

2026 – 2035 Capital Improvement Plan



A Master Plan Implementation Program

Recommended by the

New Durham Advisory Capital Improvements Plan Committee

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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.” Its organization was amended in 2024 so that its Report would go directly to the Board of Selectmen instead of passing through the Planning Board. It still consists of at least one member of the Planning Board and may include but not be limited to other members of the Planning Board, one member of the Budget Committee, and one member of the Select Board, in addition to one or more members of the residents of New Durham. Its purpose would remain the same and it follows RSA 674:5-7.

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 CIP 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 BOS and Budget Committee to assist in the preparation of the annual town budget which is prepared for the residents’ consideration and approval.

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 Department Heads 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 2025, the ACIPC met in person on eleven occasions: 27 August, 3 September, 10 September, 17 September, 24 September, 1 October, 8 October, 15 October, 23 October, 29 October, and 5 November, for a total of 26 hours. They listened to presentations from the Department of Public Works (DPW) Manager/Road Agent, Police Chief, Fire Chief, Parks and Recreation Director as well as representatives of the Zechariah Boodey Farmstead Committee and the 1772 Meetinghouse Restoration Committee. The Town Administrator and Library Director submitted materials representing their departments. As in the past, members of the public attending the Committee's meetings were permitted to speak and ask questions.

The 2025 ACIPC welcomed three new members this year, the Budget Committee Representative and new At-Large members. These members were ready to work hard for the taxpayers and wanted better communication, transparency, and accountability in the budget process. Because these concerns were made by members of the ACIP this year, the quality of the process was greatly improved. The Committee developed a more vigorous common goal of informing the public of what capital projects needed funding and how those monies would be spent. In previous years, the Committee relied on town staff, largely the Town Administrator (TA), to provide various needed materials and information to assist in our deliberations. This year, although the TA met with the Chairman on two occasions, she never met with the whole Committee to discuss any Department budget issues. In addition, new members insisted on identifying and obtaining more detailed information first hand. Account balances, historical details of various projects including current status, plans and past as well as future expenses, and other documents were sought to obtain additional details. This extra effort resulted in a better analysis in the end.

Much was learned about the manner in which town finances were organized and the maintenance of the Town's CRF and ETF funds. The manner and process that some large town projects were being managed was questioned because monies approved last year had not been spent and specific plans had still not been made to move forward. Some department heads had begun new capital projects using funds from their operating budgets last year and were now coming forward with significant requests to finish them while still lacking specific plans or budgets to do so. These revelations and others resulted in fiscally disciplined decisions for this year's ACIP.

Several new documents appear in the Appendix of this year's Report. A new reorganized and rewritten Trustees of Trust Funds History and Status for CRF and ETF Funds has been completed. The documentation received from the Trustees was confusing, outdated, and was even missing some information.

In conclusion, in the more than a decade he has been part of this process, this Chairman has had an eye opening experience. New members to the Committee brought new energy to do what was best for the townspeople. I want to Commend Kristyn 'Krissi' Bernier for her extensive efforts to obtain the correct information from primary sources that the Committee needed to do its job.

Ratings of CIP Line Items Organized by CRF/ETF

All the assets and capital requests of each department are entered into a spreadsheet as a line item that details the asset, its cost, expected lifetime, annual maintenance costs, and the \$ amount needed to be saved annually so that the asset may be replaced by monies in the respective CRF or ETF.

To evaluate the capital reserve requests and plans from each department, the ACIPC used a rating system to organize and prioritize the impacts to the associated CRF/ETF of each line item.

The rating system is used by many NH municipalities while evaluating capital requests. It is mostly algorithmic. The rating system used here is shown below:

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.

Priority 6: Inconsistent. Contrary to land-use planning or Master Plan goals

For example, a fire truck has a lifetime of ≈ 15 years and purchase price of \$550,000. It is currently 13 years old so needs to be replaced in ≈ 2 years. Based on the algorithmic definitions above, this request would receive a rating of “2”. In addition, there should be a budget request for this year that will contribute to the overall future cost of the vehicle and ensure the money is available in the CRF two years from now ($\$550,000/15 = \$36,667$). The spreadsheet would also indicate that at least \$476,671 ($\$36,667 \times 13$) is present in the CRF currently to pay for the new truck when it is retired. This is the ideal scenario. Unfortunately, in many cases the CRF balance is underfunded.

Viewing the ratings delivers a starting point for ACIPC discussions and provides a framework to guide further analysis and prioritization of all requests. Ratings were organized according to the CRF or ETF to which they belong. Several members of the Committee failed to complete the Ratings sheet because they didn’t see the value of it or felt too many items needed additional information before they could give a Rating. The results below are an average of submitted results.

CIP 2025-2034	Life	Replace	Replace	Rating
	Expect	Costs	Cost/year	
<u>Town Building Improvements ETF</u>				
Library - Exterior Painting	5	\$8,970	\$1,794	3.5
Library - Furnace Replacement	20	\$13,000	\$650	4.5
Library - Roof Replacement	25	\$36,000	\$1,440	4.5

Library - Walkway	25	\$10,000	\$400	4.0
Library - Parking Lot Expansion	10	\$45,000	\$4,500	5.0
Meetinghouse Maintenance & Repairs	5	\$10,000	\$2,000	3.5
Town Hall Energy Upgrades	25	\$32,000	\$1,280	3.3
Town Hall Exterior Repainting & Repairs	7	\$200,000	\$28,571	3.5
Town Hall Interior Repainting & Repairs	10	\$25,000	\$2,500	4.0
Town Hall Windows	25	\$80,000	\$3,200	3.5
Town Complex Parking Lot	10	\$30,000	\$3,000	3.5
Town Hall/PD/FD Well Project	20	\$15,000	\$750	3.0
Town Hall Secure Records Storage Addition	20	\$40,000	\$2,000	3.5
Town Hall Roof	20	\$80,000	\$4,000	3.5
Town Facilities- Space Needs Study	20	\$40,000	\$2,000	4.5
<u>Computer & Office Eqpt. ETF</u>	9	\$148,500	\$15,961	3.5
<u>Records Management Fund ETF</u>	9	\$100,000	\$11,111	3.3
<u>Municipal Software Upgrade ETF</u>	10	\$48,500	\$4,850	5.0
<u>Library Facilities Improvements CRF</u>				
Library Carpet / flooring replacement	7	\$13,000	\$1,857	3.7
Library storage room-TBD	25	\$15,000	\$600	5.0
<u>Library Techology Improvements</u>				
Replace Library Computers	10	\$11,000	\$1,100	4.3
<u>Public Safety Facilities CRF</u>				
Replace Public Safety Facility	30	\$7,114,735	\$237,158	5.0
<u>1772 Meetinghouse Restoration CRF</u>				
Restore Meetinghouse Phase 2	20	\$500,000	\$25,000	2.7
<u>Fire Vehicles CRF</u>				
2008 Rescue / Pumper	20	\$913,000	\$45,650	3.0
2010 Ford F350 Forestry	16	\$120,000	\$7,500	3.0
1994 Engine (E1)	20	\$520,000	\$26,000	2.7
2001 Ladder	Not being replaced			5.3

2017 Chevrolet Tahoe (C1)	10	\$90,000	\$9,000	4.0
<u>FD Ancillary Equipment CRF</u>				
2005 Mule	25	\$28,000	\$1,120	3.3
SCBA- Airpacks	15	\$160,000	\$10,667	3.3
2021 EMS CANAM	20	\$29,000	\$1,450	3.7
<u>Dry Hydrants CRF</u>				
Dry Hydrants	20	\$8,000	\$400	3.7
<u>Emergency Management CRF</u>				
Balance		\$30,689		4.5
<u>Police Crusiers CRF</u>				
2022 Ford Explorer	8	\$60,000	\$7,500	2.0
2024 Chevy Silverado PPV	8	\$60,000	\$7,500	3.0
2020 Dodge Durango	8	\$60,000	\$7,500	2.0
2022 Ford Explorer (received 2024)	8	\$60,000	\$7,500	3.0
<u>Highway Truck CRF</u>				
05 Int7400 w/dump, plow&wing (6 wheeler)	12	\$300,000	\$25,000	2.0
12 IntWorkstar w/dump, plow&wing (6 wheeler)	12	\$300,000	\$25,000	1.3
24 WesternStar w/dump, plow&wing (6 wheeler)	12	\$300,000	\$25,000	4.0
13 IntWorkstar (Dead truck. replace w/10 wheeler)	15	\$450,000	\$30,000	1.0
23 GMC Sierra 2500 (Road Agent)	12	\$65,000	\$5,417	4.0
24 Dodge 5500 w/ dump plow (1 ton)	10	\$150,000	\$15,000	4.0
15 Dodge 5500 w/ dump plow (1 ton)	10	\$150,000	\$15,000	2.0
18 WesternStar w/dump, plow&wing (10 wheeler)	15	\$450,000	\$30,000	3.0
20 F550 Ford plow, wing and sander-(1 ton)	10	\$300,000	\$30,000	2.0
<u>DPW Equipment CRF</u>				
99 Sweeper Tow Broom	30	\$48,000	\$1,600	1.0
04 Chipper	25	\$48,000	\$1,920	2.0
00 25 Ton Tag AlongTrailer	15	\$30,000	\$2,000	3.0
21 CAT Excavator 307.5	20	\$250,000	\$12,500	3.0

