

Capital Improvement Plan

FY 2027-2032



**Town of Amherst
New Hampshire**

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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.

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, and the potential tax impact of such requests, if they were all placed either on the warrant or within departmental budgets. Funding specific projects or all projects in a given year may be financially impracticable or constrained by specific Town circumstances that may impose an additional or unrealistic tax burden upon the property owner.

The CIP Committee prioritized the projects in this year's plan according to the CIP Procedures. The projects were to be ranked either one, two or three with one being the highest priority. The Committee prioritized all CRF contributions as 1's because they promote good planning and management to keep the budget level for everyone. Projects proposed to be funded with bonds were prioritized as 2's because they require voter approval with a ballot vote on a warrant article. The Parks and Recreation Athletic Field Construction at Buck Meadow was prioritized as a two, noting that there is a 50/50 grant available for the project. The DPW Fuel Pump and Tank Replacement was prioritized as a two, noting that it is an important safety related project and will save the Town money in the long run. Phase 1 of the New/Renovated DPW Facility project was prioritized as a two to begin the feasibility analysis. Those projects slated for FY2027 that are to be paid from existing CRFs were not prioritized since there will be no additional tax impact.

The CIP Committee would like to thank the Department Heads and Board/Commission members for their dedicated efforts to the Town of Amherst's CIP Plan and overall budget process.

Chapter 1: Data and Trends

The following tables provide a snapshot of Amherst's Population and Tax Rates. The population projection numbers are from the Office of Planning and Development issued September 2022.

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	11,753	4.93%	552	0.49%
2030*	12,625	8.95%	872	0.90%
2040*	13,043	3.31%	418	0.33%
Source: US Census and OPD 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 through 2025. The table reflects the gross budget, dollar change and percentage change figures from each preceding year.

Table 2

Town Operating Budget FY10-FY25			
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	\$14,616,376.00	\$557,995.00	3.97%
FY-21	\$14,877,676.00	\$261,300.00	1.79%
FY-22	\$15,518,154.00	\$640,478.00	4.30%
FY-23	\$15,958,950.00	\$440,796.00	2.84%
FY-24	\$17,438,680.00	\$261,300.00	9.27%
FY-25	\$18,298,510.00	\$1,548,770.00	4.93%

Source: Amherst Town Reports

Tables 3 and 4 reflect the changes in the Amherst and Souhegan School Districts' operating budgets from fiscal year 2010 through 2024. The tables reflect the gross budget, dollar change and percentage change figures from each preceding year.

Table 3

Amherst School Operating Budget FY10-FY25			
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%
FY-20	\$28,986,317.00	\$207,217.00	0.72%
FY-21	\$30,579,864.00	\$1,593,547.00	5.50%
FY-22	\$31,665,739.00	\$1,085,875.00	3.55%
FY-23	\$32,399,486.00	\$733,747.00	2.32%
FY-24	\$34,055,985.00	\$1,656,499.00	5.11%
FY-25	\$35,141,808.00	\$1,085,823.00	3.19%

Source: NH DRA Form MS-26 (Report of Appropriations actually voted)

