	\$0
Recycling Center Equipment CRF	SW-02-17	\$60,000	\$0		\$60,000
SUBTOTAL SOLID WASTE		\$135,000	\$75,000		\$60,000
PARKS, RECREATION, CONSERVATION					
Planning and Feasibility Design Study	RD-01-23	\$0	\$0		\$0
Recreation CRF (None at present time)	RD-02-23	\$0	\$0		\$0
SUBTOTAL RECREATION & CONSERVATION		\$0	\$0		\$0

Proposed Capital Requests for 2024

PROJECT, EQUIPMENT, OR RESERVE FUND REQUESTS	CIP ID	2024 CIP Budget	Non-Property Tax Revenue		Property Tax Revenues Required
			Amount	Source	
LIBRARY					
Renovation and Expansion	LB-01-23	\$550,000	\$550,000	Multiple	\$0
Library CRF	LB-02-17	\$0	\$0		\$0
SUBTOTAL LIBRARY		\$550,000	\$550,000		\$0
NEW CAPITAL EXPENDITURES FOR 2024					
TOTAL CAPITAL COSTS for Taxpayer		\$1,567,333	\$1,038,000	\$0	\$504,333
Estimated Net Valuation 2024					\$248,518,683
Estimated Net Tax Impact per \$1,000					\$2.03
CAPITAL COST NOT ALLOCATED TO PROPERTY TAX					
WATER DEPARTMENT					
Tank Replacement - Phase I Design / Phase II Construction	WD-01-23	\$0	\$0		\$0
Union / Burns Bridge - Phase I Preliminary Engineering	WD-02-23	\$0	\$0		\$0
Water Funds CRF (None at present time)	WD-03-23	\$15,000	\$0	Rate Payer	\$15,000
SUBTOTAL WATER DEPARTMENT		\$15,000	\$0		\$15,000
SEWER DEPARTMENT					
Sewer Collection System Repairs	SD-01-17	\$10,000	\$10,000	CRF	\$0
Holding Tank (Septage)	SD-02-23	\$100,000	\$100,000	Grants	\$0
Sewer Collection System CRF	SD-03-17	\$10,000	\$0	Rate Payer	\$10,000
SUBTOTAL SEWER DEPARTMENT		\$120,000	\$110,000		\$10,000
WASTEWATER TREATMENT					
Wastewater Lagoon Closure	WW-01-23	\$0	\$0		\$0
Wastewater Treatment Facility CRF (None at present time)	WW-02-23	\$100,000	\$0	Rate Payer	\$100,000
SUBTOTAL SEWER DEPARTMENT		\$100,000	\$0		\$100,000
TOTAL CAPITAL COST for Rate Payer		\$235,000	\$110,000	\$0	\$125,000

Proposed Capital Requests for 2025

PROJECT, EQUIPMENT, OR RESERVE FUND REQUESTS	CIP ID	2025 CIP Budget	Non-Property Tax Revenue		Property Tax Revenues Required
			Amount	Source	
GENERAL GOVERNMENT/ADMIN					
New Tax Billing & Water/Sewer Software	AD-01-23	\$0	\$0		\$0
Property Revaluation	AD-02-23	\$0	\$0		\$0
Revaluation CRF	AD-03-17	\$15,000	\$0		\$15,000
Bridge/Town Building CRF	AD-04-17	\$8,333	\$0		\$8,333
Solar Energy CRF	AD-05-17	\$1,000	\$0		\$1,000
Grant Match CRF	AD-06-17	\$10,000	\$0		\$10,000
SUBTOTAL GENERAL GOVERNMENT		\$34,333	\$0		\$34,333
PUBLIC SAFETY					
POLICE DEPARTMENT					
Patrol Vehicle (Replace 2017 Cruiser)	PD-01-23	\$63,000	\$63,000	CRF	\$0
Patrol Vehicle (Replace 2021 Cruiser)	PD-02-23	\$0	\$0		\$0
Police Equipment CRF	PD-03-17	\$20,000	\$0		\$20,000
SUBTOTAL POLICE DEPARTMENT		\$83,000	\$63,000		\$20,000
FIRE DEPARTMENT					
Ambulance	FD-01-23	\$0	\$0		\$0
Fire Engine/Tanker (E1)	FD-02-17	\$0	\$0		\$0
Emergency Building Addition	FD-03-17	\$0	\$0		\$0
UTV	FD-04-17	\$0	\$0		\$0
Ambulance CRF -	FD-05-17	\$55,000	\$0		\$55,000
Fire Department Equipment Replacement CRF	FD-06-17	\$80,000	\$0		\$80,000
Emergency Services Building CRF	FD-07-17	\$0	\$0		\$0
SUBTOTAL FIRE DEPARTMENT		\$135,000	\$0		\$135,000
SUBTOTAL PUBLIC SAFETY		\$218,000	\$63,000		\$155,000
AIRPORT & AVIATION					
Rehabilitate, Mark, and Drain paved Taxilines - Phase I	AP-01-23	\$175,000	\$175,000	Grants	\$0
Acquire snow removal equipment	AP-02-17	\$450,000	\$450,000	Grants	\$0
Reseal & Mark Apron Pavement	AP-03-23	\$159,000	\$159,000	Grants	\$0
Rehabilitate, Mark, and Drain Paved Taxi Lanes - Phase II.a	AP-04-23	\$0	\$0		\$0
Rehabilitate, Mark, and Drain Paved Taxi Lanes - Phase II.b	AP-05-23	\$0	\$0		\$0
AvGas Fuel Tank Relining	AP-06-23	\$0	\$0		\$0
Airfield Pavement Resealing/Crack Repair and Markings	AP-07-23	\$0	\$0		\$0
Design and Construct Hangers	AP-08-23	\$0	\$0		\$0
Airport Capital Funds Request	AP-09-23	\$0	\$0		\$0
SUBTOTAL AIRPORT & AVIATION		\$784,000	\$784,000		\$0
HIGHWAY DEPARTMENT					
Purchase Wackemeuson Wheel Loader	HD-01-17	\$0			\$0
Road Improvements	HD-02-23	\$150,000	\$150,000	CRF	\$0
Sidewalk Improvements	HD-03-23	\$100,000	\$100,000	CRF	\$0
Highway Equipment CRF	HD-04-17	\$50,000	\$0		\$50,000
Highway Garage Repair / Replacement CRF	HD-05-17	\$25,000	\$0		\$25,000
Road Projects CRF	HD-06-17	\$150,000	\$0		\$150,000
Sidewalk Repair / Maintenance CRF	HD-07-17	\$20,000	\$0		\$20,000
SUBTOTAL HIGHWAYS		\$495,000	\$250,000		\$245,000
SOLID WASTE (RECYCLING)					
Construct building to house compactor	SW-01-23	\$0	\$0		\$0
Recycling Center Equipment CRF	SW-02-17	\$5,000	\$0		\$5,000
SUBTOTAL SOLID WASTE		\$5,000	\$0		\$5,000
PARKS, RECREATION, CONSERVATION					

