

**TOWN OF AUBURN, NH**  
**CAPITAL IMPROVEMENTS PROGRAM**  
**2008-2014**



Prepared for the  
Town of Auburn Planning Board

DRAFT  
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Prepared by:

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## Introduction

### Purpose

The purpose of the Capital Improvements Program (CIP) is to anticipate the need for major capital expenditures and to enable the Town and School District to provide adequate community facilities for current and future needs. Authority for preparing the Capital Improvement Program is provided by RSA 674:5. The Capital Improvements Program is the link between local infrastructure investments, master plan goals, and community and economic development objectives. Another important use of the Capital Improvements Program is to promote better communication and coordination among Town departments, the Planning Board, the School District, the Board of Selectmen, and citizens as they outline long-term capital spending needs and priorities. The adoption of a Capital Improvements Program is also a prerequisite to growth management or impact fee ordinances.

This report has been prepared under the authority of the Planning Board and RSA 674:5-8. It is the intention that this report reflects the capital needs of the Town of Auburn for the years 2008-2014 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.

### Auburn's Growth

In 2000, the U.S. Census reported that the population in Auburn was 4,682, compared to 4,085 in 1990. This represents a 14.6 percent increase during the ten year period. During the same time period, Rockingham County experienced a 12.8 percent population increase and the Southern New Hampshire Planning Commission region experienced a 14.9 percent increase. Family households accounted for 83.6 percent of all household in Auburn in 2000, compared to 86.7 percent in 1990. The table below shows the historical population growth in the Town of Auburn from 1950-2006:

**Table 1**  
**Historic Population Growth, Auburn, 1950-2006**

Year	Population	Absolute Change	Percent Change	Average Annual Change (%)
1950	1,158	N/A	N/A	N/A
1960	1,292	-743	-36.5%	-3.7%
1970	2,035	-848	-29.4%	-2.9%
1980	2,883	-1,202	-29.4%	-2.9%
1990	4,085	-597	-12.8%	-1.3%
2000	4,682	-143	-3.0%	-0.3%
2001*	4,825	-86	-1.8%	3.1%
2002*	4,911	-73	-1.5%	1.8%
2003*	4,984	-108	-2.1%	1.5%
2004*	5,092	-85	-1.6%	2.2%
2005*	5,177	67	1.3%	1.7%
2006*	5110	5,110	100.00%	-1.31%

Source: US Census, \*NH OEP Population Estimates

## Auburn's Recent Capital Improvement Outlays

A comparison of the Town's annual operating costs over the last five years with capital outlay and debt suggests that while the average operating budget of the Town has been \$2,162,466 for the period 2001-2006, the portion devoted to capital outlay and debt service has averaged only \$459,633 a year. Within the 2006 FY Budget, the Town has increased its capital improvement spending to \$922,677, a 34.4 percent increase. 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	Operating Costs(\$)	% Change	Capital % of Total
2001	\$136,250		\$1,688,590		
2002	\$131,975	-3.1%	\$2,505,994	48.4%	5.3%
2003	\$127,225	-3.6%	\$2,282,928	-8.9%	5.6%
2004	\$753,123	492%	\$1,899,596	-16.8%	39.6%
2005	\$686,551	-8.8%	\$2,115,043	11.3%	32.5%
2006	\$922,677	34.4%	\$2,502,725	18.3%	36.9%

Source: Town Reports

### Methodology

The information which forms the basis of this document was submitted from the various Town Departments, Boards and Committees. Although this CIP includes a seven 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 Improvement Plan.

### Definition of Capital Improvements

A capital project as defined by the Planning Board for this CIP are those projects outside of normal operations and maintenance, and having the following characteristics:

1. A gross cost of at least \$10,000; and
2. A useful life of at least 3 years; and
3. Is non-recurring (not an annual budget item); or
4. Any project requiring bond financing.

A Capital Improvement is defined as expenditure for public facilities or equipment costing more than \$10,000 and having a useful life-span of at least 3 years. CIP

expenditures are considered beyond the scope of normal annual operating or maintenance expenses. Examples include:

- Land Acquisition
- New buildings or additions
- Vehicles and other machinery with a useful life of greater than 3 years (excluding police cruisers).
- Major building, facility, or other renovation or expansion.
- Major road renovations.
- Special studies such as assessments or a Master Plan.
- Studies or architectural plans for capital improvement projects that will exceed \$10,000

### **CIP Process**

The preparation of the CIP Program has been the responsibility of the Planning Board.

The following steps were utilized to develop the 2008-2014 Capital Improvements Program for the Town of Auburn.

1. A detailed summary illustrating the ten-year history of capital and operating costs of the Town and School District was prepared utilizing the Town Reports and Town records.
2. The Planning Board issued requests to town departments and the School District, asking their representatives to submit lists of capital projects and priorities anticipated for the next seven years.
3. Summary information on proposed capital projects was submitted by municipal departments for review by the Planning Board. The Planning Board assessed the relative priority of the projects.
4. Capital improvements were scheduled over a 7-year time frame (current year plus 6 years projected) using various assumptions about methods of financing to project the annualized expenditure required to support the projects, and their cumulative tax impact.

## **Capital Projects Completed Since 1985-1990 CIP**

Since the last CIP was completed in 1985, a number of major capital projects have been approved for funding and or completed in Auburn. Many of these projects occurred within the 1996-2007 time period and are identified below as well as in Table 3.

- Safety Complex
- Bridge Projects
- Highway Reconstruction Projects
- Landfill Closure
- Bond Approval for Conservation Land
- Library Addition
- Renovations at Town Hall
- Renovations of Incinerator Building
- Purchase of emergency services vehicles and equipment

**Table 3  
Auburn Capital Expenditures 1996-2007**

<b>PROJECT / EXPENSE</b>	<b>1996</b>	<b>1997</b>	<b>1998</b>	<b>1999</b>	<b>2000</b>	<b>2001</b>	<b>2002</b>	<b>2003</b>	<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007</b>
Highway Reconstruction							\$700,000	\$500,000	\$512,670	\$366,219	\$504,701	\$600,000
Prime Wetlands Study												\$40,000
Depot Road Bridge Replacement											\$435,487	
Town Buildings Rehabilitation Capital Reserve Fund											\$100,000	
Landfill Closure CRF					\$50,000	\$50,000	\$50,000	\$365,000	\$361,000			
Rehab Rescue One (Light Rescue Vehicle - AFD)									\$65,700			
New Well for Town Hall									\$15,000			
Landfill Closure											\$50,000	
Town Hall Parking Lot										\$69,171		
Speed Monitoring Awareness Trailer										\$14,000		
Acquisition of Conservation Easements or Open Space Lands								\$2,000,000				
Revaluation Capital Reserve Fund		\$35,000	\$35,000	\$35,000			\$60,000	\$100,000				
Four-Wheel Drive Command Vehicle (AFD)								\$27,681				
Dearborn Road Bridge Replacement								\$307,532				
Coleman Road Bridge Replacement							\$447,710					
Integrated Accounting Software							\$57,000					
75' Quint Ladder Truck (AFD) <i>(Seven Year Lease/Purchase)</i>							\$79,848	\$79,848	\$ 79,848	\$75,516	\$74,494	\$74,494
Highway Construction Capital Reserve Fund		\$300,000	\$300,000	\$300,000	\$300,000	\$300,000						
Seven (7) Digital Radios (APD)						\$21,000						
Safety Complex Project		\$15,000		\$925,000	\$407,310							
Rebuild Solid Waste Incinerator		\$120,000										
SCBA System (AFD) <i>(Five Year Lease/Purchase)</i>	\$11,583	\$11,583	\$11,583	\$11,583	\$11,583							
Tanker/Pumper Truck (AFD) <i>(Six Year Lease/Purchase)</i>	\$36,295	\$36,295	\$36,295	\$36,295	\$36,295	\$36,295						
Study of Rifle Range Property	\$15,000			\$25,000								
<b>TOTALS</b>	<b>\$ 62,878</b>	<b>\$ 517,878</b>	<b>\$ 382,878</b>	<b>\$ 1,332,878</b>	<b>\$ 805,188</b>	<b>\$ 407,295</b>	<b>\$ 1,394,558</b>	<b>\$ 3,380,061</b>	<b>\$ 1,034,218</b>	<b>\$ 524,906</b>	<b>\$ 1,164,682</b>	<b>\$714,494</b>

