

**Town of Auburn, NH
Capital Improvements Plan**

2018 - 2023



Prepared for:
Town of Auburn, NH

Prepared by:
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TABLE OF CONTENTS

A. INTRODUCTION	2
B. FINANCING METHODS	4
C. IDENTIFICATION OF DEPARTMENT CAPITAL REQUESTS	5
D. PRIORITY SYSTEM	5
E. NET TAXABLE VALUE	7
F. HISTORICAL ANNUAL OPERATING BUDGET AND REVENUES AND SCHEDULE OF CAPITAL IMPROVEMENT PROJECTS	7
G. CONCLUSIONS	10
H. RECOMMENDATIONS	11

LIST OF TABLES

TABLE 1: AUBURN POPULATION	2
TABLE 2: CAPITAL OUTLAY AND DEBT SERVICE	3
TABLE 3: SUMMARY OF PROJECTS REQUESTED	6
TABLE 4: NET TAXABLE VALUE, 2007-2016 YEAR NET TAXABLE VALUE CHANGE	7
TABLE 5: ANNUAL OPERATING BUDGETS AND REVENUES (2007-2016)	9

LIST OF FIGURES

FIGURE 1: AUBURN HISTORICAL AND PROJECTED POPULATION	3
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LIST OF APPENDICES

APPENDIX A	NH REVISED STATUTES ANNOTATED, CHAPTERS 674:5-8 & 674:21
APPENDIX B	CAPITAL PROJECT WORKSHEET AND SUBMISSION FORM
APPENDIX C	SCHEDULE OF CIP PROJECTS, ANNUAL COSTS AND REVENUES

A. INTRODUCTION

The preparation and adoption of a Capital Improvements Plan (CIP) is an instrumental aspect of Auburn’s planning and budgeting process. A CIP, is a short-range plan, usually four to ten years, which identifies capital projects and equipment purchases, provides a planning schedule, and identifies options for financing the plan. Essentially, the plan provides a link between a municipality, school district, parks and recreation department and/or other local government entity and a comprehensive and strategic plan and the entity's annual budget. Over the six-year period, considered by the CIP, the plan shows how the Town should maintain, expand, or renovate facilities and services, as needed, to meet the demands of existing and future residents and businesses. The CIP also proposes dates for each project, to assist in evenly spreading out the annual costs, helping to maintaining a stable tax rate.

A CIP is an advisory document that can serve a number of purposes, such as:

- Provide the Town of Auburn with a guide to be used by the Budget Committee, Board of Selectman, and School Board for their annual budgeting process (RSA 674:5-8);
- Provide a proactive planning tool, for the purpose of contributing to the creation of a stable property tax rate;
- Aid the Town's elected officials, appointed committees, and department heads in the prioritization, coordination, and sequencing of various municipal and school improvements; To inform residents, business owners and developers of needed and planned improvements; and
- Provide a necessary legal basis for the development and proper administration of the Town's impact fee system (RSA 674:21.V.(b)).

Auburn’s 2010 population of 4,953 represents a growth of 5.5 percent since 2000. This is slightly lower than the average growth rate of 6.0 percent for Rockingham County and is slightly higher than the average growth rate of 5.0 percent for the SNHPC region over the same period. According to the 2007 Auburn Master Plan, Auburn had 1,580 total households in 2010, with family households of an average of 2.96 persons, accounting for 83.7 percent of this total. The table below shows Auburn’s historical population growth:

TABLE 1: AUBURN POPULATION, LAST CENSUS 2010

Year	Population	Change (#)	Change (%)
2015	5315	93	1.7
2014	5222	68	1.3
2013	5154	100	1.9
2012	5054	80	1.6
2011	4974	21	0.4
2010	4953	271	5.5
2000	4682	597	12.8
1990	4085	1202	29.4
1980	2883	848	29.4
1970	2035	743	36.5
1960	1292	0	0

