

Capital Improvement Plan FY 2021-2026



**Town of Amherst
New Hampshire**

Capital Improvements Plan FY 2021 – 2026

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All Project Request Forms and supporting documentation are available on the [Capital Improvements Committee webpage](#) on the Town website at www.amherstnh.gov.

Executive Summary

The Capital Improvements Program (CIP) is a program authorized by State law to link local infrastructure investments with long-term planning including: master plan goals, land use ordinances, and economic development. The plan should be an annually evolving document, updated to reflect new information, project requests, and any changing conditions in the community. The CIP complements and supports the town-wide Strategic Plan process implemented by the Board of Selectmen.

The plan proposed by the CIP Committee avoids spikes in the tax rate for capital expenditures and is intended to ensure that adequate investments are made in capital improvements necessary to provide basic services to preserve the public health, safety and welfare. The CIP Committee supports investment in the fleet of Fire and DPW vehicles, and capital road improvements. The committee endorses annual contributions to Capital Reserve Funds (CRF) to maintain a stable tax rate and provide sufficient funding for investment in significant capital expenses.

Chapter 1: Introduction and Background

Section 1: Introduction

The Capital Improvements Program (CIP) is a program authorized by State law to link local infrastructure investments with master plan goals, land use ordinances, and economic development. By bridging that gap the fiscal realities of improving and expanding community facilities are realized.

As authorized by RSA 674:5-8 the CIP is the responsibility of the Planning Board or a formally appointed CIP Committee, to prepare and amend a recommended program of municipal capital improvements projected over a period of at least six years. The CIP is designed to be updated and adopted annually, to provide timely tool to the Board of Selectmen and School Boards in long-range planning of municipal expenditures. Without annual updates the CIP quickly becomes obsolete.

It is important to note that the Amherst Board of Selectmen has initiated a Town Strategic Planning process that complements the CIP, laying out a long-term plan for the Town of Amherst which is reflected in its annual budgeting process.

Section 2: Purpose

The CIP attempts to link, within a standardized framework, the provision of needed facilities, products, or services with the spending necessary to attain such items. The CIP must address the goals and intent of the Master Plan with fiscal realities. A well-supported and thoughtfully prepared CIP should provide the following benefits to the community (as noted in The Planning Board in New Hampshire, A Handbook for Local Officials, New Hampshire Office of Energy and Planning):

- ***Preserving public health, safety, and welfare.*** Providing the basic services which ensure citizen health and safety is a fundamental responsibility of local government. Programs of regular facility maintenance, upgrades and expansion of government services to meet minimum federal, state, and local standards are essential to any community. The cumulative effect of deferring major maintenance expenditures and basic improvement of essential services is often an expensive series of stopgap measures which fail to address comprehensive long-term goals.
- ***Anticipating the demands of growth.*** When related to the master plan, the capital improvements programming process works to anticipate investments in community facilities which are needed to serve or shape the pattern of growth and development in the Town. The portions of selected capital improvement expenditures which are necessitated by growth may be eligible for funding by impact fees as authorized in RSA 674:21.
- ***Improving communication and coordination.*** Communication among the Planning Board, municipal departments, administrative officials, the Ways & Means Committees, the Board of Selectmen, the School Boards, and citizens can result in cost savings and avoidance of duplication of facilities and expenditures.
- ***Avoiding undue tax increases.*** Capital improvements programming is a means of avoiding the surprise of expensive projects generating large property tax increases. While cost impacts cannot always be precisely determined in advance, the CIP fosters discussion of the distribution of the tax burden of new capital expenditures over time. A consequential benefit of fiscal stability and sound community facility planning may be an improved bond rating.
- ***Developing a fair distribution of capital costs.*** The capital improvements programming process allows for a public discussion of the preferred means of distributing capital costs not only over time, but also among users of the facilities to be financed.
- ***Building a foundation for growth management and impact fees.*** The development and formal adoption of a capital improvements program is a statutory prerequisite to the enactment of growth management and impact fee ordinances. A properly constructed CIP is an integral part of a land use regulatory process which implements either type of ordinance.
- ***Identifying “scattered and premature” development.*** New Hampshire statutes allow planning boards to adopt subdivision regulations which provide against scattered or premature subdivision of land. The capital improvements program is one measure which a planning board may use to judge whether a development is scattered or premature based on

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an absence of essential public services and infrastructure.

- ***Supporting economic development.*** Communities exhibiting sound fiscal health, and quality services and facilities are attractive to business and industry. New business investment and reinvestment may be influenced by improvements which enhance the quality of life for residents and labor. Private decision-making for investment is based not only on availability of utilities, but also on the quality of community schools, public safety facilities, recreation opportunities, and cultural amenities such as libraries.

The *Ten Key Master Plan Recommendations That Can Shape Amherst's Future*¹, from the Master Plan are listed below. These are the overarching recommendations that all Capital Improvements Program projects should fit within to advance the community's stated Master Plan goals.

1. Ensure that new development and redevelopment respect Amherst's natural resources and complement the Town's existing character.
2. Preserve and protect historic and cultural resources throughout Amherst.
3. Continue to preserve Amherst's natural resources and rural landscapes including aquifers, prime agricultural soils, forests, scenic vistas, wildlife habitats, and water and air quality for the sustainable health, safety and welfare of current and future generations.
4. Protect Amherst's extensive water resources for the benefit of residents and the environment, including surface water features, groundwater, and aquifer areas.
5. Save open space in residential development.
6. Encourage redevelopment that enhances the appearance of existing commercial and industrial areas.
7. Improve the ease and convenience with which residents can walk and use bikes for recreation, shopping, commuting and going to school.
8. Provide educational facilities that support quality education for the town's students.
9. Recognize the importance of recreation for health by providing needed facilities.
10. Continue to develop greenways and trails in order to provide a town-wide and inter-town system of recreational trails.

For additional information on any one of the above listed goals the Master Plan is available on the Town's website (<http://amherstnh.gov/master-plan/>).