Proposed Capital Requests for 2025

PROJECT, EQUIPMENT, OR RESERVE FUND REQUESTS	CIP ID	2025 CIP Budget	Non-Property Tax Revenue		Property Tax Revenues Required
			Amount	Source	
Planning and Feasibility Design Study	RD-01-23	\$10,000	\$10,000	CRF	\$0
Recreation CRF (None at present time)	RD-02-23	\$10,000	\$0		\$10,000
SUBTOTAL RECREATION & CONSERVATION		\$20,000	\$10,000		\$10,000
LIBRARY					
Renovation and Expansion	LB-01-23	\$550,000	\$550,000	Multiple	\$0
Library CRF	LB-02-17	\$0	\$0		\$0
SUBTOTAL LIBRARY		\$550,000	\$550,000		\$0
NEW CAPITAL EXPENDITURES FOR 2024					
TOTAL CAPITAL COSTS for Taxpayer		\$2,241,333	\$1,667,000	\$0	\$449,333
Estimated Net Valuation 2024					\$255,402,651
Estimated Net Tax Impact per \$1,000					\$1.76
CAPITAL COST NOT ALLOCATED TO PROPERTY TAX					
WATER DEPARTMENT					
Tank Replacement - Phase I Design / Phase II Construction	WD-01-23	\$100,000	\$0		\$100,000
Union / Burns Bridge - Phase I Preliminary Engineering	WD-02-23	\$0	\$0		\$0
Water Funds CRF (None at present time)	WD-03-23	\$15,000	\$0	Rate Payer	\$15,000
SUBTOTAL WATER DEPARTMENT		\$115,000	\$0		\$115,000
SEWER DEPARTMENT					
Sewer Collection System Repairs	SD-01-17	\$10,000	\$10,000	CRF	\$0
Holding Tank (Septage)	SD-02-23	\$0	\$0		\$0
Sewer Collection System CRF	SD-03-17	\$10,000	\$0	Rate Payer	\$10,000
SUBTOTAL SEWER DEPARTMENT		\$20,000	\$10,000		\$10,000
WASTEWATER TREATMENT					
Wastewater Lagoon Closure	WW-01-23	\$0	\$0		\$0
Wastewater Treatment Facility CRF (None at present time)	WW-02-23	\$100,000	\$0	Rate Payer	\$100,000
SUBTOTAL SEWER DEPARTMENT		\$100,000	\$0		\$100,000
TOTAL CAPITAL COST for Rate Payer		\$235,000	\$10,000	\$0	\$225,000