Source: U.S. Census (1950-2010)
 ** Source NH Office of Energy & Planning

FIGURE 1: AUBURN HISTORICAL AND PROJECTED POPULATION

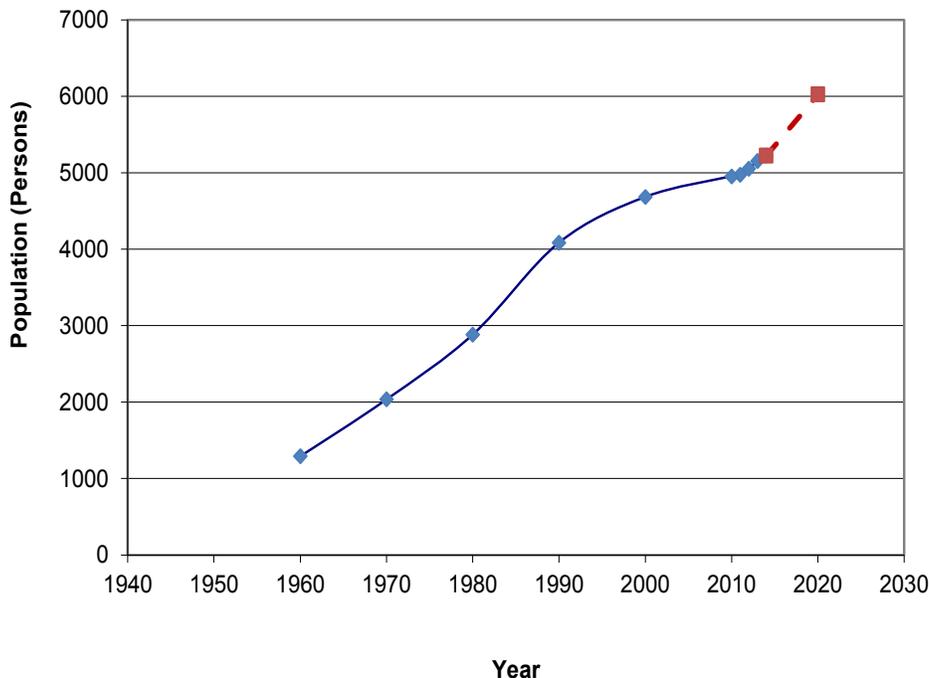


Figure 1 shows the actual population of Auburn in blue (from the US Census) and the projected population is shown in red. The projected population was generated by assuming a growth rate of 1.4%, which is the calculated average growth over the past 5 years.

A comparison of the Town’s annual operating costs over the last five years with capital outlay and debt suggests that while the overall budget for the Town & School has been between \$13.4 million and \$15.2 million, averaging \$14,496,338, the portion of the budget devoted to capital outlay and debt service through 2016 averaged \$891,151 per year. The Auburn School District’s annual budget (paid with Town taxes), over that same period, averages \$9,491,978 and represents 65.5% of the overall, average budget allocation. It is a principal goal of the CIP to increase the predictability and regularity of the Town’s budget for capital improvement items by planning for routine and anticipated major purchases of durable capital equipment and determining appropriate methods for meeting the Town’s capital facility needs.

TABLE 2: CAPITAL OUTLAY AND DEBT SERVICE

Total Expenditures					
Year	Capital Outlay & Debt (\$)	% Change From Previous Year	Operating Costs (\$)	% Change From Previous Year	Capital % of Total
2016	\$914,197.00	-0.1%	\$15,244,773.00	1.9%	6.0%
2015	\$914,993.00	4.3%	\$14,949,458.00	-0.5%	6.1%
2014	\$875,522.00	0.0%	\$15,029,296.00	7.6%	5.8%
2013	\$875,522.00	0.0%	\$13,887,100.00	3.7%	6.3%
2012	\$875,522.00	0.0%	\$13,371,066.00	0.0%	6.5%

This report has been prepared under the authority of the Planning Board per RSA 674:5 through 8 (Appendix A). It is the intention that this report reflects the capital needs of the Town of Auburn for the years 2018 through 2023 and to offer recommendations to the Board of Selectmen, Budget Committee, School Board, Department Heads, and residents of the Town for consideration as part of the annual budget.

Information was submitted from the various Town Departments, Boards, and Committees, who helped form the basis of this document. Although this CIP includes a six-year period, the CIP should be updated every year to reflect changing demands, new needs, and routine assessment of priorities. This document contains those elements required by law to be included in a Capital Improvements Plan.

As indicated, the adoption of a CIP by the Planning Board is a statutory prerequisite to the application of impact fees. Impact fees, however, have significant limitations. They can only be used to offset the proportion of capital expenses attributed to new development. They may not be used to meet existing capital deficiencies. Also, impact fees collected must be appropriately expended within six years, or the Town must return unused funds, plus accrued interest, to the developer(s) who paid them. Despite these constraints, which are more clearly delineated in the statute in Appendix A, many municipalities use impact fees as a method to manage and reduce the future cost of capital improvements. Furthermore, many capital improvements recommended in this CIP are consistent with the long term goals of the Auburn Master Plan as summarized in Appendix B.

