

# 2024 – 2033 Capital Improvement Plan



## A Master Plan Implementation Program

Recommended by the

**New Durham Advisory Capital Improvements Plan Committee**

Scott Drummey, Planning Board Representative, Chairperson  
Thomas 'Tom' Baker, Vice Chair and Member At Large  
Mark McFadden, Secretary and Member At Large  
Susan DeRoy, Budget Committee Representative  
Dot Veisel, Board of Selectmen Representative

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# INTRODUCTION

The New Durham Advisory Capital Improvement Plan Committee (ACIPC) was established by the New Durham Legislative Body during the March 2007 Town Meeting. Warrant Article 25 states: “To see if the Town will vote to approve the formation of an Advisory Capital Improvements Plan Committee to be composed of one (1) Planning Board member, one (1) Budget Committee member, (1) Selectman, and two (2) at-large members to be appointed by the Board of Selectmen. The charge of such a committee will be to assist the Planning Board with capital planning per RSA 674:5 through 7, and to review annually the adopted Capital Improvement Plan and to make such annual recommendations as they deem necessary, following departmental reviews, to the Planning Board to maintain effective municipal fiscal planning and community vitality of assets.”

While a Capital Improvement Program (CIP) is not required by law, RSA 674:5 states: “The sole purpose and effect of the capital improvement program shall be to aid the mayor or selectmen and the budget committee in their consideration of the annual budget.”

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

A Capital Improvement Program (CIP) is a critical tool to implement the Town’s Master Plan. It is a useful tool in predicting future large costs to the Town and assists the Board of Selectmen (BOS) and Budget Committee to plan how these costs will be met. The CIP is not financially driven. Requests are rated based on the town’s needs and ranked based on the impact non replacement or non-construction would have on town services. It is a legal prerequisite for other land use activities such as impact fees. To be considered for the ACIP, a financial project must have a \$20,000 expense threshold over a ten year period.

The ACIPC is responsible for identifying required construction projects, and capital facilities and or equipment consistent with the continued growth and development of the Town. It reflects the vision of the town’s Master Plan. The CIP identifies anticipated needs, ascertains project cost estimates, and identifies possible funding sources. The program is updated annually by the ACIPC. It is submitted to the Planning Board for their review and to the BOS and Budget Committee to assist in the preparation of the annual town budget which is prepared for the residents’ consideration and approval.

The 2023 ACIPC met with Department Heads, Committee Chairs and other Town Officials regarding their short and long-term capital needs. All presenters updated the ACIPC on the status of capital projects and purchases. Presenters were asked to identify how their request(s) tie(s) into the Master Plan “Opportunities For Excellence 2025”, approved by the New Durham Planning Board June 26, 2017.

Once all the requests were received, each member of the ACIPC independently applied a Ranking score to each request.. The Committee Members’ scores were combined to produce a final Ranking score for each item. The Committee Members reviewed the Ranking scores and identified recommended funding levels. The ACIPC is recommending the Capital Reserve Funds (CRF) and Expendable Trust Funds (ETF) be funded at the level indicated in order to ensure sufficient funds for future expenditures.

## **CAPITAL IMPROVEMENTS**

### **What Are Capital Improvements?**

Capital Improvements are items with a high cost and a useful life of several years. Capital Improvements are frequently identified as the “*bricks and mortar*” of the Town. They include infrastructure projects such as replacement vehicles, street repairs and improvements, land acquisition for future municipal use, and buildings (both new and renovations and/or repairs). They also include architectural and engineering studies to determine future town needs, and major one-time acquisitions of equipment.

There are basically two types of Capital Funds municipalities may utilize: Capital Reserve Funds and Expendable Trust Funds.

Capital Reserve Funds are authorized under RSA 35:1. This RSA establishes that any town, school district, village district, or county, as provided by RSA 35:3 may raise and appropriate money for the establishment of a capital reserve fund for the financing of all or part of the cost of:

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

RSA 35:3 states that the authority granted by RSA 35:1 shall be exercised only by a majority vote of the legal voters present and voting at an annual or special meeting in the case of a town, school district, or village district. The warrant for a town, school district, or village district meeting, to consider the establishment or discontinuance of such a reserve, shall include an article distinctly stating the purposes for which such reserve is to be established or was established as appropriate.

Expendable Trust Funds are authorized under RSA 31:19:

I. Towns may take and hold in trust gifts, legacies, and devises made to them for the establishment, maintenance, and care of libraries, reading-rooms, schools, and other educational facilities, parks, cemeteries, and burial lots, the planting and care of shade and ornamental trees upon their highways and other public places, and for any other public purpose that is not foreign to their institution or incompatible with the objects of their organization.

II. Towns may authorize the board of selectmen, or town council if there is one, to accept such trusts without further action by the town.

III. Such authority to accept shall continue in effect for one year from the date of town meeting or action by the town council. The authority to accept trusts may be granted for an indefinite period, in which case the warrant article or vote granting such authority shall use the words, "indefinitely" or "until rescinded" or similar language.

#### RSA 31:19-a Trust Funds Created by Towns.

I. A town may at any annual or special meeting grant and vote such sums of money as it deems necessary to create trust funds for the maintenance and operation of the town; and any other public purpose that is not foreign to the town's institution or incompatible with the objects of its organization. The town may appoint agents to expend any funds in the trust for the purposes of the trust. An annual accounting and report of the activities of the trust shall be presented to the selectmen and published in the annual report.

II. Trust funds created pursuant to this section shall be revocable by majority vote of the legal voters present and voting at any annual meeting, unless the vote creating the trust expressly provides that the trust shall be irrevocable, and upon revocation the trustees of trust funds holding the account for said trust shall pay all the moneys in such fund to the town treasurer.

III. Notwithstanding any other provision of this chapter, any trust fund created under this section shall be subject to the same provisions concerning custody, investment, expenditure, change of purpose, and audit as are reserve funds established under RSA 34:1, 34:1-a, 35:1 or 35:1-c. The legal validity of such a fund properly established shall not be affected by its designation as a "trust," "reserve," "capital reserve," or any other designation.

IV. The local legislative body may authorize the acceptance of privately donated gifts, legacies, and devises to be utilized for the same purposes as a trust fund created under this section; provided, however, that such gifts, legacies, or devises shall be invested and accounted for separately from, and not commingled with, amounts appropriated under paragraph I, and shall be subject to the custody and investment provisions applicable to trust funds accepted under RSA 31:19.

## **Capital Equipment Life Expectancy**

As in past years, the capital equipment life expectancies specified in this report are estimates provided by the various presenters and are used for budgetary and planning purposes. The actual purchase price will vary given some purchases will not occur for ten, fifteen or even, twenty years. Each year individuals presenting to the Committee are expected to re-evaluate equipment and projects scheduled to be replaced and make recommendations regarding the timing of replacement. Information in the various tables has been changed to reflect the most up to date recommendations and anticipated costs. Actual vehicle and equipment replacement are based on a mechanical evaluation and the concurrence of the appropriate department head after giving careful consideration to all options.

## Recommendations of the Committee:

In 2023, the Committee met in person on eleven occasions 12 July, 26 July, 1 and 2 August for site visits, 23 August, 30 August, 6 September, 13 September, 20 September, 27 September, and 11 October, for a total of twenty four hours. They heard from the Town Administrator, Recreation Director, Library Director, DPW Manager/Road Agent, Fire Chief, Police Chief, and representatives of the Zechariah Boodey Farmstead Committee, the 1772 Meetinghouse Restoration Committee and the New Durham Water Quality and Milfoil Committee. As in the past, members of the public attending the Committee's meetings were permitted to speak and ask questions.

To evaluate the capital reserve requests and plans from each department, the ACIPC used a ranking system to organize and prioritize the impacts to the annual budget.

The ranking system is used by many NH municipalities while evaluating capital requests. It is mostly algorithmic. For example, if a fire truck purchase is planned in seven years, there should be a budget request for this year that will contribute to the overall cost of the vehicle and ensure the money is available seven years from now. Based on the algorithmic definitions below, this request would receive a rating of "3".

Priority 1: Cannot be delayed. Needed immediately.

Priority 2: Needed within five years to maintain basic level and quality of community services and goals of the Master Plan.

Priority 3: Needed within six to ten years to maintain and improve quality or level of services and goals of the Master Plan.

Priority 4: Can be placed on hold until after the ten-year scope of this CIP. Does support community goals and Master Plan.

Priority 5: Needs more research, planning and coordination.

Viewing the rankings delivers a starting point for ACIPC discussions and provides a framework to guide further analysis and prioritization of all requests. Rankings were organized according to the CRF or ETF to which they belong.

## Rankings of CIP Line Items Organized by CRF/ETF

<b>ACIPC 2024-2033</b>	<b>Life</b>	<b>Replace</b>	<b>Replace</b>	<b>Ranking</b>
	<b>Expect</b>	<b>Costs</b>	<b>Cost/year</b>	
<u>Town Building Improvements ETF</u>				
Library Exterior Painting	7	\$36,000	\$5,143	1.8
Library Furnace Replacement	20	\$7,000	\$350	2.4
Library Roof Replacement	25	\$36,000	\$1,440	2.0
Library - Parking Lot Expansion	10	\$45,000	\$4,500	3.6
Library Walkway	25	\$10,000	\$400	3.0
Meetinghouse Maintenance & Repairs	5	\$15,000	\$3,000	1.6
Town Hall Energy Upgrades	25	\$32,000	\$1,280	2.6
Town Hall Repainting	7	\$110,000	\$15,714	1.6
Town Hall Windows	25	\$40,000	\$1,600	2.4
Town Complex Parking Lot	10	\$10,000	\$1,000	2.8
Town Hall/PD/FD Well Project	20	\$15,000	\$750	2.0
Town Facilities- Space Needs	20	\$40,000	\$2,000	3.4
<u>Public Safety Facilities CRF</u>				
Police Dept.- Briefing-Training room	10	\$35,000	\$3,500	3.0
FD- Renovations	30	\$7,114,735	\$237,158	1.2
<u>Fire Vehicles CRF</u>				
2008 Rescue / Pumper	20	\$528,000	\$26,400	2.0
2010 Ford F350 Forestry	16	\$56,000	\$3,500	2.0
1994 Engine (E1)	20	\$400,000	\$20,000	1.6
2001 Ladder	40	\$600,000	\$15,000	3.8
2017 Chevrolet Tahoe (C1)	10	\$60,000	\$6,000	1.8
2021 EMS CANAM	20	\$23,000	\$1,150	3.2
<u>FD Ancillary Equipment CRF</u>				
2005 Mule	25	\$28,000	\$1,120	2.6
SCBA- Airpacks	15	\$160,000	\$10,667	2.0