¹ Town of Amherst Master Plan 2010-2020, Ten Key Master Plan Recommendations That Can Shape Amherst's Future, Executive Summary, p. vii

Section 3: Data and Trends

The following tables provide a snapshot of Amherst's Population and Tax Rates. The most recent Census figures continue to show a declining rate of growth since the communities boom years in the 1960's and 1970's. The growth rate is projected to bounce around somewhat until 2040.

Table 1

Amherst Population 1940-2040				
Year	Population	% Change	Numerical Change	Avg. Annual Change
1940	1,174	-	-	-
1950	1,461	24.45%	287	2.44%
1960	2,051	40.38%	590	4.04%
1970	4,605	124.52%	2,554	12.45%
1980	8,243	79.00%	3,638	7.90%
1990	9,068	10.01%	825	1.00%
2000	10,769	18.76%	1,701	1.88%
2010	11,201	4.01%	432	0.40%
2020*	11,454	2.26%	253	0.23%
2030*	11,565	0.97%	111	0.10%
2040*	11,523	-0.36%	-42	-0.04%
Source: US Census and NRPC Population Projections*				

Over a shorter and more detailed time frame Table 2 reflects the changes in the Town's operating budget from fiscal year 2010 thru 2019. The table reflects the gross budget, dollar change and percentage change figures from each preceding year.

Table 2

Town Operating Budget FY'10-FY'20			
Year	Operating Budget	Dollar Change	Percent Change
FY-10	\$9,729,570.00		
FY-11	\$9,760,644.00	\$31,074.00	0.32%
FY-12	\$10,474,053.00	\$713,409.00	7.31%
FY-13	\$10,853,361.00	\$379,308.00	3.62%
FY-14	\$11,269,800.00	\$416,439.00	3.84%
FY-15	\$11,774,356.00	\$504,556.00	4.48%
FY-16	\$12,427,814.00	\$653,458.00	5.55%
FY-17	\$12,896,109.00	\$468,295.00	3.77%
FY-18	\$13,442,383.00	\$546,274.00	4.24%
FY-19	\$14,058,381.00	\$615,998.00	4.58%
FY-20	\$14,012,849.00	-\$45,532.00	-0.32%
Source: Amherst Town Reports			

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Table 3 and 4 reflects the changes in the Amherst and Souhegan School District's operating budgets from fiscal year 2008 thru 2018. The tables reflect the gross budget, dollar change and percentage change figures from each preceding year.

Table 3

Amherst School Operating Budget FY'10-FY'19			
Year	Operating Budget	Dollar Change	Percent Change
FY-10	\$23,215,002.00		
FY-11	\$23,371,144.00	\$156,142.00	0.67%
FY-12	\$23,964,120.00	\$592,976.00	2.54%
FY-13	\$24,339,744.00	\$375,624.00	1.57%
FY-14	\$24,358,572.00	\$18,828.00	0.08%
FY-15	\$24,709,808.00	\$351,236.00	1.44%
FY-16	\$24,734,732.00	\$24,924.00	0.10%
FY-17	\$23,967,926.00	-\$766,806.00	-3.10%
FY-18	\$25,427,899.00	\$1,459,973.00	6.09%
FY-19	\$28,779,100.00	\$3,351,201.00	13.18%
Source: NH DRA Form MS-26 (Report of Appropriations actually voted)			

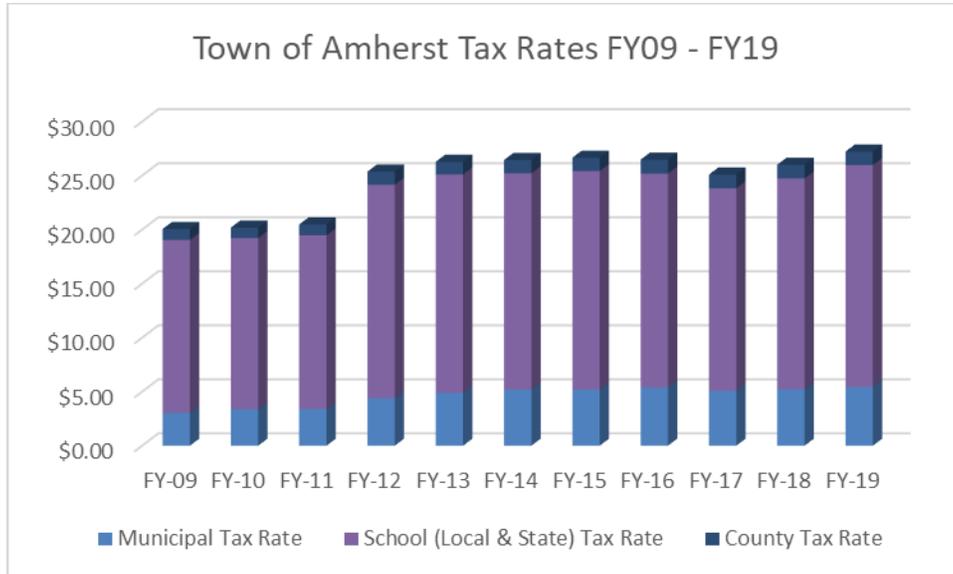
Table 4

Souhegan School Operating Budget FY'10-FY'19			
Year	Operating Budget	Dollar Change	Percent Change
FY-10	\$17,770,722.00		
FY-11	\$18,286,827.00	\$516,105.00	2.90%
FY-12	\$18,538,036.00	\$251,209.00	1.37%
FY-13	\$18,443,827.00	-\$94,209.00	-0.51%
FY-14	\$19,867,693.00	\$1,423,866.00	7.72%
FY-15	\$18,123,502.00	-\$1,744,191.00	-8.78%
FY-16	\$18,307,258.00	\$183,756.00	1.01%
FY-17	\$17,127,521.00	-\$1,179,737.00	-6.44%
FY-18	\$18,109,186.00	\$981,665.00	5.73%
FY-19	\$18,098,289.00	-\$10,897.00	-0.06%
Source: NH DRA Form MS-26 (Report of Appropriations actually voted)			

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Table 5 reflects the Tax Rate set for Fiscal Years 2012 thru 2018 for the Municipal, School (Local and State) and County Tax Rates, revaluations occurred in 2011 and 2016.