For the purposes of this document, a capital improvement is defined by its cost and its useful life. Items included have a cost of at least \$10,000 and generally have a useful life of at least five years. Eligible items include new buildings or additions, land purchases, some studies, substantial road improvements and purchases of major vehicles and equipment. Operating expenditures for personnel and other general costs are not included. Expenditures for maintenance or repair are generally not included unless the cost or scope of a project is substantial enough to increase the capacity of a facility, or an improvement is a major long-term repair that maintains the useful life of a capital facility.

A brief description of each project prioritized by the CIP is provided. Starting dates are not provided for deferred projects or those categorized as needing research. Typically deferred projects are not placed on the six year schedule because: 1) there is insufficient information to determine the relative need for a capital improvement and additional research may be required before the Board would consider allocating the project within the CIP schedule; or 2) based on information available, the Board has determined there is not a demonstrated need for a project in the next six years.

B. FINANCING METHODS

In the project summaries to follow, there are a number of different local financing methods referenced. Four of these methods require appropriations, either as part of the Town's annual operating budget or as independent warrant articles at Town Meeting. The **1-Year Appropriation (Budget or Warrant Article)** is most common, and refers to those proposed projects that are to be funded by real property tax revenues within a single fiscal year. The **Capital Reserve (Warrant Article)** method requires appropriations over more than one year, with the actual project being accomplished only when the total appropriations meet the project cost. The **Lease/Purchase (Budget or Warrant Article)** method is typically used by police/fire departments, for vehicle

purchases. **Bonds (Warrant Article)** are generally limited to the most expensive capital projects, such as major renovations, additions, or new construction of buildings or infrastructure, and allow capital facilities requests to be met immediately while spreading out the cost over many years in the future. **Impact Fees (Should the Planning Board Adopt an Impact Fee Ordinance)** are collected from new development to pay for new facility capacity and placed in a fund until they are either expended within six years as part of project financing or they are returned to the party they were collected from.

In addition, if there are instances where fiscal resources from outside the community have been committed to help finance a local capital project, then the offsetting revenues are shown in association with the proposed capital project. Typical examples are grants, such as for new education buildings or State Transportation Improvement Plan (TIP) matches.

C. IDENTIFICATION OF DEPARTMENT CAPITAL REQUESTS

The Capital Project Worksheet and Submission Form, provided as a supplement to the CIP, should be completed annually, submitted by department heads, committee chairs and residents, to identify and explain project requests. The Worksheet is tailored to prompt information that defines the relative need and urgency for projects and which enables long-term monitoring of the useful life and value to the community for these projects.

The Worksheet includes: a project description; the departmental priority, if more than one project is submitted; the facility service area; the rationale for a project; a cost estimate; and potential sources of funding. The form is included in Appendix B. After written descriptions of potential capital projects are submitted, department heads or the committee chairs are asked to come before a CIP Committee to fill information gaps, explain their capital requests and priorities in detail and to explore with a CIP Committee the alternative approaches available to achieve the optimum level of capital improvements while maintaining as level a tax rate as possible while funding needed improvements.

D. PRIORITY SYSTEM

The CIP establishes a system to assess the relative priority of projects requested by the various departments, boards, and committees. Each proposed project is individually considered by the Committee and assessed a priority rank based on the descriptions below:

“U”—Urgent	Cannot be delayed; needed for health or safety.
“C”—Committed	Part of an existing contractual agreement or otherwise legally required.
“N”—Necessary	Needed to maintain existing level and quality of community services.
“D”—Desirable	Needed to improve quality or level of services.
“F”—Deferrable	Can be placed on hold until after 7-year period, but supports community development goals.
“R”—Research	Pending results of ongoing research, planning, and coordination.
“I”—Inconsistent	Conflicts with an alternative project/solution recommended by the CIP. Contrary to land use planning or community development goals.

Table 3 contains the projects proposed by Town Department. The information in Table 3 represents all requests for capital projects submitted by each municipal division. The 'CIP Priority Recommendations' in the column to the far right describes the rank assigned by the Planning Board to each of these projects within the seven categories of relative project priority.