<u>Dry Hydrants CRF</u>				
Dry Hydrants	20	\$8,000	\$400	3.2
<u>Police Crusiers CRF</u>				
2022 Ford Explorer	8	\$60,000	\$7,500	2.4
2020 Dodge Durango	8	\$60,000	\$7,500	2.4
2018 SUV/Utility Vehicle	8	\$60,000	\$7,500	2.0
2015 Ford Explorer	8	\$60,000	\$7,500	1.6
<u>Highway Truck CRF</u>				
21 CAT excavator 307.5	25	\$210,000	\$8,400	4.0
05 Int 7400 w/dump, plow and wing	12	\$300,000	\$25,000	1.6
12 Int 7400 w/dump, plow & wing	12	\$300,000	\$25,000	1.6
13 Int 7400 w/dump, plow & wing	12	\$300,000	\$25,000	1.4
15 Dodge 5500 w/dump, plow & wing	10	\$300,000	\$30,000	1.6
18 Western Star w/dump, plow & wing	15	\$300,000	\$20,000	2.6
20 F550 Ford plow, wing & sander	12	\$300,000	\$25,000	2.4
12 F350 w/cab and chasse	10	\$120,000	\$12,000	1.8
23 GMC Sierra 2500 (Road Agent)	12	\$65,000	\$5,417	4.0
<u>DPW Equipment CRF</u>				
99 Sweeper Tow Broom	30	\$48,000	\$1,600	2.2
04 Chipper	20	\$48,000	\$2,400	2.0
04 12 Ton Trailer-> 20 Ton Trailer	15	\$20,000	\$1,333	1.0
19 Cat Backhoe w/thumb	20	\$275,000	\$13,750	1.6
13 JD 544k Loader	10	\$250,000	\$25,000	1.6
11 Volvo Grader	15	\$400,000	\$26,667	1.6
91 Baler	30	\$25,000	\$833	1.4
02 MSW 2 Compactor/Hopper	20	\$25,000	\$1,250	1.8
02 MSW 2 Container	20	\$12,000	\$600	2.4
10 Plastic Compactor /Hopper	20	\$24,000	\$1,200	2.2
10 Bobcat Skid Steer	15	\$75,000	\$5,000	2.2

10 Plastic Container	17	\$12,000	\$706	2.2
13 Vertical Baler	20	\$17,000	\$850	2.4
16 MSW 1 Compactor/Hopper	20	\$65,000	\$3,250	1.8
16 MSW 1 Container	20	\$12,000	\$600	2.4
Open Top Container	20	\$10,000	\$500	2.4
Vehicle Scale	30	\$60,000	\$2,000	3.0
<u>Vehicle and Equipment Maintenance CRF</u>				
Engine Replacement	10	\$25,000	\$2,500	1.6
Transmission Replacement	10	\$6,000	\$600	1.8
Truck Insurance loss/depreciation	10	\$75,000	\$7,500	1.6
Miscellaneous Expenses	Annual	\$10,000	\$10,000	1.6
<u>Gravel CRF</u>				
Gravel Purchase	Annual	\$15,000	\$15,000	1.0
Gravel exploration	10	\$50,000	\$5,000	2.0
<u>Road Surface Management System CRF</u>				
Storm Water Management	10	\$420,000	\$42,000	1.2
Culverts and Bridges	30	\$275,000	\$9,167	1.2
Road Maintenance	15	\$500,000	\$33,333	1.2
<u>Dam Maintenance ETF</u>				
	10	\$50,000	\$5,000	1.6
<u>Smith Ballfield CRF</u>				
Guardrail at Smitty's Way	20	\$5,000	\$250	1.8
Irrigation System at Smitty's Way	20	\$15,000	\$750	2.0
Storage Facility at Smitty's Way	20	\$30,000	\$1,500	2.2
Playground	10	\$15,000	\$1,500	2.6
14 Passenger Van	10	\$60,000	\$6,000	2.4
<u>Library Facilities Improvements CRF</u>				
Library Carpet Replacement	10	\$8,000	\$800	2.0
Library Storage Room	25	\$15,000	\$600	2.2
<u>Record Management ETF</u>				
	10	\$128,000	\$12,800	1.0

<u>Computer System &amp; Office Equipment ETF</u>	3	\$184,660	\$61,553	1.0
<u>Accrued Benefits Liability ETF</u>	Annual	\$5,000	\$5,000	1.2
<u>1772 Meetinghouse Restoration CRF</u>	10	\$250,000	\$25,000	1.6
<u>New Durham Water Quality &amp; Milfoil CRF</u>	Annual	\$26,000	\$26,000	1.4
<u>Fuel Depot</u>	20	\$25,000	\$1,250	1.0
<u>New Recreation Center <b>NEW</b> CRF</u>	30	\$450,000	\$15,000	4.6
<u>Zechariah Boodey Farmstead-paving <b>NEW</b> CRF</u>	10	\$30,000	\$3,000	1.8

# Capital Reserve & Expendable Trust Fund Requests and Justification

Based on the rankings above, and the spreadsheets in the Appendices, the ACIP has made the following recommendations.

## **Town Building Improvements ETF**

Actual Balance as of August 31, 2023: **\$111,085**

Requested: **\$42,000**

Recommendation: **\$75,000**

Amount to be Spent 2024-2033: **\$371,770**

Rationale: Both Town Hall and the Library need to be repainted next year despite being painted in 2019 and 2017 respectively. The library receives strong Southern exposure and the Town Hall siding is old and rotting so it doesn't hold paint well. Much siding and trim will need to be replaced on the Town Hall prior to painting to repair the rot. Due to Town Hall being on the National Register of Historic Places and its age, the cost of addressing Town Hall's energy and building needs are higher than usual. The Library's roof is also being replaced this year due to several leaks.

Other needs for Town Building improvements include bringing the Town Hall up to building codes. There is no place for citizens and Town employees to discuss private matters on the first floor and the 2nd floor is not ADA compliant. The windows are woefully out of date and inefficient. HVAC equipment is insufficient throughout Town Hall. In the basement, the oil tanks are in need of replacement and the oil lines need to be repaired. There are many other needed repairs that were outlined by the 2020 Facilities Study.

## **Public Safety Facilities CRF**

Actual Balance as of August 31, 2023: **\$139,355**

Requested: **Bond for \$8,000,000**

Recommendation: **\$150,000**

Amount to be Spent 2024-2033: **\$2,000,000**

Rationale: The Fire Department and the Police Department Chiefs have identified multiple critical space needs for the past several years. Both Departments are housed in buildings that have been known to be inadequate for years. It is time for a new Public Safety Facility. Rough Plans have been drawn up and distributed through Town Boards and Departments. The CIP recommends that the BOS move forward with this project and begin by seeking a Bond to cover the cost to build and equip the facility with an approximate cost of \$6,000,000.

## **Fire Vehicles CRF**

Actual Balance as of August 31, 2023: **\$470,783**

Requested: **\$30,000**

Recommendation: **\$30,000**

Amount to be Spent 2024-2033: **\$1,444,000.**

Rationale: The 1994 Engine was scheduled for replacement in 2019 so its replacement is overdue. Chief Varney described the high cost of new Fire Apparatus yet only requested \$30,000 annually to maintain the CRF for Fire Vehicles.

**Fire Department Ancillary Equipment CRF:**

Actual Balance as of August 31, 2023: **\$42,900**

Requested: **\$14,000**

Recommendation: **\$14,000**

Amount to be Spent 2024-2033: **\$192,600**

Rationale: This CRF is on track as long as it is maintained.

**Dry Hydrant CRF:**

Actual Balance as of August 31, 2023: **\$12,792**

Requested: **\$0**

Recommendation: **\$400**

Amount to be Spent 2024-2033: **\$4,000**

Rationale: There are no current plans to install dry hydrants in town, but it is always wise to be ready. Any time a major culvert or bridge is repaired, it is much less expensive to install a hydrant during that construction than it is to install one separately later. Maintaining the CRF allows for this planning to continue.

**Emergency Management/ Forest Fire ETF**

Actual Balance as of August 31, 2023: **\$29,150**

Requested: **\$0**

Recommendation: **\$0**

Amount to be Spent 2024-2033: **\$0**

Rationale: This fund was combined last year. It has sufficient funds.

**Police Cruisers CRF**

Actual Balance as of August 31, 2023: **\$41,750**

Requested: **\$30,000**

Recommendation: **\$30,000**

Amount to be Spent 2024-2033: **\$370,500**

Rationale: The Police Department maintains 4 cruisers which are replaced every 8 years. The 2015 Ford Explorer is scheduled for replacement this year. The cost to replace and outfit a police cruiser has risen to \$60,000.

The Police Chief has suggested that this CRF be converted into a revolving fund which is fed by Police Detail revenue. The income from this potential revenue source is not certain but is estimated to be in the \$5,000-\$8,000 range annually. The ACIP recommends that a revolving fund be created to supplement the CRF, but not replace it. It will be necessary to place this request on the Town Ballot for approval by the voters.

### **Highway Trucks CRF**

Actual Balance as of August 31, 2023: **\$357,698**

Requested: **\$700,000**

Recommendation: **\$700,000**

Amount to be Spent 2024-2033: **\$1,970,000**

Rationale: The cost of new Highway trucks has gone up substantially (nearly 20%), this past year. With 4 trucks expected to be replaced in the next four years, funding needs to be increased to maintain the CRF schedule. In order to prevent deficit spending, the ACIPC is recommending funding be \$ 180,000 per year until inflation rates reduce costs. next year's ACIP Board will need to reevaluate the yearly funding for this CRF in light of (hopefully) reduced inflation.

### **Public Works Equipment CRF**

Actual Balance as of August 31, 2023: **\$286,816**

Requested: **\$800,000**

Recommendation: **\$800,000**

Amount to be Spent 2024-2033: **\$1,600,800**

Rationale: Several expensive pieces of equipment are near end of life including the Grader, Backhoe, and Loader. Also, several solid waste pieces of equipment need to be replaced. The need for a 20 ton trailer for the excavator has not abated. The estimated cost has risen to \$90,000 Finally, the need for a scale for weighing construction waste has been clear for years. The Town is losing money every day due to the inability to assess construction waste costs accurately.