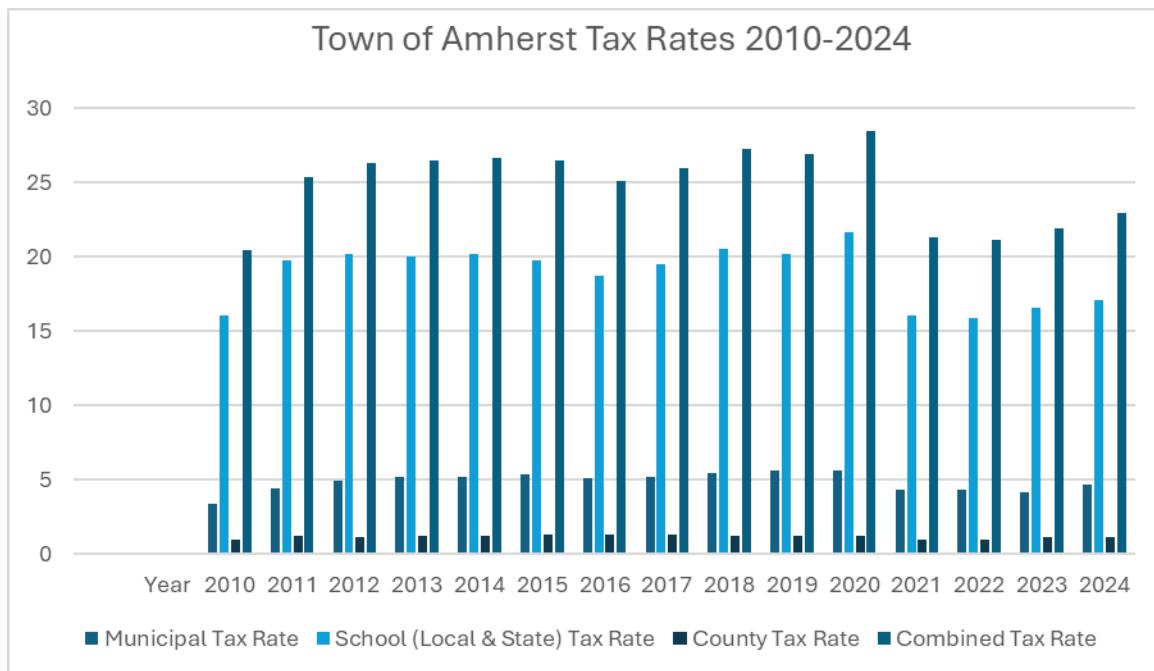
Table 4

Souhegan School Operating Budget FY10-FY25			
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%
FY-20	\$18,337,407.00	\$239,118.00	1.32%
FY-21	\$19,772,103.00	\$1,434,696.00	7.82%
FY-22	\$20,314,508.00	\$542,405.00	2.74%
FY-23	\$20,368,691.00	\$54,183.00	0.27%
FY-24	\$20,617,059.00	\$248,368.00	1.22%
FY-25	\$21,622,704.00	\$1,005,645.00	4.88%

Source: NH DRA Form MS-26 (Report of Appropriations actually voted)

Table 5 reflects the Tax Rate set for Fiscal Years 2010 through 2024 for the Municipal, School (Local and State) and County Tax Rates. Revaluations occurred in 2011, 2016 and 2021.

Table 5



Chapter 2: FY2026-2031 Project Requests

Capital Improvement Project Descriptions and Committee Recommendations

Project request forms were submitted by Town Departments and Boards, the Amherst School District and the Souhegan School District for inclusion in this year's CIP. 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, or one that is known but is outside the six-year window of the CIP Plan. 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. Bicycle & Pedestrian Advisory Committee - Multimodal Infrastructure Capital Reserve Fund - \$75,000

Project Request - FY2027 – FY2032

Project Request Description - Add \$75,000 to CRF to fund multimodal infrastructure projects.

CIP Committee Recommendation - FY2027 Funding: The CIP Committee supports funding the Multimodal Infrastructure Capital Reserve Fund.

2. Bicycle & Pedestrian Advisory Committee – Baboosic Greenway, Amherst North – 02 - \$1,844,000

Project Request - FY2027

Project Request Description – The Department of Transportation has offered to fund 80% the rehabilitation of 10,000 feet of rail trail from Baboosic Lake Rd to Walnut Hill Rd with a spur to connect the Meeting Place Mall. This would provide at least \$1,414,000 in state funding.

Project Request Justification – Grant awards at 80% are extremely rare and represent significant opportunities to fund projects that would otherwise be very difficult to fund municipally. The acceleration of this project by NH DOT is completely unprecedented and shows a strong endorsement of the project in the eyes of the State. Accepting this opportunity would demonstrate our preparedness to construct such facilities and could help encourage further funding. Project requires approx. three years to complete. Year 1: engineering; Year 2: ROW and planning; Year 3: Construction. 80% reimbursement by NH DOT on monthly basis. Bulk of cost will be in Year 3 for construction.

CIP Committee Recommendation – *This project is already underway and has been supported by the voters. Funding was approved by the voters in March 2025 as follows: \$107,500 per year for four years (430,000). This amount includes the 20% grant match (\$88,375) and an allowance for admin costs (\$19,125).* The CIP Committee supports funding Baboosic Greenway, Amherst North – 02.