Proposed Capital Requests for 2026

PROJECT, EQUIPMENT, OR RESERVE FUND REQUESTS	CIP ID	2026 CIP Budget	Non-Property Tax Revenue		Property Tax Revenues Required
			Amount	Source	
GENERAL GOVERNMENT/ADMIN					
New Tax Billing & Water/Sewer Software	AD-01-23	\$0	\$0		\$0
Property Revaluation	AD-02-23	\$0	\$0		\$0
Revaluation CRF	AD-03-17	\$15,000	\$0		\$15,000
Bridge/Town Building CRF	AD-04-17	\$8,333	\$0		\$8,333
Solar Energy CRF	AD-05-17	\$1,000	\$0		\$1,000
Grant Match CRF	AD-06-17	\$10,000	\$0		\$10,000
SUBTOTAL GENERAL GOVERNMENT		\$34,333	\$0		\$34,333
PUBLIC SAFETY					
POLICE DEPARTMENT					
Patrol Vehicle (Replace 2017 Cruiser)	PD-01-23	\$0	\$0		\$0
Patrol Vehicle (Replace 2021 Cruiser)	PD-02-23	\$0	\$0		\$0
Police Equipment CRF	PD-03-17	\$15,000	\$0		\$15,000
SUBTOTAL POLICE DEPARTMENT		\$15,000	\$0		\$15,000
FIRE DEPARTMENT					
Ambulance	FD-01-23	\$0	\$0		\$0
Fire Engine/Tanker (E1)	FD-02-17	\$0	\$0		\$0
Emergency Building Addition	FD-03-17	\$0	\$0		\$0
UTV	FD-04-17	\$0	\$0		\$0
Ambulance CRF -	FD-05-17	\$55,000	\$0		\$55,000
Fire Department Equipment Replacement CRF	FD-06-17	\$80,000	\$0		\$80,000
Emergency Services Building CRF	FD-07-17	\$0	\$0		\$0
SUBTOTAL FIRE DEPARTMENT		\$135,000	\$0		\$135,000
SUBTOTAL PUBLIC SAFETY		\$150,000	\$0		\$150,000
AIRPORT & AVIATION					
Rehabilitate, Mark, and Drain paved Taxilines - Phase I	AP-01-23	\$0	\$0		\$0
Acquire snow removal equipment	AP-02-17	\$0	\$0		\$0
Reseal & Mark Apron Pavement	AP-03-23	\$0	\$0		\$0
Rehabilitate, Mark, and Drain Paved Taxi Lanes - Phase II.a	AP-04-23	\$675,000	\$675,000	Grants	\$0
Rehabilitate, Mark, and Drain Paved Taxi Lanes - Phase II.b	AP-05-23	\$0	\$0		\$0
AvGas Fuel Tank Relining	AP-06-23	\$0	\$0		\$0
Airfield Pavement Resealing/Crack Repair and Markings	AP-07-23	\$0	\$0		\$0
Design and Construct Hangers	AP-08-23	\$0	\$0		\$0
Airport Capital Funds Request	AP-09-23	\$0	\$0		\$0
SUBTOTAL AIRPORT & AVIATION		\$675,000	\$675,000		\$0
HIGHWAY DEPARTMENT					
Purchase Wackemeuson Wheel Loader	HD-01-17	\$0			\$0
Road Improvements	HD-02-23	\$150,000	\$150,000	CRF	\$0
Sidewalk Improvements	HD-03-23	\$0	\$0		\$0
Highway Equipment CRF	HD-04-17	\$50,000	\$0		\$50,000
Highway Garage Repair / Replacement CRF	HD-05-17	\$25,000	\$0		\$25,000
Road Projects CRF	HD-06-17	\$150,000	\$0		\$150,000
Sidewalk Repair / Maintenance CRF	HD-07-17	\$20,000	\$0		\$20,000
SUBTOTAL HIGHWAYS		\$395,000	\$150,000		\$245,000
SOLID WASTE (RECYCLING)					
Construct building to house compactor	SW-01-23	\$0	\$0		\$0
Recycling Center Equipment CRF	SW-02-17	\$5,000	\$0		\$5,000
SUBTOTAL SOLID WASTE		\$5,000	\$0		\$5,000
PARKS, RECREATION, CONSERVATION					

Proposed Capital Requests for 2026

PROJECT, EQUIPMENT, OR RESERVE FUND REQUESTS	CIP ID	2026 CIP Budget	Non-Property Tax Revenue		Property Tax Revenues Required
			Amount	Source	
Planning and Feasibility Design Study	RD-01-23	\$10,000	\$10,000	CRF	\$0
Recreation CRF (None at present time)	RD-02-23	\$10,000	\$0		\$10,000
SUBTOTAL RECREATION & CONSERVATION		\$20,000	\$10,000		\$10,000
LIBRARY					
Renovation and Expansion	LB-01-23	\$0	\$0		\$0
Library CRF	LB-02-17	\$0	\$0		\$0
SUBTOTAL LIBRARY		\$0	\$0		\$0
NEW CAPITAL EXPENDITURES FOR 2024					
TOTAL CAPITAL COSTS for Taxpayer		\$1,329,333	\$860,000	\$0	\$444,333
Estimated Net Valuation 2024					\$262,477,304
Estimated Net Tax Impact per \$1,000					\$1.69
CAPITAL COST NOT ALLOCATED TO PROPERTY TAX					
WATER DEPARTMENT					
Tank Replacement - Phase I Design / Phase II Construction	WD-01-23	\$0	\$0		\$0
Union / Burns Bridge - Phase I Preliminary Engineering	WD-02-23	\$15,000	\$15,000	CRF	\$0
Water Funds CRF (None at present time)	WD-03-23	\$15,000	\$0	Rate Payer	\$15,000
SUBTOTAL WATER DEPARTMENT		\$30,000	\$15,000		\$15,000
SEWER DEPARTMENT					
Sewer Collection System Repairs	SD-01-17	\$10,000	\$10,000	CRF	\$0
Holding Tank (Septage)	SD-02-23	\$0	\$0	Rate Payer	\$0
Sewer Collection System CRF	SD-03-17	\$10,000	\$0		\$10,000
SUBTOTAL SEWER DEPARTMENT		\$20,000	\$10,000		\$10,000
WASTEWATER TREATMENT					
Wastewater Lagoon Closure	WW-01-23	\$0	\$0		\$0
Wastewater Treatment Facility CRF (None at present time)	WW-02-23	\$100,000	\$0	Rate Payer	\$100,000
SUBTOTAL SEWER DEPARTMENT		\$100,000	\$0		\$100,000
TOTAL CAPITAL COST for Rate Payer		\$150,000	\$25,000	\$0	\$125,000