### **Gravel CRF**

Actual Balance as of August 31, 2023: **\$28,207**

Requested: **\$5,000**

Recommendation: **\$5,000**

Amount to be Spent 2023-2034: **\$50,000**

Rationale: The Town purchases gravel at an annual cost of \$15,000. This expense has moved into the operational budget. Gravel is used as part of the RSMS work and is also used as part of Stormwater Mitigation activities.

During the March 10, 2020 voting session, the Legislative Body changed the purpose of the CRF for Gravel to add the "exploration, mining and acquisition of gravel." The funds in this CRF can be used to study the possibility of removing more gravel from the Shirley Forest area and exploring other areas of town for gravel mining.

**Road Surface Management System (RSMS) CRF**

Actual Balance as of August 31, 2023: **\$163,357**

Requested: **\$650,000**

Recommendation: **\$650,000**

Amount to be Spent 2022-2031: **\$6,500,000**

Rationale: This is a combination of the Road Construction CRF and the Gravel Fund CRF. Highway Block Grant (HBG) funding has been shrinking for a few years now. It is unknown how stable this level of funding will be for the next ten years. If continues to decrease, as expected, taxpayers will be required to raise additional funds to keep pace with previous years' RSMS activities.

Culvert repairs and road paving for Ridge Rd has already been delayed. Ham Road needs to be top coated from work done last year.

Sixty to seventy percent of all RSMS funding is spent on road preservation, example crack sealing, shim and overlay. Funds are also spent on storm water management activities to protect Merrymeeting Lake, Merrymeeting River, Jones Pond and Downing Pond, bridge repairs and culvert replacement.

**Dam Maintenance ETF:**

Actual Balance as of August 31, 2023: **\$62,253**

Requested: **\$5,000**

Recommendation: **\$5,000**

Amount to be Spent 2022-2031: **\$ 50,000**

Rationale: Both the Downing Pond Dam and the March Pond Dam require ongoing maintenance with major dam maintenance needed every 10 years. There is some discussion about the state offloading maintenance of state dams to the local towns, but nothing definite is known at this time.

**Public Works Facilities Improvement CRF**

Actual Balance as of August 31, 2023: **\$100,497**

Requested: **\$350,000/5 years = \$70,000**

Recommendation: **\$70,000**

Amount to be Spent 2024-2033: **\$350,000**

Rationale: There are no plans for any significant changes to the Public Works Facilities in the coming years. The current balance should handle any maintenance items.

A study should be undertaken to determine facilities needs to install a scale for weighing construction and bulk waste.

**Vehicle and Equipment Maintenance CRF**

Actual Balance as of August 31, 2023: **\$26,844**

Requested: **\$20,000**

Recommendation: **\$20,000**

Amount to be Spent 2024-2033: **\$206,000**

Rationale: The purpose of this CRF is to provide funding for large unexpected repairs of any of the Town's vehicles or equipment. Expenditures from this CRF usually occur in the 3<sup>rd</sup> and 4<sup>th</sup> quarters of the fiscal year. The grader had a significant repair this year (\$30,000). The previous Town Administrator recommended this CRF should maintain a balance of \$35,000 in the CRF.

**Smith Ball Field Improvements CRF**

Actual Balance as of August 31, 2023: **\$19,941**

Requested: **\$5,000**

Recommendation: **\$5,000**

Amount to be Spent 2024-2033: **\$100,000**

Rationale: Repairs are needed to the guardrail and irrigation system at the ball field. Storage issues at the ballfields also need to be addressed. The parks and Recreation Committee recommends changing the language in the CRF to include all town owned fields and the town beach.

**Parks and Rec/Town Building and Maintenance ETF New ETF**

Actual Balance as of August 31, 2023: **\$0**

Requested: **\$45,000**

Recommendation: **\$15,000**

Amount to be Spent 2024-2033: **\$450,000**

Rationale: The Parks and Rec. Department has requested a recreational center be built at a cost of ≈\$450,000. This facility would contain a gym, kitchen and bathroom facilities. The building could be used for town functions (voting, Town Meeting, public gatherings) and also serve as a recreational center for seniors, youth and adults. It could also potentially provide an emergency town community shelter. The CIP agreed that a more robust Plan is needed before such an expense is considered.

**Library Facilities Improvements CRF**

Actual Balance as of August 31, 2023: **\$2,129**

Requested: **\$0**

Recommendation: **\$4,000**

Amount to be Spent 2024-2033: **\$14,000**

Rationale: The Library's space issues have not changed from last year. Also, the Library needs to be repainted. The roof was repaired this year. However, these costs may come from the Town Building Improvements ETF. See the Town Facilities Space Needs Assessment final report for a full discussion of library facility issues. This CRF is dedicated for interior improvements like carpet and floor tile replacement, furnace and other HVAC, and other interior physical repairs and maintenance expenses.

**Library Technology Improvements CRF**

Actual Balance as of August 31, 2023: **\$4,360**

Requested: **\$0**

Recommendation: **\$0**

Amount to be Spent 2024-2033: **\$0.**

Rationale: The Library Director did not request any funding for this CRF as she continues to be very successful in receiving grants for technology equipment.



**Municipal Facility Land Acquisition CRF**

Actual Balance as of August 31, 2023: **\$56,701**

Requested: **\$0**

Recommendation: **\$0**

Amount to be Spent 2024-2033: **To be determined.**

Rationale: There has been much discussion regarding new Public Safety Facility. It is still unclear if the new facility will be built on the current site or another site in town. Therefore, there may still be a need to purchase some land or an Easement for better access to the building.

**Record Management ETF**

Actual Balance as of August 31, 2023: **\$66,409**

Requested: **\$14,600**

Recommendation: **\$15,000**

Amount to be Spent 2024-2033: **\$146,000**

Rationale: Currently, records are stored in file cabinets, loose leaf notebooks, bound books, and boxes that are scattered across Town Hall. The new software which has been purchased will allow new materials to be digitalized. The long-term goal is to digitize all records by having a company come in to scan the documents and electronically archive them at an estimated cost of \$128,000 over 3 yr = \$42,600/yr.

The ACIPC recommends funds for Record Management be in the Operational Budget going forward as it is anticipated there will be an annual expenditure of \$10,000.

**Computer System and Office Equipment ETF**

Actual Balance as of August 31, 2023: **\$113,672**

Requested: **\$50,000**

Recommendation: **\$50,000**

Amount to be Spent 2024-2033: **\$237,000**

Rationale: The upgrading of the municipal and assessing infrastructure has begun. This critical upgrade affects finance, payroll, tax billing, the Tax Clerk's receivable accounts, Land Use, and Building Inspector. Included in the project is a larger server which may need replacement every four years, the cost of transitioning information from the old system to the new, and staff training. In addition, public threats of ransomware have led to the need to increase cyber security from attacks. After this upgrade is implemented, the ACIPC recommends funds for Computer Systems and Office Equipment be in the Operational Budget as it is anticipated this will be an annual expenditure.

**Accrued Benefits Liability ETF**

Actual Balance as of August 31, 2023: **\$28,537**

Requested: **\$10,000**

Recommendation: **\$ 10,000**

Amount to be Spent 2023-2034: **\$100,000**

Rationale: The Town Administrator feels there should be \$ 25,000 maintained in this account due to the number of long-term employees who may retire in the foreseeable future.

**JC Shirley Site Improvements CRF**

Actual Balance as of August 31, 2023: **\$1,858**

Requested: **\$0**

Recommendation: **\$0**

Amount to be Spent 2023-2034: **Unknown**

Rationale: There are no plans for improvements at this time.

**Shirley Cemetery Improvements CRF**

Actual Balance as of August 31, 2023: **\$3,795**

Requested: **\$0**

Recommendation: **\$0**

Amount to be Spent 2023-2034: **Unknown**

Rationale: There are no plans for improvements at this time.

**The 1772 Meetinghouse Restoration CRF**

Actual Balance as of August 31, 2023: **\$88,375**

Requested: **\$15,000**

Recommendation: **\$25,000**

Amount to be Spent 2023-2034: **\$150,000**

Rationale: The Meetinghouse is ready for Phase 2 of its restoration. This involves timber frame repairs and roof replacement to restore structural integrity. With the existing CRF balance and potential incoming grants, \$15,000 is needed this year and next year followed by annual funding of \$15,000/yr to achieve the funds needed to complete the project.

The Building Inspector believes a new tarp is needed to keep the roof dry in the short term. The contractor recommends a rubber roof material which is more expensive, but will keep the roof dry until construction begins in a 2-3 years.

A new ETF called **1772 Meetinghouse Maintenance ETF** should be created by the Legislative body for ongoing maintenance for the Meetinghouse. The ACIP recommends \$3,000 be placed in this new ETF.

**Zechariah Boodey Farmstead Committee NEW CRF or ETF**

Actual Balance as of August 31 2023: **NA**

Requested: **\$3,750**

Recommendation: **\$3,000**

Amount to be spent 2023-2034: **\$30,000**

Rationale: The Zechariah Boodey Farmstead Committee is asking for the creation of a CRF or ETF. This new fund will allow for the construction and final paving of the parking lot for the Zechariah Boodey Farmstead once the restoration of the buildings is complete. Reconstruction of the Zechariah Boodey Farmstead will provide a place of assembly, for civic, social, and private events and activities with a total insulated and heated area of 1,980 sq ft. There will also be bathroom facilities. This year, a new Charitable Non-profit has been formed. Construction of the septic system and rough grading of the parking lot has commenced this Fall.

**The Master Plan CRF**

Actual Balance as of August 31, 2023 **\$6,497**

Requested: **\$0**

Recommendation: **\$0**

Amount to be Spent 2023-2034: **\$0**

Rationale: The current Master Plan was last updated June 26, 2017. As it will be several years before work will begin on the next Master Plan, no additional funding is required at this time.

**New Durham Water Quality & Milfoil CRF.**

Actual Balance as of August 31, 2023: **\$65,120**

Requested: **\$26,000**

Recommendation: **\$20,000**

Amount to be Spent 2023-2034: **\$ 184,000**

Rationale: The Water Management Plan completed in 2019 proposes a 10-year action plan to mitigate the pollution of Merrymeeting River. This plan requires annual alternating treatments of physical removal of invasive plants and herbicide treatment.

Money for Milfoil treatment comes from this CRF. Storm water remediation funding is part of RSMS CRF. Water quality funds are also located in the town’s Operational Budget. Funding for public education should also be in the Operational Budget.