19 Cat Backhoe 420e w/thumb	15	\$275,000	\$18,333	3.0
25 John Deere 420OP Loader	10	\$250,000	\$25,000	4.0
11 Volvo Grader G946 w/wing gear	10	\$250,000	\$25,000	2.0
91 Baler	30	\$25,000	\$833	2.0
02 MSW 2 Compactor/Hopper	20	\$65,000	\$3,250	1.0
10 Plastic Compactor/Hopper (Refurb '25)	15	\$24,000	\$1,600	2.0
10 Bobcat Skid Steer	15	\$75,000	\$5,000	2.0
13 Vertical Baler	20	\$17,000	\$850	3.0
16 MSW 1 Compactor/Hopper	20	\$65,000	\$3,250	3.0
15 Quonset Hut	25	\$25,000	\$1,000	3.0
Vehicle Scale (Do not have)	-	-	-	5.0
<u>Gravel CRF</u>				
Gravel Purchase	1	\$15,000	\$15,000	1.5
Gravel exploration	10	\$50,000	\$5,000	3.0
<u>Road Surface Management System CRF</u>				
Storm Water Management	10	\$420,000	\$42,000	1.3
Culverts and Bridges	30	\$275,000	\$9,167	1.0
Road Maintenance	1	\$600,000	\$600,000	1.0
<u>Dam Maintenance CRF</u>	10	\$50,000	\$5,000	3.0
<u>Vehicle and Equipment Maintenance CRF</u>				
Engine Replacement	10	\$25,000	\$2,500	3.3
Transmission Replacement	10	\$6,000	\$600	3.3
Truck Insurance loss/depreciation	10	\$75,000	\$7,500	3.3
Miscellaneous Expenses	1	\$10,000	\$10,000	4
<u>Public Works Facility CRF</u>				
Renovations to Public Works Facility	20	\$100,000	\$5,000	1.0
<u>Smith Ballfield CRF</u>				
Guardrail at Smitty's Way	20	\$5,000	\$250	1.7

Irrigation System at Smitty's Way	20	\$15,000	\$750	1.5
Storage Facility at Smitty's Way	20	\$30,000	\$1,500	2.5
Playground	10	\$15,000	\$1,500	2.0
Pavilion at Smitty's Way-NEW Const.	30	\$30,000	\$1,000	1.5
Pickleball Courts-NEW Const	30	\$20,000	\$667	4.0
<u>Municipal Facility Land Acquisition CRF</u>	-	unknown		5.0
Master Plan CRF	10	\$10,000	\$1,000	2.5
<u>Fuel Depot CRF</u>	5	\$25,000	\$5,000	3.0
<u>Zechariah Boodey Farmstead-paving NEW CRF</u>	10	\$30,000	\$4,000	2.0
<u>Recreation Passenger van-NEW CRF</u>	10	\$60,000	\$6,000	3.5

Capital Reserve & Expendable Trust Fund Requests, Recommendations and Rationale

Based on the ratings above, and the spreadsheets in the Appendices, the ACIPC has made the following recommendations.

Town Building Improvements ETF

Actual Balance as of August 31, 2025: **\$68,429**

Requested: **\$123,900**

Recommendation: **\$50,000**

Amount to be Spent 2026-2035: **\$400,000+**

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. The Town Hall roof is also in need of replacement. Due to the Town Hall being on the National Register of Historic Places and its age, the cost of addressing the Town Hall's energy and building needs are higher than usual.

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. There are many other needed repairs that were outlined by the 2020 Facilities Study.

Most importantly, a specific Plan and time table is needed to complete these repairs. There is no current plan to navigate the protocols of the National Register, no specific contractor's quotes have been ascertained, A priority list has not been obtained. Planning deficiencies need to be brought under control before any large project is undertaken so as to not waste taxpayer monies.

Record Management ETF

Actual Balance as of August 31: **\$67,215**

Requested: **\$5,000**

Recommendation: **\$5,000**

Amount to be Spent 2026-2035: **\$111,000**

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 and eliminate as much stored paper documents as possible. Still, some records are required by law to be stored in hard copy form. A definitive plan is needed to organize these records both digital and paper.j

Computer System and Office Equipment ETF

Actual Balance as of August 31: **\$70,332**

Requested: **\$0**

Recommendation: **\$0**

Amount to be Spent 2026-2035: **\$48,500**

Rationale: It was understood last year that the upgrading of the municipal and assessing infrastructure

would continue. This critical upgrade affects finance, payroll, tax billing, the Tax Clerk's receivable accounts, Land Use, and Building Inspector. This committee received no status and no request for additional funding.

Library Facilities Improvements CRF

Actual Balance as of August 31: **\$6,319**

Requested: **\$6,500**

Recommendation: **\$2,000**

Amount to be Spent 2026-2035: **\$13,000**

Rationale: The Library's space issues have not changed from last year, but the Director is finding new ways to save space. 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: **\$4,615**

Requested: **\$1,100**

Recommendation: **\$1,000**

Amount to be Spent 2026-2035: **\$1,100.**

Rationale: The Library Director wants to replace the library computers within ten years.

Municipal Facility Land Acquisition CRF

Actual Balance as of August 31: **\$60,150**

Requested: **None**

Recommendation: **\$0**

Amount to be Spent 2026-2035: **\$ unknown**

Rationale: The Fire Department and the Police Department Chiefs have identified multiple critical space needs for the past ten years. Both Departments are housed in buildings that have been known to be inadequate for years. It is *past* time for a new Public Safety Facility. Rough Plans have been drawn up and distributed through Town Boards and Departments more than once. The ACIPC recommends that serious planning be undertaken to move this project forward.

The 1772 Meetinghouse Restoration CRF

Actual Balance as of August 31: **\$90,994**

Requested: **\$25,000**

Recommendation: **\$0**

Amount to be Spent 2026-2035: **\$385,000-522,500**

Rationale: The Meetinghouse is past ready for Phase 2 of its restoration. This involves timber frame repairs and roof replacement to restore structural integrity with estimated costs exceeding \$385,000. They have established a 501c3 non profit, but records indicate it may not be correctly registered with the state. They continue to seek more grant funding to complement their fundraising and Town revenue.

A rubber membrane tarp has been installed to keep the roof dry in the short term.

It was the Committees decision not to recommend funding this year due to continued disorganization of the Meetinghouse's finances.

Fire Vehicles CRF

Actual Balance as of August 31: **\$540,929**

Requested: **\$913,000**

Recommendation: **\$100,000**

Amount to be Spent 2026-2035: **\$1,630,000.**

Rationale: A new Fire Chief was appointed just a few weeks prior to being asked to submit a Report to this Committee. He made a determination that both 1994 Engine (E1) and the 2008 Rescue/pumper were overdue for replacement at a cost of \$1,433,000. This was done without describing the current maintenance and operational status of the trucks. The committee decided that a thorough review of the true condition of all fire vehicles is needed before any expensive equipment purchases are made.

Fire Department Ancillary Equipment CRF:

Actual Balance as of August 31: **\$76,638**

Requested: **\$17,800**

Recommendation: **\$0**

Amount to be Spent 2026-2035: **\$295,000**

Rationale: This CRF is on track as long as it is maintained. Again, the Committee feels that the new Fire Chief needs to assess the equipment thoroughly before major purchases take place.

Dry Hydrant CRF:

Actual Balance as of August 31: **\$13,570**

Requested: **\$0**

Recommendation: **\$0**

Amount to be Spent 2025-2034: **\$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. Ridge, South and North Shore roads are due for major culvert and paving work in the next few years. This is the time to think about and install Dry Hydrants where there aren't any nearby.

Emergency Management/ Forest Fire ETF

Actual Balance as of August 31: **\$30,757**

Requested: **\$0**

Recommendation: **\$0**

Amount to be Spent 2026-2035: **\$0**

Rationale: No input received this year. This fund has sufficient funds.

Police Cruisers CRF

Actual Balance as of August 31: **\$94,030**

Requested: **\$0**

Recommendation: **\$0**

Amount to be Spent 2026-2035: **\$325,000**

Rationale: The new police chief was hired mere weeks before the ACIP requested submission for this Committee. Currently there are two full time officers and one part time officer. The Police Department maintains 4 cruisers which are normally replaced every 8 years. In the past year, two cruisers have been

replaced. At this time, there are more cruisers than officers and most are quite new. The new chief needs to assess usage of the current vehicles and return next year with ACIP recommendations. Further more, a revolving fund has been created to be funded by police detail work. The income from this potential revenue source is not certain but is estimated to be in the \$5,000-\$8,000 range annually. It remained to be determined how much this fund may contribute toward funding the CRF.