## **Financing Methods**

There are a number of different local financing methods available to implement the CIP. 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** 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** 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** method has been used by the fire department and other divisions for vehicle purchases. **Bonds** 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** can be collected from new development to pay for new facility capacity and placed in a fund until they are either expended within a set number years as part of project financing or they are returned to the party they were collected from. At present, the Town may require impact fees as determined by the Planning Board or its engineers, but there is not presently a written impact fee regulation.

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.

## **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 C. 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.

## 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:

1. **Highest Priority** – Cannot be delayed. Needed for Health or Safety
2. **Priority** -- Needed to *maintain* existing level and quality of community services
3. **Desirable** – Needed to *improve* quality or level of service
4. **Desirable** -- Not urgent
5. **Deferrable** – Can be placed on hold until after 7-year period, but supports community development goals

The information in Table 4 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 CIP to each of these projects within the five categories of relative project priority. The individual department requests for capital projects submitted by each municipal department to be considered by the Committee can be found in Appendix C.

## Historical Annual Operating Budget, Expenditures and Revenues

The annual Town reports for Auburn were used to identify total municipal expenditures; after deducting the items identified as "capital". The remainder was assumed to be operating expenditures. Tables 5 and 6 show the operating budget and the revenues (excluding the current year property taxes) in Auburn for the last ten years. Highway block grants and bond proceeds provided the bulk of capital revenues for the Town of Auburn for the last ten years. The average annual compounded rate of increase for total operating costs 1997-2006 was 5.9%. Net total operating costs remained below \$2,000,000 for the period 1997-2001 and averaged \$2,200,000 for the period 2002-2006.

Like many of the smaller municipalities adjacent to Auburn and throughout the state, the bulk of departmental costs were associated with public safety such as police, ambulance, and fire response. A small, but growing percentage of operating costs for the last ten years has been found in the culture and recreation departments as well as conservation. While the majority of departmental operating costs for the Town of Auburn are in public safety, general government, and highways and streets; it is also important that spending on culture and conservation has been continuing, since preservation of natural resources and rural character was defined as an important goal in the Town’ 2007 Master Plan update. Table 5 provides annual operating costs for the period 1997-2006.

**Table 4  
Summary of Projects Requested**

	All Requests By Municipal Entities— In the Order Requested	Estimated Cost	Start and Completion Dates	Source(s) of Funds	Priority				
					1	2	3	4	5
1.	<b>General Government</b>								
a	Inter-municipal Agreement/Wastewater	\$20,000	1/09-12/09	Town Budget \$10,000/State Grant			X		
b	Wastewater Facilities Plan, Study and Report	\$60,000	1/08-12/08	Town Budget \$30,000/State Grant		X			
c	Heating System Replacement/Building Update	\$110,000	4/08-11/08	Expendable Trust Fund			X		
d	Replacement of Town Hall Septic System	\$25,000-\$35,000	Unknown	Town Budget			X		
e	Chester Turnpike Bridge Reconstruction	\$151,825	10/07-9/08	FEMA Disaster Funds \$44,625/State Bridge Aid \$121,460	X				
f	Hooksett Road-Hazard Mitigation Project	\$61,495	5/2008-6/2008	Town Budget \$23,508/ FEMA HMPG Funds \$37,987	X				
2.	<b>Fire Department</b>								
a	Satellite Fire Station	\$110,000	-	Town Budget					X
b	Fire Truck -pumper and equipment (lease purchase)	\$536,500		Town Budget	X				
3.	<b>Police Department</b>								
a	Police Garage	\$67,500	Start 2009	Town Budget			X		
b	Cruiser Laptop Computers	\$59,000	2009	State Grant			X		
c	Firearms Replacement	\$30,900	-	Town Budget			X		
4.	<b>Public Safety Complex</b>								
a	Elevator	\$80,000	2010	Town Budget				X	
	<b>Parks and Recreation</b>								
a	ADA Accessibility- Wayne Eddows Field	\$14,000	5/08-8/08	Town Budget	X				
b	Sidewalk	\$450,000	2010	Town Budget/Federal+State Grants				X	
c	Circle of Fun	\$100,000	2009-2010	Town Budget/Donations				X	
d	Softball Field	\$66,000	2009	Town Budget/Donations				X	
e	Community Center	\$300,000	-	Capital Reserve			X		
f	Truck and Equipment	\$70,000	-	Town Budget					X
	<b>Longmeadow Cemetery</b>								
a	Land Preparation	\$24,000	On-going until 2012	Town Budget			X		
	<b>School District</b>								
a	Middle School	\$25,741,000	7/08-7/10	GO Bond					