Proposed Capital Requests for 2027

PROJECT, EQUIPMENT, OR RESERVE FUND REQUESTS	CIP ID	2027 CIP Budget	Non-Property Tax Revenue		Property Tax Revenues Required
			Amount	Source	
GENERAL GOVERNMENT/ADMIN					
New Tax Billing & Water/Sewer Software	AD-01-23	\$0	\$0		\$0
Property Revaluation	AD-02-23	\$0	\$0		\$0
Revaluation CRF	AD-03-17	\$15,000	\$0		\$15,000
Bridge/Town Building CRF	AD-04-17	\$8,333	\$0		\$8,333
Solar Energy CRF	AD-05-17	\$1,000	\$0		\$1,000
Grant Match CRF	AD-06-17	\$10,000	\$0		\$10,000
SUBTOTAL GENERAL GOVERNMENT		\$34,333	\$0		\$34,333
PUBLIC SAFETY					
POLICE DEPARTMENT					
Patrol Vehicle (Replace 2017 Cruiser)	PD-01-23	\$0	\$0		\$0
Patrol Vehicle (Replace 2021 Cruiser)	PD-02-23	\$0	\$0		\$0
Police Equipment CRF	PD-03-17	\$20,000	\$0		\$20,000
SUBTOTAL POLICE DEPARTMENT		\$20,000	\$0		\$20,000
FIRE DEPARTMENT					
Ambulance	FD-01-23	\$0	\$0		\$0
Fire Engine/Tanker (E1)	FD-02-17	\$350,000	\$350,000	CRF	\$0
Emergency Building Addition	FD-03-17	\$0	\$0		\$0
UTV	FD-04-17	\$0	\$0		\$0
Ambulance CRF -	FD-05-17	\$55,000	\$0		\$55,000
Fire Department Equipment Replacement CRF	FD-06-17	\$80,000	\$0		\$80,000
Emergency Services Building CRF	FD-07-17	\$0	\$0		\$0
SUBTOTAL FIRE DEPARTMENT		\$485,000	\$350,000		\$135,000
SUBTOTAL PUBLIC SAFETY		\$505,000	\$350,000		\$155,000
AIRPORT & AVIATION					
Rehabilitate, Mark, and Drain paved Taxilines - Phase I	AP-01-23	\$0	\$0		\$0
Acquire snow removal equipment	AP-02-17	\$0	\$0		\$0
Reseal & Mark Apron Pavement	AP-03-23	\$0	\$0		\$0
Rehabilitate, Mark, and Drain Paved Taxi Lanes - Phase II.a	AP-04-23	\$0	\$0		\$0
Rehabilitate, Mark, and Drain Paved Taxi Lanes - Phase II.b	AP-05-23	\$300,000	\$300,000	Grants	\$0
AvGas Fuel Tank Relining	AP-06-23	\$80,000	\$80,000	Grants	\$0
Airfield Pavement Resealing/Crack Repair and Markings	AP-07-23	\$0	\$0		\$0
Design and Construct Hangers	AP-08-23	\$0	\$0		\$0
Airport Capital Funds Request	AP-09-23	\$0	\$0		\$0
SUBTOTAL AIRPORT & AVIATION		\$380,000	\$380,000		\$0
HIGHWAY DEPARTMENT					
Purchase Wackemeuson Wheel Loader	HD-01-17	\$0			\$0
Road Improvements	HD-02-23	\$150,000	\$150,000	CRF	\$0
Sidewalk Improvements	HD-03-23	\$0	\$0		\$0
Highway Equipment CRF	HD-04-17	\$50,000	\$0		\$50,000
Highway Garage Repair / Replacement CRF	HD-05-17	\$25,000	\$0		\$25,000
Road Projects CRF	HD-06-17	\$150,000	\$0		\$150,000
Sidewalk Repair / Maintenance CRF	HD-07-17	\$20,000	\$0		\$20,000
SUBTOTAL HIGHWAYS		\$395,000	\$150,000		\$245,000
SOLID WASTE (RECYCLING)					
Construct building to house compactor	SW-01-23	\$0	\$0		\$0
Recycling Center Equipment CRF	SW-02-17	\$5,000	\$0		\$5,000
SUBTOTAL SOLID WASTE		\$5,000	\$0		\$5,000
PARKS, RECREATION, CONSERVATION					