Table 5



Section 4: Financing Methods

There are a number of different financing methods available to municipalities, which were contemplated by the CIP Committee in their evaluation of project requests. The following is an outline of the various funding methods.

The CIP Committee's financing strategy follows three strategic points when evaluating project requests:

1. A capital financing strategy should limit the cost of providing capital infrastructure and equipment while meeting the community's needs by using a variety of financing methods.
2. A capital financing strategy should ensure financial strength and flexibility in the future.
3. A capital financing strategy should strengthen the Town's standing with the bond rating agencies, bond buyers, regulators, and the local community.

One-Year Appropriation:

The One-Year Appropriation is the most commonly used financing option and refers to those projects that are to be funded by property tax revenues within a single fiscal year. Funds for projects that are financed using this method, are most often included in the Town's operating budget, but can appear as individual warrant articles to be voted on individually.

The CIP Committee generally utilizes this funding mechanism for projects with a life expectancy of at least three years and an initial cost of up to \$200,000.

Capital Reserve Funds:

Capital Reserve Funds fall into the category of pay-as-you-go financing. A Capital Reserve Fund (CRF) is a non-lapsing savings account, separate from the General Fund, into which the voters can deposit funds with approval of a warrant article, with the intent of withdrawing the funds to be used for the specific purpose or purchase for which the account was established. CRFs can be earmarked for the purchase of a single item such as an Assessing Revaluation Fund or can be more general, such as the Highway Equipment Fund.

The advantages of pay-as-you-go financing include:

1. Allowing local governments to avoid both interest and other debt-issuance expenses;
2. Expediting inexpensive or recurring capital projects;
3. Preserving flexibility in the annual operating budget;
4. Avoiding the need to become involved with bond and debt markets; and,
5. Allowing the town to improve its financial position.

The CIP Committee generally utilizes this funding mechanism for projects with a life expectancy of at least five years and with an initial cost of between approximately \$25,000 and \$300,000.

Lease Purchase:

Lease purchasing an item allows a community to spread the cost of that item over a period of years, generally no more than seven. A municipal lease typically allows for Town ownership at the end of the lease term and usually enjoys lower tax-exempt interest rates. Unlike a bond or loan, a municipal lease has a "non-appropriation clause" which allows the town to cancel the lease if the annual payment is not appropriated. The Town then loses the equipment that was

financed. This is a rare event, however, and municipal lease financing is a viable method for stretching the payment period over the useful life of the item financed.

The CIP Committee generally utilizes this funding mechanism for projects with a life expectancy of between three and ten years and with an initial cost of between \$50,000 and \$175,000.

Bonding:

Bonding allows the town to negotiate the purchase of goods or services (in the case of the construction of a building) at a set price, and then pay for that item or service over a period of time. Bonds, unlike CRFs, allow the town to utilize the item being purchased or the building being constructed while payments are being made.

The most important part of a bond transaction is the promise of the town to repay the debt with interest. In its most basic description, bonding allows for the payment of an item over its useful life and by the individuals who use it over time. This principle of having the present and future users of goods or services pay for those goods or services is one of the major advantages of bonding. This form of financing avoids the inherent dilemma of collecting money for a purchase from today's residents only to have the purchase utilized by tomorrow's residents - who may not be the same people.

A major disadvantage of bonding is that in addition to the purchase price, interest is charged on the funds bonded.

For this reason, the CIP Committee finds that bonding is generally not utilized unless the purchase has a life expectancy of at least twenty years and a minimum initial cost of \$200,000.

Types of projects generally financed through bonding include buildings or infrastructure that benefit the general public: town buildings, schools or college buildings, public safety facilities, libraries and other cultural facilities, and parks, recreation centers or facilities, and open space.

There are two major types of bonds - general obligation and special revenue.

General Obligation Bonds: General obligation bonds generally have lower interest rates than other types of long-term debt. The necessity of obtaining voter approval for the issuance of a bond can indicate citizen support for a project or purchase. And general obligation bonds usually cost less to issue than other types of local government debt.

The disadvantages of pursuing general obligation bonding include the chance that voters might not support a specific program or purchase. Also, because bonds require a higher positive vote to pass, it is usually more arduous and lengthy to gain authorization for this type of debt. Since Amherst operates under the provisions of SB2, passage of a bond issue requires a positive vote of at least 60% of the voters. Most bond debt entered into by the town or local school districts is of this type.

Revenue Bonds: Revenue bonds rely on a set revenue source or sources, as security for the bond. Local governments most often issue revenue bonds for self-supporting local projects.

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Revenue bonds are most appropriately used in situations where the local government can identify the user of the bonded item or service and they then become the payers for the project or system costs. This is the type of bonding the town utilized in developing the sewer project at Baboosic Lake.

To strengthen the Town's overall financial position the Town should utilize a variety of financing options.

Section 5: Process

The Planning Board is charged with directing the capital improvements planning process, based upon the Town's adopted master plan goals and recommendations. The CIP process begins in late spring of each year with a request for project submittals distributed by the Community Development Office to the school districts and all Town departments, commissions and boards. In 2004, the Town of Amherst voted to authorize the Board of Selectmen to appoint a capital improvement program committee pursuant to RSA 674:5, consisting of at least one member of the Planning Board, the Ways & Means Committee, or the Board of Selectmen to prepare a recommended program of municipal capital improvement projects over a period of at least six years.

The 2021-2026 CIP Committee was comprised of:

1. BOS Member – John D'Angelo
2. Souhegan SB Member – Steve Coughlan
3. Amherst SB Member – Tom Gauthier
4. SAU Representative – Michele Croteau
5. School Ways & Means Rep – Terri Behm
6. Planning Board Members – Rich Hart & Brian Coogan
7. Citizen Member – Danielle Pray

Due to staff turnover in the Office of Community Development in 2019, the CIP process got off to a late start and the CIP Committee did not begin meeting until August. The CIP Committee heard presentations as needed from department heads and representatives of the boards and commissions that submit project requests². The Committee generally follows a basic four-step process in accumulating, analyzing, evaluating, ranking, and allocating project requests to appropriate years in the upcoming six-year time frame, with the intent of balancing needs and costs with Town financial constraints and reasonable and logical implementation timeframes. A more detailed description of the Capital Improvements Plan process is as follows:

Step 1: The Office of Community Development transmits project request forms to all applicable department heads, commissions, and the School District's SAU office. Each project is also to have a Justification in addition to the Description. The Justification enables the CIP Committee to understand why the project is required for continuation or increase of Town services and the impact of delaying or not accomplishing the project and documents the real need for and cost of the project. Additionally, the Project Request form seeks project rationale and justification based on a series of factors used to evaluate.