**Table 5  
History of Auburn Operating Expenditures by Function, 1996-2007**

FY ENDING JUNE 30:	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	Change 1997-2006		Annual
											Dollars	%	Compound Rate
<b>DEPARTMENT:</b>													
GENERAL GOVERNMENT	\$391,825	\$359,461	\$363,858	\$369,768	\$396,260	\$437,614	\$487,430	\$558,948	\$601,946	\$730,726	\$338,901	86.5%	7.2%
PUBLIC SAFETY													
POLICE DEPARTMENT	\$444,772	\$471,186	\$465,526	\$492,190	\$624,313	\$661,353	\$708,033	\$671,112	\$789,510	\$841,703	\$396,931	89.2%	7.3%
AMBULANCE	\$45,000	\$45,000	\$45,000	\$45,000	\$45,000	\$45,000	\$45,000	\$45,000	\$45,000	\$45,000	\$0	0.0%	0.0%
FIRE DEPT	\$108,809	\$137,811	\$139,689	\$134,459	\$160,875	\$106,807	\$180,962	\$114,944	\$147,406	\$291,049	\$182,240	167.5%	11.6%
EMERGENCY MANAGEMENT	\$1,451	\$1,889	\$6,034	\$6,640	\$3,126	\$3,470	\$50,047	\$22,122	\$4,908	\$1,842	\$391	26.9%	2.7%
HIGHWAYS & STREETS	\$287,507	\$171,796	\$273,155	\$312,860	\$340,204	\$1,112,311	\$670,656	\$348,482	\$379,824	\$421,130	\$133,623	46.5%	4.3%
SANITATION	\$139,316	\$121,059	\$1,579	\$1,517	\$3,105	\$4,701	\$3,597	\$157	\$112	\$505	(\$138,811)	-99.6%	-46.4%
WATER DISTRIBUTION & TREATMENT	\$3,273	\$3,273	\$2,455	\$2,455	\$6,710	\$6,301	\$7,067	\$0	\$0	\$0	(\$3,273)	-100.0%	-100.0%
HEALTH & WELFARE	\$22,324	\$21,010	\$22,366	\$22,567	\$24,732	\$29,610	\$32,052	\$32,087	\$30,087	\$41,456	\$19,132	85.7%	7.1%
CULTURE & RECREATION	\$53,482	\$68,443	\$60,401	\$74,699	\$83,754	\$95,325	\$95,151	\$106,101	\$115,425	\$128,046	\$74,564	139.4%	10.2%
CONSERVATION	\$200	\$268	\$260	\$580	\$511	\$3,502	\$2,933	\$643	\$825	\$1,268	\$1,068	534.0%	
<b>TOTAL OPERATING COSTS:</b>	<b>\$1,497,959</b>	<b>\$1,401,196</b>	<b>\$1,380,323</b>	<b>\$1,462,735</b>	<b>\$1,688,590</b>	<b>\$2,505,994</b>	<b>\$2,282,928</b>	<b>\$1,899,596</b>	<b>\$2,115,043</b>	<b>\$2,502,725</b>	<b>\$1,004,766</b>	<b>67.1%</b>	<b>5.9%</b>
MUNICIPAL SERVICES													
APPROVED SCHOOL TAX EFFORT	\$4,809,707	\$4,652,913	\$1,817,018	\$2,134,595	\$2,599,112	\$2,955,895	\$3,125,810	\$5,087,740	\$5,075,360	\$5,822,989	\$1,013,282	21.1%	2.1%
<b>EXCLUDING DEBT SERVICE</b>													
COUNTY TAX ASSESSMENT	\$286,211	\$274,498	\$257,070	\$324,227	\$424,871	\$452,069	\$499,053	\$524,748	\$547,387	\$602,217	\$316,006	110.4%	8.6%
<b>NET TOTAL OPERATING COSTS</b>	<b>\$6,593,877</b>	<b>\$6,328,607</b>	<b>\$3,454,411</b>	<b>\$3,921,557</b>	<b>\$4,712,573</b>	<b>\$5,913,958</b>	<b>\$5,907,791</b>	<b>\$7,512,084</b>	<b>\$7,737,790</b>	<b>\$8,927,931</b>	<b>\$2,334,054</b>	<b>35.4%</b>	<b>3.4%</b>

**Table 6  
Auburn Revenues 1996-2007**

REVENUE SOURCES	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
Conservation Fund												\$40,000
Undesignated Fund Balance (Surplus)					\$425,310	\$50,000	\$50,000	\$465,000			\$ 276,254	
Highway Safety Agency Grant										\$7,000		
Bond Proceeds / Interest Earned on Bond Proceeds				\$925,000	\$18,000			\$2,000,000				
Highway Block Grant Funds		\$88,367	\$93,222	\$91,279	\$97,812	\$105,337	\$107,234	\$111,978	\$111,253	\$119,509	\$117,029	\$119,000
Proceeds from Sale of Timber					\$14,000							
Waste Management Contribution									\$250,000			
NHDOT Bridge Aid Program Grant							\$358,168	\$214,372			\$ 348,390	
<b>TOTALS</b>	<b>\$0</b>	<b>\$ 88,367</b>	<b>\$ 93,222</b>	<b>\$ 1,016,279</b>	<b>\$ 555,122</b>	<b>\$ 155,337</b>	<b>\$ 515,402</b>	<b>\$ 2,576,978</b>	<b>\$ 361,253</b>	<b>\$ 126,509</b>	<b>\$ 741,673</b>	<b>\$ 159,000</b>

## **School District Capital Costs**

A 10-year history of School District capital costs is illustrated in Table 8. The School District has not had any major capital projects since the late 1980's, with the last capital project being for the alterations and expansion of the Auburn Village School. For the purpose of this CIP, the analysis of school capital costs has been limited to those projects related to major construction or renovation that required debt service, and excludes capital projects that constitute regular maintenance of school facilities, such as roof repairs, paint, carpet, etc.

Total debt service payments, including interest, for the past ten years for the School District totaled approximately \$577,125. The initial debt service payment on the bond for the school alterations and expansion began in the 1988-1989 fiscal year, with the initial bond amount totaling approximately \$2.5 million dollars.

At the 2006 School District Meeting, the Community approved the purchase of a 68 acre parcel of land as a potential site for a new middle school. Since the time of the approval, a School Site Planning Committee and State of Our School subcommittee has been formed and approximately a dozen community input sessions have been held, to date.

The Town is currently working with the Town of Candia to develop a joint middle school to serve both communities. The development of a new middle school in Auburn would be the first new construction of school space in the Town since 2004 when the third portable classroom was added. Based on the project estimate information available on the State of Our School Committee website, the estimated cost for the new middle school is \$25,741,000. Approximately \$10,296,400 (40%) is anticipated in State Aid and an additional \$625,000 sustainability rebate, bringing the total cost to the school district down to \$14,819,600. In addition, Candia would contribute a percentage of the net cost to the Auburn school district, based on the number of students or Average Daily Membership (ADM) that Candia students represent of the total student body at the Auburn/Candia Middle School. This would further reduce the net cost to Auburn.

Table 7 shows the anticipated tax rate increase per household for the first six years of the twenty-year bond schedule. The tax rate in year two would be the highest rate over the life of the bond and the rate in year one the lowest. As shown in Table 10, the total principal and interest payments over the 20-year period are estimated at \$40,022,736.58. After subtracting the anticipated amount of State Aid to be received, the net cost would be approximately \$29,726,336.58. As mentioned previously, the total cost would be shared by both Auburn and Candia.

**Table 7**  
**Auburn School District per Household Tax Impact, October 18, 2007**

Assessed Value	Tax Rate Impact					
	Year 1 .71	Year 2 1.91	Year 3 1.85	Year 4 1.79	Year 5 1.72	Year 6 1.66
\$200,000	\$142.00	\$382.00	\$370.00	\$358.00	\$344.00	\$332.00
\$250,000	\$177.50	\$477.50	\$462.50	\$447.50	\$430.00	\$415.00
\$300,000	\$213.00	\$573.00	\$555.00	\$537.00	\$516.00	\$498.00
\$350,000	\$248.50	\$668.50	\$647.50	\$626.50	\$602.00	\$581.00
\$400,000	\$284.00	\$764.00	\$740.00	\$716.00	\$688.00	\$664.00
\$450,000	\$319.50	\$859.50	\$832.50	\$805.50	\$744.00	\$747.00
\$500,000	\$355.00	\$955.00	\$925.00	\$895.00	\$860.00	\$830.00

Source: State of Our School: Auburn NH ([www.stateofourschool.com](http://www.stateofourschool.com))

The Auburn/Candia Middle School would have a capacity for 450 students and would include grades 6-8. From 2002-2006, the average enrollment at Auburn Village School (AVS) was 614 students. Based on past enrollment, students in the 6-8 grades typically comprise approximately 36 percent of the total enrollment. The construction of the new Middle School would allow Auburn Village School to include only grades 1-5, which, on average, could potentially decrease the school enrollments. So, for example, in 2006 the actual enrollments at AVS totaled 609 students. If grades 6 through 8 were redirected to the new middle school, the total enrollments at the AVS could potentially be reduced by as many as 221 students. This could also potentially create the opportunity for AVS to provide a Kindergarten program, which it currently lacks. Renovations to AVS will need to be addressed in the future, regardless of whether or not the new middle school is constructed; however, the bond going forward at the 2008 Town Meeting will only be for the proposed middle school. The Town of Auburn will be voting on the 20-year construction bond the 2008 School District Meeting and the Town of Candia will be voting on the tuition agreement at their 2008 School District Meeting.