TABLE 3: SUMMARY OF PROJECTS REQUESTED

	Department/Project	Department Cost Without Debt/Revenue	Starting Year (Dept. Request)	Financing Method (Method Recommended by Department)	CIP Priority Recommendations (DETERMINED BY BOARD)							
					U	C	N	D	F	R	I	
	All Requests By Municipal Entities -- In the Order Requested											
I.	CEMETERY											
	A. Real Estate Acquisition	\$25,000	2018	Pilot Agreement W/ Manch.					X			
II.	HIGHWAY DEPARTMENT											
	A. Salt/Sand Storage Facility	\$100,000	2018	Warrant Article			X					
	B. Griffin Mill Bridge Reconstruction	\$528,000	2020	Encumbered Funds & Reimburs.		X						
	C. 6-Year Road Reconstruction Program	\$4,200,000	2018	2018-2023 Budget			X					
III.	SCHOOL											
	A. Repair/Replace HVAC Systems	\$650,000	2019	2019-2020 Budget			X					
	B. Replace Septic System	\$50,000	2021	2021-2022 Budget					X			
	C. Add Electrical Outlets / Power Stations	\$75,000	2018	2018-2019 Budget	X							
	D. Replace Roofs	\$350,000	2018	2018-2019 Budget	X							
	E. Replace Roofs	\$500,000	2019	2018-2019 Budget			X					
	F. Replace 1988 Electrical Service	\$150,000	2019	2019-2020 Budget			X					
	G. Window Replacements	\$150,000	2018	2019-2020 Budget	X							
	H. Window Replacements	\$150,000	2019	2019-2020 Budget			X					
	I. Upgrade Elevator	\$85,000	2018	2018-2019 Budget			X					
	J. Replace 2 Portable Buildings	\$320,000	2019	2019-2020 Budget			X					
	K. Replace Modular Classroom	\$175,000	2020	2019-2020 Budget			X					
	L. Parking Lot and Drainage Repairs/Upgrades	\$150,000	2022	2022-2023 Budget			X					
IV.	SELECTMEN											
	A. Design Plan Multi-Use Path Along Route 121	\$30,000	2018	2018-2019 Budget				X				
	B. Multi-Use Path Along Route 121	\$649,176	2019	Warrant Article				X				
V.	ADMINISTRATION											
	A. Painting of Town Hall	\$20,000	2019	Capitol Reserve			X					
	B. Replace Roof Shingles at Town Hall	\$15,000	2019	Capitol Reserve			X					
VI.	PARKS AND RECREATION											
	A. Phase II - Eddows Field	\$71,000	2019	2019 Budget						X		
	B. Soccer & Tennis Courts	\$107,000	2020	Warrant Article							X	
	C. Club House	\$2,000	2018	2018 Budget			X					
	D. Walking Path	\$20,000	2018	2018 Budget							X	
	F. Dog Park	\$15,000	2021	Warrant Article							X	
	G. Phase I - Eddows Field	\$55,000	2018	2018 Budget				X				
VII.	POLICE DEPARTMENT											
	A. Garage / Storage Facility	\$251,000	2018	Warrant Article		X						
	B. Lease/Purchase - Police Cruisers	\$420,000	2018	Lease/Purchase			X					
VIII.	FIRE DEPARTMENT											
	A. Lease/Purchase - Fire Truck	\$218,088	2018	Lease/Purchase			X					
	B. Lease/Purchase - Command Vehicle	\$52,100	2022	Lease/Purchase			X					

E. NET TAXABLE VALUE

Table 4 shows the net assessed value of real property in Auburn over the last 10 years. The projected assessed valuation in the CIP schedule is based on the average annual growth rate of the net taxable valuation of the Town. Between 2007 and 2016, the average annual growth rate was 1.98% percent. The -14.35% decrease of net taxable value occurring in 2010 was due to a property value reassessment that occurred in that year. A figure of 1.98% annual growth in the local assessment from the reassessed 2014 property value was used in the **Projected Assessed Valuation** row in the **Schedule of Capital Improvement Projects, 2007-2016 Annual Costs and Revenues**, found in Appendix C.

TABLE 4: NET TAXABLE VALUE, 2007-2016 YEAR NET TAXABLE VALUE CHANGE

Year	Net Taxable Value	Change
2007	\$679,196,163	1.50%
2008	\$685,674,771	0.95%
2009	\$692,774,959	1.04%
2010*	\$593,378,088	-14.35%
2011	\$604,154,891	1.82%
2012	\$611,875,635	1.28%
2013	\$617,392,456	0.90%
2014	\$637,372,258	3.24%
2015	\$644,613,765	4.41%
2016	\$654,335,959	2.66%
Average Annual Change (excluding 2010)		1.98%