The specific project request addresses whether it:

- a. Removes imminent threat to public health or safety,

²A Project Request is eligible for inclusion in the CIP if the total cost is a minimum of \$75,000 and is reasonably expected to have a useful life of at least five (5) years. Project requests under \$75,000 were also considered if the project would have a significant impact on the department's budget, however were not required.

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- b. Alleviates substandard conditions or deficiencies,
- c. Responds to federal or state requirements to implement,
- d. Improves the quality of existing services,
- e. Provides added capacity to serve growth,
- f. Reduces long-term operating costs,
- g. Provides incentive to economic development,
- h. Is eligible for matching funds available for a limited time,
- i. Is a continuation of an existing project,
- j. Addresses public demand,
- k. Extends the useful life of the current facility or equipment, and,
- l. Any “other” if there are additional extenuating circumstances justifying project inclusion in the CIP.

Step 2: The CIP Committee reviews project requests, and schedules a meeting with the respective department, as needed, to discuss each project.

Step 3: The CIP Committee studies projects individually and through group discussions. Evaluation includes review of the level of preparation applied to the requested project. The CIP Committee may utilize a policy that a minimum of a conceptual drawing or architect's rendering is required for any facility which is expected to be placed in the next three (3) year “window”. Not all projects submitted each year are recommended for inclusion in the CIP Plan. This may result if the Committee determines that a project has not established sufficient need or if it is unlikely to achieve support to implement during the plan years. The Planning Board can bring a project back into the CIP during its review at the public hearing process.

Step 4: Using the requestor's recommendation as a starting point, the CIP Committee discusses and develops a consensus on the recommendation for the year in which the Project should be placed on the Town Ballot either as part of the operating budget or a warrant article. For projects requiring bonding, the tax impact is noted the year after the warrant article is presumed to pass. The CIP Committee adjusts recommended project request funding years to smooth the fiscal impact and maintain a reasonable debt level each year. The Committee considers the overall debt load from all bonded or lease purchase acquisitions by the Town and the School District.

Upon completion of the four-step process, the CIP Committee:

1. Prepares a draft report with the assistance of the Office of Community Development;
2. Transmits the final draft copy of the report to department heads, the Board of Selectmen, School Boards, the Ways & Means Committees, and the Planning Board;
3. Presents the final draft to the Planning Board at a work session to brief the Board on its

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recommendations;

4. Presents the final draft to the Board of Selectmen to brief the Board on its recommendations;
5. Presents the final draft copy to the Amherst and Souhegan School Boards to brief the Boards on its recommendations;
6. Schedules a public hearing date with the Planning Board;
7. Presents the CIP at a Planning Board meeting for the required public hearing and adoption;
8. Distributes copies of the final report to department heads, the Board of Selectmen, School Boards, the Ways & Means Committees, and the Planning Board.

Chapter 2: FY2021-2026 Project Requests

Capital Improvement Project Descriptions and Committee Recommendations

Project request forms were submitted by Town Departments and Board, the Amherst School District and the Souhegan School District for inclusion in this year's CIP. Several projects are proposed to be implemented in phases (i.e. capital reserve requests, and Road Maintenance) and consequently are listed as phases over multi-year periods. A brief description of each project and the CIP Committee recommendation follows below. It is important to note that individual Committee members may or may not support the actual project(s), however, the role of the CIP Committee is to place all projects (if properly presented with adequate information and justification) in the six-year capital improvements plan with the purpose of presenting a tax rate increase with a minimal amount of yearly fluctuation, if all projects designated for a certain year are funded.

Placeholder and On the Horizon Projects

When reviewing projects and placing them in the CIP Estimated Tax Impact Table, the CIP Committee also considers whether the project is a placeholder project request or “On the Horizon”. A project that is considered “On the Horizon” is a project that does not yet have either a well-defined description or scope for implementation. However, the CIP Committee, based on information presented, feels the project will likely be required either within or just beyond the six-year capital improvements planning cycle and thus needs to be included for planning and budgeting purposes. These projects, when known, are included in the CIP to identify major capital expenditures that need to be considered in long range planning and funding efforts.

Section 1: Town Project Requests

1. **Communications Center - Communications Fund CRF - \$25,000**

Project Request - FY2021 - FY2026

Project Request Description - Add \$25,000 each year to the Communications Fund CRF to fund projects for the Communications Center.

CIP Committee Recommendation - FY2021 - FY2026 Funding: The CIP Committee supports funding the Communications Fund CRF.

2. **Communications Center - Safety Complex Communication Tower Replacement - \$100,000**

Project Request - FY2022

Project Request Description - Replacement of primary emergency communications tower used to dispatch Fire, Emergency Medical Services, Police, and communicate with Department of Public Works.

Project Request Justification - The tower was constructed in the early 1980's to facilitate emergency communications with police officers in the field, and evolved to serve as the primary radio communications dispatch tower for the town's Fire, EMS, DPW, and Police services. The tower currently serves all Amherst public safety services, and is utilized by the Amherst Public Safety Communications Center which is staffed 365/24/7. The tower is a vital component in Amherst's communications network.

CIP Committee Recommendation - FY2022 Funding from CRF: The project cost of \$100,000 may be offset by grant funding of \$50,000. The CIP Committee recommends funding the project in 2022 from the Communication Fund CRF.

3. **Communications Center - Safety Complex Communication Dispatch Console - \$200,000**

Project Request - FY2023

Project Request Description - Replacement of dispatch center's communications consoles used to dispatch emergency services.