**Table 8  
Ten Year History of Expenditures for Auburn School District**

<b>FY ENDING JUNE 30:</b>	<b>1997</b>	<b>1998</b>	<b>1999</b>	<b>2000</b>	<b>2001</b>	<b>2002</b>	<b>2003</b>	<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>1997-2006 Total</b>
<b>Instruction</b>											
Regular Programs	\$2,847,339	\$3,020,504	\$3,179,180	\$3,122,639	\$3,119,029	\$3,342,094	\$3,706,230	\$4,056,418	\$4,815,158	\$4,809,556	\$36,023,748
Special Programs	\$635,226	\$639,916	\$692,564	\$1,091,961	\$1,051,077	\$1,126,003	\$1,186,060	\$1,112,950	\$1,206,775	\$1,576,667	\$9,949,306
Vocational Programs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Programs	\$15,816	\$16,167	\$25,794	\$27,741	\$25,052	\$31,289	\$28,873	\$34,739	\$30,904	\$25,692	\$267,279
Non-Public Programs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Adult & Community Programs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$3,498,381	\$3,676,587	\$3,897,538	\$4,242,341	\$4,195,159	\$4,499,385	\$4,921,163	\$5,204,107	\$6,052,836	\$6,411,915	\$36,291,028
<b>Support Services</b>											
	\$918,631	\$929,928	\$1,027,048	\$1,201,811	\$1,308,264	\$1,448,789	\$1,561,760	\$1,800,664	\$2,053,047	\$2,073,303	
Total	\$918,631	\$929,928	\$1,027,048	\$1,201,811	\$1,308,264	\$1,448,789	\$1,561,760	\$1,800,664	\$2,053,047	\$2,073,303	\$14,302,989
<b>Community Services</b>											
	\$0	\$0	\$142	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Total	\$0	\$0	\$142	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Facilities Acquisitions &amp; Construction</b>											
	\$6,277	\$0	\$874	\$13,000	\$0	\$0	\$94,077	\$86,546	\$94,102	\$19,069	
Total	\$6,277	\$0	\$874	\$13,000	\$0	\$0	\$94,077	\$86,546	\$94,102	\$19,069	\$388,978
<b>Other Outlays</b>											
<b>Debt Service:</b>											\$0
Principal	\$270,000	\$270,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$540,000
Interest	\$27,810	\$9,315	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$37,125
<b>Fund Transfers:</b>											
Federal Projects Fund	\$53,984	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Capital Projects Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Food Services Fund	\$123,720	\$121,781	\$120,200	\$125,518	\$135,870	\$137,464	\$179,407	\$186,208	\$0	\$0	
Special Revenue Fund	\$0	\$62,683	\$58,243	\$107,795	\$142,243	\$160,552	\$129,300	\$104,310	\$150,759	\$181,531	
Capital Reserve Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Health Management Trust Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Expendable Trust Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$75,000	\$27,500	\$559,726	
Total	\$475,514	\$463,779	\$178,443	\$233,312	\$278,113	\$298,016	\$308,707	\$365,517	\$178,259	\$741,257	
<b>Grand Total</b>	<b>\$4,898,803</b>	<b>\$5,070,294</b>	<b>\$5,104,045</b>	<b>\$5,690,465</b>	<b>\$5,781,535</b>	<b>\$6,246,190</b>	<b>\$6,885,708</b>	<b>\$7,456,834</b>	<b>\$8,378,244</b>	<b>\$9,245,544</b>	<b>\$64,757,662</b>
<b>Principal Payments</b>	\$270,000	\$270,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$540,000
<b>Total Interest Payments</b>	\$27,810	\$9,315	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$37,125
<b>Total Debt Service</b>	\$297,810	\$279,315	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$577,125

## **Schedule of Capital Improvement Projects**

The schedule of CIP Projects, which includes the 2008-2014 Annual Cost and Revenues, can be found in Tables 9 and 10. Table 9 displays the 7-year CIP schedule for the various Town Departments and Table 10 displays the CIP schedule for the School. The schedules include (a) project name and sources of revenue; (b) annual expenditures and revenues (c) a 7 year expenditures total; (d) a 7 year revenues total; and (e) the total cost of the project

## **Schedule for Implementation (2008-2014)**

A schedule of capital expenditures (current year plus six-year projection) is shown in Table 8. The relative priority or urgency of the projects is indicated by the proposed year(s) of implementation within the schedule. The goal of the CIP schedule is to spread project costs as evenly as possible over a period of years and to anticipate the combined fiscal impact of new projects and the cost of existing and anticipated debt service. Based on the schedule of new capital expenditures shown in Table 9, it is estimated that the net local expenditure for new projects will represent an additional capital cost averaging about \$909,760 per year.

The School District's proposed CIP project is listed separately in Table 9. A 20-year bond schedule was developed, which includes the tax rate impact. The tax rate impact to the residents of Auburn is shown in the last column of the bond schedule and is a per-year tax impact and is not cumulative. A 40 percent state aid reimbursement has been included in the calculation.

The CIP schedule is intended primarily as a planning tool to aid the Town in anticipating the cumulative impact of a number of major capital improvement costs which may be funded during the next seven years. The schedule is not intended to commit the Town or the School District to any specific capital expenditure. However, the Town can use this CIP schedule as a guideline document for the planning and coordination of its major capital projects and related expenses.

## **Annual Capital Budget**

Each year, the Planning Board should prepare its recommendation for a Capital Budget, showing a series of capital projects for the ensuing fiscal year, for review by the Budget Committee and/or the Selectmen. In order to review fiscal conditions with respect to Auburn's Growth Management Ordinance, the total capital expenditures incurred for the preceding fiscal year for the Town and School District (including debt service) should be summarized, along with the revenue sources funding them, so that the Town can accurately determine the impact of capital spending in each year.