3. Bicycle & Pedestrian Advisory Committee – Baboosic Greenway, Amherst North – 03 - \$1,604,050

Project Request - FY2027 – FY2031 (depending on NH DOT funding)

Project Request Description – This segment of the Baboosic Greenway is in the center of Amherst, just east of the Amherst Village Historic District, spanning 4,572 linear feet along Amherst St (NH122). It starts in the west at the terminus of an existing 1.9-mile sidepath

(Amherst West -01) on the western side of the intersection of Amherst St and Boston Post Rd and continues in a northeasterly manner along the northern side of Amherst St (NH122) until it reaches the terminus of Amherst North – 02 (NH DOT Ten Year Plan Project Amherst 42593).

Project Request Justification – The Department of Transportation has offered to fund 80% the rehabilitation of 10,000 feet of rail trail from Baboosic Lake Rd to Walnut Hill Rd with a spur to connect the Meeting Place Mall. This would provide at least \$592,000 in State funding. Opportunities like these are extremely rare and the funding of this project without external funding would likely be prohibitively expensive.

CIP Committee Recommendation - *This project was supported by the voters in March 2025. Funding is as follows: \$75,650 per year for five years (\$378,250). This amount includes annual funding for the 20% grant match and an allowance for administrative costs. The CIP Committee supports funding Baboosic Greenway, Amherst North – 03.*

4. Communications Center - Communications Fund CRF - \$40,000

Project Request - FY2027 - FY2032

Project Request Description – Capital Reserve Funding request (\$40k) for the future replacement of dispatch center communications consoles and associated radio hardware.

CIP Committee Recommendation - FY2027 - FY2032 Funding: The CIP Committee supports funding the Communications Fund CRF.

5. Fire Rescue - Vehicle and Equipment Purchase and Repair CRF Funding - \$297,000

Project Request - FY2027 - FY2032

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 - FY2027 - FY2032 Funding: The CIP Committee supports funding the Fire Rescue Vehicle and Equipment Purchase and Repair CRF.

6. Fire Rescue – Ladder / Tower Truck - \$1,900,000

Project Request - FY2027

Project Request Description - Service life of fire apparatus 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 plan for this vehicle was 30 years of service.

Project Request Justification – This piece of apparatus is reaching its 30 years of service and must be replaced by its date to do so.

CIP Committee Recommendation - FY2027 Funding: *The CIP Committee recommends funding the replacement of the Ladder / Tower Truck with a 10-year bond for \$1,900,000 beginning in FY2027.*

7. Fire Rescue - Ambulance - \$400,000

Project Request - FY2027

Project Request Description - The service life of an ambulance is typically ten years. With the retention of a third ambulance, we are looking to keep them for maximum of 12 years, putting them in a four-year rotation. The first four will be the primary, the second four will be the secondary and finally the third will be a back-up and tertiary role.

Project Request Justification - The thought process here is to have three of these vehicles in service for 12 years serving four years each in primary, secondary and tertiary roles. Within the first four years of service in Amherst, the mileage is between 88,000 and 100,000.

CIP Committee Recommendation - FY2027 Funding from CRF: *The CIP Committee recommends funding the replacement of the Ambulance in 2027 from the Fire Rescue Vehicle and Equipment Purchase and Repair CRF.*

8. Fire Rescue - Fire Engine - \$800,000

Project Request - FY2028

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.

Project Request Justification - Based on the National Fire Protection Association consensus standards a fire engine service life is 10 years. We stretch this life to 20 years or more based on the size of Amherst, the number of calls we answer. Based on the current size of Amherst (12K population 34 sq miles), four fire engines are adequate to maintain a fair Insurance Service Office Fire Suppression Rating. Our current Public Protection Class (PPC) is Class 4 if within five miles of a fire station or Class 8 if you are beyond five miles.

CIP Committee Recommendation - FY2028 Funding from CRF: *The CIP Committee recommends funding the replacement of the 2003 Fire Engine in 2028 from the Fire Rescue Vehicle and Equipment Purchase and Repair CRF.*

9. Fire Rescue – Gear Washer Extractor - \$15,000

Project Request - FY2029

Project Request Description - Gear/Washer Extractor, this is for washing our Personal Protective Equipment (PPE). With cancer being the number one killer in the fire service, it is imperative we have the best possible plan and equipment to clean our PPE following a fire or smoke-filled environment. This also helps with the longevity of the PPE.