Highway Trucks CRF

Actual Balance as of August 31: **\$120,617**

Requested: **\$700,000**

Recommendation: **\$700,000**

Amount to be Spent 2026-2035: **\$2,100,000**

Rationale: Last year, the Department of Public Works (DPW) requested \$700,000 to replace three aging trucks. The final budget allotted \$350,000. With that, a new 6-wheeler truck and 1-ton truck were purchased. This year, two new trucks are still needed: a 10-wheel truck at a cost of ≈\$450,000 and another 6-wheeler truck for \$300,000. With these purchases, the annual CRF maintenance investment will drop to its historic figure of \$195,417 to maintain the account and save enough money to buy the next truck in 2030 or 2031.

Public Works Equipment CRF

Actual Balance as of August 31: **\$286,856**

Requested: **\$400,000,**

Recommendation: **\$600,000**

Amount to be Spent 2026-2035: **\$1,042,000**

Rationale: Several expensive pieces of equipment are now at end of life including the Grader (\$400,000), Backhoe (\$275,000), and Skid Steer (\$75,000). this information was detailed in last year's ACIP Report, but only \$100,000 was allotted to the CRF. A new Loader was purchased this year for \$250,000 which depleted the CRF account. Also, several solid waste pieces of equipment need to be replaced including 2 compactor/hoppers (\$65,000 each) and a Baler (\$25,000). The estimated cost has risen to ≈\$700,000. 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. This investment needs planning to create a way for vehicles to navigate around the DPW to access the scale.

Public Works Facilities Improvement CRF

Actual Balance as of August 31: **\$53,579**

Requested: **\$300,000**

Recommendation: **\$250,000**

Amount to be Spent 2026-2035: **\$350,000**

Rationale: Despite roof repairs last year, the DPW roof still leaks and needs to be thoroughly repaired/replaced. In addition, several important and urgent issues have sprung up this year. The furnace was condemned in September. While replacement efforts are underway, they will deplete the CRF. In addition the bay doors are in desperate need of replacement. Finally, there are several important OSHA violations that have persisted for many years. There is no egress from the office/break room, the break room is woefully inadequate in size, bathroom toilets leak, and there is no place for employees to rest during 24-hour plowing events.

A study should be undertaken to determine facilities needs to expand the Garage for two more bays to keep equipment indoors and to install a scale for weighing construction and bulk waste.

Vehicle and Equipment Maintenance CRF

Actual Balance as of August 31: **\$69,828**

Requested: **\$0**

Recommendation: **\$0**

Amount to be Spent 2026-2035: **\$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 3rd and 4th quarters of the fiscal year. Our town mechanic continues to keep our fleet of vehicles and equipment going, but this fund is not designed to accomplish that. The previous Town Administrator recommended this CRF should maintain a balance of \$35,000 in the CRF.

Gravel CRF

Actual Balance as of August 31: **\$35,015**

Requested: **\$20,000**

Recommendation: **\$10,000**

Amount to be Spent 2026-2035: **\$150,000**

Rationale: The Town purchases gravel at an annual cost of \$15,000. This expense has moved into the DPW's operational budget. Gravel is used as part of the RSMS work as well as part of Stormwater Mitigation activities. Gravel is also needed for Road Construction activities. With North and South Shore roads slated for culvert repair next year, more gravel will be needed than the annual amount.

Road Surface Management System (RSMS)

Actual Balance as of August 31: **\$170,746**

Requested: **\$600,000**

Recommendation: **\$600,000**

Amount to be Spent 2026-2035: **\$5,940,000**

Rationale: This year, it was discovered that the RSMS program is NOT actually funded by any CRF or ETF. It is a separate line item in the budget managed by the Finance office. Thus was NEVER understood by veteran members of the ACIP Committee. In hindsight, it is understood why this is such. The line item is where state Highway Block Grant monies are put. Any CRF/ETF would not be allowed to accept such outside funding. Still, it was eye opening that this distinction was not made clear to the ACIP Committee years ago.

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 been completed this year with leftover monies used to base coat Butternut Rd. Remaining monies should be dedicated to guard rails for Owls Head for Winter safety.

We are falling *Way* behind in maintenance of our roads. In addition to the structural repairs that are immediately needed, as culverts are repaired and replaced, there will be necessary maintenance to these stormwater management structures on an ongoing basis. Over a decade ago, the Public Works office had created a spreadsheet that detailed the conditions of all roads in town including length of road,

quality of the roadway and when maintenance was last done. While this spreadsheet was lost, it is understood that it is being reconstructed with the help of Strafford County. The ACIPC *strongly* recommends completing this update and maintaining it to get the Town's roads maintenance schedule back on track.

Road Construction CRF

Actual Balance as of August 31: **\$238,959**

Requested: **\$600,000**

Recommendation: **\$600,000**

Amount to be spent 2026-2035: **\$6,000,000**

Rationale: For 2026, final paving for Ridge Rd and Butternut roads as well as at least the beginning of major culvert repairs on North and South Shore roads is needed. Paving for North and South Shore roads will cost $2.8 + 4.0 \text{ miles} \times \$1.5\text{million/mile} = \approx \10.2 million as these roads are in terrible shape and will likely need total rebuilding down to base gravel.

Dam Maintenance ETF:

Actual Balance as of August 31: **\$70,894**

Requested: **\$0**

Recommendation: **\$10,000**

Amount to be Spent 2026-2035: **\$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. If this happens, the Town will have to dedicate more monies to this account.

Smith Ball Field Improvements CRF

Actual Balance as of August 31: **\$31,460**

Requested: **\$10,000**

Recommendation: **\$0**

Amount to be Spent 2026-2035: **\$100,000**

Rationale: Projects relative to this CRF and the Parks and Recreation Department have been revolving year to year for several years with inadequate planning and execution. New, unannounced projects were partially paid from the Revolving fund or Operational budget. Other desired projects are not thought out or budgeted well.

- Repairs are still needed to the guardrail at Smith Ballfield. The Rec Department should collaborate with DPW when they purchase guardrails for Owls Head to get a cheaper price.
- The irrigation system at the ball field is so old and utterly neglected due to poor planning, that it may be less expensive to replace it entirely. Other neglected areas include the sports fields, dugouts and the walking path around the fields that has been advertised for several years prior as a great asset to the Town.
- Storage issues at the ballfields were addressed this year by using money from the revolving fund instead of this CRF.
- A 25 x 50 ft concrete pad and enhanced electrical access were built to allow for bands to set up for concerts at the Ballfields. That money came from the operational budget which is now over budget

considerably. They have come to the ACIP asking for more money to build a pavilion over the pad at a ‘guesstimate’ cost of ≈ \$30,000.

- Also wanted are new Pickle ball courts and similar to last year, a 15 passenger van.
- The Parks and Recreation Committee and this Committee recommended changing the language in the CRF to include all town owned fields and the town beach last year; it did not appear on the Town ballot.

Accrued Benefits Liability ETF

Actual Balance as of August 31: **\$44,500**

Requested: **\$0**

Recommendation: **\$ -**

Amount to be Spent 2026-2035: Last year’s ACIP recommended that there should be \$25,000 maintained in this account due to the number of long-term employees who may retire in the foreseeable future. This year, there was no discussion regarding this account at all. It seems out of place for our advice as it is an employee benefit at retirement, NOT some time defined project to benefit the town.

JC Shirley Site Improvements CRF

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

Requested: **\$0**

Recommendation: **\$0**

Amount to be Spent 2026-2035: **Unknown**

Rationale: Account was closed at 2024 Town Meeting and combined with Shirley Cemetery Improvements CRF. The Trustees of the Trust Funds has not indicated that they have completed this process.

Shirley Cemetery Improvements CRF

Actual Balance as of August 31: **\$1,561 (?)**

Requested: **\$13,115**

Recommendation: **\$5,000**

Amount to be Spent 2026-2035: **over \$45,000**

Rationale: After 2024 Town Meeting, this CRF was combined with the other Cemetery CRF above. It is unclear what the actual balance of the CRF is. This year, the Cemetery Trustees have spent several thousand dollars cutting down trees, removing gates and posts and grading and seeding the area. According to the Finance office, no monies have been withdrawn from the CRF. No budget, plan, or estimate was ever submitted for 2026 until two days before this Report was to be completed. The Committee agreed to enter their request and approved \$5,000 for this year. There appear to still be several CRF/ETF accounts concerning the New Durham Shirley Cemetery. It is unclear to the ACIP what account is relevant to our charge. Clarification is needed.

The Master Plan CRF

Actual Balance as of August 31: **\$6,892**

Requested: **\$0**

Recommendation: **\$0**

Amount to be Spent 2026-2035: **\$0**

Rationale: The current Master Plan was last updated in 2024 using a grant. No further updates are planned for the next few years..

New Durham Water Quality & Milfoil CRF.

Actual Balance as of August 31: **\$24,236**

Requested: **\$0**

Recommendation: **\$0**

Amount to be Spent 2026-2035: **\$ unknown**

Rationale: The Water Management Plan completed in 2019 proposed 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.