**Requests for New Capital Reserve & Expendable Trust Funds**

See Rationale above for details.

**Parks and Rec/Town Building and Maintenance ETF-New ETF**

**1772 Meetinghouse Maintenance ETF** New ETF

**Zechariah Boodey Farmstead Parking Lot Construction CRF or ETF** New CRF or ETF

**Summary of Requests**

The ACIPC was requested to fund 28 CRF and ETF accounts at a total cost of: **\$2,705,350.**

At the end of the review process, the Committee is recommending a total of: **\$2,696,400.**

In addition, the ACIPC recommends that the BOS seek a \$8,000,000 bond for building a new Public Safety complex.

There are several primary reasons for the large increase in funding recommended. First is due to the continued need maintain the RSMS program: Ridge Rd needs culverts repaired and repaving and a final top coat on Ham Rd. is needed after its repair last year. Secondly, the Public Works Department is asking for a large funding increase to replace Highway trucks and equipment. Lastly, a New Public Safety Facility is needed at a cost of \$6-8 million.

This increase in funding is very significant compared to last year’s recommendation of \$2,524,550.. If the Town wants to maintain services, it needs to increase funding of these CRF and ETF accounts.

## Relation of CIP Requests to Master Plan

DEPARTMENT or GROUP	CRF or ETF	MASTER PLAN
Town Facilities & Services	<p><b>-Municipal Facility Land Acquisition CRF</b></p> <p><b>-Public Safety Public Safety Buildings CRF</b></p> <p><b>-Vehicle &amp; Equipment Maintenance CRF</b></p> <p><b>-Town Building Improvements ETF</b></p> <p><b>Library Improvements CRF</b></p> <p><b>Accrued Benefits Liability ETF</b></p> <p><b>-Computer Systems and Office Equipment ETF</b></p> <p><b>-Record Management ETF</b></p> <p><b>-Highway Trucks CRF</b></p> <p><b>-Highway Equipment CRF</b></p> <p><b>-Gravel CRF</b></p> <p><b>-RSMS CRF</b></p> <p><b>-Solid Waste Facilities CRF</b></p> <p><b>-Purchasing Equipment for the Transfer Station CRF</b></p> <p><b>-Dam Maintenance ETF</b></p>	<p><b>Town Facilities &amp; Services</b>            Goal – Ensure valued affordable services &amp; infrastructure for New Durham.  <u>Strategy # 1:</u> Align infrastructure with development planning via planning and implementing the repair/replacement of aging infrastructure.  <u>Strategy # 2:</u> Ensure New Durham’s facilities &amp; infrastructure appropriately reflect Town needs.  <u>Strategy # 3:</u> Provide Town services that specifically address public safety and demographic needs.</p> <p><b>Town Appearance &amp; Character:</b>            Goal - Value New Durham’s colonial architecture, upland forest landscape &amp; lakefront character.  <u>Strategy # 2:</u> Retain New Hampshire Traditional Architectural Style and appearance in the design of all business areas.</p>

<p>New Durham Water Quality Committee</p>	<p><b>-New Durham Water Quality &amp; Milfoil CRF.</b></p>	<p><b>Town Facilities &amp; Services:</b>  Goal-Ensure valued, affordable services &amp; infrastructure for New Durham. <u>Tactic # 3</u> Assure continuous monitoring and efficacious mitigation, when necessary, of at-risk natural resources.  <b>Natural Resources:</b> Goal-Preserve New Durham's natural resources and rural landscape for the sustainable health, safety, and welfare of current and future generations. <u>Strategy # 1:</u> Protect water quality.  <b>Town Appearance and Character:</b> Goal-Value New Durham's colonial architecture, upland forest landscape, &amp; lakefront character. <u>Tactic # 1:</u> Protect scenic and environmental qualities of lakefront, wetlands, rivers.</p>
<p>1772 Meetinghouse Committee</p>	<p><b>-1772 Meetinghouse Restoration. CRF</b></p>	<p><b>Town Facilities and Services:</b>  Goal - Ensure valued affordable services &amp; infrastructure for New Durham.  <u>Strategy # 1:</u> Align infrastructure with development planning via planning and implementing the repair/replacement of aging infrastructure.  <u>Strategy # 2:</u> Ensure New Durham's facilities &amp; infrastructure appropriately reflects Town needs.  <b>Town Appearance &amp; Character:</b>  Goal - Value New Durham's colonial architecture, upland forest landscape &amp; lakefront character.  <b>Community Well Being:</b> Goal – Provide Quality Lifestyle Opportunities for all Residents.</p>

<p>Zechariah Boodey Farmstead Committee</p>		<p><b>Town Facilities &amp; Services:</b>  Goal: Ensure valued, affordable services &amp; infrastructure for New Durham.  Strategy # 1: Align Infrastructure with Development Planning  <u>Strategy # 2:</u> Ensure New Durham’s facilities &amp; infrastructure appropriately reflects Town needs.</p> <p><b>Town Appearance and Character</b>  Goal: Value New Durham’s colonial architecture, upland forest landscape and lakefront character.  <u>Strategy # 2:</u> Retain New Hampshire Traditional Architectural Style and appearance in the design of all business areas.  <u>Strategy # 3:</u> Advance accessibility and use of New Durham, Town Center.</p> <p><b>Community Well Being:</b> Goal – Provide quality lifestyle opportunities for all residents  <u>Strategy # 1:</u> Encourage Citizen Participation.  Strategy # 2 Optimize Government Performance  <u>Strategy # 3:</u> Building Regional Collaboration.</p>
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<p>Town Historian</p>	<p>No Current CRF/ETF          -This is to bring awareness, while discussion is taking place regarding space needs and disposing of Town Owned Facilities</p>	<p><b>Town Facilities &amp; Services:</b>          Goal: Ensure valued, affordable services &amp; infrastructure for New Durham.  <b>Town Appearance and Character</b>          Goal: Value New Durham’s colonial architecture, upland forest landscape and lakefront character.  <u>Strategy # 2:</u> Retain New Hampshire Traditional Architectural Style and appearance in the design of all business areas.  <u>Strategy # 3:</u> Advance accessibility and use of New Durham, Town Center.</p>
<p>Recreation</p>	<p>CRF for Smith Ballfield Improvements</p>	<p><b>Town Facilities &amp; service</b>          Ensure New Durham’s facilities &amp; infrastructure appropriately reflect town needs          e) Continue Capital improvement planning process to provide short &amp; long term capital planning &amp; fiscal predictability for infrastructure/equipment/facility needs          l. Broaden ballfield usage, if possible, for potential year-round recreational facility.          h) Maintain/enhance key services/ facilities (town beach, trails, ballfields, etc.) to provide improved quality of life opportunities for New Durham residents.</p>

## Historical Comparison of Recommended vs BOS CRF and ETF Funding and Total Town Budget Appropriation

	<b>Advisory CIP Committee CRF &amp; ETF Amounts</b>	<b>Board of Selectmen CRF &amp; ETF Amounts</b>	<b>Total Town Appropriation</b>	<b>Town Tax Rate</b>	<b>Total Tax Rate</b>
FY 2008	Unavailable	\$259,800	\$4,144,972	\$6.11	\$18.99
FY 2009	\$707,637	\$293,700	\$3,634,035	\$6.32	\$20.24
FY 2010	\$695,334	\$507,864	\$3,883,171	\$6.95	\$21.19
FY 2011	\$428,616	\$457,000	\$3,934,633	\$6.88	\$22.40
FY 2012	\$339,000	\$425,550	\$4,004,188	\$6.85	\$22.96
FY 2013	\$209,500	\$370,500	\$3,800,029	\$6.19	\$22.50
FY 2014	\$209,722	\$304,472	\$3,511,194	\$5.62	\$21.85
FY 2015	\$208,121	\$334,000	\$3,490,350	\$5.35	\$22.15
FY 2016	\$509,800	\$231,000	\$3,342,408	\$5.07	\$22.76
FY 2017	\$494,300	\$235,000	\$3,316,234	\$5.02	\$23.02
FY 2018	\$663,600	\$304,500	\$3,282,286	\$5.46	\$23.35
FY 2019	\$860,000	\$369,000	\$3,426,148	\$5.63	\$23.72
FY 2020	\$714,846	\$340,000	\$3,763,062	\$4.69	\$16.88
FY2021	\$967,615	\$749,127	\$3,974,461	\$5.00	\$17.86
FY 2022	\$1,053,000	\$402,500	\$3,435,494	\$5.22	\$17.92
FY 2023	\$2,524,550	\$395,000	\$3,821,901	To Be Determined	To Be Determined
FY 2024	\$2,696,400	To Be Determined	To Be Determined	To Be Determined	To Be Determined