Project Request Justification - Replacement of dispatch radio console consisting of radios, computer aided dispatch software and associated components. Life expectancy is 15 years, equipment was purchased with grant funding in 2008 with a projected replacement in 2023.

CIP Committee Recommendation - FY2023 Funding from CRF: The project cost of \$200,000 may be offset by grant funding of \$100,000. The CIP Committee recommends funding the project in 2023 from the Communication Fund CRF.

4. **Fire Rescue - Vehicle and Equipment Purchase and Repair CRF Funding - \$257,000**

Project Request - FY2021 - FY2026

Project Request Description - To adequately replace fire rescue vehicles and equipment when due for replacement, the Capital Reserve Fund will have the needed funding without having to have an additional warrant article to pay for it.

Project Request Justification - In order to continue with the capital replacement plan, this funding is required to pay for the replacement at the year it is due and not have to put out a warrant for the full replacement cost at one time.

CIP Committee Recommendation - FY2021 - FY2026 Funding: The CIP Committee supports funding the Fire Rescue Vehicle and Equipment Purchase and Repair CRF.

5. Fire Rescue - 1991 Fire Engine - \$575,000

Project Request - FY2021

Project Request Description - Service life of a fire engine based on the National Fire Protection Association is ten years of primary service and five years as a reserve piece of apparatus. Being a smaller town, our experience is that we can get 20 years of service. 20 year replacement schedule is common in New England. This truck is now 28 years of age and it is very much outdated. It was bumped from being replaced before our 1994 Engine, which has bigger issues with rust and decay on the bottom side of the truck.

Project Request Justification - In order to continue with the capital replacement plan, this funding is required to pay for the replacement at the year it is due and not have to put out a warrant for the full replacement cost at one time. Based on the size of Amherst at 34 square miles and a population around 12,500, four engines are adequate to maintain a favorable Insurance Service Office Fire Suppression Rating. Our current Public Protection Class (PPC) is based on a number of factors including the number of fire apparatus we have. In order to maintain this our apparatus need to be replaced when the condition of them is no longer satisfactory to the standards that are set.

CIP Committee Recommendation - FY2021 Funding from CRF: The CIP Committee recommends funding the replacement of the 1991 Fire Engine in 2021 from the Fire Rescue Vehicle and Equipment Purchase and Repair CRF.

6. Fire Rescue - 2006 Pick Up (Forestry 2) - \$35,000

Project Request - FY2022

Project Request Description - This vehicle is used as a Forestry/Brush Truck. It has a skid unit in the bed of the truck (water tank, pump and hose). This 4-wheel drive vehicle allows for roadside and off-road incidents involving forest and brush types of fires.

Project Request Justification - We have pushed out the replacement date by a couple of years as the shape of the vehicle is still sufficient to keeping the vehicle in service longer than expected. This is a versatile vehicle allowing for small incidental response types to be

handled, allowing us to keep our larger apparatus in quarters.

CIP Committee Recommendation - FY2022 Funding from CRF: The CIP Committee recommends funding the replacement of the 2006 Pick Up (Forestry 2) in 2022 from the Fire Rescue Vehicle and Equipment Purchase and Repair CRF.

7. Fire Rescue - 2010 Ambulance - \$230,000

Project Request - FY2024

Project Request Description - The service life of an ambulance is ten years, providing five years of primary and secondary response vehicles. We have stretched ours out well past the average service life to where reliability becomes a factor.

Project Request Justification - The thought process here is to have three of these vehicles in service for 12 years serving four years each as a primary, secondary and tertiary role. Within the first four years of service in Amherst the mileage is between 88,000 - 100,000. Even though there is a good service plan in place there is still a lot of wear on them. By reducing the role of these vehicles the reliability stays high and should one go out of service at any point we have a back-up vehicle in place. The call numbers for our ambulances continue to go up, thus putting higher mileage on them.

CIP Committee Recommendation - FY2024 Funding from CRF: The CIP Committee recommends funding the replacement of the 2010 Ambulance in 2024 from the Fire Rescue Vehicle and Equipment Purchase and Repair CRF.

8. Fire Rescue - 2003 Fire Engine - \$595,000

Project Request - FY2026

Project Request Description - Service life of a fire engine based on the National Fire Protection Association is ten years of primary service and five years as a reserve piece of apparatus. Being a smaller town, our experience is that we can get 20 years of service. 20 year replacement schedule is common in New England.

Project Request Justification - In order to continue with the capital replacement plan, this funding is required to pay for the replacement at the year it is due and not have to put out a warrant for the full replacement cost at one time. Based on the size of Amherst at 34 square miles and a population around 12,500, four engines are adequate to maintain a favorable Insurance Service Office Fire Suppression Rating. Our current Public Protection Class (PPC) is based on a number of factors including the number of fire apparatus we have. In order to maintain this our apparatus need to be replaced when the condition of them is no longer satisfactory to the standards that are set.

CIP Committee Recommendation - FY2026 Funding from CRF: The CIP Committee recommends funding the replacement of the 2003 Fire Engine in 2026 from the Fire Rescue Vehicle and Equipment Purchase and Repair CRF.

9. Heritage Commission - Scenic Road Stone Wall Maintenance and Repair and Education Initiative - \$27,000

Project Request - FY2021 - FY2023

Project Request Description - Numerous stone walls are in need of repair and maintenance. Several key stone walls are used as boundary markers on our scenic roads and are overgrown with thicket and brush, some in need of maintenance and repair. This initiative is a three year project, that will start the maintenance and repair of stone walls along scenic roads and other stone walls within Amherst and end with implementation of an interpretive center of excellence. Will enhance Amherst's rural character tremendously.