- No information was given to the ACIP this year. It was suggested last year that expenditures for this purpose would be put into the operational budget. This CRF however is still open so there is confusion as to its status. Money in the RSMS CRF is dedicated to stormwater mitigation.

Requests for New Capital Reserve & Expendable Trust Funds

See Rationale above for details.

Parks and Recreation Committee Passenger Van NEW CRF

Actual Balance as of September 1, 2025: **NA**

Requested: **\$60,000**

Recommendation: **\$0**

Amount to be spent 2026-2035: **\$60,000**

Rationale: The Parks and Recreation Committee has desired a passenger van to take participants to locations outside New Durham for several years. There has been little cost/benefit analysis to support this request.

Zechariah Boodey Farmstead Committee Parking Lot Construction NEW CRF

Actual Balance as of September 1, 2025: **NA**

Requested: **\$3,750**

Recommendation: **\$3,750**

Amount to be spent 2026-2035: **\$30,000**

Rationale: The Zechariah Boodey Farmstead Committee is asking for the creation of a CRF. This new fund will complete the installation of the parking area with a paved surface, striping, curbing, crosswalks, and signage, per the approved Site Plans for the Zechariah Boodey Farmstead Project.

The Committee has supported the funding for this project through fundraising events and receiving private donations. This year, the Committee has nearly completed developing formal drawings for the preservation of the Zechariah Boodey Farmstead. These drawings will be used to submit formal budgetary quotes for reassembly, rehabilitation and reconstruction.

Once all construction is complete, the parking lot will be completed utilizing the above funds. The paving of the parking lot will ensure the protection of the investments into the parking lot and provide a solid surface for patrons of the facilities, and the protection of emergency response vehicles as requested by the Fire Chief during Site Plan Approval.

Summary of Requests

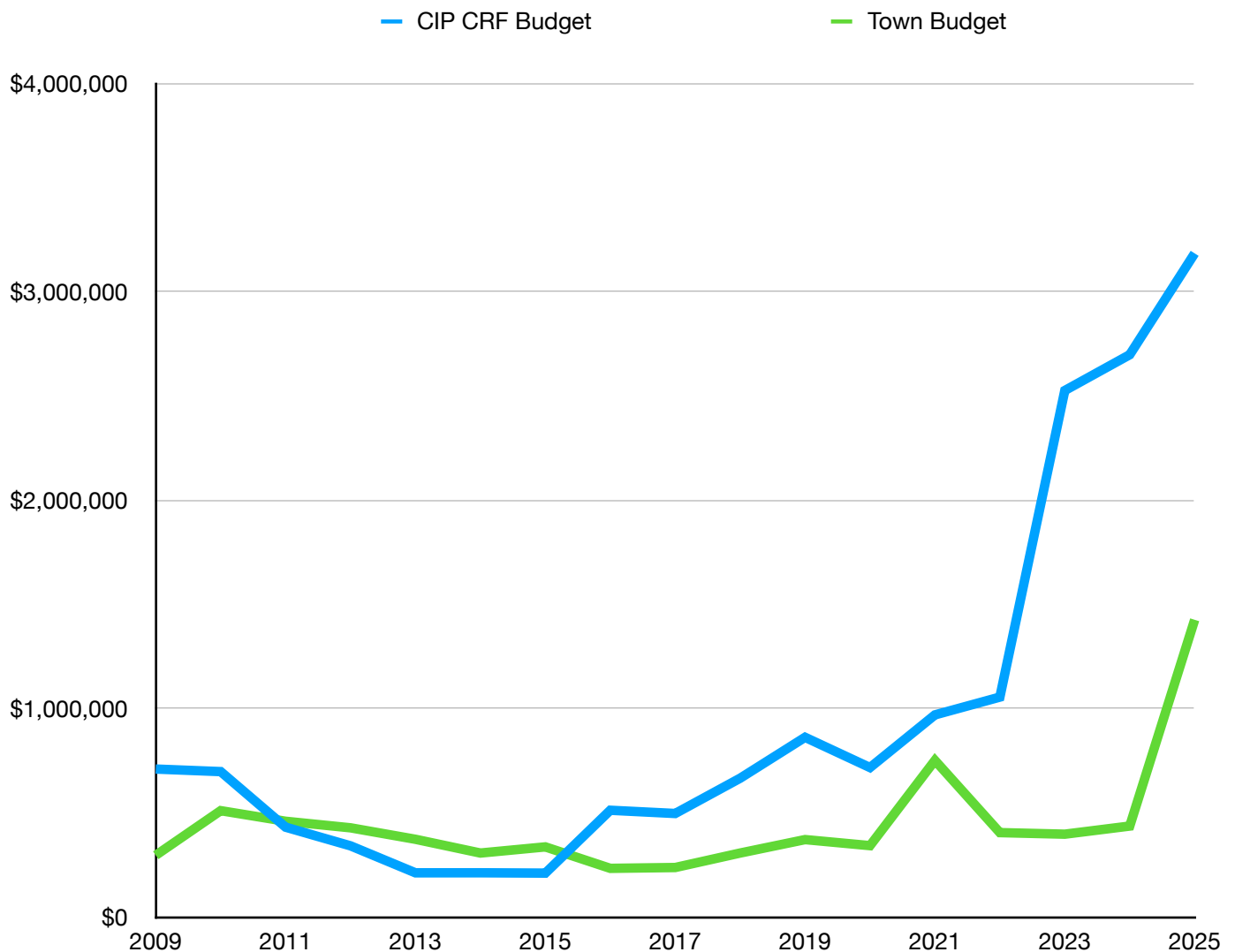
The ACIPC was requested to fund 26 CRF and ETF accounts at a total cost of: **\$3,715,265**

At the end of the review process, the Committee is recommending a total of: **\$2,886,750.**

There are several primary reasons for the continued large amount of funding recommended. First is due to the continued need to maintain the RSMS program: Both North and South Shore roads are in dire need of extensive culvert repair/replacement and repaving. Secondly, the Public Works Department is asking *again* for a large funding increase to replace Highway trucks, equipment, and repair the DPW building.

This funding is similar, but less than compared to last year's recommendation of **\$3,182,900**. If the Town wants to maintain services, it needs to increase funding of these CRF and ETF accounts.

Historical Comparison of ACIP Recommended Funding of CRF and ETF Funds, Total Town Appropriation, and Tax Rates



	Advisory CIP Committee CRF & ETF Amounts	Final Budget CRF & ETF Amounts	Total Town Appropriation	Town Tax Rate	Total Tax Rate
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	\$5.63	\$20.00
FY 2024	\$2,696,400	\$434,000	\$4,338,423	\$5.43	\$19.43
FY 2025	\$3,182,900	\$1,424,000	\$4,220,038	\$4.67 (not set by DRA)	To Be Determined
FY 2026	\$2,886,750	To Be Determined	To Be Determined	To Be Determined	To Be Determined

The Chart and Table above shows how far the ACIPC and Town Budgets have diverged in just the last few years. Most of this divergence originates from deferred RSMS spending, delaying purchase of new vehicles and equipment for the Fire and Public Works Departments as well as delayed spending on Town buildings.

Appendix 1: Trustee of Trust Funds' Current New Durham CRFs and ETFs Summary

This Appendix is based on the Trustees of the Trust Funds list of CRFs and ETFs. It has been slightly rewritten for clarity and improved accuracy.

Cemetery Improvements CRF: 2025 combined 2 cemetery improvement funds into one (1994 and 2009 funds had same purpose).

-1975 - *Article 11: To see if the Town will vote to establish a Common Trust Fund for the Shirley Memorial Cemetery and to put one half (1/2) of the lot money received into said fund, the interest to be expended to provide Perpetual Care for same by the Trustees, the balance to be put into general funds.

-1988 - *Article 21: To see if the Town will vote to create and establish a Capital Reserve Fund for the maintenance of Uncared For Old Graveyards

-1994 - *Article 11: To see if the Town will vote to establish a Capital Reserve Fund under the provisions of RSA Chapter 35 for the purpose of site improvements and fencing in the John Shirley Memorial Cemetery and raise and appropriate the sum of \$5,281 to be placed into this fund, and to designate the Selectmen as agents to expend. BY SELECTMEN

-2009 - *Article 6: To see if the Town will vote (i) to establish a Capital Reserve Fund under the provisions of RSA 35:1 for Shirley Cemetery Improvements, (ii) to raise and appropriate the sum of \$2,000 to be placed into this fund, and (iii) to designate the Board of Selectmen as agents to expend.

Highway Truck CRF: 1988, Art 9.

-1988 *Article 9: To see if the Town will vote to create and establish a trust fund for the purpose of a Highway Department Truck and authorize that the balance of funds, with accumulated interest to date of the withdrawal in the Back-hoe Capital Reserve Fund, be transferred to the fund. (CIP Note: There is no record of a "Back-hoe Capital Reserve Fund" ever being established.)