# Appendix: Table 1. Rankings p. 1

TABLE 1  
CAPITAL RESERVE AND EXPENDABLE TRUST FUND REQUEST AND JUSTIFICATION ACCOUNT LISTING

TYPE	CRF / ETF Fund Request	Replacement Costs	Replace Cost/Yr	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034 Proposed Recommendations	Rating	Scott	Mark	Susan	Dot	Tom	equals change during discussion
				\$5,143	\$5,143	\$5,143	\$5,143	\$5,143	\$5,143	\$5,143	\$5,143	\$5,143	\$5,143								
4	Library Exterior Painting & Repairs	\$5,143	\$5,143	\$5,143	\$5,143	\$5,143	\$5,143	\$5,143	\$5,143	\$5,143	\$5,143	\$5,143	\$5,143		1.8	2	2	1	2	2	0.4
5	Library Roof Replacement	\$950	\$950	\$950	\$950	\$950	\$950	\$950	\$950	\$950	\$950	\$950	\$950		2.4	2	4	1	2	3	1.1
6	Library Floor Replacement	\$1,440	\$1,440	\$1,440	\$1,440	\$1,440	\$1,440	\$1,440	\$1,440	\$1,440	\$1,440	\$1,440	\$1,440		2	2	4	1	4	2	1.2
7	Library - Walkway	\$400	\$400	\$400	\$400	\$400	\$400	\$400	\$400	\$400	\$400	\$400	\$400		3	3	4	2	3	3	0.7
8	Library - Parking Lot Expansion Project	\$4,500	\$4,500	\$4,500	\$4,500	\$4,500	\$4,500	\$4,500	\$4,500	\$4,500	\$4,500	\$4,500	\$4,500		3.6	3	2	3	3	5	1.3
9	Meetinghouse Maintenance & Repairs	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000		1.6	3	1	1	2	1	0.9
10	Town Hall Energy upgrades	\$1,280	\$1,280	\$1,280	\$1,280	\$1,280	\$1,280	\$1,280	\$1,280	\$1,280	\$1,280	\$1,280	\$1,280		2.4	3	2	2	2	3	0.5
11	Town Hall Repair & Repairs	\$15,714	\$15,714	\$15,714	\$15,714	\$15,714	\$15,714	\$15,714	\$15,714	\$15,714	\$15,714	\$15,714	\$15,714		1.6	2	2	1	1	2	0.5
12	Town Hall Windows	\$1,600	\$1,600	\$1,600	\$1,600	\$1,600	\$1,600	\$1,600	\$1,600	\$1,600	\$1,600	\$1,600	\$1,600		1.8	2	3	1	1	2	0.8
13	Town Complex parking Lot	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000		3.2	3	4	2	3	4	0.8
14	Town Hall/PD/Well Project	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750		2	2	2	2	2	2	0.0
15	Town Facilities- space needs study	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000		3.4	5	3	2	2	2	1.5
16	Town Facilities- space needs study	\$37,177	\$37,177	\$37,177	\$37,177	\$37,177	\$37,177	\$37,177	\$37,177	\$37,177	\$37,177	\$37,177	\$37,177	\$75,000	3.2						
17	TOTAL - Town Building Improvements	\$396,000	\$37,177	\$37,177	\$37,177	\$37,177	\$37,177	\$37,177	\$37,177	\$37,177	\$37,177	\$37,177	\$37,177								
18	Police Department- Briefing/Training room (current building)	\$3,500	\$3,500	\$3,500	\$3,500	\$3,500	\$3,500	\$3,500	\$3,500	\$3,500	\$3,500	\$3,500	\$3,500		3	5	2	2	3	3	1.2
19	FD and Police Department- Public Safety Facility	\$237,158	\$237,158	\$237,158	\$237,158	\$237,158	\$237,158	\$237,158	\$237,158	\$237,158	\$237,158	\$237,158	\$237,158		1.2	1	2	1	1	1	0.4
20	TOTAL - Public Safety Facilities	\$285,000	\$240,658	\$240,658	\$240,658	\$240,658	\$240,658	\$240,658	\$240,658	\$240,658	\$240,658	\$240,658	\$240,658	\$150,000	2.1						
21	2008 Rescue / Pumper	\$26,400	\$26,400	\$26,400	\$26,400	\$26,400	\$26,400	\$26,400	\$26,400	\$26,400	\$26,400	\$26,400	\$26,400		2	2	3	1	2	2	0.7
22	2010 Ford F350 Forestry	\$3,500	\$3,500	\$3,500	\$3,500	\$3,500	\$3,500	\$3,500	\$3,500	\$3,500	\$3,500	\$3,500	\$3,500		2	2	2	2	2	2	0.0
23	1994 Engine (E1)	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000		1.6	1	3	1	2	2	0.0
24	2001 Ladder	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000		3.8	4	4	3	4	4	0.9
25	2017 Chevrolet Tahoe (C1)	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000		1.8	2	2	1	2	2	0.4
26	2021 EMS CANAM (new add for CIP 2023-2032)	\$1,150	\$1,150	\$1,150	\$1,150	\$1,150	\$1,150	\$1,150	\$1,150	\$1,150	\$1,150	\$1,150	\$1,150		3.2	4	4	2	2	4	1.1
27	TOTAL - Fire Vehicles	\$1,667,000	\$72,050	\$72,050	\$72,050	\$72,050	\$72,050	\$72,050	\$72,050	\$72,050	\$72,050	\$72,050	\$72,050	\$30,000	2.2						
28	2005Mule	\$1,120	\$1,120	\$1,120	\$1,120	\$1,120	\$1,120	\$1,120	\$1,120	\$1,120	\$1,120	\$1,120	\$1,120		2.6	3	3	1	3	3	0.9
29	SCBA- Airpacks	\$10,667	\$10,667	\$10,667	\$10,667	\$10,667	\$10,667	\$10,667	\$10,667	\$10,667	\$10,667	\$10,667	\$10,667		2	2	3	1	2	2	0.7
30	TOTAL - Fire Department Ancillary Equipment	\$188,000	\$20,287	\$20,287	\$20,287	\$20,287	\$20,287	\$20,287	\$20,287	\$20,287	\$20,287	\$20,287	\$20,287	\$14,000	2.3						
31	TOTAL - Dry Hydrants	\$8,000	\$400	\$400	\$400	\$400	\$400	\$400	\$400	\$400	\$400	\$400	\$400	\$400	3.2	5	4	1	3	3	1.5
32	TOTAL - Emergency Management	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0						
33	TOTAL - Forest Fires	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0						
34	2022 Ford Explorer	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500		2.4	2	4	1	2	3	1.1
35	2018 SUV/Utility Vehicle (RAM)	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500		2	2	3	1	2	2	0.7
36	2020 Dodge Durango	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500		2.4	2	4	1	2	3	1.1
37	2015 Ford Explorer	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500		1.6	1	2	1	2	2	0.5
38	TOTAL - Police Cruisers	\$240,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	1.7						
39	05 Int 7400 w/dump, plow and wing	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000		1.6	2	2	1	1	2	0.5
40	21 CAT excavator 307.5	\$8,400	\$8,400	\$8,400	\$8,400	\$8,400	\$8,400	\$8,400	\$8,400	\$8,400	\$8,400	\$8,400	\$8,400		4	4	4	4	4	4	0.0
41	12 Int 7400 w/dump, plow and wing	\$18,000	\$18,000	\$18,000	\$18,000	\$18,000	\$18,000	\$18,000	\$18,000	\$18,000	\$18,000	\$18,000	\$18,000		1.6	2	2	1	1	2	0.5
42	12 F350 w/cab and chase	\$12,000	\$12,000	\$12,000	\$12,000	\$12,000	\$12,000	\$12,000	\$12,000	\$12,000	\$12,000	\$12,000	\$12,000		1	1	1	1	1	1	0.0
43	13 Int 7400 w/dump, plow and wing	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000		1.4	1	2	1	1	2	0.5

#1 CRF-ETF rankings 9/27/2023



# Appendix: Table 1. Rankings p. 3

3	TYPE	CRF / ETF Fund Request	2024 Proposed Recommendations												2033	2032	2031	2030	2029	2028	2027	2026	2025	2024	Replacement Costs	Replace Cost/Yr	Rating	Scott	Mark	Susan	Dot	Tom		
			2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	Rating average for TOTAL grouping																					
101	CRF	Storage Facility at Smith's Way	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	2	2	2	2	2	2	2	2	2	2	0.0	
102	CRF	Playground: Ballfields	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	2	2	2	2	2	2	2	2	2	2	0.5	
103	CRF	14 passenger bus	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000	4	2	3	2	2	2	3	5	3	5	1.1	
104	CRF	TOTAL - Smith Ball Field Improvements	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	2.4	3	5	5	5	3	5	3	5	3	1.1	
105	CRF	Library Front Carpet replacement	\$800	\$800	\$800	\$800	\$800	\$800	\$800	\$800	\$800	\$800	\$800	\$800	\$800	\$800	\$800	\$800	\$800	\$800	\$800	\$800	2	2	2	2	2	2	2	2	2	2	0.0	
106	CRF	Library storage room-	\$600	\$600	\$600	\$600	\$600	\$600	\$600	\$600	\$600	\$600	\$600	\$600	\$600	\$600	\$600	\$600	\$600	\$600	\$600	\$600	2	2	2	2	2	2	2	2	2	2	1.1	
107	CRF	TOTAL - Library Facilities Improvements	\$1,400	\$1,400	\$1,400	\$1,400	\$1,400	\$1,400	\$1,400	\$1,400	\$1,400	\$1,400	\$1,400	\$1,400	\$1,400	\$1,400	\$1,400	\$1,400	\$1,400	\$1,400	\$1,400	\$1,400	2.1	2	4	2	2	2	2	2	2	2	2	1.1
108	CRF	TOTAL - Library Technology Improvements	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0											
109	CRF	TOTAL - Municipal Facility Land Acquisition	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0											
110	CRF	TOTAL - Record Management	\$128,000	\$14,222	\$14,222	\$14,222	\$14,222	\$14,222	\$14,222	\$14,222	\$14,222	\$14,222	\$14,222	\$14,222	\$14,222	\$14,222	\$14,222	\$14,222	\$14,222	\$14,222	\$14,222	\$14,222	1	1	1	1	1	1	1	1	1	1	1	0.0
111	CRF	TOTAL - Computer System and Office Equipment	\$184,660	\$61,553	\$61,553	\$61,553	\$61,553	\$61,553	\$61,553	\$61,553	\$61,553	\$61,553	\$61,553	\$61,553	\$61,553	\$61,553	\$61,553	\$61,553	\$61,553	\$61,553	\$61,553	\$61,553	1.0	1	1	1	1	1	1	1	1	1	1	0.0
112	CRF	TOTAL - Accrued Benefits Liability	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	1	1	1	1	1	1	1	1	1	1	0.0	
113	CRF	TOTAL - JC Shirley Site Improvements	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0											
114	CRF	TOTAL - Shirley Cemetery Improvements	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0											
115	CRF	TOTAL - 1772 Meetinghouse Restoration	\$250,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	1.6	1	2	2	2	2	2	2	2	2	0.5	
116	CRF	TOTAL - Master Plan	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0											
117	CRF	TOTAL - New Durham Water Quality & Millfoil CRF	\$26,000	\$26,000	\$26,000	\$26,000	\$26,000	\$26,000	\$26,000	\$26,000	\$26,000	\$26,000	\$26,000	\$26,000	\$26,000	\$26,000	\$26,000	\$26,000	\$26,000	\$26,000	\$26,000	\$26,000	1.4	1	2	2	2	2	2	2	2	2	0.5	
118	CRF	TOTAL - Fuel Depot	\$25,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	1	0	1	1	1	1	1	1	1	1	0.7	
119	CRF	Recreation Center	\$450,000	\$450,000	\$450,000	\$450,000	\$450,000	\$450,000	\$450,000	\$450,000	\$450,000	\$450,000	\$450,000	\$450,000	\$450,000	\$450,000	\$450,000	\$450,000	\$450,000	\$450,000	\$450,000	\$450,000	4.6	5	5	5	5	5	5	5	5	5	0.9	
120	CRF	Zechariah Boodey Farmstead Project - paving	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	1.8	2	2	2	2	2	2	2	2	2	0.4	