*Property Values Reassessed in 2010

Source: Town of Auburn Annual Reports

F. HISTORICAL ANNUAL OPERATING BUDGET AND REVENUES AND SCHEDULE OF CAPITAL IMPROVEMENT PROJECTS

Table 5 shows the operating budget and the revenues (excluding the current year property taxes) in Auburn over the last 10 years. The ENR index is sometimes used to project future anticipated expenditures based on annual inflation rates. However, due to the fluctuations in capital expenditures in the past 10 years, as shown in Table 5, the ENR Index was not used for analysis of historical capital expenditures in this plan. Instead, the average percent increase in net taxable value of 1.98% as shown in Table 4 appeared to be a more reasonable approach to forecasting future expenditures and revenues and was used in the **Projected Assessed Valuation** row in the **Schedule of Capital Improvement Projects, 2018-2023 Annual Costs and Revenues**, found in Appendix C. It should be noted that the Town of Auburn's average annual increase in operating budget, including the school budget, over the past 10 years has been approximately 3.60% as shown in Table 5. This average annual increase in the operating budget is higher than the 1.98% average percent increase in net taxable value.

See Appendix C, Schedule of CIP Projects, 2018-2023, Annual Cost and Revenues. The schedule in Appendix C displays the 6-year CIP schedule. It includes (a) project name and sources of revenue; (b) the priority rank of the project; (c) annual expenditures and revenues; (d)

a 6-year expenditures total; (e) a 6-year revenues total; (f) the total cost of the project (including interest, where applicable); (g) outstanding debt; (h) net balance to be paid by the Town beyond the 6-year period; and (i) unprogrammed projects that fall within the six-year timeframe. The bottom of the table shows the total capital expenditures, the projected assessed valuation, and the annual tax rate impact of those projects programmed on any given year. The ENR Cost Index was used to project present day project costs into the future to calculate either the bond payment or the lump sum payment. An increase 2.5% of the construction cost should be considered for all future projects. As of June 2016, the NH Municipal Bond Bank offered the following interest rates for bonded projects:

<u>Bond Term</u>	<u>Interest Rate</u>
5-year	1.58%
10-year	1.73%
15-year	2.16%
20-year	2.50%
30-year	2.86%

TABLE 5: ANNUAL OPERATING BUDGETS AND REVENUES (2007-2016)

Department	Year									
	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
General Government	\$823,873.00	\$900,644.00	\$917,477.00	\$1,049,193.00	\$1,074,033.00	\$1,163,976.00	\$1,196,005.00	\$1,219,503.00	\$1,254,151.00	\$1,290,974.00
Public Safety	\$1,296,909.00	\$1,370,889.00	\$1,476,638.00	\$1,366,091.00	\$1,404,396.00	\$1,471,559.00	\$1,513,948.00	\$1,577,485.00	\$1,597,821.00	\$1,698,527.00
Highway & Streets	\$489,687.00	\$582,801.00	\$853,297.00	\$882,796.00	\$910,796.00	\$954,874.00	\$1,024,859.00	\$1,058,886.00	\$948,935.00	\$948,964.00
Sanitation	\$10,050.00	\$8,750.00	\$10,450.00	\$10,500.00	\$11,500.00	\$13,700.00	\$13,700.00	\$13,200.00	\$15,700.00	\$11,925.00
Health & Welfare	\$47,005.00	\$48,410.00	\$66,108.00	\$81,811.00	\$71,627.00	\$72,082.00	\$72,011.00	\$74,177.00	\$64,077.00	\$54,557.00
Culture & Recs	\$159,222.00	\$204,142.00	\$186,342.00	\$215,091.00	\$242,511.00	\$232,098.00	\$243,483.00	\$233,374.00	\$270,703.00	\$247,239.00
Conservation	\$3,675.00	\$3,495.00	\$3,985.00	\$4,400.00	\$2,901.00	\$2,621.00	\$2,714.00	\$2,727.00	\$2,741.00	\$2,753.00
Capital Outlay	\$674,494.00	\$746,494.00	\$727,517.00	\$875,517.00	\$883,518.00	\$875,518.00	\$875,518.00	\$875,518.00	\$914,989.00	\$914,196.00
Interfund Operating Transfers Out	\$125,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Payments to Other Govt's	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Debt Payments	\$103,726.00	\$99,226.00	\$94,726.00	\$3.00	\$3.00	\$3.00	\$3.00	\$3.00	\$3.00	\$3.00
Total Annual Operating Expenditures	\$3,733,641.00	\$3,964,851.00	\$4,336,540.00	\$4,485,402.00	\$4,601,285.00	\$4,786,431.00	\$4,942,241.00	\$5,054,873.00	\$5,069,120.00	\$5,169,138.00
Percent Annual Increase		6.19%	9.37%	3.43%	2.58%	4.02%	3.26%	2.28%	0.28%	1.97%
Average Percent Annual Increase										3.71%
School Budget + Highschool Payment	\$7,389,866.00	\$7,765,023.00	\$7,708,056.00	\$8,377,119.00	\$8,311,970.00	\$8,584,635.00	\$8,944,859.00	\$9,974,423.00	\$9,880,338.00	\$10,075,635.00
Total Annual Operating Expenditures	\$11,123,507.00	\$11,729,874.00	\$12,044,596.00	\$12,862,521.00	\$12,913,255.00	\$13,371,066.00	\$13,887,100.00	\$15,029,296.00	\$14,949,458.00	\$15,244,773.00
Percent Annual Increase		5.45%	2.68%	6.79%	0.39%	3.55%	3.86%	8.22%	-0.53%	1.98%
Average Percent Annual Increase										3.60%
Revenues Applied to Project Costs (excluding current year property taxes)										
Federal Funds	\$0.00	\$0.00	\$141,976.00	\$0.00	\$1,000.00	\$99,222.00	\$35,000.00	\$0.00	\$26,528.00	\$0.00
State Funds	\$376,833.00	\$795,045.00	\$400,182.00	\$385,947.00	\$372,821.00	\$354,882.00	\$395,562.00	\$364,562.00	\$401,020.00	\$401,000.00
Income From Departments	\$2,017,282.00	\$2,012,891.00	\$1,905,201.00	\$1,966,868.00	\$1,998,836.00	\$2,024,620.00	\$2,065,443.00	\$1,877,000.00	\$1,998,593.00	\$1,997,000.00
Miscellaneous Revenues	\$191,928.00	\$227,131.00	\$85,237.00	\$55,295.00	\$81,368.00	\$261,174.00	\$334,196.00	\$184,696.00	\$120,371.00	\$81,000.00
Capital Reserve Withdrawal	\$0.00	\$0.00	\$0.00	\$341,974.44	\$0.00	\$14,035.00	\$32,264.66	\$38,828.48	\$34,685.91	\$54,065.84
Total Capital Expenditures	\$2,586,043.00	\$3,035,067.00	\$2,532,596.00	\$2,750,084.44	\$2,454,025.00	\$2,753,933.00	\$2,862,465.66	\$2,465,086.48	\$2,581,197.91	\$2,533,065.84