Computer Systems/Office equipment ETF: 2023 last updated to include all department computer systems, equipment, software, maintenance and improvement

-1989 *Article 11: To see if the Town will vote to discontinue the Capital Reserve Fund established for the revaluation of the Town and transfer the remaining sum of \$11,296.00 plus accumulated interest to the CRF already established for a computer system for the Town Hall. BY SELECTMEN

-2000 *Article 20: To see if the Town will vote to change the purpose of the existing "Town Hall Computer Maintenance Expendable Trust Fund" to the "Town Hall Computer and Office Equipment Expendable Trust Fund." BY SELECTMEN (Trustees' Note: 1: A change of name and/or purpose of an existing Trust Fund requires the new purpose to be expressed in the warrant article and agents to expend be named. This was not done in this case. 2. This Warrant Article changed the purpose of the ETF by adding "Office Equipment" but also removed the word "Maintenance" from the title. Was the purpose to no longer cover maintenance for computers and other office equipment?) This ETF was further amended by vote at Town Meeting of March 9, 2011, to change the purpose (and name?) to "Computer Systems and Office Equipment ETF" to include all town department computer systems and office equipment. (Article 26)

-2011 *Article 26: To see if the Town will vote (i) to change the purpose of the Town Hall Computer Systems and Office Equipment Expendable Trust Fund . . . to include all town department computer systems and office equipment, (ii) to change the name of the fund to the Computer Systems and Office Equipment Expendable Trust Fund, (iii) to raise and appropriate the sum of \$5,000 to be deposited in the Computer Systems and Office Equipment Expendable Trust Fund, and (iv) to name the Board of Selectmen as agents to expend. BY MARY McHALE AND SELECTMAN THERESA JARVIS (Trustees' notes: The original name of the fund as voted on in 1996 was "Town Hall Computer Maintenance Expendable Trust Fund." The word "Maintenance" was omitted in the 2000 Warrant Article 20 amendment. The word "Systems" was added to the name of the ETF as stated in the 2011 amendment.)

Accrued Benefits ETF: 1991, Art 16

-1991 *Article 16: To see if the Town will vote to establish an Expendable Trust Fund under the provisions of RSA 31:19-a, to be known as the Accrued Benefit Liability Fund, for the purpose of funding accrued employee benefits other than wage or salary items, and raise and appropriate \$5,000 to be placed into this fund, and to designate the Selectmen as agents to expend this fund and any interest. BY SELECTMEN (The Committee included this ETF only for information purposes. Being based on employee retirement benefits, it is a bit outside our realm of responsibility.)

Town Hall Records Management ETF: 1999, Art 23

-1999 *Article 23: To see if the Town will vote to establish an expendable general trust fund under the provisions of RSA 31:19-a, to be known as the Records Management Fund, for the purpose of future management and automation of Town of New Durham records at the Town Hall, to raise and appropriate the sum of \$1,000 to be placed into this fund, and to designate the Town Clerk as the agent to expend. BY TOWN CLERK

Police Cruisers CRF: 2000, Art 7

-2000 *Article 7: To see if the Town will vote to establish a Capital Reserve Fund under the provisions of RSA Chapter 35:1 for the purpose of acquiring and equipping cruisers for the Police Department, to raise and appropriate the sum of \$12,000.00 to be placed into this fund, and to designate the Selectmen as agents to expend. BY SELECTMEN

1772 Meetinghouse Restoration CRF: 2000, Art 14

-2000 *Article 14: To see if the Town will vote to establish a Capital Reserve Fund under the provisions of RSA Chapter 35:1 for the purpose of restoration of the 1772 Meeting House, to raise and appropriate the sum of \$2,000 to be placed into this fund, and to designate the Selectmen as agents to expend. BY TOWN HISTORIAN ELOISE BICKFORD

Town Hall/Town Building Maintenance and Improvement ETF: 2003 including all town buildings (except Public Works)

-2000 *Article 15: To see if the Town will vote to establish an expendable general trust fund under the provisions of RSA Chapter 31:19-a, to be known as the Town Hall Improvement Fund, for the purpose of future improvement needs at the New Durham Town Hall, to raise and appropriate the sum of \$1,500 to be placed into this fund, and to designate the Selectmen as agents to expend. BY

SELECTMEN. This ETF was renamed “Town Buildings Improvement Fund” in 2003 to include improvement needs for all Town buildings.

-2003 *Article 16: To see if the Town will vote to change the purpose of the existing “Town Hall Improvements Expendable Trust Fund” to the “Town Buildings Improvements Expendable Trust Fund.” BY SELECTMEN (Trustees’ note: A change of name and/or purpose of an existing Trust Fund requires the new purpose and the agents to expend to be expressed in the warrant article. This was not done in this case.)

Dry Hydrant: 2001, Art 10

-2001 *Article 10: To see if the Town will vote to establish a Capital Reserve Fund under the provisions of RSA Chapter 35:1 for the purpose of providing for the development and installation of dry hydrant water systems for the Fire Department, to raise and appropriate the sum of \$1,500 to be placed into this fund, and to designate the Selectmen as agents to expend. BY SELECTMEN.

Surplus Vehicle/Equipment ETF: 2001, Art 15: to purchase from state and federal surplus programs

-2001 *Article 15: To see if the Town will vote to establish an expendable general trust fund under the provisions of RSA Chapter 31:19-a, to be known as the Surplus Vehicle and Equipment Fund, for the purpose of acquiring vehicles and/or equipment as may be needed from federal & state surplus programs as they become available, to raise and appropriate the sum of \$3,000.00 to be placed into this fund, and to designate the Selectmen as agents to expend. BY SELECTMEN.

Fire Vehicles CRF: 2003, Art 15 (amended to include all apparatus 2017)

-2003 *Article 11: To see if the Town will vote to establish a Capital Reserve Fund under the provisions of RSA Chapter 35 for the purpose of providing for the replacement of fire trucks for the New Durham Fire Department, to raise and appropriate the sum of \$20,000 to be placed into this fund, and to designate the Selectmen as agents to expend. BY SELECTMEN.

-2017 *Article 7: To see if the Town will vote to change the purpose of the existing “Fire Trucks” Capital Reserve Fund (CRF) to the “Fire Vehicles” Capital Reserve Fund and designate the Board of Selectmen as agents to expend. (Trustees’ note: A change of name and/or purpose of an existing Trust Fund requires the new purpose to be expressed in the warrant article. This was not done in this case.) (CIP Note: According to the ToTF above, this CRF’s purpose is STILL for Fire Trucks only.)

Forest Fire/Emergency Management ETF: Merged 2023

-2003 *Article 15: To see if the Town will vote to establish an Expendable General Trust Fund under the provisions of RSA Chapter 31:19-a, to be known as the Forest Fire Control Fund, for the purpose of a fund to cover costs associated with forest fire suppression as may be needed and to raise and appropriate the sum of \$2,000.00 to be placed into this fund, and to designate the Selectmen as agents to expend. BY SELECTMEN. This ETF was discontinued by Town Vote in 2023 (Article 28) and the funds transferred into a joint Forest Fire and Emergency Management ETF established by the same Town vote (Article 30).

-2012 *Article 1: To see if the Town will vote (i) to establish an Expendable Trust Fund pursuant to RSA Chapter 31:19-a, to be known as the Emergency Management Expendable Trust Fund, for the purpose of Emergency Management, and (ii) to raise and appropriate the sum of \$5,000 to be placed in said fund to come from the Unreserved Fund Balance, and (iii) to further appoint the Board of Selectmen as agents to expend. This ETF was discontinued by Town Vote in 2023 (Article 29) and the

funds transferred into a joint Forest Fire and Emergency Management ETF established by the same Town vote (Article 30).

Public Works Equipment CRF: 2006, Art 12 changed to Public Works 2023, Art 10 (had been Highway Equip) this includes DPW and SWF equip

-2006 *Article 12: To see if the Town will vote to establish a Capital Reserve Fund under the provisions of RSA Chapter 35:1 for the purpose of purchasing highway equipment, to raise and appropriate the sum of \$40,000 to be placed into this fund, and to designate the Selectmen as agents to expend. BY SELECTMEN. This CRF was discontinued by Town Vote in 2023, Article 9

-2007 *Article 13: To see if the Town will vote to establish a Capital Reserve Fund under the provisions of RSA Chapter 35:1 for the purpose of new and replacement equipment for the Solid Waste Facility, to raise and appropriate the sum of \$6,000 to be placed into this fund, and to name the Selectmen as agents to expend. BY SELECTMEN. This CRF was discontinued by Town Vote in 2023, Article 8.

-2023 * Article 10: To see if the town will vote to establish a Public Works Equipment Capital Reserve Fund with the Board of Selectmen as designated agents to expend, for the purpose of purchasing equipment for the Department of Public Works and to raise and appropriate the sum of \$286,816 to be deposited in this account, with \$110 000 to come from taxation and \$176,816 to come from the unassigned fund balance as of December 31, 2022. This \$176,816 represents the amount of funds in the Solid Waste Equipment Capital Reserve Fund and the Highway Equipment Capital Reserve Fund, discontinued above. This article is contingent upon Articles 8 and 9 passing. (Trustees' note: Articles 8 and 9 did, indeed, pass.)