9/27/2023

#1 CRF-ETF rankings



# Appendix: Table 5. Fire Department

#5 - FIRE DEPARTMENT	Life Expect	Replacement		Replace Cost/Yr	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
		Costs	Cost/Yr											
2008 Rescue / Pumper	20	\$ 528,000	\$ 26,400						\$528,000					
2010 Ford F350 Forestry	16	\$ 56,000	\$ 3,500		\$56,000									
1994 Engine (E1)	20	\$ 400,000	\$ 20,000	\$400,000										
2001 Ladder	40	\$ 600,000	\$ 15,000											
2017 Chevrolet Tahoe (C1)	10	\$ 60,000	\$ 6,000		\$60,000									
2021 EMS CANAM (new add for CIP 2023-2032)	20	\$ 23,000	\$ 1,150											
<b>Fire Vehicles</b>		<b>\$ 1,667,000</b>	<b>\$ 72,050</b>	<b>\$400,000</b>	<b>\$0</b>	<b>\$56,000</b>	<b>\$0</b>	<b>\$60,000</b>	<b>\$528,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
2005 Mule	25	\$ 28,000	\$ 1,672						\$160,000		\$20,000			
SCBA - Airpacks	15	\$ 160,000	\$ 15,500						\$160,000		\$20,000			
Ancillary Equipment		\$ 188,000	\$ 17,172	\$0	\$0	\$0	\$0	\$0	\$688,000	\$0	\$20,000	\$0	\$0	\$0
Total Cost		\$ 3,522,000	\$ 89,222	\$ -	\$ -	\$ -	\$ -	\$ 60,000	\$ 688,000	\$ -	\$ 20,000	\$ -	\$ -	\$ -
<b>Fire Vehicle Total Annual Cost + 7% Inflation</b>	<b>7.00%</b>	<b>\$ 1,783,690</b>	<b>\$ 77,094</b>	<b>\$ 428,000</b>	<b>\$ -</b>	<b>\$ 59,920</b>	<b>\$ 64,200</b>	<b>\$ 64,200</b>	<b>\$ 564,960</b>	<b>\$ -</b>	<b>\$0</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Ancillary Equip Total Annual Cost + 7% Inflation</b>	<b>7.00%</b>	<b>\$ 201,160</b>	<b>\$ 18,374</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 171,200</b>	<b>\$ -</b>	<b>\$ 21,400</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>2017 Ram 4500 PL Custom Ambulance</b>														
<b>Dry Hydrants</b>	<b>20</b>	<b>\$ 8,000.00</b>	<b>\$ 400.00</b>											
<b>Capital Reserve Calculation</b>														
2008 Rescue Pumper	20	\$ 528,000	\$ 26,400	\$26,400	\$26,400	\$26,400	\$26,400	\$26,400	\$26,400	\$26,400	\$26,400	\$26,400	\$26,400	\$26,400
2010 Ford F350 Forestry (2021 replaced)	16	\$ 56,000	\$ 3,500	\$3,500	\$3,500	\$3,500	\$3,500	\$3,500	\$3,500	\$3,500	\$3,500	\$3,500	\$3,500	\$3,500
1994 Engine (E1)	20	\$ 400,000	\$ 20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000
2001 Ladder	40	\$ 600,000	\$ 15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000
2017 Chevrolet Tahoe (C1)	10	\$ 60,000	\$ 6,000	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000
2021 EMS CANAM (new add for CIP 2023-2032)	20	\$ 23,000	\$ 1,150	\$1,150	\$1,150	\$1,150	\$1,150	\$1,150	\$1,150	\$1,150	\$1,150	\$1,150	\$1,150	\$1,150
<b>Fire Vehicles</b>		<b>\$ 1,667,000</b>	<b>\$ 72,050</b>	<b>\$ 72,050</b>	<b>\$ 72,050</b>	<b>\$ 72,050</b>	<b>\$ 72,050</b>	<b>\$ 72,050</b>	<b>\$ 72,050</b>	<b>\$ 72,050</b>	<b>\$ 72,050</b>	<b>\$ 72,050</b>	<b>\$ 72,050</b>	<b>\$ 72,050</b>
2005 Mule	25	\$ 28,000	\$ 1,672	\$1,672	\$1,672	\$1,672	\$1,672	\$1,672	\$1,672	\$1,672	\$1,672	\$1,672	\$1,672	\$1,672
SCBA Airpacks (18)	15	\$ 160,000	\$ 15,500	\$15,500	\$15,500	\$15,500	\$15,500	\$15,500	\$15,500	\$15,500	\$15,500	\$15,500	\$15,500	\$15,500
<b>Ancillary Equipment</b>		<b>\$ 188,000</b>	<b>\$ 17,172</b>	<b>\$ 17,172</b>	<b>\$ 17,172</b>	<b>\$ 17,172</b>	<b>\$ 17,172</b>	<b>\$ 17,172</b>	<b>\$ 17,172</b>	<b>\$ 17,172</b>	<b>\$ 17,172</b>	<b>\$ 17,172</b>	<b>\$ 17,172</b>	<b>\$ 17,172</b>
Dry Hydrants	20	\$ 8,000	\$ 400	\$400	\$400	\$400	\$400	\$400	\$400	\$400	\$400	\$400	\$400	\$400
<b>Fire Vehicles CIP Balance as of 2023</b>				<b>\$470,783</b>	<b>\$458,877</b>	<b>\$530,927</b>	<b>\$546,977</b>	<b>\$559,027</b>	<b>\$103,077</b>	<b>\$175,127</b>	<b>\$247,177</b>	<b>\$319,227</b>	<b>\$391,277</b>	<b>\$463,327</b>
<b>Ancillary CIP Balance as of 2023</b>				<b>\$42,900</b>	<b>\$41,817</b>	<b>\$62,104</b>	<b>\$82,391</b>	<b>\$102,677</b>	<b>-\$37,036</b>	<b>-\$25,249</b>	<b>-\$33,463</b>	<b>-\$21,676</b>	<b>-\$9,889</b>	<b>\$1,897</b>
<b>Dry Hydrants CIP Balance as of 2023</b>				<b>\$12,792</b>	<b>\$12,566</b>	<b>\$12,966</b>	<b>\$13,366</b>	<b>\$13,766</b>	<b>\$14,166</b>	<b>\$14,566</b>	<b>\$14,966</b>	<b>\$15,366</b>	<b>\$15,766</b>	<b>\$16,166</b>

plus up added

Replacement Year	2028	2025	2021	2041	2030
2008 Rescue / Pumper	ok				
2010 Ford F350 Forestry (2021 replaced)	ok				
1994 Engine (E1)					
2001 Ladder					
2017 Chevrolet Tahoe (C1)					
2005 Mule (Fire Service)					
2021 EMS CANAM					
2020 SCBA Airpacks					

Updated 09/11/23 with revised \$\$ information received from NZ

# Appendix: Table 6. Police Department

#6 - POLICE DEPARTMENT VEHICLES	Life Excpt	Replace Costs	Replace Cost/yr av.	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
2022 Ford Explorer	8	\$60,000	\$7,500			\$60,000				\$60,000			
2018 SUV/Utility Vehicle (RAM)	8	\$60,000	\$7,500					\$60,000					
2020 Dodge Durango	8	\$60,000	\$7,500									\$60,000	
2015 Ford Explorer	8	\$60,000	\$7,500	\$60,000									
<b>Total Cost w/o Inflation</b>		<b>\$240,000</b>	<b>\$30,000</b>	<b>\$60,000</b>	<b>\$0</b>	<b>\$60,000</b>	<b>\$0</b>	<b>\$60,000</b>	<b>\$0</b>	<b>\$60,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Total Cost with 7% Inflation	7.00%	\$256,800		\$64,200	\$0	\$64,200	\$0	\$64,200	\$0	\$64,200	\$0	\$64,200	\$0
<b>Capital Reserve Calculation</b>													
2022 Ford Explorer	8	\$60,000	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500
2020 Dodge Durango	8	\$60,000	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500
2015 Ford Explorer	8	\$60,000	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500
2018 SUV/Utility Vehicle	8	\$60,000	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500
<b>Totals</b>		<b>\$240,000</b>	<b>\$30,000</b>	<b>\$31,400</b>	<b>\$30,000</b>	<b>\$30,000</b>	<b>\$30,000</b>	<b>\$30,000</b>	<b>\$30,000</b>	<b>\$30,000</b>	<b>\$30,000</b>	<b>\$30,000</b>	<b>\$30,000</b>
Total Cost with 7% Inflation	7.00%	\$256,800		\$33,598	\$35,950	\$38,466	\$41,159	\$44,040	\$47,123	\$50,422	\$53,951	\$57,728	\$61,769
<b>CIP Balance as of 2023</b>				<b>\$41,750</b>	<b>\$47,098</b>	<b>\$21,364</b>	<b>\$62,523</b>	<b>\$42,363</b>	<b>\$89,486</b>	<b>\$75,708</b>	<b>\$129,659</b>	<b>\$123,186</b>	<b>\$184,955</b>

plus up added

Replacement Year	2020	2028	2036
2020 Dodge Durango	2024	2032	2040
2015 Ford Explorer	2026	2034	2042
2022 Ford Explorer	2022	2030	