NOTES:

- 1 Miscellaneous Revenues Include (but not limited to): Cable TV Franchise Tax, Fines and Forfeits, Insurance Dividends and Reimbursements, Interest on Investments, Rental of Town Property, Welfare Lien Revenue.
- 2 The 2016 Revenues are estimates, provided by the Board of Selectmen
- 3 The Town's Records of the Capital Reserve Withdrawals were only available back to 2010. The previous years have been assumed to be zero.

G. CONCLUSIONS

The program of capital expenditures included in this plan provide a guide for budgeting and development of Auburn public facilities. The Planning Board should review and update the CIP each year prior to budget deliberations. The CIP may be modified each year based on changes in needs and priorities.

The CIP seeks to accurately evaluate the fiscal impacts of projects, and return on investment of public funds in capital facilities replacement and development. Towards this end, the Town must identify how a project's funding is proposed and if specific funding sources have been identified. This data is presented in the project cost column of the Schedule of CIP Projects, Annual Costs, and Revenues and is important in assessing the cost/benefit of one solution versus another to meet a department's needs.

There is merit in tracking the performance of investments in facilities renovation or upgrades and monitoring and forecasting when future replacements or upgrades may be necessary. One recent external development that could impact the municipality is the Government Accounting Standards Board (GASB) adoption of Statement 34 protocols for reporting infrastructure assets. The program's objective is to promote more consistent evaluations of municipal financial conditions by providing more detailed and relevant information on the characteristics and conditions of capital equipment. The CIP planning process provides a forum for encouraging the development of capital asset inventories, accounting for the value of these assets and tracking the useful life and depreciation of municipal equipment and infrastructure. The CIP recommends that all Town and School assets are tracked for life expectancy so that future capital needs can be better anticipated and planned for. Future meetings with the Board of Selectman and School Board regarding better long term planning can result in a more stable tax rate.

H. RECOMMENDATIONS

Recommendations for the Board of Selectman

- 1.
- 2.
- 3.

Recommendations for the Individual Departments

- 1.
- 2.
- 3.

Recommendations for the Auburn Budget Committee

- 1.
- 2.
- 3.

Recommendations for the Auburn School Department

- 1.
- 2.
- 3.