**Table 9  
Schedule of Capital Improvements and Annualized Costs (page 1 of 2)**

DESCRIPTION OF PROJECT OR EQUIPMENT By Department or Service Area	Gross Capital Cost	Available Revenues (CR, Grants)	Source Other Funds	Balance From Local Funds	2008	2009	Annualized Town Capital Cost Funded From Taxes					Total For 7-Year Period
							2010	2011	2012	2013	2014	
<b>GENERAL GOVERNMENT/ADMIN</b>												
<b>TOWN HALL</b>												
Inter-municipal Agreement for Wastewater	\$20,000	\$10,000	Town Budget	\$10,000		\$10,000						\$10,000
Wastewater Facilities Plan Study and Report	\$60,000	\$27,000	Town Budget	\$33,000	\$33,000							\$33,000
Heating System Replacement/Building Update	\$110,000	\$0	Expendible Trust Fund	\$110,000	\$110,000							\$110,000
Town Hall Septic System Update	\$30,000		Town Budget	\$30,000			\$30,000					\$30,000
<b>SUBTOTAL GENERAL GOVERNMENT/ADMIN</b>	<b>\$220,000</b>	<b>\$37,000</b>		<b>\$183,000</b>	<b>\$143,000</b>	<b>\$10,000</b>	<b>\$0</b>	<b>\$30,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$183,000</b>
<b>PUBLIC WORKS</b>												
Road Reconstruction Projects	\$5,711,759	\$125,675	Town Budget	\$4,607,413	\$524,325	\$563,649	\$605,923	\$651,367	\$700,220	\$752,736	\$809,192	\$4,607,413
Hooksett Road - Hazard Mitigation Project	\$61,495	\$37,987	Town Budget	\$23,508	\$23,508							\$23,508
Chester Turnpike Bridge Reconstruction	\$151,825	\$166,085		\$0	\$0							\$0
<b>SUBTOTAL GENERAL PUBLIC WORKS</b>	<b>\$5,925,079</b>	<b>\$329,747</b>		<b>\$4,630,921</b>	<b>\$547,833</b>	<b>\$563,649</b>	<b>\$605,923</b>	<b>\$651,367</b>	<b>\$700,220</b>	<b>\$752,736</b>	<b>\$809,192</b>	<b>\$4,630,921</b>
<b>PUBLIC SAFETY</b>												
<b>POLICE DEPARTMENT</b>												
Police Garage	\$67,500		Town Budget	\$67,500		\$67,500						\$67,500
Cruiser Laptop Computers**	\$59,000		State Grant**	\$59,000		\$29,500**						\$29,500
Firearms Replacement	\$30,900		Town Budget	\$30,900		\$30,900						\$30,900
<b>FIRE DEPARTMENT</b>												
Fire Truck (pumper and equipment)	\$536,500		Town Budget	\$536,500	\$136,500	\$76,000	\$76,000	\$76,000	\$76,000	\$76,000	\$76,000	\$592,500
<b>SAFETY COMPLEX</b>												
Elevator	\$80,000		Town Budget	\$80,000			\$80,000					\$80,000
<b>SUBTOTAL PUBLIC SAFETY</b>	<b>\$773,900</b>			<b>\$773,900</b>	<b>\$136,500</b>	<b>\$203,900</b>	<b>\$156,000</b>	<b>\$76,000</b>	<b>\$76,000</b>	<b>\$76,000</b>	<b>\$76,000</b>	<b>\$800,400</b>

SCHEDULE OF CAPITAL IMPROVEMENT PROJECTS AND ANNUALIZED COSTS -												
PAGE 2 OF 2												
DESCRIPTION OF PROJECT OR EQUIPMENT	Gross	Available	Source	Balance	Annualized Town Capital Cost Funded From Taxes							Total For
By Department or Service Area	Capital	Revenues	Other	From Local	2008	2009	2010	2011	2012	2013	2014	7-Year
	Cost	(CR, Grants)	Funds	Funds								Period
<b>PARKS, RECREATION, CONSERVATION</b>												
ADA Accessibility - Wayne Eddows Field	\$14,000		Town Budget	\$14,000	\$14,000							\$14,000
Sidewalk - Bunker Hill Rd to school***	\$450,000	State/Fed***	Town Budget				\$450,000					\$450,000
Circle of Fun	\$100,000	Town Budget	Donations	\$100,000		\$50,000	\$50,000					\$100,000
Softball Field	\$66,000	Town Budget	Donations	\$66,000		\$66,000						\$66,000
Community Center (capital reserve)	\$300,000	Town Budget		\$300,000		\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$300,000
Truck and Equipment	\$70,000	Town Budget		\$70,000								
<b>SUBTOTAL RECREATION &amp; CONSERVATION</b>	<b>\$1,000,000</b>			<b>\$550,000</b>	<b>\$14,000</b>	<b>\$166,000</b>	<b>\$550,000</b>					<b>\$730,000</b>
<b>LONGVIEW CEMETARY</b>												
Land Preparation	\$24,000			\$24,000	\$2,500	\$3,584	\$3,584	\$3,583	\$3,583	\$3,583	\$3,583	\$24,000
<b>SUBTOTAL CEMETARY</b>	<b>\$24,000</b>	<b>\$0</b>		<b>\$24,000</b>	<b>\$2,500</b>	<b>\$3,584</b>	<b>\$3,584</b>	<b>\$3,583</b>	<b>\$3,583</b>	<b>\$3,583</b>	<b>\$3,583</b>	<b>\$24,000</b>
<b>NEW TOWN CAPITAL COSTS</b>												
<b>TOTAL TOWN CAPITAL COSTS</b>	<b>\$7,942,979</b>	<b>\$366,747</b>		<b>\$6,161,821</b>	<b>\$843,833</b>	<b>\$947,133</b>	<b>\$1,315,507</b>	<b>\$760,950</b>	<b>\$779,803</b>	<b>\$832,319</b>	<b>\$888,775</b>	<b>\$6,368,321</b>
<b>Avg. Annual over Planning Period (Excludes Existing Debt Service)</b>												<b>\$909,760</b>
<b>SCHOOL CAPITAL COSTS: LOCAL SHARE</b>												
Middle School (SEE TABLE 9)	\$25,741,000	\$0	GO Bond									
<b>NEW CAPITAL EXPENDITURES FOR PERIOD</b>												
Total Capital Expenditures 2002-2008	\$33,683,979	\$366,747		\$6,161,821	\$843,833	\$947,133	\$1,315,507	\$760,950	\$779,803	\$832,319	\$888,775	\$6,368,321
<b>PROJECTED ASSESSED VALUATION</b>												
Net Local Assessed Valuation (Projected at 3% annualized rate of growth between 2007-2014)												
					\$699,572,048	\$720,559,209	\$742,175,986	\$764,441,265	\$787,374,503	\$810,995,738	\$835,325,610	
<b>TAX RATE IMPACT OF NEW DEBT AND CAPITAL PROJECTS</b>												(Avg. for Period)
Tax rate needed to support NEW capital projects	Town				\$1.21	\$1.31	\$1.77	\$1.00	\$0.99	\$1.03	\$1.06	\$1.04
(Assumes 3% Annual Growth in Taxable Value)	School (see separate table)				\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
		Total			\$1.21	\$1.31	\$1.77	\$1.00	\$0.99	\$1.03	\$1.06	\$1.04

\*The Highway Block Grant amount varies each year. The amount received in 2007 (\$125,675) was used for all years to provide a rough estimate.

\*\*Possibly State grant or partial match available.

\*\*\*Possibly State and/or Federal Grants available

**Table 10  
Auburn School District Schedule of Estimated Debt**

**NH Municipal Bond Bank  
25 Triangle Park Drive  
Concord, NH 03301**

AUBURN'S TAX RATE IMPACT

LEVEL PRINCIPAL  
20 YEAR ESTIMATED DEBT SCHEDULE FOR  
AUBURN SCHOOL DISTRICT

2006 ASSESSED VALUATION: \$679,196,163  
ESTIMATED YEARLY INCREASE: 0%  
STATE AID REIMBURSEMENT: 40%  
DATE PREPARED: 10/17/07  
BONDS DATED: Spring 2008 08/15/08  
INTEREST START DATE: 208 days 07/17/08  
FIRST INTEREST PAYMENT: 02/15/09  
NET INTEREST COST: 5.2490%