Library Facility Improvement (interior) CRF: 2007, Art 7

-2007 *Article 7: To see if the Town will vote to establish a Capital Reserve Fund under the provisions of RSA Chapter 35:1 for the purpose of library facility improvements, to raise and appropriate the sum of \$3,000 to be placed into this fund, and to name the Library Trustees as agents to expend. BY LIBRARY TRUSTEES.

Library Technology CRF: 2007, Art 8

-2007 *Article 7: To see if the Town will vote to establish a Capital Reserve Fund under the provisions of RSA Chapter 35:1 for the purpose of library technology improvements, to raise and appropriate the sum of \$2,000 to be placed into this fund, and to name the Library Trustees as agents to expend. BY LIBRARY TRUSTEES.

Municipal Land Acquisition CRF: 2008, Art 8

-2008 *Article 8: To see if the Town will vote to establish a Capital Reserve Fund under the provisions of RSA 35:1 for acquisition of land for a municipal facility, to raise and appropriate the sum of \$25,000 to be placed into this fund. BY SELECTMEN. (Trustees' note: No agents to expend were stipulated in this article. By law, if no agents are stipulated, the duty goes to the Trustees of Trust Funds. The BOS were added agents to expend at Town Vote of 2024, Article 15).

Smith Ballfield CRF: 2008, Art 9 – improvements to Smith Ballfields

-2008 *Article 9: To see if the Town will vote to establish a Capital Reserve Fund under the provisions of RSA 35:1 for the purpose of improvements to the Smith Ball Field, to raise and

appropriate the sum of \$5,000 to be placed into this fund, and to name the Board of Selectmen as agents to expend. BY SELECTMEN.

Milfoil Treatment CRF: 2009, Art 7; 2023, Art 11 includes preservation, prevention and mitigation of all watersheds and water bodies

-2009 *Article 7: To see if the Town will vote (i) to establish a Capital Reserve Fund under the provisions of RSA 35:1 for Milfoil Treatment, (ii) to raise and appropriate the sum of \$10,000 to be placed into this fund, and (iii) to designate the Board of Selectmen as agents to expend.

-2019 *Article 11: To see if the Town will vote to change the purpose of the existing “Milfoil Treatment” Capital Reserve Fund (CRF), to the “New Durham Water Quality & Milfoil Treatment” Capital Reserve Fund, said purpose expanded for the preservation, prevention, and mitigation of New Durham’s Watersheds and Water Bodies, and to designate the Board of Selectmen as agents to expend. (Trustees’ note: The Warrant Article should have specifically stipulated the name change as well as the change in purpose.)

Road Reconstruction CRF: 2010, Art 5 road reconstruction of town maintained roads

-2010 *Article 5: To see if the Town will vote to establish a Capital Reserve Fund under the provisions of RSA 35:1 to be known as the Road Reconstruction Capital Reserve Fund for the purpose of road reconstruction of town maintained roads, to raise and appropriate the sum of \$146,595 to be placed into this fund, and to designate the Board of Selectmen as agents to expend. BY MICHAEL CLARK AND CATHERINE ORLOWICZ.

Road Surface Management System (RSMS): a separate fund maintained by the New Durham Finance Office, usually combined with annual state block grant monies for road maintenance, which cannot be deposited into a CRF due to the input of state money.

Vehicle/Equipment Maintenance/Repair CRF: 2010, Art 15

-2010 *Article 15: To see if the Town will vote to establish a Capital Reserve Fund under the provisions of RSA 35:1 to be known as the Vehicle and Equipment Maintenance Capital Reserve Fund for the purpose of truck/equipment repair and maintenance, to raise and appropriate the sum of \$20, 000 to be placed into this fund, and to designate the Board of Selectmen as agents to expend. BY SELECTMEN.

Public Safety Facilities CRF: 2010, Art 17

2010 *Article 17: To see if the Town will vote to establish a Capital Reserve Fund under the provisions of RSA 35:1 to be known as Public Safety Facilities for the purpose of construction, additions, renovations or [improvements] to Public Safety Buildings, to raise and appropriate the sum of \$105,015 to be placed into this fund, and to designate the Board of Selectmen as agents to expend. Article #17 is contingent upon the affirmative passage of Article #16. BY SELECTMEN. (Trustees’ notes: 1. The article was successfully amended to remove the word “improvements.” 2. Article #16, the discontinuance of the Construction of a New Fire Station CRF was passed.)

Gravel CRF: 2012, Art 5 – gravel, material to process gravel, exploration and mining (2020)

-2012 *Article 5: To see if the Town will vote to establish a Capital Reserve Fund pursuant to RSA 35:1 to be known as the Gravel Capital Reserve Fund for the purpose of purchasing gravel or

material to process gravel, to raise and appropriate the sum of \$15, 000 to be placed into this fund, and to designate the Board of Selectmen as agents to expend. BY MICHAEL CLARKE AND DON VACHON.

This CRF was amended by Town Vote in 2020 Article 12 to “change the purpose of the existing “Gravel” Capital Reserve Fund (CRF), said purpose expanded for the exploration mining, and acquisition of Gravel for use by the New Durham Department of Public Works and to designate the Board of Selectmen as agents to expend.” (Trustees’ note: The name was not changed nor restated in the 2020 warrant article—only the purpose).

-2020 Article 12: To see if the Town will vote to change the purpose of the existing “Gravel” Capital Reserve Fund (CRF), said purpose expanded for the exploration mining, and acquisition of Gravel for use by the New Durham Department of Public Works and to designate the Board of Selectmen as agents to expend. (Trustees’ note: The Warrant Article should have specifically stipulated the entire purpose including both original and additional.)

Fire Department Ancillary Equipment (non-vehicle) CRF: 2015, Art 5

-2015 *Article 5: To see if the Town will vote to (i) establish a Capital Reserve Fund (CRF) known as the Fire Department Ancillary Equipment - Non-Vehicle Fund. This fund will be for the purchase of non-vehicle equipment with a total cost greater than or equal to \$2,500. Fire Department equipment that would be covered by this CRF would include but are not limited to: Self Contained Breathing Apparatus, Thermal Imaging Cameras, Hydraulic Rescue Tools and Fire Hose and Nozzles, etc. (ii) Raise and appropriate \$36,000 to be placed into said fund with said funds coming from the Unassigned Fund Balance. (iii) Appoint the Board of Selectmen as agents to expend.

Dam Maintenance ETF: 2018, Art 13

-2018 *Article 13: To see if the town will vote to establish a Town of New Durham Dam Maintenance Expendable Trust Fund under the provisions of RSA 31:19-a for the maintenance of the Town’s dams and to raise and appropriate the sum of \$35,000 to be deposited in that fund . . . ; further to name the Board of Selectmen as agents to expend from said fund.

Public Works Facility CRF: 2023, Art 10 (combined DPW and SWF equipment)

-2023 *Article 10: To see if the Town will vote to establish a Public Works Facilities and Improvements Capital Reserve Fund with the Board of Selectmen as designated agents to expend, for the purpose of Facility and Improvements for the Department of Public Works and to raise and appropriate the sum of \$100,497 to be deposited in this account, with \$70,000 to come from taxation and \$30,497 to come from unassigned fund balance as of December 31, 2022. This \$30,497 represents the amount of funds in the Solid Waste Facilities and Improvement Capital Reserve Fund, discontinued above (in Article #8).

Master Plan CRF: 2009

-2009 *Article 8: To see if the Town will vote (i) to establish a Capital Reserve Fund under the provisions of RSA 35:1 for updates to the Town’s Master Plan, (ii) to raise and appropriate the sum of \$2,000 to be placed into this fund, and (iii) to designate the Board of Selectmen as agents to expend.

2019: Trustees' note: Article 13 stated, "That in the future Capital Reserve Funds and Expendable Trust Funds be listed and voted on individually on the Town Warrant." The Article passed 234 to 151.

Combining CRFs and ETFs has not been discontinued as of 2024. Discussion at the BOS meeting of January 10, 2024, led to the consensus of the BOS that, as it was a petition warrant article, it was merely advisory and not legally binding.