Updated 08/30/23 with revised SS information received, removed 2014 Interceptor

# Appendix: Table 7a. Highway Trucks

#7A HIGHWAY TRUCK	Life Expect	Replacement Costs	Replace Cost/yr	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
05 Int 7400 w/dump, plow and wing	12	\$300,000	\$25,000			\$300,000							
21 CAT excavator 307.5	25	\$210,000	\$8,400									\$210,000	
12 Int 7400 w/dump, plow and wing	12	\$216,000	\$18,000		\$216,000								
12 F350 w/cab and chassee	10	\$120,000	\$12,000	\$120,000									
13 Int 7400 w/dump, plow and wing	12	\$300,000	\$25,000	\$300,000									
23 GMC Sierra 2500 (Road Agent)	12	\$65,000	\$5,417										\$752,000
15 Dodge 5500 w/ dump plw etc	10	\$144,000	\$14,400		\$144,000								
18 Western Star w/dump, plow and wing	15	\$252,000	\$16,800										
20 F550 Ford plow wing and sander	12	\$300,000	\$25,000				\$300,000						
Total Cost w/o Inflation		\$1,907,000	\$150,017	\$470,000	\$360,000	\$300,000	\$300,000	\$0	\$0	\$0	\$0	\$210,000	\$252,000
Total Cost with 20% Inflation	20.00%	\$2,288,400	\$180,020	\$504,000	\$432,000	\$360,000	\$360,000	\$0	\$0	\$0	\$0	\$252,000	\$302,400
<b>CRF Truck Fund Request</b>													
05 Int 7400 w/dump, plow and wing	12	2026	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000
21 CAT excavator 307.5	25	2032	\$8,400	\$8,400	\$8,400	\$8,400	\$8,400	\$8,400	\$8,400	\$8,400	\$8,400	\$8,400	\$8,400
12 Int 7400 w/dump, plow and wing	12	2045	\$18,000	\$18,000	\$18,000	\$18,000	\$18,000	\$18,000	\$18,000	\$18,000	\$18,000	\$18,000	\$18,000
12 F350 w/cab and chassee	10	2023	\$12,000	\$12,000	\$12,000	\$12,000	\$12,000	\$12,000	\$12,000	\$12,000	\$12,000	\$12,000	\$12,000
13 Int 7400 w/dump, plow and wing	12	2024	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000
23 GMC Sierra 2500 (Road Agent)	12	2035	\$5,417	\$5,417	\$5,417	\$5,417	\$5,417	\$5,417	\$5,417	\$5,417	\$5,417	\$5,417	\$5,417
15 Dodge 5500 w/ dump plw etc	10	2025	\$14,400	\$14,400	\$14,400	\$14,400	\$14,400	\$14,400	\$14,400	\$14,400	\$14,400	\$14,400	\$14,400
18 Western Star w/dump, plow and wing	15	2033	\$16,800	\$16,800	\$16,800	\$16,800	\$16,800	\$16,800	\$16,800	\$16,800	\$16,800	\$16,800	\$16,800
20 F550 Ford plow wing and sander	12	2025	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000
Total Capital Reserve Funding w/o Inflation			\$150,017	\$150,017	\$150,017	\$150,017	\$150,017	\$150,017	\$150,017	\$150,017	\$150,017	\$150,017	\$150,017
Total Cost with 20% Inflation (funded )	20.00%		\$180,020	\$216,024	\$259,229	\$311,075	\$373,289	\$447,947	\$537,537	\$645,044	\$774,053	\$928,864	\$1,116,282
CIP Balance as of 2023													
			\$207,698	(\$116,282)	(\$332,258)	(\$433,030)	(\$481,955)	(\$108,665)	\$339,282	\$876,819	\$1,521,863	\$2,043,916	\$2,670,380

Truck Fund Vehicle List	Replacement Year
05 Int 7400 w/dump, plow and wing	2038
21 CAT excavator 307.5	2044
12 Int 7400 w/dump, plow and wing	2057
12 F350 w/cab and chassee	2035
13 Int 7400 w/dump, plow and wing	2034
23 GMC Sierra 2500 (Road Agent)	2047
15 Dodge 5500 w/ dump plw etc	2035
18 Western Star w/dump plow and wing	2045
20 Ford F550 w/dump, plow & wing	2037

Updated 09/10/23 with revised SS information received

represents changes as of 09/06/2023 ss from July

# Appendix: Table 7b. Public Works Equipment

#7B HIGHWAY EQUIPMENT	Life Expect	Replacement		Replace Cost/Yr	Year												
		Costs	Costs		2024	2025	2026	2027	2028	2029	2030	2031	2032	2033			
<b>Equipment Fund</b>																	
99 Sweepster Tow Broom	30	\$48,000		\$1,600													
04 Chipper	20	\$48,000		\$2,400		\$48,000											
04 12 Ton Trailer**	15	\$30,000		\$2,000		\$48,000											
06 Backhoe Cat. 420Ew/thumb	20	\$275,000		\$13,750		\$275,000											
13 JD 544K Loader	10	\$250,000		\$25,000		\$250,000											
2011 Volvo Grader w/wing gear	15	\$400,000		\$26,667		\$400,000											
91 Baler	30	\$25,000		\$833		\$25,000											
02 MSW 2 Compactor/Hopper	20	\$65,000		\$3,250		\$65,000											
02 MSW 2 Container	20	\$12,000		\$600		\$12,000											
10 Plastic Compactor/Hopper	20	\$24,000		\$1,200		\$24,000											
10 Bobcat Skid Steer	15	\$75,000		\$5,000		\$75,000											
10 Plastic Container	17	\$12,000		\$706		\$12,000	\$12,000										\$17,000
13 Vertical Baler	20	\$17,000		\$850		\$17,000											
16 MSW 1 Compactor/Hopper	20	\$65,000		\$3,250		\$65,000											
16 MSW 1 Container	20	\$12,000		\$600		\$12,000											
Open Top Container	20	\$10,000		\$500		\$10,000											
Vehicle Scale (Do not have)	30	\$0		\$0		\$0											
Total Cost w/o Inflation		\$1,368,000		\$88,206	\$305,000	\$371,000	\$12,000	\$0	\$0	\$24,000	\$0	\$0	\$24,000	\$0	\$0	\$0	\$17,000
Total Cost with 20% Inflation	20.00%	\$1,641,600		\$105,847	\$439,200	\$527,040	\$62,448	\$758,938	\$910,725	\$1,092,970	\$1,311,444	\$1,573,733	\$1,888,480				
<b>CRE Equipment Fund Request</b>																	
99 Sweepster Tow Broom	30	\$1,600		\$1,600		\$1,600											
04 Chipper	20	\$2,400		\$2,400		\$2,400											
04 12 Ton Trailer**	15	\$2,000		\$2,000		\$2,000											
06 Backhoe Cat. 420Ew/thumb	20	\$13,750		\$13,750		\$13,750											
13 JD 544K Loader	10	\$25,000		\$25,000		\$25,000											
2011 Volvo Grader w/wing gear	15	\$26,667		\$26,667		\$26,667											
91 Baler	30	\$833		\$833		\$833											
02 MSW 2 Compactor/Hopper	20	\$3,250		\$3,250		\$3,250											
02 MSW 2 Container	20	\$600		\$600		\$600											
10 Plastic Compactor/Hopper	20	\$1,200		\$1,200		\$1,200											
10 Bobcat Skid Steer	20	\$5,000		\$5,000		\$5,000											
10 Plastic Container	12	\$706		\$706		\$706											
13 Vertical Baler	20	\$850		\$850		\$850											
16 MSW 1 Compactor/Hopper	20	\$3,250		\$3,250		\$3,250											
16 MSW 1 Container	20	\$600		\$600		\$600											
Open Top Container	20	\$500		\$500		\$500											
Vehicle Scale (Do not have)	30	\$0		\$0		\$0											
Total Capital Reserve Funding w/o Inflation		\$88,206		\$88,206		\$88,206											
Total Cost with 20% Inflation	20.00%	\$105,847		\$127,016		\$152,420		\$182,904	\$219,484	\$263,381	\$316,058	\$379,269	\$455,123	\$546,148			
CIP Balance as of 2023				\$207,313													
** Replacement 20-25T Trailer																	

#7B HWY EQP	Replacement Year	Replacement Year	Year														
			2024	2025	2026	2027	2028	2029	2030	2031	2032	2033					
<b>Equipment Fund</b>																	
99 Sweepster Tow Broom	30	2026															
04 Chipper	20	2026															
04 12 Ton Trailer	15	2024															
06 Backhoe Cat. 420Ew/thumb	20	2026															
11 Volvo Grader	15	2024															
2013 JD 544K Loader	15	2025															
91 Baler	30	2027															
02 MSW 2 Compactor/Hop	20	2026															
02 MSW 2 Container	20	2023															
10 Plastic Compactor/Hop	20	2024															
10 Bobcat Skid Steer	20	2045															
10 Plastic Container	20	2041															
10 Bobcat Skid Steer	20	2040															
10 Plastic Container	12	2025															
13 3400 HD Vertical Baler	20	2027															
16 MSW 1 Compactor/Hopper	20	2043															
16 MSW 1 Container	20	2030															
Open Top Container	20	2050															
Vehicle Scale (Do not have)	12	2037															
Total																	
CIP Balance as of 2023																	
** Replacement 20-25T Trailer																	

represents changes as of 09/06/2023 ss from July

Updated 09/10/23 with revised SS information received

#7B HWY EQP

9/27/2023



# Appendix: Table 8. Road Surface Management System

#8 Road Surface Management System (RSMS)	Life Expect	Replacement Costs	Year												
			2024	2025	2026	2027	2028	2029	2030	2031	2032	2033			
Storm Water Management	10	\$420,000	\$64,000	\$20,000	\$64,000	\$20,000	\$64,000	\$20,000	\$64,000	\$20,000	\$64,000	\$20,000	\$64,000	\$20,000	\$64,000
Culverts & Bridges Totals	30	\$275,000	\$9,166	\$9,166	\$9,166	\$9,166	\$9,166	\$9,166	\$9,166	\$9,166	\$9,166	\$9,166	\$9,166	\$9,166	\$9,166
Total Cost w/o Inflation	7.00%	\$695,000	\$743,650	\$795,706	\$851,405	\$911,003	\$974,773	\$1,043,008	\$1,116,018	\$1,194,139	\$1,277,729	\$1,367,170	\$1,458,000	\$1,550,000	\$1,645,000
<b>Total Cost with 7% Inflation</b>															
<b>Storm Water/Culverts/Bridges</b>															
Culverts	10	\$420,000	\$42,000	\$42,000	\$42,000	\$42,000	\$42,000	\$42,000	\$42,000	\$42,000	\$42,000	\$42,000	\$42,000	\$42,000	\$42,000
Bridges	30	\$275,000	\$9,166	\$9,166	\$9,166	\$9,166	\$9,166	\$9,166	\$9,166	\$9,166	\$9,166	\$9,166	\$9,166	\$9,166	\$9,166
Total Capital Reserve Funding w/o Inflation		\$695,000	\$51,166	\$51,166	\$51,166	\$51,166	\$51,166	\$51,166	\$51,166	\$51,166	\$51,166	\$51,166	\$51,166	\$51,166	\$51,166
<b>Total Cost with 7% Inflation</b>															
Annual Contribution to CRF		\$135,150	\$54,748	\$58,580	\$62,681	\$67,068	\$71,763	\$76,786	\$82,161	\$87,913	\$94,067	\$100,651	\$107,666	\$115,116	\$122,611
CRF Balance as of 2023			-\$553,752	-\$1,290,878	-\$2,079,602	-\$2,923,537	-\$3,826,547	-\$4,792,769	-\$5,826,625	-\$6,932,852	-\$8,116,515	-\$9,383,034	-\$10,733,566	-\$12,168,111	-\$13,697,722
<b>Gravel</b>															
Gravel Purchase	10	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000
Exploration		\$50,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
Annual Contribution to CRF		\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000
CRF Balance as of 2023			\$28,207	\$37,505	\$47,005	\$57,221	\$68,272	\$80,272	\$93,033	\$107,566	\$122,879	\$139,979	\$158,879	\$178,689	\$199,409
<b>Road Program</b>															
RSMS + Const Inflation 7%	15	\$500,000	\$533,333	\$572,450	\$612,522	\$655,398	\$701,276	\$750,365	\$802,891	\$859,093	\$919,230	\$983,576	\$1,053,500	\$1,128,500	\$1,208,500
HBG- State Aid		\$500,000	\$434,000	\$471,450	\$511,522	\$554,398	\$600,276	\$649,365	\$701,891	\$758,093	\$818,230	\$882,576	\$952,500	\$1,022,500	\$1,097,500
Total less HBG		\$525,000	\$456,815	\$478,522	\$509,194	\$546,714	\$599,280	\$659,106	\$728,419	\$799,465	\$870,503	\$946,000	\$1,026,000	\$1,111,000	\$1,201,000
<b>Total Cost with 7% Inflation</b>															
<b>Road Program + Culverts/Bridges/Storm Water</b>															
		\$1,252,521	\$1,274,227	\$1,370,599	\$1,473,717	\$1,584,054	\$1,702,113	\$1,828,437	\$1,963,604	\$2,108,232	\$2,262,985	\$2,438,500	\$2,635,000	\$2,855,000	\$3,090,000