Proposed Capital Requests for 2027

PROJECT, EQUIPMENT, OR RESERVE FUND REQUESTS	CIP ID	2027 CIP Budget	Non-Property Tax Revenue		Property Tax Revenues Required
			Amount	Source	
Planning and Feasibility Design Study	RD-01-23	\$0	\$0		\$0
Recreation CRF (None at present time)	RD-02-23	\$0	\$0		\$0
SUBTOTAL RECREATION & CONSERVATION		\$0	\$0		\$0
LIBRARY					
Renovation and Expansion	LB-01-23	\$0	\$0		\$0
Library CRF	LB-02-17	\$0	\$0		\$0
SUBTOTAL LIBRARY		\$0	\$0		\$0
NEW CAPITAL EXPENDITURES FOR 2024					
TOTAL CAPITAL COSTS for Taxpayer		\$1,354,333	\$890,000	\$0	\$439,333
Estimated Net Valuation 2024					\$269,747,926
Estimated Net Tax Impact per \$1,000					\$1.63
CAPITAL COST NOT ALLOCATED TO PROPERTY TAX					
WATER DEPARTMENT					
Tank Replacement - Phase I Design / Phase II Construction	WD-01-23	\$0	\$0		\$0
Union / Burns Bridge - Phase I Preliminary Engineering	WD-02-23	\$0	\$0		\$0
Water Funds CRF (None at present time)	WD-03-23	\$15,000	\$0	Rate Payer	\$15,000
SUBTOTAL WATER DEPARTMENT		\$15,000	\$0		\$15,000
SEWER DEPARTMENT					
Sewer Collection System Repairs	SD-01-17	\$10,000	\$10,000	CRF	\$0
Holding Tank (Septage)	SD-02-23	\$0	\$0		\$0
Sewer Collection System CRF	SD-03-17	\$10,000	\$0	Rate Payer	\$10,000
SUBTOTAL SEWER DEPARTMENT		\$20,000	\$10,000		\$10,000
WASTEWATER TREATMENT					
Wastewater Lagoon Closure	WW-01-23	\$2,000,000	\$2,000,000	Grant, CFR	\$0
Wastewater Treatment Facility CRF (None at present time)	WW-02-23	\$100,000	\$0	Rate Payer	\$100,000
SUBTOTAL SEWER DEPARTMENT		\$2,100,000	\$2,000,000		\$100,000
TOTAL CAPITAL COST for Rate Payer		\$2,135,000	\$2,010,000	\$0	\$125,000

Proposed Capital Requests for 2028

PROJECT, EQUIPMENT, OR RESERVE FUND REQUESTS	CIP ID	2028 CIP Budget	Non-Property Tax Revenue		Property Tax Revenues Required
			Amount	Source	
GENERAL GOVERNMENT/ADMIN					
New Tax Billing & Water/Sewer Software	AD-01-23	\$0	\$0		\$0
Property Revaluation	AD-02-23	\$0	\$0		\$0
Revaluation CRF	AD-03-17	\$15,000	\$0		\$15,000
Bridge/Town Building CRF	AD-04-17	\$8,333	\$0		\$8,333
Solar Energy CRF	AD-05-17	\$1,000	\$0		\$1,000
Grant Match CRF	AD-06-17	\$10,000	\$0		\$10,000
SUBTOTAL GENERAL GOVERNMENT		\$34,333	\$0		\$34,333
PUBLIC SAFETY					
POLICE DEPARTMENT					
Patrol Vehicle (Replace 2017 Cruiser)	PD-01-23	\$0	\$0		\$0
Patrol Vehicle (Replace 2021 Cruiser)	PD-02-23	\$0	\$0		\$0
Police Equipment CRF	PD-03-17	\$15,000	\$0		\$15,000
SUBTOTAL POLICE DEPARTMENT		\$15,000	\$0		\$15,000
FIRE DEPARTMENT					
Ambulance	FD-01-23	\$0	\$0		\$0
Fire Engine/Tanker (E1)	FD-02-17	\$0	\$0		\$0
Emergency Building Addition	FD-03-17	\$0	\$0		\$0
UTV	FD-04-17	\$0	\$0		\$0
Ambulance CRF -	FD-05-17	\$55,000	\$0		\$55,000
Fire Department Equipment Replacement CRF	FD-06-17	\$80,000	\$0		\$80,000
Emergency Services Building CRF	FD-07-17	\$0	\$0		\$0
SUBTOTAL FIRE DEPARTMENT		\$135,000	\$0		\$135,000
SUBTOTAL PUBLIC SAFETY		\$150,000	\$0		\$150,000
AIRPORT & AVIATION					
Rehabilitate, Mark, and Drain paved Taxilines - Phase I	AP-01-23	\$0	\$0		\$0
Acquire snow removal equipment	AP-02-17	\$0	\$0		\$0
Reseal & Mark Apron Pavement	AP-03-23	\$0	\$0		\$0
Rehabilitate, Mark, and Drain Paved Taxi Lanes - Phase II.a	AP-04-23	\$0	\$0		\$0
Rehabilitate, Mark, and Drain Paved Taxi Lanes - Phase II.b	AP-05-23	\$300,000	\$300,000	Grants	\$0
AvGas Fuel Tank Relining	AP-06-23	\$80,000	\$80,000	Grants	\$0
Airfield Pavement Resealing/Crack Repair and Markings	AP-07-23	\$0	\$0		\$0
Design and Construct Hangers	AP-08-23	\$0	\$0		\$0
Airport Capital Funds Request	AP-09-23	\$0	\$0		\$0
SUBTOTAL AIRPORT & AVIATION		\$380,000	\$380,000		\$0
HIGHWAY DEPARTMENT					
Purchase Wackemeuson Wheel Loader	HD-01-17	\$0			\$0
Road Improvements	HD-02-23	\$150,000	\$150,000	CRF	\$0
Sidewalk Improvements	HD-03-23	\$0	\$0		\$0
Highway Equipment CRF	HD-04-17	\$50,000	\$0		\$50,000
Highway Garage Repair / Replacement CRF	HD-05-17	\$25,000	\$0		\$25,000
Road Projects CRF	HD-06-17	\$150,000	\$0		\$150,000
Sidewalk Repair / Maintenance CRF	HD-07-17	\$20,000	\$0		\$20,000
SUBTOTAL HIGHWAYS		\$395,000	\$150,000		\$245,000
SOLID WASTE (RECYCLING)					
Construct building to house compactor	SW-01-23	\$0	\$0		\$0
Recycling Center Equipment CRF	SW-02-17	\$5,000	\$0		\$5,000
SUBTOTAL SOLID WASTE		\$5,000	\$0		\$5,000
PARKS, RECREATION, CONSERVATION					