DEBT YEAR	PERIOD ENDING	PRINCIPAL OUTSTANDING	PRINCIPAL PRINCIPAL	RATE	INTEREST	TOTAL PAYMENT	STATE AID REIMBURSEMENT	FISCAL YEAR TOTAL PAYMENT	ASSESSED VALUATION	EST. TAX RATE INC.	CANDIA'S FY PORTION	AUBURN'S FY PORTION	EST TAX RATE INC
	02/15/09				\$780,810.33	\$780,810.33		\$780,810.33	\$679,196,163	1.15	296,707.93	484,102.40	0.71
1	08/15/09	\$25,741,000.00	\$1,291,000.00	5.250%	675,701.25	1,966,701.25	516,400.00						
	02/15/10				641,812.50	641,812.50		2,092,113.75	679,196,163	3.08	795,003.23	1,297,110.53	1.91
2	08/15/10	24,450,000.00	\$1,290,000.00	5.250%	641,812.50	1,931,812.50	516,000.00						
	02/15/11				607,950.00	607,950.00		2,023,762.50	679,196,163	2.98	769,029.75	1,254,732.75	1.85
3	08/15/11	23,160,000.00	\$1,290,000.00	5.250%	607,950.00	1,897,950.00	516,000.00						
	02/15/12				574,087.50	574,087.50		1,956,037.50	679,196,163	2.88	743,294.25	1,212,743.25	1.79
4	08/15/12	21,870,000.00	\$1,290,000.00	5.250%	574,087.50	1,864,087.50	516,000.00						
	02/15/13				540,225.00	540,225.00		1,888,312.50	679,196,163	2.78	717,558.75	1,170,753.75	1.72
5	08/15/13	20,580,000.00	\$1,290,000.00	5.250%	540,225.00	1,830,225.00	516,000.00						
	02/15/14				506,362.50	506,362.50		1,820,587.50	679,196,163	2.68	691,823.25	1,128,764.25	1.66
6	08/15/14	19,290,000.00	\$1,290,000.00	5.250%	506,362.50	1,796,362.50	516,000.00						
	02/15/15				472,500.00	472,500.00		1,752,862.50	679,196,163	2.58	666,087.75	1,086,774.75	1.60
7	08/15/15	18,000,000.00	\$1,290,000.00	5.250%	472,500.00	1,762,500.00	516,000.00						
	02/15/16				438,637.50	438,637.50		1,685,137.50	679,196,163	2.48	640,352.25	1,044,785.25	1.54
8	08/15/16	16,710,000.00	\$1,290,000.00	5.250%	438,637.50	1,728,637.50	516,000.00						
	02/15/17				404,775.00	404,775.00		1,617,412.50	679,196,163	2.38	614,616.75	1,002,795.75	1.48
9	08/15/17	15,420,000.00	\$1,285,000.00	5.250%	404,775.00	1,689,775.00	514,000.00						
	02/15/18				371,043.75	371,043.75		1,546,818.75	679,196,163	2.28	587,791.13	959,027.63	1.41
10	08/15/18	14,135,000.00	\$1,285,000.00	5.250%	371,043.75	1,656,043.75	514,000.00						
	02/15/19				337,312.50	337,312.50		1,479,356.25	679,196,163	2.18	562,155.38	917,200.88	1.35

DEBT YEAR	PERIOD ENDING	PRINCIPAL OUTSTANDING	PRINCIPAL	RATE	INTEREST	TOTAL PAYMENT	STATE AID REIMBURSEMENT	FISCAL YEAR TOTAL PAYMENT	ASSESSED VALUATION	EST. TAX RATE INC.	CANDIA'S FY PORTION	AUBURN'S FY PORTION	EST TAX RATE INC
11	08/15/19	12,850,000.00	\$1,285,000.00	5.250%	337,312.50	1,622,312.50	514,000.00						
	02/15/20				303,581.25	303,581.25		1,411,893.75	679,196,163	2.08	536,519.63	875,374.13	1.29
12	08/15/20	11,565,000.00	\$1,285,000.00	5.250%	303,581.25	1,588,581.25	514,000.00						
	02/15/21				269,850.00	269,850.00		1,344,431.25	679,196,163	1.98	510,883.88	833,547.38	1.23
13	08/15/21	10,280,000.00	\$1,285,000.00	5.250%	269,850.00	1,554,850.00	514,000.00						
	02/15/22				236,118.75	236,118.75		1,276,968.75	679,196,163	1.88	485,248.13	791,720.63	1.17
14	08/15/22	8,995,000.00	\$1,285,000.00	5.250%	236,118.75	1,521,118.75	514,000.00						
	02/15/23				202,387.50	202,387.50		1,209,506.25	679,196,163	1.78	459,612.38	749,893.88	1.10
15	08/15/23	7,710,000.00	\$1,285,000.00	5.250%	202,387.50	1,487,387.50	514,000.00						
	02/15/24				168,656.25	168,656.25		1,142,043.75	679,196,163	1.68	433,976.63	708,067.13	1.04
16	08/15/24	6,425,000.00	\$1,285,000.00	5.250%	168,656.25	1,453,656.25	514,000.00						
	02/15/25				134,925.00	134,925.00		1,074,581.25	679,196,163	1.58	408,340.88	666,240.38	0.98
17	08/15/25	5,140,000.00	\$1,285,000.00	5.250%	134,925.00	1,419,925.00	514,000.00						
	02/15/26				101,193.75	101,193.75		1,007,118.75	679,196,163	1.48	382,705.13	624,413.63	0.92
18	08/15/26	3,855,000.00	\$1,285,000.00	5.250%	101,193.75	1,386,193.75	514,000.00						
	02/15/27				67,462.50	67,462.50		939,656.25	679,196,163	1.38	357,069.38	582,586.88	0.86
19	08/15/27	2,570,000.00	\$1,285,000.00	5.250%	67,462.50	1,352,462.50	514,000.00						
	02/15/28				33,731.25	33,731.25		872,193.75	679,196,163	1.28	331,433.63	540,760.13	0.80
20	08/15/28	1,285,000.00	\$1,285,000.00	5.250%	33,731.25	1,318,731.25	514,000.00	804,731.25	679,196,163	1.18	305,797.88	498,933.38	0.73
TOTALS			\$25,741,000.00		\$14,281,736.58	\$40,022,736.58	\$10,296,400.00	\$29,726,336.58			11,296,007.90	18,430,328.68	

## Tax Rates

Table 11 below provides a long-term history of property tax rates for Auburn from 1997 through 2007. Beginning in 1999, the school property tax rate included the total local school tax rate and the state education property tax rate applicable to Auburn. As shown in the table, the tax rates in Auburn have fluctuated since 1997. However, the Town has consistently had one of the lowest, if not the lowest, tax rate in the Southern New Hampshire Planning Commission Region.