represents changes as of 09/06/2023 ss from ludy

Updated 09/10/23 with revised SS information received

# Appendix: Table 9. Dams

#9 DAMS	Life Expect	Replacement Costs	Replace Cost/Yr	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
Dam Maintenance	10	\$50,000	\$5,000	\$0	\$0	\$0	\$0	\$50,000	\$0	\$0	\$0	\$0	\$0
Total Cost w/o Inflation		\$50,000	\$5,000	\$0	\$0	\$0	\$0	\$50,000	\$0	\$0	\$0	\$0	\$0
Total Cost with 7% Inflation	7.00%	\$53,500	\$5,350	\$0	\$0	\$0	\$0	\$53,500	\$0	\$0	\$0	\$0	\$0
<b>Capital Reserve Calculation</b>													
Total Capital Reserve Funding w/o Inflation	10	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
Total Cost w/o Inflation	7.00%	\$5,075	\$5,430	\$5,512	\$5,594	\$5,678	\$5,763	\$5,850	\$5,938	\$6,027	\$6,117	\$6,207	\$6,298
<b>CIP Balance as of 2023</b>		\$62,253	\$67,603	\$73,033	\$78,545	\$84,139	\$89,781	\$95,500	\$101,300	\$107,175	\$113,125	\$119,150	\$125,250
<b>HWY</b>													
Fuel Facility	20	\$25,000	\$1,250	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Cost w/o Inflation		\$25,000	\$1,250	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Cost with 7% Inflation	7.00%	\$26,750	\$1,338	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Capital Reserve Calculation</b>													
Total Capital Reserve Funding w/o Inflation	20	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
Total Cost w/o Inflation	7.00%	\$5,075	\$5,350	\$5,350	\$5,350	\$5,350	\$5,350	\$5,350	\$5,350	\$5,350	\$5,350	\$5,350	\$5,350
<b>CIP Balance as of 2023</b>		\$0	\$5,350	\$10,700	\$16,050	\$21,400	\$26,750	\$32,100	\$37,450	\$42,800	\$48,150	\$53,500	\$59,150

Unable to find a CIP Balance for this account  
 represents changes as of 09/06/2023 ss from July

Updated 09/10/23 with revised SS information received

# Appendix: Table 11. Vehicle & Equipment Maintenance

-NOTE: There is no Table 10.

#11 VEHICLE & EQUIPMENT MNT	Life Expect	Replacement Costs	Replace Cost/Yr	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
<b>Equipment Fund</b>													
Engine Replacement	10	\$25,000	\$2,500										
Transmission Replacement	10	\$6,000	\$600										
Truck insurance loss/depreciation	10	\$75,000	\$7,500										
Miscellaneous Expenses	Annual	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
<b>Total Cost w/o Inflation</b>		<b>\$116,000</b>	<b>\$20,600</b>	<b>\$10,700</b>	<b>\$11,449</b>	<b>\$12,250</b>	<b>\$13,108</b>	<b>\$14,026</b>	<b>\$15,007</b>	<b>\$16,058</b>	<b>\$17,182</b>	<b>\$18,385</b>	<b>\$19,672</b>
<i>Total Cost with 7% Inflation</i>	<i>7.00%</i>	<i>\$124,120</i>	<i>\$22,042</i>										
<b>CRF Equipment Fund Request</b>													
Engine Replacement	10	\$25,000	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500
Transmission Replacement	10	\$6,000	\$600	\$600	\$600	\$600	\$600	\$600	\$600	\$600	\$600	\$600	\$600
Truck insurance loss/depreciation	10	\$75,000	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500
Miscellaneous Expenses	Annual	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
<b>Total Capital Reserve Funding w/o Inflation</b>		<b>\$116,000</b>	<b>\$20,600</b>	<b>\$20,600</b>	<b>\$20,600</b>	<b>\$20,600</b>	<b>\$20,600</b>	<b>\$20,600</b>	<b>\$20,600</b>	<b>\$20,600</b>	<b>\$20,600</b>	<b>\$20,600</b>	<b>\$20,600</b>
<i>Total Cost with 7% Inflation</i>	<i>7.00%</i>	<i>\$124,120</i>	<i>\$22,042</i>	<i>\$22,042</i>	<i>\$23,585</i>	<i>\$25,236</i>	<i>\$27,002</i>	<i>\$28,893</i>	<i>\$30,915</i>	<i>\$33,079</i>	<i>\$35,395</i>	<i>\$37,872</i>	<i>\$40,523</i>
CIP Balance as of 2023				\$26,844	\$ 38,186	\$ 50,322	\$ 63,308	\$ 77,202	\$ 92,069	\$ 107,977	\$ 124,998	\$ 143,211	\$ 162,699
													\$ 183,551

Updated 07/01/23 with revised SS information received

# Appendix: Table 12. Parks & Recreation

#12 - PARKS n RECS		Life Expt	Replace Costs	Replace Cost/yr av.	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
<b>Smith Ballfield</b>														
Guardrail at Smitty's Way	20	\$5,000	\$250											
Irrigation System at Smitty's Way	20	\$15,000	\$750	\$7,500										
Storage Facility at Smitty's Way	20	\$30,000	\$1,500	\$30,000										
Playground: Ballfields	10	\$15,000	\$1,500								\$15,000			
14 passenger bus	10	\$60,000	\$6,000											
<b>Total Cost w/o Inflation</b>		<b>\$125,000</b>	<b>\$10,000</b>	<b>\$7,500</b>	<b>\$7,500</b>	<b>\$30,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$15,000</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Annual Cost + 7% Inflation</b>	7%	<b>\$133,750</b>	<b>\$10,700</b>	<b>\$8,025</b>	<b>\$8,025</b>	<b>\$32,100</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$16,050</b>	<b>\$0</b>	<b>\$0</b>
<b>Parks and recreation center</b>														
Recreation Center	10	\$450,000	\$45,000	\$45,000	\$45,000	\$45,000	\$45,000	\$45,000	\$45,000	\$45,000	\$45,000	\$45,000	\$45,000	\$45,000
<b>Total Annual Cost + 7% Inflation</b>	7%	<b>\$481,500</b>	<b>\$48,150</b>	<b>\$48,150</b>	<b>\$48,150</b>	<b>\$51,921</b>	<b>\$58,986</b>	<b>\$63,115</b>	<b>\$67,533</b>	<b>\$72,260</b>	<b>\$77,318</b>	<b>\$82,731</b>	<b>\$88,522</b>	<b>\$94,111</b>
<b>Capital Reserve Calculation</b>														
Guardrail at Smitty's Way	20	\$5,000	\$250	\$250	\$250	\$250	\$250	\$250	\$250	\$250	\$250	\$250	\$250	\$250
Irrigation System at Smitty's Way	20	\$15,000	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750
Storage Facility at Smitty's Way	20	\$30,000	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500
Playground	10	\$15,000	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500
14 passenger bus	10	\$60,000	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000
<b>Totals</b>		<b>\$125,000</b>	<b>\$10,000</b>	<b>\$10,000</b>	<b>\$10,000</b>	<b>\$10,000</b>	<b>\$10,000</b>	<b>\$10,000</b>	<b>\$10,000</b>	<b>\$10,000</b>	<b>\$10,000</b>	<b>\$10,000</b>	<b>\$10,000</b>	<b>\$10,000</b>
<b>Total Annual Cost + 7% Inflation</b>	7%	<b>\$133,750</b>	<b>\$10,700</b>	<b>\$11,449</b>	<b>\$12,250</b>	<b>\$13,108</b>	<b>\$14,026</b>	<b>\$15,007</b>	<b>\$16,058</b>	<b>\$17,182</b>	<b>\$18,385</b>	<b>\$19,672</b>	<b>\$21,035</b>	<b>\$22,478</b>
<b>CIP Balance as of 2023</b>				<b>\$19,941</b>	<b>\$3,425</b>	<b>-\$17,226</b>	<b>\$8,132</b>	<b>\$22,158</b>	<b>\$37,165</b>	<b>\$53,223</b>	<b>\$69,355</b>	<b>\$85,558</b>	<b>\$101,816</b>	<b>\$118,129</b>

#12 - PARKS n RECS		Life Expt	Replace Costs	Replace Cost/yr av.	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
<b>Replacement Year</b>														
Guardrail at Smitty's Way	2039													
Irrigation System at Smitty's Way	2039													
Storage Facility at Smitty's Way	2041													
Town Vehicle	2028													
Playground: Ballfields	2028													
Parks and recreation center	2033													
<b>Totals</b>														
<b>Total Annual Cost + 7% Inflation</b>	7%													
<b>CIP Balance as of 2023</b>														

Updated 07/01/23 with revised \$5 information received