APPENDIX A

NH REVISED STATUTES ANNOTATED

Chapters 674: 5-8

Capital Improvements Program

CHAPTER 674 - LOCAL LAND USE PLANNING AND REGULATORY POWERS

Capital Improvements Program

Section 674:5 Authorization. – In a municipality where the planning board has adopted a master plan, the local legislative body may authorize the planning board to prepare and amend a recommended program of municipal capital improvement projects projected over a period of at least 6 years. As an alternative, the legislative body may authorize the governing body of a municipality to appoint a capital improvement program committee, which shall include at least one member of the planning board and may include but not be limited to other members of the planning board, the budget committee, or the town or city governing body, to prepare and amend a recommended program of municipal capital improvement projects projected over a period of at least years. The capital improvements program may encompass major projects being currently undertaken or future projects to be undertaken with federal, state, county and other public funds. The sole purpose and effect of the capital improvements program shall be to aid the mayor or selectmen and the budget committee in their consideration of the annual budget.

Source. 1983, 447:1, eff. Jan. 1, 1984. 2002, 90:1, eff. July 2, 2002

Section 674:6 Purpose and Description. – 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.

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

Section 674:7 Preparation. – I. In preparing the capital improvements program, the planning board or the capital improvement program committee shall confer, in a manner deemed appropriate by the board or the committee, with the mayor or the board of selectmen, or the chief fiscal officer, the budget committee, other municipal officials and agencies, the school board, or boards, and shall review the recommendations of the master plan in relation to the proposed capital improvements program. II. Whenever the planning board or the capital improvement program committee is authorized and directed to prepare a capital improvements program, every municipal department, authority or agency, and every affected school district board, department, or agency, shall, upon request of the planning board or the capital improvement program committee, transmit to the board or committee a statement of all capital projects it proposes to undertake during the term of the program. The planning board or the capital improvement program committee shall study each proposed capital project, and shall advise and make recommendations to the department, authority, agency, or school district board, department, or agency, concerning the relation of its project to the capital improvements program being prepared.

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

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

APPENDIX B

AUBURN CIP PROGRAM

Capital Project Worksheet and Submission Form

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Town of Auburn
 Capital Improvements Plan
 2018-2023

TOWN OF AUBURN CAPITAL IMPROVEMENT PLAN PROJECT WORKSHEET

Priority ranking _____ Year First Scheduled _____ Year needed _____

Department _____ Department Priority ____ of ____ projects Date of this submission _____

Type of Project: Primary purpose of project is to: (check one)

- Replace or repair existing facilities or equipment
- Improve quality of existing facilities or equipment
- Expand capacity of existing service level/facility
- Provide new facility or service capability

Service Area of Region Business District

Project Impact: Municipality Neighborhood School District Street
 (check one) _____ District Other Area

Project Description:

Project Rationale: Removes imminent threat to public health or safety

- Alleviates substandard conditions or deficiencies
- Responds to federal or State requirement for implementation
- Improves the quality of existing services
- Provides added capacity to serve growth
- Reduces long-term operating costs
- Provides an incentive to economic development
- Eligible for matching funds available until _____

Narrative Justification: (Attach all backup material if possible)

a. Cost Estimate:

(Itemize as Necessary)

Dollar Amount (in current \$)

- \$ _____ Planning/feasibility analysis
- \$ _____ Architecture & engineering fees
- \$ _____ Real Estate acquisition
- \$ _____ Site preparation
- \$ _____ Construction
- \$ _____ Furnishings & equipment
- \$ _____ Vehicles and capital equipment
- \$ _____
- \$ _____ Total project cost

Impact on Operating & Maintenance

Costs or Personnel Needs

- Increases personnel requirements**
- Increases O & M costs
- Reduces personnel requirements
- Reduces O & M costs

Dollar Cost of Impacts if known:

(+) \$ _____ annually
 (-) \$ _____ annually
 Estimated useful life is ____ years

Sources of Funding:

- Grant from: _____ \$ _____ show type
- Loan from: _____ \$ _____ show type
- Donation/bequest/private _____
- User charge or fee _____
- Capital reserve withdrawal _____
- Impact fee account _____
- Warrant article _____
- Current revenue _____
- General obligation bond _____
- Revenue bond _____
- Special assessment _____ (Department/Agency)

Form Prepared by:

 (Signature)

 (Title)

 (Date prepared)