**Table 11  
Auburn Tax Rates and Taxable Valuation, 1997-2007**

Year	Assessed Tax Rate					Equalized	Assessment	Property Valuation	
	Town Tax	Local Education	State Tax	County Tax	Total Tax	Rate (DRA)	Ratio	Assessed	Equalized
1997	\$3.09	n/a	\$24.43	\$1.44	\$28.96	*	0.84	\$196,856,520	\$227,448,997
1998	\$3.61	n/a	\$23.25	\$1.35	\$28.22	\$23.65	0.92	\$200,142,804	\$238,823,074
1999	\$3.62	\$7.87	\$6.85	\$1.10	\$19.44	\$15.83	0.93	\$215,114,978	\$282,612,426
2000	\$2.88	\$9.75	\$7.24	\$1.46	\$21.33	\$15.05	0.76	\$221,353,317	\$308,999,393.66
2001	\$3.16	\$11.11	\$7.97	\$1.80	\$24.04	\$15.07	0.66	\$236,922,418	\$372,300,310.56
2002	\$3.16	\$12.07	\$7.31	\$1.83	\$24.37	\$13.02	0.57	\$247,683,299	\$457,403,096.79
2003	\$2.47	\$6.28	\$3.69	\$0.99	\$13.43	\$12.75	100	\$500,996,214	\$522,975,298.83
2004	\$1.24	\$10.06	\$3.03	\$1.03	\$15.36	\$13.05	0.92	\$511,947,547	\$594,118,375.06
2005	\$1.62	\$9.68	\$2.85	\$1.04	\$15.19	\$11.30	81.1	\$530,814,407	\$704,024,887.38
2006	\$1.47	\$8.70	\$2.24	\$0.89	\$13.30	\$12.36	100	\$675,271,733	\$719,205,582.29
2007	\$1.91	\$8.57	\$2.33	\$0.09	\$13.71	*	*	\$679,196,163	

Source: New Hampshire Department of Revenue Administration and Town of Auburn

\* Information not available

In the years prior to the town wide property reevaluation in 2003, the local assessed valuation increased at an annual (compounded) rate of approximately 4.7 percent from 1997-2002. Since the time of the reevaluation to 2007, there has been an annual (compounded) rate increase of approximately 7.9 percent. For the purpose of projections of future assessed valuations, this CIP update assumes a more conservative annualized rate of increase of 3 percent. Based on the recent trends in the Town and the gross domestic product (GDP) for the second and third quarter of 2007, this provides an estimate of tax base growth that seems reasonably conservative given the current pace of growth and development.

## Conclusions:

The Program of Capital Expenditures herein provides a guide for budgeting and development of Auburn's public facilities. Following its adoption, 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. There may be instances where proposed capital projects are submitted to the CIP Committee without sufficient information to make a recommendation. In such instances, these projects should be reconsidered once sufficient information has been provided to the CIP Committee to make a decision.

Appendix A

NH Revised Statutes Annotated

TITLE LXIV  
PLANNING AND ZONING

LOCAL LAND USE PLANNING AND REGULATORY POWERS

Chapters 674: 5-8: Capital Improvement Program

And

Chapters 674: 21: Innovative Land Use Controls

# Capital Improvements Program

## Section 674:5

**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

**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

### **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**

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

**Source:** 1983, 447:1, eff. Jan. 1, 1984. 2002, 90:3, eff. July 2, 2002.

### **Section 674:21**

#### **674:21 - Innovative Land Use Controls:**

- I. Innovative land use controls may include, but are not limited to:
  - (a) Timing incentives.
  - (b) Phased development.
  - (c) Intensity and use incentive.
  - (d) Transfer of density and development rights.
  - (e) Planned unit development.
  - (f) Cluster development.
  - (g) Impact zoning.
  - (h) Performance standards.
  - (i) Flexible and discretionary zoning.
  - (j) Environmental characteristics zoning.
  - (k) Inclusionary zoning.
  - (l) Accessory dwelling unit standards.
  - (m) Impact fees.
  - (n) Village plan alternative subdivision.
  
- II. An innovative land use control adopted under RSA 674:16 may be required when supported by the master plan and shall contain within it the standards which shall guide the person or board which administers the ordinance. An innovative land use control ordinance may provide for administration, including the granting of conditional or special use permits, by the planning board, board of selectmen, zoning board of adjustment, or such other person or board as the ordinance may designate. If the administration of the innovative provisions of the ordinance is not vested in the planning board, any proposal submitted under this section shall be reviewed by the planning board prior to final consideration by the

administrator. In such a case, the planning board shall set forth its comments on the proposal in writing and the administrator shall, to the extent that the planning board's comments are not directly incorporated into its decision, set forth its findings and decisions on the planning board's comments.

III. Innovative land use controls must be adopted in accordance with RSA 675:1, II.

IV. As used in this section:

(a) "Inclusionary zoning" means land use control regulations which provide a voluntary incentive or benefit to a property owner in order to induce the property owner to produce housing units which are affordable to persons or families of low and moderate income. Inclusionary zoning includes, but is not limited to, density bonuses, growth control exemptions, and a streamlined application process.

(b) "Accessory dwelling unit" means a second dwelling unit, attached or detached, which is permitted by a land use control regulation to be located on the same lot, plat, site, or other division of land as the permitted principal dwelling unit.

V. As used in this section "impact fee" means a fee or assessment imposed upon development, including subdivision, building construction or other land use change, in order to help meet the needs occasioned by that development for the construction or improvement of capital facilities owned or operated by the municipality, including and limited to water treatment and distribution facilities; wastewater treatment and disposal facilities; sanitary sewers; storm water, drainage and flood control facilities; public road systems and rights-of-way; municipal office facilities; public school facilities; the municipality's proportional share of capital facilities of a cooperative or regional school district of which the municipality is a member; public safety facilities; solid waste collection, transfer, recycling, processing and disposal facilities; public library facilities; and public recreational facilities not including public open space. No later than July 1, 1993, all impact fee ordinances shall be subject to the following:

(a) The amount of any such fee shall be a proportional share of municipal capital improvement costs which is reasonably related to the capital needs created by the development, and to the benefits accruing to the development from the capital improvements financed by the fee. Upgrading of existing facilities and infrastructures, the need for which is not created by new development, shall not be paid for by impact fees.

(b) In order for a municipality to adopt an impact fee ordinance, it must have enacted a capital improvements program pursuant to RSA 674:5-7.

(c) Any impact fee shall be accounted for separately, shall be segregated from the municipality's general fund, may be spent upon order of the municipal governing body, shall be exempt from all provisions of RSA 32 relative to limitation and expenditure of town moneys, and shall be used solely for the capital improvements for which it was collected, or to recoup the cost of capital improvements made in anticipation of the needs which the fee was collected to meet.

(d) All impact fees imposed pursuant to this section shall be assessed at the

time of planning board approval of a subdivision plat or site plan. When no planning board approval is required, or has been made prior to the adoption or amendment of the impact fee ordinance, impact fees shall be assessed prior to, or as a condition for, the issuance of a building permit or other appropriate permission to proceed with development. Impact fees shall be intended to reflect the effect of development upon municipal facilities at the time of the issuance of the building permit. Impact fees shall be collected at the time a certificate of occupancy is issued. If no certificate of occupancy is required, impact fees shall be collected when the development is ready for its intended use. Nothing in this subparagraph shall prevent the municipality and the assessed party from establishing an alternate, mutually acceptable schedule of payment of impact fees in effect at the time of subdivision plat or site plan approval by the planning board. If an alternate schedule of payment is established, municipalities may require developers to post bonds, issue letters of credit, accept liens, or otherwise provide suitable measures of security so as to guarantee future payment of the assessed impact fees.

(e) The ordinance shall establish reasonable times after which any portion of an impact fee which has not become encumbered or otherwise legally bound to be spent for the purpose for which it was collected shall be refunded, with any accrued interest. Whenever the calculation of an impact fee has been predicated upon some portion of capital improvement costs being borne by the municipality, a refund shall be made upon the failure of the legislative body to appropriate the municipality's share of the capital improvement costs within a reasonable time. The maximum time which shall be considered reasonable hereunder shall be 6 years.

(f) Unless otherwise specified in the ordinance, any decision under an impact fee ordinance may be appealed in the same manner provided by statute for appeals from the officer or board making that decision, as set forth in RSA 676:5, RSA 677:2-14, or RSA 677:15, respectively.