CIP Committee Recommendation - FY2029 Funding from CRF: The CIP Committee recommends funding the purchase of the Gear Washer Extractor from the Fire Rescue Vehicle and Equipment Purchase and Repair CRF.

10. Fire Rescue – Cardiac Monitor / AED (Automated External Defibrillator) - \$45,000

Project Request – FY2029

Project Request Description – Cardiac Monitors have a typical life span of 10 years and should be replaced then.

Project Request Justification – As technology changes and equipment ages, it is recommended to be replaced on a 10-year cycle.

CIP Committee Recommendation – FY2029 Funding from CRF: The CIP Committee recommends funding the purchase of the Cardiac Monitor / AED from the Fire Rescue Vehicle and Equipment Purchase and Repair CRF.

11. Fire Rescue - SCBA Air Filling Compressor - \$17,000

Project Request - FY2029

Project Request Description - Self Contained Breathing Apparatus (SCBA) compressor for filling the air cylinders.

CIP Committee Recommendation - FY2029 Funding from CRF: The CIP Committee recommends purchase of the SCBA Air Filling Compressor from the Fire Rescue Vehicle and Equipment Purchase and Repair CRF.

12. Fire Rescue – Command Vehicle (Car 1) - \$70,000

Project Request - FY2029

Project Request Description - This vehicle is an emergency service vehicle, for the rapid response to fire and emergency medical calls. It also serves as the command vehicle for incidents.

Project Request Justification – To stay consistent with replacing vehicles at the recommended time frame it is important to have this in the CIP. Emergency services vehicles must always be in the best possible condition for emergency response.

CIP Committee Recommendation - FY2029 Funding from CRF: The CIP Committee recommends funding the replacement of the Command Vehicle (Car 1) in 2029 from the Fire Rescue Vehicle and Equipment Purchase and Repair CRF.

13. Parks and Recreation - Community Center - \$8,010,000

Project Request - FY2025 or 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 - FY2026 Start Funding: *The CIP Committee recommends funding the project as a number 2 priority with a 20-year bond for \$5,000,000 beginning in FY2026. 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.*

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

Project Request - FY2027

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 resurfacing. The courts were originally installed using Land and Water Conservation Fund (LWCF) funding. By taking the LWCF funding the town also acknowledged they would keep the courts open and maintained.

CIP Committee Recommendation - FY2027 Funding from Revolving Fund: *The CIP Committee recommends funding the project in FY2027 from the Parks and Recreation '02 Revolving Fund with no impact to taxes.*

15. Parks and Recreation - Athletic Field Construction at Buck Meadow - \$435,000

Project Request - FY2027

Project Request Description - The Amherst Recreation Department would like to put athletic fields on the property using the plan set forth by Meridian.

Project Request Justification - Amherst has a lack of fields for the amount of field time needed for all sports in Amherst. By purchasing Buck Meadow we now have the space to grow our field space. The plan is to apply for a Land Water Conservation Grant to pay for 50% of the project.

CIP Committee Recommendation - FY2027 Funding: The CIP Committee recommends funding the project at a number two priority with \$200,000 matching grant from the LWCF; \$35,000 from donations/bequests/private funding; \$50,000 to come from the Parks and Recreation '02 Revolving Fund with no impact to taxes; and \$150,000 as a warrant article for construction in FY2027.

16. Public Works - Bridge Repair and Replacement CRF - \$300,000

Project Request – FY2027 - FY2032

Project Request Description – Funding at \$300K/year (FY27-FY28) for both bridges and large culverts as per scheduled in plan dated February 2024. Request will increase to \$325K/year for FY29-FY31, and increase incrementally to \$400K in FY37 as specified in the February '24 plan.

Project Request Justification – This funding is necessary to continue repairing and/or replacing deficient Town bridges and water crossings. We completed a townwide assessment of all bridge and water crossings in FY24 to plan for necessary future improvements. This funding is needed to implement this plan.

CIP Committee Recommendation – FY2027 - 2032 Funding: The CIP Committee supports funding the Bridge Repair and Replacement CRF.

17. Public Works - DPW Vehicles and Equipment Acquisition and Replacement CRF - \$350,000

Project Request - FY2027 - 2032

Project Request Description – FY27 request is for \$350K. This follows the published replacement plan on the Public Works webpage.