Project Request Justification - Protection of Amherst's important cultural resources - historic stone walls - saving one of the beautiful features of the town for the people of tomorrow and preserving the rural character of the town. The Scenic Road Ordinance regulates activities affecting trees and stone walls in the vicinity of Town-owned roads. Inserting a line item in the Capital Improvements Program (CIP) for maintenance and repair of municipally-owned stone walls is another way communities can demonstrate a commitment to saving stone walls. The historic character of Amherst's rural roads should be respected. Work near these roadways will be carefully monitored. The project will entail a small amount of funds to clean up, make minor repairs and maintain the town's priority stone walls. As a community outreach and education program, project is envisioned to be a paid summer work program for high school students and residents, administered and overseen by volunteers from the Heritage Commission, in coordination with DPW. The initiative has a three year period of performance. Year 1: Survey, identify and establish priority stone walls for maintenance and repair - use LiDAR imaging tools in survey. Coordinate and seek assistance with NH Department of Historic Resources on proper maintenance techniques. Identify and survey requirements for establishing an Education-Interpretative Center of Excellence at the town-owned Corn Crib field; Year 2: Conduct maintenance and repair of the identified stone walls and conduct initial education classes; Year 3: Finalize maintenance and repair, education classes, establish stewardship program for continued yearly support for out-year support.

CIP Committee Recommendation - FY2021 - FY2023 Funding: There may be \$1,000 annual donations available to offset the project costs. The CIP Committee recommends funding the project with warrant articles for \$7,000 in FY2021; \$11,000 in FY2022; and, \$6,000 in FY2023.

10. Parks and Recreation - AMS Tennis Courts Replacement - \$85,000

Project Request - FY2021

Project Request Description - Resurface the AMS tennis courts located at the Amherst Middle School. Once resurfaced we plan to install basketball hoops and have the primary painting of the court be basketball with tennis as the secondary sport.

Project Request Justification - The AMS tennis courts are in need of replacement surfacing. The courts were originally installed using Land and Water Conservation Fund (LWCF) money. Since LWCF money was used the courts must always remain courts and be open to all public. By taking the LWCF funding the town also acknowledged they would keep the courts open and maintained. There is a lack of proper outdoor basketball courts in town and the AMS courts would be a great spot.

CIP Committee Recommendation - FY2021 Funding from Revolving Fund: The CIP Committee recommends funding the project in FY2021 from the Parks and Recreation '02 Revolving Fund with no impact to taxes.

11. Parks and Recreation - Athletic Field Construction - \$315,000

Project Request - FY2022

Project Request Description - Plan and build athletic fields using the five acre lot on Old Nashua Road.

Project Request Justification - Amherst has a lack of fields for the amount of field time needed for all sports in Amherst. We are able to fulfill the field request needs but the area where we run into trouble is having the ability to rest athletic fields to allow them to regenerate and thicken up. Both our Lacrosse Clubs and Soccer Clubs have moved many of their practices out of town due to lack of field time available.

CIP Committee Recommendation - FY2022 Funding: The CIP Committee recommends funding the project with \$10,000 for a survey of the property and \$5,000 for equipment to come from the Parks and Recreation '02 Revolving Fund with no impact to taxes; \$300,000 as a warrant article for construction in FY2022.

12. Parks and Recreation - Community Center - \$8,000,000

Project Request - FY2023 and beyond

Project Request Description - Amherst Parks and Recreation is planning the construction of a community center for the Town of Amherst.

Project Request Justification - Amherst has a lack of indoor space for activities to happen during school day times as well as a need for court space in the evenings. The school facilities are great when available but that availability seems to be shrinking more each year. We also have a real lack of senior programs due to this indoor facility problem. By building a community center the department will be more able to meet the needs of all Amherst citizens at all times and days of the year.

CIP Committee Recommendation - FY2023 Start Funding: The CIP Committee recommends funding the project with a 20-year bond for \$5,000,000 beginning in FY2023. It is anticipated that \$10,000 will be used for planning and feasibility analysis from the Parks and Recreation '02 Revolving Fund with no impact to taxes and that \$3,000,000 will be

raised in private donations and bequests, leaving \$5,000,000 to be bonded.

13. Police Department - Police Station Renovation - \$600,000

Project Request - FY2020

Project Request Description - Renovate existing police and former EMS structure to provide additional space currently needed by APD, and provide room for growth in the coming 20 - 30 years.

Project Request Justification - The existing APD (and former EMS) structure was built in 1980, with major additions and renovations in 1996. The need for additional APD space has developed over the last 20+ years, and the occupation of both levels (and completion of the unfinished third floor) will accommodate current and future needs. A Police Station Renovation Committee was formed in 2018, and the contract for renovation architectural services was awarded in early 2019. Anticipated completion date for full architectural drawings is September 30, 2019. Bids for construction services will be sought and obtained by late November of 2019. A rough estimate of \$600,000 is being proposed for the project with \$400,000 already approved by the voters and placed in a Capital Reserve Fund. An additional \$200,000 (+/-) will be requested from the voters in March of 2020, with anticipated construction to begin late spring/early summer 2020.

CIP Committee Recommendation - FY2020 Funding: The CIP Committee recommends a warrant article of \$200,000 in FY2020 to add to the existing Police Station Renovation CRF of \$400,000 +/- for funding the project.

14. Public Works - Continuous Roof over Transfer Station sorting tables and walkway deck - \$95,000

Project Request– FY 2021

Project Request Description - Continuous carriage shed type (truss) metal or fiberglass roof over the complete deck protecting employees, users, and the products being trashed or recycled. Protecting the deck and creating a better means of lighting it (in winter months) creates a safer environment for everyone.

Project Request Justification – The Transfer Station was renovated in 2008 with a half million combined dollars (town and Landfill District funds). Temporary roofs were built over each station and nothing has changed since.

CIP Committee Recommendation – FY 2021 Funding: The CIP Committee recommends funding this project with a warrant article in 2021.

15. Public Works - Bridge Repair and Replacement CRF - \$200,000

Project Request– FY2021-FY2026

Project Request Description - Level funding at \$200,000/year for both state aid bridges and town water crossings as per the plan presented last year.

Capital Improvements Plan FY 2021 – 2026

Project Request Justification – The plan was presented/formulated in 2018 to provide funding for state aid bridges as they become scheduled and for town water crossings.

CIP Committee Recommendation – FY 2021-2026 Funding: The CIP Committee supports funding the Bridge Repair and Replacement CRF.