Appendix 2: Table 4. Town Buildings

[illegible]

Appendix 3: Table 5. Fire Department

5 - FIRE DEPARTMENT		Life Expect	Replacement Costs	Replace Cost/Year	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
2008 Rescue / Pumper	20	\$ 913,000	\$ 45,650						\$913,000					
2010 Ford F350 Forestry	16	\$ 120,000	\$ 7,500				\$120,000							
1994 Engine (E1)	20	\$ 520,000	\$ 26,000			\$520,000								
2001 Ladder-revert to be replaced	40		\$ -											
2017 Chevrolet Tahoe (C1)	10	\$ 90,000	\$ 9,000					\$90,000						
Fire Vehicles		\$ 1,643,000	\$ 88,150	\$0	\$520,000	\$120,000	\$120,000	\$90,000	\$913,000	\$0	\$0	\$0	\$0	\$0
2005Mule	25	\$ 70,000	\$ 1,672						\$70,000					
SCBA - Airpicks	15	\$ 225,000	\$ 15,500						\$ 225,000					
2021 EMS CANAM (new add for CIP 2023-2032)	20	\$ 29,000	\$ 1,450											
Ancillary Equipment		\$ 295,000	\$ 18,622	\$0	\$0	\$0	\$0	\$0	\$70,000	\$225,000	\$0	\$0	\$0	\$0
Total Cost		\$ 3,581,000	\$ 106,772	\$ -	\$ 520,000	\$120,000	\$ 90,000	\$983,000	\$ 225,000	\$ -	\$ -	\$ -	\$ -	\$ -
Fire Vehicle Total Annual Cost + 7% Inflation	7.00%	\$ 1,758,010	\$ 94,321	\$ -	\$ 556,400	\$128,400	\$ 96,300	\$976,510	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ancillary Equip Total Annual Cost + 7% Inflation	7.00%	\$ 315,650	\$ 19,926	\$ -	\$ -	\$ -	\$0	\$ -	\$74,500	\$ 240,750	\$ -	\$ -	\$ -	\$ -
2017 Ram 4500 PL Custom Ambulance pd for by revolving fund			\$250,000			\$275,000								
Dry Hydrants	20	\$ 8,000	\$ 400											
Capital Reserve Calculation	Life Span	Replace Costs		2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	
2008 Rescue Pumper	20	\$ 913,000	\$45,650	\$45,650	\$45,650	\$45,650	\$45,650	\$45,650	\$45,650	\$45,650	\$45,650	\$45,650	\$45,650	
2010 Ford F350 Forestry (2021 replaced)	16	\$ 120,000	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500	
1994 Engine (E1)	20	\$ 520,000	\$26,000	\$26,000	\$26,000	\$26,000	\$26,000	\$26,000	\$26,000	\$26,000	\$26,000	\$26,000	\$26,000	
2001 Ladder	40	\$ -	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
2017 Chevrolet Tahoe (C1)	10	\$ 90,000	\$9,000	\$9,000	\$9,000	\$9,000	\$9,000	\$9,000	\$9,000	\$9,000	\$9,000	\$9,000	\$9,000	
Fire Vehicles		\$ 1,643,000	\$ 88,150	\$ 88,150	\$ 88,150	\$88,150	\$ 88,150	\$88,150	\$ 88,150	\$ 88,150	\$ 88,150	\$ 88,150	\$ 88,150	
2005 Mule	25	\$ 70,000	\$2,800	\$2,800	\$2,800	\$2,800	\$2,800	\$2,800	\$2,800	\$2,800	\$2,800	\$2,800	\$2,800	
SCBA Airpicks (18)	15	\$ 225,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	
2021 EMS CANAM (new add for CIP 2023-2032)	20	\$ 29,000	\$1,450	\$1,450	\$1,450	\$1,450	\$1,450	\$1,450	\$1,450	\$1,450	\$1,450	\$1,450	\$1,450	
Ancillary Equipment		\$ 295,000	\$ 17,800	\$ 17,800	\$ 17,800	\$ 17,800	\$ 17,800	\$17,800	\$ 17,800	\$ 17,800	\$ 17,800	\$ 17,800	\$ 17,800	
Dry Hydrants	20	\$ 8,000	\$ 400	\$ 400	\$ 400	\$400	\$ 400	\$400	\$ 400	\$ 400	\$ 400	\$ 400	\$ 400	
Fire Vehicles CIP Balance as of Aug 31, 2025			\$559,736	2026	2027	2028	2029	\$2,030	2031	2032	2033	2034	2035	
Ancillary CIP Balance as of Aug 31, 2025			\$76,470	\$627,886	\$196,036	\$164,186	\$162,336	-\$662,514	-\$574,364	-\$486,214	-\$398,064	-\$309,914	-\$221,764	
Dry Hydrants CIP Balance as of Aug 31, 2025			\$13,541	\$94,270	\$112,070	\$129,870	\$147,670	-\$95,470	-\$111,730	-\$93,930	-\$76,130	-\$58,330	-\$40,530	
				\$13,941	\$14,341	\$14,741	\$15,141	\$15,541	\$15,941	\$16,341	\$16,741	\$17,141	\$17,541	
** Engine 1 NEEDS to be replaced.														
** Every Year "2008 Rescue Pumper" 's retirement can be delayed, the CIP deficit will reduced by \$113,700														
** Can SCBA Airpicks may be replaced in groups?? This would reduce sudden costs.														

#5 FIRE

8/29/24

Appendix 4: Table 6. Police Department

#6 - POLICE DEPARTMENT																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																												
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Updated 08/22/24 by AA

#6 POLICE

9/2/2024

Appendix 5: Table 7a. Highway Trucks

#7A HIGHWAY TRUCK	Life Expect	Replacement Costs	Replace Cost/Yr	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
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		
24 Int w/dump, plow and wing	12	\$300,000	\$25,000										
12 F350 w/cab and chase	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										
24 Dodge 5500 w/ dump plw etc	10	\$144,000	\$14,400										
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										
Total Cost w/o Inflation													
Total Cost with 20% Inflation	20.00%	\$1,991,000	\$157,017	\$1720,000	\$0	\$300,000	\$0	\$0	\$0	\$0	\$210,000	\$252,000	\$0
		\$2,389,200	\$188,420	\$664,000	\$0	\$360,000	\$0	\$0	\$0	\$0	\$252,000	\$302,400	\$0
CRF Truck Fund Request													
05 Int 7400 w/dump, plow and wing	12	2025		2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
21 CAT excavator 307.5	25	2032	\$95,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000
24 Int w/dump, plow and wing	12	2037	\$8,400	\$8,400	\$8,400	\$8,400	\$8,400	\$8,400	\$8,400	\$8,400	\$8,400	\$8,400	\$8,400
12 F350 w/cab and chase	10	2025	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000
13 Int 7400 w/dump, plow and wing	12	2025	\$82,000	\$12,000	\$12,000	\$12,000	\$12,000	\$12,000	\$12,000	\$12,000	\$12,000	\$12,000	\$12,000
23 GMC Sierra 2500 (Road Agent)	12	2025	\$95,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000
24 Dodge 5500 w/ dump plw etc	10	2034	\$5,417	\$5,417	\$5,417	\$5,417	\$5,417	\$5,417	\$5,417	\$5,417	\$5,417	\$5,417	\$5,417
18 Western Star w/dump, plow and wing	15	2033	\$14,400	\$14,400	\$14,400	\$14,400	\$14,400	\$14,400	\$14,400	\$14,400	\$14,400	\$14,400	\$14,400
20 F550 Ford plow wing and sander	12	2025	\$16,800	\$16,800	\$16,800	\$16,800	\$16,800	\$16,800	\$16,800	\$16,800	\$16,800	\$16,800	\$16,800
Total Capital Reserve Funding w/o Inflation			\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000
Total Cost with 20% Inflation (funded)	20.00%		\$367,017	\$157,017	\$157,017	\$157,017	\$157,017	\$157,017	\$157,017	\$157,017	\$157,017	\$157,017	\$157,017
			\$440,420	\$528,504	\$634,205	\$761,046	\$913,255	\$1,095,906	\$1,315,087	\$1,578,104	\$1,893,725	\$2,272,470	
CIP Balance as of 2024			\$470,030	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
			\$470,030	\$46,450	\$574,954	\$849,159	\$1,610,205	\$2,523,460	\$3,619,365	\$4,934,453	\$6,260,557	\$7,851,882	\$10,124,353

Truck Fund Vehicle List			Replacement Year
05 Int 7400 w/dump, plow and wing	12	2026	2038
21 CAT excavator 307.5	12	2032	2044
24 Int w/dump, plow and wing	12	2037	2049
12 F350 w/cab and chase	12	2023	2035
13 Int 7400 w/dump, plow and wing	10	2024	2034
23 GMC Sierra 2500 (Road Agent)	12	2035	2047
24 Dodge 5500 w/ dump plw etc	10	2034	2044
18 Western Star w/dump, plow and wing	12	2033	2045
20 F550 Ford plow wing and sander	12	2025	2037