Project Request Justification - This funding is necessary to carry out the DPW vehicle / equipment purchase plan as presented in Fall/Winter 2024. The plan calls for \$350,000 in FY27, \$370,000 in FY28, \$380,000 in FY29, and \$400,000 in FY30 before leveling off for two years. This replacement plan is critical to maintaining a healthy DPW fleet, now valued at over \$3.7M, that is capable of executing DPW operations. Failure to maintain the fleet will result in costly repairs more frequently, as well as reduce operations efficiency/ capability.

CIP Committee Recommendation - FY2027 - 2032 Funding: The CIP Committee supports funding the DPW Vehicles and Equipment Acquisition and Replacement CRF.

18. Public Works - Capital Reserve Funding Facilities Repair & Replacement - \$100,000

Project Request - FY2027

Project Request Description – This is a new request in FY26 to establish a CRF for large unplanned repairs and replacement of facility assets. Once established, this CRF will fund the modernization of the Library elevator.

Project Request Justification - We recently learned that the Library elevator is aging and parts may become unavailable. Stanley Elevator Company recommended that we replace it soon. The estimate for modernizing the elevator with new replaceable parts was \$250,000. This request represents a 10% inflation increase

CIP Committee Recommendation - FY2027 - *The CIP Committee supports funding the Capital Reserve Funding Facilities Repair & Replacement.*

19. Public Works – New / Renovated DPW Facility Phase 1 - \$55,000

Project Request– FY2027

Project Request Description – The DPW facility is in great need of replacement with a modern facility. The front three garage bays were constructed circa 1958, with several other additions over the years, the last being the addition of the current office area in 1997. A new mechanic’s garage was constructed in 2021. A new facility would be planned around the new mechanic’s garage. Deficiencies with our current facility include, but are not limited to: insufficient office space, insufficient storage space, insufficient space for meetings, not enough room to properly house our highway crew for break and lunch periods, lack of proper facilities for rest periods during winter operations, inefficient heating system in old part of building, inadequate storage for vehicles / equipment, inadequate storage for tools and supplies, no room for growth, and more.

Project Request Justification – Phase one will serve to develop conceptual design and budgetary figures that would be needed to plan for the ultimate engineering and construction of the new facility.

CIP Committee Recommendation – FY2027 Funding: *The CIP Committee recommends this as a priority two and funding this phase of the project with a warrant article in 2027.*

20. Public Works – New / Renovated DPW Facility Phase 2 - \$4,455,000

Project Request– FY2028

Project Request Description – The DPW facility is in great need of replacement with a modern facility. The front three garage bays were constructed circa 1958, with several other additions over the years, the last being the addition of the current office area in 1997. A new mechanic’s garage was constructed in 2021. A new facility would be planned around the new mechanic’s garage. Deficiencies with our current facility include, but are not limited to: insufficient office space, insufficient storage space, insufficient space for meetings, not enough room to properly house our highway crew for break and lunch periods, lack of proper facilities for rest periods during winter operations, inefficient heating system in old part of building, inadequate storage for vehicles / equipment, inadequate storage for tools and supplies, no room for growth, and more.

Project Request Justification – Phase two will serve to construct the new DPW facility.

CIP Committee Recommendation – FY2028 Funding: The CIP Committee recommends funding this as a priority two project with a 20-year bond starting in 2028.

21. Public Works – Transfer Station Deck Replacement - \$125,000

Project Request– FY2027

Project Request Description – FY27 request is for \$125,000 to replace the existing Transfer Station Deck. The cost is based on recent price proposals from contractors. We would replace the deck in-kind.

Project Request Justification – We recently installed a temporary plywood deck over the existing deck to address safety concerns with individual decking boards popping up. This plywood surface will need to be replaced next year. The represented cost is based on existing cost estimates received from contractors.

CIP Committee Recommendation – FY2027 Funding: *The CIP Committee recommends funding this as a priority one project.*

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 as to avoid dramatic jumps in the property tax rate. The Capital Improvements Program Committee reviewed School District project requests with this in mind.