Section 2: School Districts Project Requests

Capital improvement projects proposed by the School Districts are included in the Town's Capital Improvements Plan in order to present a comprehensive overview of all potential large capital expenditures that may need to be funded in the six-year capital improvements plan. The Board of Selectmen, the School Boards, and their respective departments and commissions, continue to cooperate in projecting and timing major expenses so to avoid dramatic jumps in the property tax rate. The Capital Improvements Program Committee reviewed School District project requests with this in mind.

16. School District - Contribution to Expendable Trust Fund - \$650,000

Project Request - FY2021

Project Request Description - Annual contribution to expendable trust fund to develop a funding plan for future capital projects.

Project Request Justification - Investing in a funding plan to support future capital projects reduces spikes in tax rates to address these projects and supports planning to ensure safe and adequately maintained facilities.

CIP Committee Recommendation – FY2021 Funding: The CIP Committee supports funding the expendable trust fund for school capital projects.

17. School District - Contribution to Expendable Trust Fund - \$663,000

Project Request - FY2022

Project Request Description - Annual contribution to expendable trust fund to develop a funding plan for future capital projects.

Project Request Justification - Investing in a funding plan to support future capital projects reduces spikes in tax rates to address these projects and supports planning to ensure safe and adequately maintained facilities.

CIP Committee Recommendation – FY2022 Funding: The CIP Committee supports funding the expendable trust fund for school capital projects.

18. School District - Contribution to Expendable Trust Fund - \$676,260

Project Request - FY2023

Project Request Description - Annual contribution to expendable trust fund to develop a funding plan for future capital projects.

Project Request Justification - Investing in a funding plan to support future capital projects reduces spikes in tax rates to address these projects and supports planning to ensure safe and adequately maintained facilities.

CIP Committee Recommendation – FY2023 Funding: The CIP Committee supports

funding the expendable trust fund for school capital projects.

19. School District - Contribution to Expendable Trust Fund - \$689,785

Project Request - FY2024

Project Request Description - Annual contribution to expendable trust fund to develop a funding plan for future capital projects.

Project Request Justification - Investing in a funding plan to support future capital projects reduces spikes in tax rates to address these projects and supports planning to ensure safe and adequately maintained facilities.

CIP Committee Recommendation – FY2024 Funding: The CIP Committee supports funding the expendable trust fund for school capital projects.

20. School District - Contribution to Expendable Trust Fund - \$703,581

Project Request - FY2025

Project Request Description - Annual contribution to expendable trust fund to develop a funding plan for future capital projects.

Project Request Justification - Investing in a funding plan to support future capital projects reduces spikes in tax rates to address these projects and supports planning to ensure safe and adequately maintained facilities.

CIP Committee Recommendation – FY2025 Funding: The CIP Committee supports funding the expendable trust fund for school capital projects.

21. School District - Contribution to Expendable Trust Fund - \$717,653

Project Request - FY2026

Project Request Description - Annual contribution to expendable trust fund to develop a funding plan for future capital projects.

Project Request Justification - Investing in a funding plan to support future capital projects reduces spikes in tax rates to address these projects and supports planning to ensure safe and adequately maintained facilities.

CIP Committee Recommendation – FY2026 Funding: The CIP Committee supports funding the expendable trust fund for school capital projects.

22. Amherst School District - AMS Architectural and Engineering Plans - \$125,000

Project Request - FY2021

Project Request Description - Architectural and engineering plans for AMS for building improvements.

Project Request Justification - Architectural and engineering services to develop plans for

building improvements.

CIP Committee Recommendation - FY2021 Funding: The CIP Committee recommends funding this request from the expendable trust fund for school capital projects.

23. Amherst School District - Wilkins Architectural and Engineering Plans - \$125,000

Project Request - FY2021

Project Request Description - Architectural and engineering plans for Wilkins for building improvements.

Project Request Justification - Architectural and engineering services to develop plans for building improvements.

CIP Committee Recommendation - FY2021 Funding: The CIP Committee recommends funding this request from the expendable trust fund for school capital projects.

24. Amherst School District - AMS Rooftop Air Handling Units - \$123,463

Project Request - FY2024

Project Request Description - Replace 5 rooftop units.

Project Request Justification - Planned upgrade of aging systems insures an appropriate level of safety and compliance with regulations.

CIP Committee Recommendation - FY2024 Funding: The CIP Committee recommends funding this request from the expendable trust fund for school capital projects.

25. Amherst School District - AMS HVAC Distribution System - \$579,637

Project Request - FY2024

Project Request Description - Replace HVAC distribution system.

Project Request Justification - Planned upgrade of aging systems insures an appropriate level of safety and compliance with regulations.

CIP Committee Recommendation - FY2024 Funding: The CIP Committee recommends funding this request with \$369,821 from the expendable trust fund for school capital projects and an additional warrant article of \$209,816.

26. Amherst School District - AMS Lighting Upgrade - \$579,637

Project Request - FY2024

Project Request Description - Upgrade to high efficiency lighting.

Project Request Justification - Planned upgrade of aging systems insures an appropriate level of safety, compliance with regulations and cost efficiencies.

CIP Committee Recommendation - FY2024 Funding: The CIP Committee recommends funding this request from the expendable trust fund for school capital projects.

27. Amherst School District - AMS Roof Replacement - \$580,310

Project Request - FY2024

Project Request Description - Replace roof tar and gravel.

Project Request Justification - Planned upgrade of aging systems insures an appropriate level of safety and compliance with regulations.

CIP Committee Recommendation - FY2024 Funding: The CIP Committee recommends funding this request from the expendable trust fund for school capital projects.

28. Amherst School District - Clark School Lighting Upgrade - \$307,468

Project Request - FY2026

Project Request Description - Replace lighting with high efficiency lighting.

Project Request Justification - Planned upgrade of aging systems insures an appropriate level of safety, compliance with regulations and cost efficiencies.

CIP Committee Recommendation - FY2024 Funding: The CIP Committee recommends funding this request from the expendable trust fund for school capital projects.

29. Amherst School District - Clark School Exterior Vinyl Walls - \$92,333

Project Request - FY2026

Project Request Description - Replace exterior vinyl walls with cement fiberboard.