Proposed Capital Requests for 2028

PROJECT, EQUIPMENT, OR RESERVE FUND REQUESTS	CIP ID	2028 CIP Budget	Non-Property Tax Revenue		Property Tax Revenues Required
			Amount	Source	
Planning and Feasibility Design Study	RD-01-23	\$0	\$0		\$0
Recreation CRF (None at present time)	RD-02-23	\$0	\$0		\$0
SUBTOTAL RECREATION & CONSERVATION		\$0	\$0		\$0
LIBRARY					
Renovation and Expansion	LB-01-23	\$0	\$0		\$0
Library CRF	LB-02-17	\$0	\$0		\$0
SUBTOTAL LIBRARY		\$0	\$0		\$0
NEW CAPITAL EXPENDITURES FOR 2024					
TOTAL CAPITAL COSTS for Taxpayer		\$1,999,333	\$1,540,000	\$0	\$434,333
Estimated Net Valuation 2024					\$277,219,943
Estimated Net Tax Impact per \$1,000					\$1.57
CAPITAL COST NOT ALLOCATED TO PROPERTY TAX					
WATER DEPARTMENT					
Tank Replacement - Phase I Design / Phase II Construction	WD-01-23	\$1,000,000	\$1,000,000	Grants	\$0
Union / Burns Bridge - Phase I Preliminary Engineering	WD-02-23	\$0	\$0		\$0
Water Funds CRF (None at present time)	WD-03-23	\$15,000	\$0	Rate Payer	\$15,000
SUBTOTAL WATER DEPARTMENT		\$1,015,000	\$1,000,000		\$15,000
SEWER DEPARTMENT					
Sewer Collection System Repairs	SD-01-17	\$10,000	\$10,000	CRF	\$0
Holding Tank (Septage)	SD-02-23	\$0	\$0		\$0
Sewer Collection System CRF	SD-03-17	\$10,000	\$0	Rate Payer	\$10,000
SUBTOTAL SEWER DEPARTMENT		\$20,000	\$10,000		\$10,000
WASTEWATER TREATMENT					
Wastewater Lagoon Closure	WW-01-23	\$0			\$0
Wastewater Treatment Facility CRF (None at present time)	WW-02-23	\$100,000	\$0	Rate Payer	\$100,000
SUBTOTAL SEWER DEPARTMENT		\$100,000	\$0		\$100,000
TOTAL CAPITAL COST for Rate Payer		\$1,135,000	\$1,010,000	\$0	\$125,000

Proposed Capital Requests for 2029

PROJECT, EQUIPMENT, OR RESERVE FUND REQUESTS	CIP ID	2029 CIP Budget	Non-Property Tax Revenue		Property Tax Revenues Required
			Amount	Source	
GENERAL GOVERNMENT/ADMIN					
New Tax Billing & Water/Sewer Software	AD-01-23	\$0	\$0		\$0
Property Revaluation	AD-02-23	\$0	\$0		\$0
Revaluation CRF	AD-03-17	\$15,000	\$0		\$15,000
Bridge/Town Building CRF	AD-04-17	\$8,335	\$0		\$8,335
Solar Energy CRF	AD-05-17	\$1,000	\$0		\$1,000
Grant Match CRF	AD-06-17	\$10,000	\$0		\$10,000
SUBTOTAL GENERAL GOVERNMENT		\$34,335	\$0		\$34,335
PUBLIC SAFETY					
POLICE DEPARTMENT					
Patrol Vehicle (Replace 2017 Cruiser)	PD-01-23	\$0	\$0		\$0
Patrol Vehicle (Replace 2021 Cruiser)	PD-02-23	\$71,000	\$71,000	CRF	\$0
Police Equipment CRF	PD-03-17	\$20,000	\$0		\$20,000
SUBTOTAL POLICE DEPARTMENT		\$91,000	\$71,000		\$20,000
FIRE DEPARTMENT					
Ambulance	FD-01-23	\$358,000	\$358,000	CRF	\$0
Fire Engine/Tanker (E1)	FD-02-17	\$0	\$0		\$0
Emergency Building Addition	FD-03-17	\$0	\$0		\$0
UTV	FD-04-17	\$0	\$0		\$0
Ambulance CRF -	FD-05-17	\$55,000	\$0		\$55,000
Fire Department Equipment Replacement CRF	FD-06-17	\$80,000	\$0		\$80,000
Emergency Services Building CRF	FD-07-17	\$0	\$0		\$0
SUBTOTAL FIRE DEPARTMENT		\$493,000	\$358,000		\$135,000
SUBTOTAL PUBLIC SAFETY		\$584,000	\$429,000		\$155,000
AIRPORT & AVIATION					
Rehabilitate, Mark, and Drain paved Taxilines - Phase I	AP-01-23	\$0	\$0		\$0
Acquire snow removal equipment	AP-02-17	\$0	\$0		\$0
Reseal & Mark Apron Pavement	AP-03-23	\$0	\$0		\$0
Rehabilitate, Mark, and Drain Paved Taxi Lanes - Phase II.a	AP-04-23	\$0	\$0		\$0
Rehabilitate, Mark, and Drain Paved Taxi Lanes - Phase II.b	AP-05-23	\$0	\$0		\$0
AvGas Fuel Tank Relining	AP-06-23	\$0	\$0		\$0
Airfield Pavement Resealing/Crack Repair and Markings	AP-07-23	\$0	\$0		\$0
Design and Construct Hangers	AP-08-23	\$450,000	\$450,000	Grants	\$0
Airport Capital Funds Request	AP-09-23	\$0	\$0		\$0
SUBTOTAL AIRPORT & AVIATION		\$450,000	\$450,000		\$0
HIGHWAY DEPARTMENT					
Purchase Wackemeuson Wheel Loader	HD-01-17	\$0			\$0
Road Improvements	HD-02-23	\$150,000	\$150,000	CRF	\$0
Sidewalk Improvements	HD-03-23	\$0	\$0		\$0
Highway Equipment CRF	HD-04-17	\$50,000	\$0		\$50,000
Highway Garage Repair / Replacement CRF	HD-05-17	\$25,000	\$0		\$25,000
Road Projects CRF	HD-06-17	\$150,000	\$0		\$150,000
Sidewalk Repair / Maintenance CRF	HD-07-17	\$20,000	\$0		\$20,000
SUBTOTAL HIGHWAYS		\$395,000	\$150,000		\$245,000
SOLID WASTE (RECYCLING)					
Construct building to house compactor	SW-01-23	\$0	\$0		\$0
Recycling Center Equipment CRF	SW-02-17	\$5,000	\$0		\$5,000
SUBTOTAL SOLID WASTE		\$5,000	\$0		\$5,000
PARKS, RECREATION, CONSERVATION					