(g) The ordinance may also provide for a waiver process, including the criteria for the granting of such a waiver.

(h) The adoption of a growth management limitation or moratorium by a municipality shall not affect any development with respect to which an impact fee has been paid or assessed as part of the approval for that development.

(i) Neither the adoption of an impact fee ordinance, nor the failure to adopt such an ordinance, shall be deemed to affect existing authority of a planning board over subdivision or site plan review, except to the extent expressly stated in such an ordinance.

(j) The failure to adopt an impact fee ordinance shall not preclude a municipality from requiring developers to pay an exaction for the cost of off-site improvement needs determined by the planning board to be necessary for the occupancy of any portion of a development. For the purposes of this subparagraph, "off-site improvements" means those improvements that are necessitated by a development but which are located outside the boundaries of the property that is subject to a subdivision plat or site plan approval by the planning board. Such off-site improvements shall be limited to any necessary highway,

drainage, and sewer and water upgrades pertinent to that development. The amount of any such exaction shall be a proportional share of municipal improvement costs not previously assessed against other developments, which is necessitated by the development, and which is reasonably related to the benefits accruing to the development from the improvements financed by the exaction. As an alternative to paying an exaction, the developer may elect to construct the necessary improvements, subject to bonding and timing conditions as may be reasonably required by the planning board. Any exaction imposed pursuant to this section shall be assessed at the time of planning board approval of the development necessitating an off-site improvement. Whenever the calculation of an exaction for an off-site improvement has been predicated upon some portion of the cost of that improvement being borne by the municipality, a refund of any collected exaction shall be made to the payor or payor's successor in interest upon the failure of the local legislative body to appropriate the municipality's share of that cost within 6 years from the date of collection. For the purposes of this subparagraph, failure of local legislative body to appropriate such funding or to construct any necessary off-site improvement shall not operate to prohibit an otherwise approved development.

- VI. (a) In this section, ""village plan alternative" means an optional land use control and subdivision regulation to provide a means of promoting a more efficient and cost effective method of land development. The village plan alternative's purpose is to encourage the preservation of open space wherever possible. The village plan alternative subdivision is meant to encourage beneficial consolidation of land development to permit the efficient layout of less costly to maintain roads, utilities, and other public and private infrastructures; to improve the ability of political subdivisions to provide more rapid and efficient delivery of public safety and school transportation services as community growth occurs; and finally, to provide owners of private property with a method for realizing the inherent development value of their real property in a manner conducive to the creation of substantial benefit to the environment and to the political subdivision's property tax base.

(b) An owner of record wishing to utilize the village plan alternative in the subdivision and development of a parcel of land, by locating the entire density permitted by the existing land use regulations of the political subdivision within which the property is located, on 20 percent or less of the entire parcel available for development, shall provide to the political subdivision within which the property is located, as a condition of approval, a recorded easement reserving the remaining land area of the entire, original lot, solely for agriculture, forestry, and conservation, or for public recreation. The recorded easement shall limit any new construction on the remainder lot to structures associated with farming operations, forest management operations, and conservation uses. Public recreational uses shall be subject to the written approval of those abutters whose property lies within the village plan alternative subdivision portion of the project at the time when such a public use is proposed.

(c) The submission and approval procedure for a village plan alternative subdivision shall be the same as that for a conventional subdivision. Existing

zoning and subdivision regulations relating to emergency access, fire prevention, and public health and safety concerns including any setback requirement for wells, septic systems, or wetland requirement imposed by the department of environmental services shall apply to the developed portion of a village plan alternative subdivision, but lot size regulations and dimensional requirements having to do with frontage and setbacks measured from all new property lot lines, and lot size regulations, as well as density regulations, shall not apply.

(1) The total density of development within a village plan alternate subdivision shall not exceed the total potential development density permitted a conventional subdivision of the entire original lot unless provisions contained within the political subdivision's land use regulations provide a basis for increasing the permitted density of development within a village plan alternative subdivision.

(2) In no case shall a political subdivision impose lesser density requirements upon a village plan alternative subdivision than the density requirements imposed on a conventional subdivision.

(d) If the total area of a proposed village plan alternative subdivision including all roadways and improvements does not exceed 20 percent of the total land area of the undeveloped lot, and if the proposed subdivision incorporates the total sum of all proposed development as permitted by local regulation on the undeveloped lot, all existing and future dimensional requirements imposed by local regulation, including lot size, shall not apply to the proposed village plan alternative subdivision.

(e) The approving authority may increase, at existing property lines, the setback to new construction within a village plan alternative subdivision by up to 2 times the distance required by current zoning or subdivision regulations, subject to the provisions of subparagraph (c).

(f) Within a village plan alternative subdivision, the exterior wall construction of buildings shall meet or exceed the requirements for fire-rated construction described by the fire prevention and building codes being enforced by the state of New Hampshire at the date and time the property owner of record files a formal application for subdivision approval with the political subdivision having jurisdiction of the project. Exterior walls and openings of new buildings shall also conform to fire protective provisions of all other building codes in force in the political subdivision. Wherever building code or fire prevention code requirements for exterior wall construction appear to be in conflict, the more stringent building or fire prevention code requirements shall apply.

**Source:** 1983, 447:1. 1988, 149:1, 2. 1991, 283:1, 2. 1992, 42:1. 1994, 278:1, eff. Aug. 5, 1994. 2002, 236:1, 2, eff. July 16, 2002. 2004, 71:1, 2, eff. July 6, 2004. 2004, 199:2, eff. June 1, 2005; 199:3, eff. June 7, 2004. 2005, 61:1, 2, eff. July 22, 2005.

## Appendix B

### September 2007 Master Plan Summary of Recommendations Applicable to the CIP

- 1) Encourage provisions for community facilities and services, utilities and energy to meet present and future demands of Auburn residents in a cost efficient and environmentally sound manner.
- 2) Strengthen utilization and usage of the variety of community resources including conservation lands, historic resources, community facilities, and local businesses.
- 3) Understand the existing and projected housing needs of Auburn's citizens.
- 4) Encourage a diverse housing stock that will ensure a broad range of housing costs and opportunities in Auburn
- 5) Protect and manage Auburn's valuable open space resources.
- 6) Protect Auburn's valuable water resources including wetlands, water recharge areas, and drinking water supply.
- 7) Encourage economic development and expansion that conform to the natural features of the land and the town's rural character, and contributes to Auburn's economic well-being.
- 8) Manage commercial and business development off State and local roadways by reducing access points and by providing for an appropriate level of landscaping and buffering.
- 9) Establish a Village Center planning area in order to create a central place for Auburn to consolidate municipal services and a range of mixed land uses.
- 10) Consider amending the Auburn Zoning Ordinance to establish a Town Center District that provides for reduced lot sizes and allows multi-family housing, small-scale retail and mixed use development in the Village Center.
- 11) Prepare a plan to connect various uses in the Village Center through a pedestrian walkway or limited trail system.
- 12) Ensure that an adequate and appropriate amount of funds are programmed over a 5 to 6 year period for roadway improvements based on a systematic approach to a roadway management, maintenance, and capital improvements plan.
- 13) Encourage connections with the town's existing road network and the potential connection with a town-wide traffic system when reviewing new commercial, industrial, and residential development and access to adjacent communities including Candia, Chester, Manchester, Derry, and Hooksett.

Appendix C

Auburn CIP Program

Capital Project Worksheet and Submission Form