Total Project Cost \$ _____

APPENDIX C

AUBURN CIP PROGRAM

Schedule of CIP Projects, Annual Costs, and Revenues

APPENDIX C: SCHEDULE OF CIP PROJECTS, ANNUAL COSTS AND REVENUES

PROJECT OR EQUIPMENT	Department Cost Without Debt/Revenue	Priority Rank (by PB)	Existing Capital Reserve	2018	2019	2020	2021	2022	2023	6-Year Total Costs
Projected ENR (Boston CCI based on avg. growth over past 10-years)				15724	16447	17203	17995	18823	19688	
CEMETERY										
Real Estate Acquisition	\$25,000	F		\$25,000.00						\$25,000.00
HIGHWAY DEPARTMENT										
Salt / Sand Storage Facility	\$100,000	N		\$100,000.00						\$100,000.00
**Griffin Mill Bridge Reconstruction	\$528,000	C				\$72,000.00	\$456,000.00			\$528,000.00
80% Reimbursement - Griffin Mill Bridge		C					-\$57,600.00	-\$364,800.00		-\$422,400.00
6-Year Road Reconstruction Program	\$4,200,000	N		\$800,000.00	\$800,000.00	\$800,000.00	\$700,000.00	\$600,000.00	\$500,000.00	\$4,200,000.00
SCHOOL										
Repair/Replace/Upgrade HVAC System(s)	\$650,000	N			\$300,000.00		\$350,000.00			\$650,000.00
Replace Septic System	\$50,000	F					\$50,000.00			\$50,000.00
Add Electrical Outlets / Power Stations	\$75,000	U		\$75,000.00						\$75,000.00
Replace Roofs	\$350,000	U		\$350,000.00						\$350,000.00
Replace Roofs	\$550,000	N			\$550,000.00					\$550,000.00
Replace 1988 Electrical Service	\$150,000	N			\$150,000.00					\$150,000.00
Window Replacements	\$150,000	U		\$150,000.00						\$150,000.00
Window Replacements	\$150,000	U			\$150,000.00					\$150,000.00
Elevator Upgrade	\$85,000	N		\$85,000.00						\$85,000.00
Replace 2 Portable Buildings	\$320,000	N			\$160,000.00	\$160,000.00				\$320,000.00
Replace Modular Classroom	\$175,000	N				\$175,000.00				\$175,000.00
Parking Lot and Drainage Repairs	\$150,000	N						\$150,000.00		\$150,000.00
SELECTMEN										
**Multi-Use Path Along Route 121	\$30,000	D		\$30,000.00						\$30,000.00
80% Reimbursement - Multi-Use Path		D								-\$24,000.00
**Multi-Use Path Along Route 121	\$649,176	D			\$649,176.00					\$649,176.00
80% Reimbursement - Multi-Use Path		D								-\$519,340.80
ADMINISTRATION										
Painting of Town Hall	\$20,000	N				\$20,000.00				\$20,000.00
Replace Roof Shingles at Town Hall	\$15,000	N				\$15,000.00				\$15,000.00
PARKS AND RECREATION										
Phase II - Eddows Field	\$71,000	R			\$71,000.00					\$71,000.00
Soccer & Tennis Courts	\$107,000	I				\$107,000.00				\$107,000.00
Club House	\$2,000	N			\$2,000.00					\$2,000.00
Walking Path	\$20,000	I						\$20,000.00		\$20,000.00
Dog Park	\$15,000	I					\$15,000.00			\$15,000.00
Phase I - Eddows Field	\$55,000	D		\$55,000.00						\$55,000.00
POLICE DEPARTMENT										
Garage / Storage Facility	\$251,000	C		\$141,000.00	\$110,000.00					\$251,000.00
Police Cruiser Lease/Purchase Program	\$420,000	N		\$70,000.00	\$70,000.00	\$70,000.00	\$70,000.00	\$70,000.00	\$70,000.00	\$420,000.00
FIRE DEPARTMENT										
Fire Truck Lease/Purchase Program	\$218,088	N		\$72,696.00	\$72,696.00	\$72,696.00				\$218,088.00
Command Vehicle Lease/Purchase Program	\$122,100	N		\$13,025.00	\$13,025.00	\$13,025.00	\$13,025.00			\$52,100.00
TOTAL CAPITAL EXPENDITURES				\$1,966,721.00	\$3,073,897.00	\$985,380.20	\$1,596,425.00	\$475,200.00	\$570,000.00	
PROJECTED ASSESSED VALUATION				\$670,694,358	\$687,461,717	\$704,648,260	\$722,264,466	\$740,321,078	\$758,829,105	
ANNUAL TAX RATE IMPACT				\$2.93	\$4.47	\$1.40	\$2.21	\$0.64	\$0.75	

** Projects that are part of an 80% reimbursement plan with State and/or Federal funds. The 80% reimbursements are calculated into the following year's expenditure.