Proposed Capital Requests for 2029

PROJECT, EQUIPMENT, OR RESERVE FUND REQUESTS	CIP ID	2029 CIP Budget	Non-Property Tax Revenue		Property Tax Revenues Required
			Amount	Source	
Planning and Feasibility Design Study	RD-01-23	\$0	\$0		\$0
Recreation CRF (None at present time)	RD-02-23	\$0	\$0		\$0
SUBTOTAL RECREATION & CONSERVATION		\$0	\$0		\$0
LIBRARY					
Renovation and Expansion	LB-01-23	\$0	\$0		\$0
Library CRF	LB-02-17	\$0	\$0		\$0
SUBTOTAL LIBRARY		\$0	\$0		\$0
NEW CAPITAL EXPENDITURES FOR 2024					
TOTAL CAPITAL COSTS for Taxpayer		\$1,503,335	\$1,039,000	\$0	\$439,335
Estimated Net Valuation 2024					\$284,898,935
Estimated Net Tax Impact per \$1,000					\$1.54
CAPITAL COST NOT ALLOCATED TO PROPERTY TAX					
WATER DEPARTMENT					
Tank Replacement - Phase I Design / Phase II Construction	WD-01-23	\$0	\$0		\$0
Union / Burns Bridge - Phase I Preliminary Engineering	WD-02-23	\$0	\$0		\$0
Water Funds CRF (None at present time)	WD-03-23	\$15,000	\$0	Rate Payer	\$15,000
SUBTOTAL WATER DEPARTMENT		\$15,000	\$0		\$15,000
SEWER DEPARTMENT					
Sewer Collection System Repairs	SD-01-17	\$10,000	\$10,000	CRF	\$0
Holding Tank (Septage)	SD-02-23	\$0	\$0		\$0
Sewer Collection System CRF	SD-03-17	\$10,000	\$0	Rate Payer	\$10,000
SUBTOTAL SEWER DEPARTMENT		\$20,000	\$10,000		\$10,000
WASTEWATER TREATMENT					
Wastewater Lagoon Closure	WW-01-23	\$0			\$0
Wastewater Treatment Facility CRF (None at present time)	WW-02-23	\$100,000	\$0	Rate Payer	\$100,000
SUBTOTAL SEWER DEPARTMENT		\$100,000	\$0		\$100,000
TOTAL CAPITAL COST for Rate Payer		\$135,000	\$10,000	\$0	\$125,000

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Data Dictionary

Associated with Housing Cost datasheet.

Metric		Source	Most recent published date	Updated in Housing Fact sheet?
Total Population		ACS, S0101	2021	Yes
Total Households		ACS, DP02	2021	Yes
Households w/ Kids		ACS, DP02	2021	Yes
Median HH Income		ACS, S1901	2021	Yes
Owner/Renter Occupied		ACS, DP04	2021	Yes
Income Cohorts		ACS, S1901	2021	Yes
Housing Stock		ACS, DP04	2021	Yes
Ambulatory Disability		ACS, S1810	2021	Yes
Permits to Build		BEA	2021	Yes
SF vs MF Units		ACS, DP04	2021	Yes
Median value/Mortgage		ACS, S2506	2021/2016	Yes
Monthly Housing Cost		ACS, S2506	2021	Yes
Gross Rent		ACS, DP04	2021/2016	Yes
Utility Cost		NHHFA, Rental Survey Report	2021	Yes
Cost Burden		DP04	2021	Yes
Tenure by Structure Year		ACS, B25036	2021	Yes

Notes:

- Net Migration- ACS estimates only have percentages and previous data was based of decennial data. Was not updated.
- SF vs MF Units- Unit type was separated then summarized.
- Increase/decrease on gross rent and home value have to be updated manually and the corresponding icons (if used in the future). 4= increase, 5= n/a, 6= decrease
- Permit data can be found at- BEA / Reports and Data / Housing and Household data / NH's Housing Supply Report [Welcome - NH Economy](#)
- Many of the ACS metrics have 2022 five-year estimates, but 2021 was used for consistency purposes. Same with Utility costs.