22. School District - Contribution to Expendable Trust Fund - \$1,000,000

Project Request - FY2027

Project Request Description - Annual contribution to expendable trust fund to support 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 pay for these projects and supports planning to ensure safe and adequately maintained facilities. The funding plan for future capital purchases is \$675,000 for ASD and \$325,000 for SCSD. The funding source for ETF contributions has typically been the unassigned fund balance, but has also been raised from new taxation. Please note the ASD CNA/CIP is currently being revised.

***CIP Committee Recommendation – FY2027 Funding:** The CIP Committee supports funding the expendable trust fund for school capital projects.*

23. School District - Contribution to Expendable Trust Fund - \$1,025,000

Project Request - FY2028

Project Request Description - Annual contribution to expendable trust fund to support 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 pay for these projects and supports planning to ensure safe and adequately maintained facilities. The funding plan for future capital purchases is \$675,000 for ASD and \$350,000 for SCSD. The funding source for ETF contributions has typically been the unassigned fund balance, but has also been raised from new taxation. Please note the ASD CNA/CIP is currently being revised.

***CIP Committee Recommendation – FY2028 Funding:** The CIP Committee supports funding the expendable trust fund for school capital projects.*

24. School District - Contribution to Expendable Trust Fund - \$1,000,000

Project Request - FY2029

Project Request Description - Annual contribution to expendable trust fund to support 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 pay for these projects and supports planning to ensure safe and adequately maintained facilities. The funding plan for future capital purchases is \$675,000 for ASD and \$325,000 for SCSD. The funding source for ETF contributions has typically been the unassigned fund balance, but has also been raised from new taxation. Please note the ASD CNA/CIP is currently being revised.

***CIP Committee Recommendation – FY2029 Funding:** The CIP Committee supports funding the expendable trust fund for school capital projects.*

25. School District - Contribution to Expendable Trust Fund - \$1,000,000

Project Request - FY2030

Project Request Description - Annual contribution to expendable trust fund to support 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 pay for these projects and supports planning to ensure safe and adequately maintained facilities. The funding plan for future capital purchases is \$675,000 for ASD and \$325,000 for SCSD. The funding source for ETF contributions has typically been the unassigned fund balance, but has also been raised from new taxation. Please note the ASD CNA/CIP is currently being revised.

***CIP Committee Recommendation – FY2030 Funding:** The CIP Committee supports funding the expendable trust fund for school capital projects.*

26. School District - Contribution to Expendable Trust Fund - \$975,000

Project Request - FY2031

Project Request Description - Annual contribution to expendable trust fund to support 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 pay for these projects and supports planning to ensure safe and adequately maintained facilities. The funding plan for future capital purchases is \$650,000 for ASD and \$325,000 for SCSD. The funding source for ETF contributions has typically been the unassigned fund balance, but has also been raised from new taxation. Please note the ASD CNA/CIP is currently being revised.

***CIP Committee Recommendation – FY2031 Funding:** The CIP Committee supports funding the expendable trust fund for school capital projects.*

27. Amherst School District - AMS Roof Replacement / Interior Upgrade / LED Upgrade Project – Section C2 - \$1,800,000

Project Request - FY2027

Project Request Description – Administration is working with consultant EEI to develop a comprehensive AMS Roof Replacement / Interior Upgrade / LED Upgrade Project.

Different funding plans are also being discussed. This portion of the project is to replace Roof Section C2, Upgrade Interior C (rooms 7-10, 16-17, 27-30). Please note that the ASD CNA/CIP is currently being revised.

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

CIP Committee Recommendation - FY2027 Funding: *The CIP Committee recommends funding this request from the expendable trust fund for school capital projects.*

28. Amherst School District - AMS Roof Replacement / Interior Upgrade / LED Upgrade Project – Section D - \$1,600,000

Project Request - FY2029

Project Request Description – Administration is working with consultant EEI to develop a comprehensive AMS Roof Replacement / Interior Upgrade / LED Upgrade Project.

Different funding plans are also being discussed. This portion of the project is to replace Roof Section D / Upgrade Interior Rooms / LED. Please note that the ASD CNA/CIP is currently being revised.

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

CIP Committee Recommendation - FY2029 Funding: *The CIP Committee recommends funding this request from the expendable trust fund for school capital projects.*

29. Souhegan Cooperative School District – Auditorium Repairs - \$75,000

Project Request - FY2027

Project Request Description – Souhegan High School Auditorium Repair Project, including rigging, lighting, and stage.