Project Request Justification - Planned upgrade of aging systems insures an appropriate level of safety, compliance with regulations and cost efficiencies.

CIP Committee Recommendation - FY2026 Funding: The CIP Committee recommends funding this request from the expendable trust fund for school capital projects.

30. Amherst School District - Wilkins School HVAC - \$614,937

Project Request - FY2026

Project Request Description - Replace HVAC distribution system.

Project Request Justification - Planned upgrade of aging systems insures an appropriate level of safety, compliance with regulations and cost efficiencies.

CIP Committee Recommendation - FY2026 Funding: The CIP Committee recommends funding this request with \$364,937 from the expendable trust fund for school capital projects and an additional warrant article of \$250,000.

31. Amherst School District - Wilkins School Lighting Upgrade - \$614,937

Project Request - FY2026

Project Request Description - Replace lighting with high efficiency lighting.

Project Request Justification - Planned upgrade of aging systems insures an appropriate level of safety, compliance with regulations and cost efficiencies.

CIP Committee Recommendation - FY2026 Funding: The CIP Committee recommends funding this request from the expendable trust fund for school capital projects.

32. Amherst School District - Amherst School Building Construction - \$35,000,000

Project Request - FY2022

Project Request Description - This is a place holder for future work to be determined. Funding will be used for expansion and improvement of educational facilities through renovation of existing facilities and/or new construction.

Project Request Justification - The conditions of the current facilities and anticipated growth in the community necessitate a plan for building renovation or replacement to accommodate educational needs. Will extend the useful life of the current facilities only if the determination is made to renovate versus replace.

The elementary school buildings in the Amherst School District are moving past their useful life and either need extensive investments in major systems, additions and structural revamp to handle current and projected enrollment, or a total rebuild to provide adequate educational spaces and room for future growth.

Results from an extensive SAU 39 enrollment study conducted by Steve Frades showed:

- *Amherst Middle School enrollment is stable and increasing.*
- *Clark-Wilkins enrollment is increasing. There's a clear multi-year upswing in early-year enrollment (Kindergarten through Grade 2).*
- *Beginning with the Class of 2022, class sizes have generally increased grade 1 toward graduation.*
- *The study projected steady overall enrollment for the next five years, especially with continued growth in elementary enrollment.*

Currently, there are 1,331 students in the Amherst School District (serving Pre-Kindergarten through Grade 8). Due to budget and space constraints, current class sizes at the middle and elementary grades are among the highest in the state. Two portable buildings, providing four "temporary" classrooms, have been used at Wilkins Elementary for more than 20 years, and there are teachers on carts to accommodate classes. Bringing special education programs in district to decrease costs and increase quality has put a further strain on facilities. In other words, the elementary schools are out of space and the middle school is nearly at capacity.

In order to properly address district class size goals and continue successful programming, the Amherst School District projects raising \$35 million to provide facilities with the following: at least 75 classrooms for general classes; 25 rooms for special programming and

specials (such as art, music, and technology); and 10 classrooms for future growth. These numbers are best estimates at this time and do not take into account any large building projects that include homes with school-aged children.

CIP Committee Recommendation - FY2022 Funding: The CIP Committee recommends funding this request with a \$35,000,000 general obligation bond.

33. Souhegan Cooperative School District - Souhegan HS Smoke/Fire Detection System Upgrade - \$99,985

Project Request - FY2022

Project Request Description - Replace Simplex FACP and devices.

Project Request Justification - Planned upgrade of aging systems insures an appropriate level of safety and compliance with regulations.

CIP Committee Recommendation - FY2022 Funding: The CIP Committee recommends funding this request from the expendable trust fund for school capital projects.

34. Souhegan Cooperative School District - Souhegan HS Building Construction - \$5,000,000

Project Request - FY2023

Project Request Description - This is a place holder for future work to be determined. Funding will be used for construction/renovation at the HS.

Project Request Justification - The conditions of the current facilities necessitate a plan for building renovation to accommodate educational needs.

CIP Committee Recommendation - FY2023 Funding: The CIP Committee recommends funding this request with a \$5,000,000 general obligation bond.

Section 3: Major Town Projects on the Horizon

The CIP Committee received information about two capital improvement projects that are considered to be “On the Horizon” and thus not included as projects planned for the six-year CIP time period of FY2021 through FY2026. However, these projects are identified so that prioritization, planning, and funding can be considered in the next several years.

35. Fire Rescue - Tower 1 - \$1,300,000

36. Fire Rescue - Paramedic Response Vehicle - \$50,000

Chapter 3: Additional CIP Committee Recommendations

The Capital Improvements Plan Committee annually discusses with Department Heads, Committee Chairs and between themselves when reviewing projects how projects are formulated, funded, and prioritized. Discussion often focuses on the ability of the Town to fund all project requests if they were all placed either on the warrant or within departmental budgets knowing that funding all projects suggested for a particular year may be financially constrained by specific Town circumstances relative to how much additional property tax burden can be realistically be borne by the property owner.

The CIP Committee strongly supports the use of capital reserve funds for CIP projects; with annual contributions to eliminate the need to pay interest on projects, vehicles or equipment.

The CIP Committee commented that the Plan of 2021 - 2026 does not reflect any impacts from the pending housing developments before the Planning Board. The CIP Committee also expressed support for the Planning Board continuing to require impact studies from developers to evaluate the impacts from proposed housing developments.

Chapter 4: Estimated Tax Impact Table and Plan Recommendations

The CIP Estimated Tax Impact Table on the next page presents the recommended schedule for project requests reviewed by the CIP Committee for the period of FY2021 - FY2026. The intent of the CIP Committee is to prioritize projects for funding, looking at all projects submitted. Based upon the information presented to the CIP Committee and subsequent discussion, projects were placed in a manner to address the most urgent (FY2021) Town capital project needs. Projects for subsequent years were placed to try to keep the overall debt service, existing and new, as level as possible.

Final decision-making on which projects will move forward and which will be delayed, rests with the Board of Selectmen, the School Boards, and ultimately the voting public.