Metric	Source	Year Published
Total Population	ACS, S0101	2021
Total Households	ACS, DP02	2021
Household w/ Kids	ACS, DP02	2021
Median HH Income	ACS, S1901	2021
Owner/Renter Occupied	ACS, DP04	2021
Income Cohorts	ACS, S1901	2021
Housing Stock	ACS, DP04	2021
Ambulatory Disability	ACS, S1810	2021
Permits to Build	BEA	2021
SF vs MF Units	ACS, DP04	2021
Median value/Mortgage	ACS, S2506	2021/2016
Monthly Housing Cost	ACS, S2506	2021
Gross Rent	ACS, DP04	2021/2016
Utility Cost	NHHFA, Rental Survey Report	2021
Cost Burden	DP04	2021
Tenure by Structure Year	ACS, B25036	2021

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Water/WWTF 2024-2029 CIP Addenda

I met with Rob Larson on Dec 18th to discuss the CIP process for both the water and wastewater (WWTF), and my concerns for both Department budgets. There are no water/WWTF projects listed in the CIP 12/13/2023 edition.

Critical Water Department Issues:

1. Sampling of water quality at Mt. View. Given the excellent water quality at the gravel pack wells and sampling points throughout the Town over the years, except at the Mt. View, I asked if the Town had a backflow prevention policy in place, whereby back siphonage cross-connection from dishwasher, laundry, pool, hot tub, or other contaminants within the Hotel during low pressure events (broken or leaking water mains) could be entering the Town's water pipes. Rob said that the Water Ordinance is being updated such that the Town will be responsible for annual testing backflow devices, and that individual owners will be responsible for paying for both the testing and remediation, if needed. The Hotel may want to retain a backflow prevention specialist to look into cross contamination issues within the Hotel. Rob said that a stand-alone testing manhole will be constructed in the spring with satisfactory testing of samples over two to three months before chlorination can stop.
2. Union Street 1890's 12 inches by 4000-foot-long cast iron water main from the School into Town. There are presently no funds available to replace the CI pipe when Union Street is reconstructed in 2028 in the existing federal road project.
3. The one-million-gallon "aquastore" tank constructed in 1992 near the school is leaking badly according to Rob. Divers last year patched three leaks, but there are more on-going. I said the interior of the tank cannot be painted as the lining of the tank is glass fused. The tank is critical in being online, otherwise the pumps will have to be run continually to maintain pressure. An engineer should be retained to evaluate the long-term reliability of the tank. If salvageable, installation of an aeration bubbler system may be an option to prevent ice-build-up. If the tank is eventually replaced, I suggest that the new tank be sized based on the Insurance Services Office standard of the needed fire flow plus twice the maximum day demand which would probably reduce the size of the tank. Likewise, the condition and future viability of the Bray Hill aquastore tank may also be questionable.
4. The Burns bridge on Route 3 is being reconstructed or replaced by the NHDOT in 2027. The existing 12-inch CI main adjacent to the bridge is in the John's River; underneath the Allard block; and has had numerous leaks in it in front of the Mini-Mart. There are no budgeted funds in the CIP to replace and relocate the water main onto the new bridge. Rob said that as of now there no estimates have been made for the tank

and cast-iron replacement from the school into King`s Square, but he will be working with a consultant with the idea of formulating preliminary plans and cost estimates for this critical work. He will then apply for grants to assist in funding a multiple million-dollar project.

5. Rob has the funds to ensure that the two Robinson well pumps can run independently of each other this summer.
6. A capital reserve for the water department will be developed.

WWTF:

1. The Town cannot accept septage and generate income at the new WWTF without a septage holding tank. There are no plans to construct the tank in 2024, but Rob is hopeful that a NHDES grant will be available to hopefully fund 100% of the tank cost.
2. Whitefield will need to close lagoon #1, and there are no developed plans or funds available to do so. Rob said that the cost could be as much as \$2,500,000, and that he is waiting for the NHDES to define a scope to close the lagoon pending completion of a hydrogeological testing program.
3. There is no established CRF fund for the WWTF. Establishment of such a fund is critical given the complexity of facility. Rob said that the Selectmen this week made a policy decision to place unused WWTF operating funds in a CRF.
4. The other policy decision that the Selectmen are considering is to have the Public Works Department take over responsibility for maintaining the Mt. View sewage pump station as Bill Robinson had done in the past. The Hotel does not have the expertise to maintain the pump station according to Rob. Last year \$65,000 in Pump station repairs was made. All, or a portion of the repairs was rebated back to the Hotel by reducing the Hotel`s annual water bill.

In my view Rob is doing a good job of keeping up with water/WWTF infrastructure problems and being alert for funding opportunities. Whitefield is fortunate to have him. His job is of course made more difficult with the high user rates required to support the recent water and WWTF upgrades.

Submitted by Ed Betz for the CIP Committee.

Revised January 3, 2024.

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