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

CIP Committee Recommendation - FY2027 Funding: *The CIP Committee recommends funding this request from the expendable trust fund for school capital projects.*

30. Souhegan Cooperative School District – Annex Building Generator - \$75,000

Project Request - FY2028

Project Request Description – Souhegan High School Annex Building Generator replacement.

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

CIP Committee Recommendation - FY2028 Funding: *The CIP Committee recommends funding this request from the expendable trust fund for school capital projects.*

31. Souhegan Cooperative School District – Phase 3 Souhegan Skylight Replacement Project - \$643,500

Project Request - FY2029

Project Request Description – The skylights at Souhegan High School are currently in need of replacement. Administration has worked with a construction management company, DEW, to develop a multiphase project to cost out and complete the work. This is Phase 3 of the project.

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

CIP Committee Recommendation - FY2029 Funding: *The CIP Committee recommends funding this request from the expendable trust fund for school capital projects.*

32. Souhegan Cooperative School District – Main Building Boilers - \$250,000

Project Request - FY2030

Project Request Description – Replacement of two boilers in the main building of Souhegan High School.

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

CIP Committee Recommendation - FY2030 Funding: *The CIP Committee recommends funding this request from the expendable trust fund for school capital projects.*

33. Souhegan Cooperative School District – Roof – Rubber Membrane - \$183,590

Project Request - FY2031

Project Request Description – Replacement of SHS Roof – Rubber Membrane.

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

CIP Committee Recommendation - FY2031 Funding: *The CIP Committee recommends funding this request from the expendable trust fund for school capital projects.*

34. Souhegan Cooperative School District – SHS Kitchen Appliances - \$106,933

Project Request - FY2031

Project Request Description – Replacement of SHS Kitchen Appliances.

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

CIP Committee Recommendation - FY2031 Funding: *The CIP Committee recommends funding this request from the expendable trust fund for school capital projects.*

35. Souhegan Cooperative School District - Souhegan HS Turf Field Replacement - \$550,000

Project Request - FY2030

Project Request Description - Replace / upgrade turf field. A separate fund has been established to support this replacement project. Funding has typically been requested from the current year unassigned fund balance.

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

CIP Committee Recommendation - FY2030 Funding: *The CIP Committee recommends funding this request from the expendable trust fund for school capital projects.*

36. Souhegan Cooperative School District – Classroom Ceilings - \$130,696

Project Request - FY2032

Project Request Description - Replace classroom ceilings.

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

CIP Committee Recommendation - FY2032 Funding: *The CIP Committee recommends funding this request with a capital reserve withdrawal.*

37. Souhegan Cooperative School District – Light Pole and Lighting Upgrade - \$75,000

Project Request - FY2030-2032

Project Request Description - Replacement of existing turf field light poles and lighting.

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

CIP Committee Recommendation - FY2030-2032 Funding: *The CIP Committee recommends funding this request with a capital reserve withdrawal.*

Section 3: Major Town Projects on the Horizon

The CIP Committee received information on 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 FY2026 through FY2031. However, these projects are identified so that prioritization, planning, and funding can be considered in the next several years.

Public Works	Truck 8 (large 6-wheeler) \$196,850			2030
Public Works	Truck 7 (F-350 pickup) \$59,292			2030
Public Works	Truck 9 (Int. med. truck) \$126,690			2030
Public Works	Trackless \$178,617			2031
Public Works	Truck 15 (large 6-wheel dump) \$201,703			2031
Public Works	Zero Turn Mower \$14,581			2031
Public Works	Truck 17 (6-wheel large dump) 206,675			2032
Public Works	Backhoe \$149,404			2032
Public Works	Kubota Tractor (90HP) \$31,126			2032
Public Works	Loader \$163,107			2033
Public Works	Truck 11 (small pickup) \$39,547			2033
Public Works	Ford F550 \$118,347			2033
Public Works	Truck 4 (large 6-wheel dump) \$281,041			2034
Public Works	Truck 12 (Ford F350) \$65,358			2034
Public Works	Truck 5 (Ford F550) \$119,290			2034
Public Works	Mower \$15,686			2034

Chapter 3: 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 FY2027 - FY2032. 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 (FY2027) 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.