Updated 08/23/24 with revised SS information received from JP

#7A HWY TRUCK

9/2/2024

Updated 08/23/24 with revised SS information received From JP

9/2/2024

Appendix 7: Table 8. Road Surface Management System

#8 Road Surface Management System (RSMS)													
	Life Expect	Replacement Costs	Replace Cost/Yr	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Storm Water Management	10	\$420,000	\$42,000	\$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	\$9,167	\$9,167	\$9,167	\$9,167	\$9,167	\$9,167	\$9,167	\$9,167	\$9,167	\$9,167	\$9,167
Total Cost w/o Inflation		\$695,000	\$51,167	\$695,000	\$695,000	\$695,000	\$695,000	\$695,000	\$695,000	\$695,000	\$695,000	\$695,000	\$695,000
Total Cost with 7% Inflation	7.00%	\$743,650	\$54,748	\$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
Storm Water/Culverts/Bridges													
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
Bridges	30	\$275,000	\$9,167	\$9,167	\$9,167	\$9,167	\$9,167	\$9,167	\$9,167	\$9,167	\$9,167	\$9,167	\$9,167
Total Capital Reserve Funding w/o Inflation		Total	\$51,167	\$51,167	\$51,167	\$51,167	\$51,167	\$51,167	\$51,167	\$51,167	\$51,167	\$51,167	\$51,167
Total Cost with 7% Inflation	7.00%	\$743,650	\$51,934	\$54,748	\$58,581	\$62,681	\$67,069	\$71,764	\$76,787	\$82,162	\$87,914	\$94,068	\$100,653
Annual Contribution to CRF													
CRF Balance as of 2024			\$170,746	\$54,748	\$58,581	\$62,681	\$67,069	\$71,764	\$76,787	\$82,162	\$87,914	\$94,068	\$100,653
				\$518,156	\$1,255,281	\$2,044,004	\$2,887,936	\$3,790,948	\$4,757,168	\$5,791,024	\$6,897,249	\$8,080,911	\$9,347,428

Gravel													
	Life Expect	Replacement Costs	Replace Cost/Yr	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Gravel Purchase	annual	\$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	10	\$50,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
			\$20,000	\$20,000	\$15,000	\$20,000	\$15,000	\$20,000	\$15,000	\$20,000	\$15,000	\$20,000	\$20,000

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
Total Cost with 7% Inflation	7.00%		\$21,400	\$22,898	\$24,501	\$26,216	\$28,051	\$30,015	\$32,116	\$34,364	\$36,769	\$39,343	\$42,089
CRF Balance as of 2024			\$34,046	\$35,446	\$47,845	\$59,061	\$67,112	\$82,126	\$94,242	\$113,606	\$130,375	\$149,718	\$171,818

Road Program													
RSMS + Const Inflation 7%	15	\$500,000	\$33,333	\$335,000	\$572,450	\$612,522	\$655,398	\$701,276	\$750,365	\$802,891	\$859,093	\$919,230	\$983,576
HBG- State Aid				(\$101,000)	(\$101,000)	(\$101,000)	(\$101,000)	(\$101,000)	(\$101,000)	(\$101,000)	(\$101,000)	(\$101,000)	(\$101,000)
Total less HBG		\$500,000	\$33,333	\$434,000	\$471,450	\$511,522	\$554,398	\$600,276	\$649,365	\$701,891	\$758,093	\$818,230	\$882,576
Total Cost with 7% Inflation	7.00%	\$525,000	\$35,000	\$464,380	\$504,452	\$547,328	\$593,206	\$642,295	\$694,821	\$751,023	\$811,160	\$875,506	\$944,356
Road Program + Culverts/Bridges/Storm Water				\$1,208,030	\$1,300,157	\$1,398,733	\$1,504,209	\$1,617,069	\$1,737,828	\$1,867,041	\$2,005,299	\$2,153,235	\$2,311,526

Updated 08/23/24 with revised SS information received from JP

Appendix 8: Table 9. Dams

#9 DAMS															
	Life	Replacement	Replace												
	Expect	Costs	Cost/Yr	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034		
Dam Maintenance	10	\$50,000	\$5,000				\$50,000								
Total Cost w/o Inflation		\$50,000	\$5,000	\$0	\$0	\$0	\$50,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Cost with 7% Inflation	7.00%	\$53,500	\$5,350	\$0	\$0	\$0	\$53,500	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital Reserve Calculation															
	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	\$5,000
Total Capital Reserve Funding w/o Inflation		Total	\$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
Total Cost with 7% Inflation	7.00%		\$5,350	\$5,350	\$5,725	\$6,125	\$6,554	\$7,013	\$7,504	\$8,029	\$8,591	\$9,192	\$9,836		
CIP Balance as of 2024			\$68,874	\$74,224	\$79,948	\$86,073	\$39,127	\$46,140	\$53,644	\$61,673	\$70,264	\$79,456	\$89,292		
	Life	Replacement	Replace												
	Expect	Costs	Cost/Yr	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034		
Fuel Facility	20	\$25,000	\$1,250												
Total Cost w/o Inflation		\$25,000	\$1,250	\$0	\$0	\$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	\$0	\$0
Capital Reserve Calculation															
	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	\$5,000
Total Capital Reserve Funding w/o Inflation		Total	\$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
Total Cost with 7% Inflation	7.00%		\$5,350	\$5,350	\$5,350	\$5,350	\$5,350	\$5,350	\$5,350	\$5,350	\$5,350	\$5,350	\$5,350	\$5,350	\$5,350
CIP Balance as of 2024			\$0	\$5,350	\$10,700	\$16,050	\$21,400	\$26,750	\$32,100	\$37,450	\$42,800	\$48,150	\$53,500		

Tab remains unchanged as of 08/23/24

Unable to find a CIP Balance for this account

Appendix 9: Table 11. Vehicle & Equipment Maintenance

-NOTE: There is no Table 10.

#11 VEHICLE & EQUIPMENT MNT	Life Expect	Replacement Costs	Replace Cost/Yr	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Equipment Fund													
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
Total Cost w/o Inflation		\$116,000	\$20,600	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
Total Cost with 7% Inflation	7.00%	\$124,120	\$22,042	\$ 10,700	\$ 11,449	\$ 12,250	\$ 13,108	\$ 14,026	\$ 15,007	\$ 16,058	\$ 17,182	\$ 18,385	\$ 19,672
CRF Equipment Fund Request													
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
Total Capital Reserve Funding w/o Inflation		Total	\$20,600	\$20,600	\$20,600	\$20,600	\$20,600	\$20,600	\$20,600	\$20,600	\$20,600	\$20,600	\$20,600
Total Cost with 7% Inflation	7.00%	\$124,120	\$22,042	\$ 22,042	\$ 23,585	\$ 25,236	\$ 27,002	\$ 28,893	\$ 30,915	\$ 33,079	\$ 35,395	\$ 37,872	\$ 40,523
CR Balance as of 2024			\$68,157	\$ 79,499	\$ 91,635	\$ 104,620	\$ 118,515	\$ 133,382	\$ 149,290	\$ 166,311	\$ 184,524	\$ 204,011	\$ 224,863

Tab remains unchanged as of 08/23/24

#11 VEHICLE

9/2/2024

Appendix 10: Table 12. Parks & Recreation

#12 - PARKS n RECS														
Smith Ballfield	Life	Replace	Replace											
	Exopt	Costs	Cost/Yr av.	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	
Guardrail at Smitty's Way	20	\$5,000	\$250											
Irrigation System at Smitty's Way	20	\$15,000	\$750											
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											
Total Cost w/o Inflation		\$125,000	\$10,000	\$30,000	\$0	\$0	\$0	\$0	\$0	\$15,000	\$0	\$0	\$0	\$0
Total Annual Cost + 7% Inflation	7%	\$133,750	\$10,700	\$32,100	\$0	\$0	\$0	\$0	\$0	\$16,050	\$0	\$0	\$0	\$0
Parks and recreation center														
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
Total Annual Cost + 7% Inflation	7%	\$481,500	\$48,150	\$48,150	\$51,521	\$55,127	\$58,986	\$63,115	\$67,533	\$72,260	\$77,318	\$82,731	\$88,522	
Capital Reserve Calculation														
Guardrail at Smitty's Way	20	\$5,000	\$250	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	
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
Totals		\$125,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
Total Annual Cost + 7% Inflation	7%	\$133,750	\$10,700	\$10,700	\$11,449	\$12,250	\$13,108	\$14,026	\$15,007	\$16,058	\$17,182	\$18,385	\$19,672	
CIP Balance as of 2024			\$30,662	2025 \$9,262	2026 \$20,711	2027 \$32,962	2028 \$46,070	2029 \$60,095	2030 \$75,103	2031 \$92,292	2032 \$110,677	2033 \$130,348		
Replacement Year														
Guardrail at Smitty's Way	2019	2039												
Irrigation System at Smitty's Way	2019	2039												
Storage Facility at Smitty's Way	2021	2041												
Town Vehicle	2023	2028												
Playground: Ballfields	2019	2028												
Parks and recreation center	2023	2033												
	Life	Replace	Replace											
	Exopt	Costs	Cost/Yr av.	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	
Town Vehicle	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
Totals		60,000		\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
Total Annual Cost + 7% Inflation	7%	64,200		\$ 6,420	\$ 6,420	\$ 6,420	\$ 6,420	\$ 6,420	\$ 6,420	\$ 6,420	\$ 6,420	\$ 6,420	\$ 6,420	\$ 6,420
				2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	
CIP Balance as of 2024			\$ -	\$420	\$840	\$1,260	\$1,680	\$2,100	\$2,520	\$2,940	\$3,360	\$3,780	\$4,200	

No changes to the \$5 per CC