Town of Wilton, New Hampshire

CAPITAL IMPROVEMENTS PLAN

2009 - 2014

Prepared by the Wilton Capital Improvements Plan Committee:

With Assistance from the Nashua Regional Planning Commission

Adopted by the Wilton Planning Board April 1, 2009

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DEFINITIONS

A Capital Facility is a major, high cost ($10,000+), nonrecurring project, having a life of three (3) or more years, which cannot be funded out of one year's operating budget. A local jurisdiction usually incurs debt in order to finance a large capital facility. A capital facility typically is a fixed asset. Examples include buildings, vehicles, land, renovations, and large equipment. Some items which are not listed here can be included in the CIP because they are major expenses and do not occur each year; reassessments and master plans fit into this category. Many people refer to capital facilities as "capital improvements." In this publication the terms "facility," "improvements," and "project" mean the same and are used interchangeably.

In contrast, items purchased as operating expenses are recurring, relatively lower cost items which are included each year in the operating budget. The costs for personnel, office equipment, maintenance, and operation are operating costs and should not be financed by capital funds, but rather through annual budgets.

Certain items may fit either category depending on how the local officials choose to define them. Vehicles, computers, expensive communications equipment are examples. Local officials should set a policy regarding what items are capital expenses and what are operating expenses.

A Capital Facilities Program is a plan and schedule for providing capital expenditures over a period of time, typically five or six years. The program specifies the needed facilities, approximate costs, expected revenue sources, and schedule for construction.

A capital facilities program can take any form that suits a community. In its simplest form a capital facilities program is a list of needed capital projects, their estimated costs, a schedule of their construction, and a means of financing each project. A simple facilities program will serve small units of local government well. Larger communities likely will find that a suitable capital facilities program is more complex and requires a more involved process to develop an appropriate program.

A capital facilities program is not a means of appropriating money for a project; it is an advisory document.

Finding the best means of financing needed facilities is one of the values of a capital facilities program. Different funding methods are appropriate for different facilities or under different circumstances. Often local officials will find that using several financing methods is advantageous.

General Obligation Bonds are retired from revenues generated by a property tax levy and by user fees and general benefit assessments. The "full faith and credit" of the jurisdiction is obligated in the issuance of general obligation bonds. Thus the interest rates are lower than for other types of bonds because the commitment of tax revenues provides security. A bond election is necessary to approve a bond issue.

Revenue Bonds may be issues for facilities which generate revenues through user fees. Water, sewer, and solid waste systems are the typical facilities which provide revenues through service charges that are used to pay the principal and interest of the bonds (see discussion of fees below). The "full faith and credit" of the jurisdiction is not obligated by the issuance of revenue bonds; thus interest rates are higher.

Special Districts may be formed to provide facilities for certain areas within a municipality or for an area which includes two or more communities. These districts are formed to pay for improvements such as streets, water systems, or solid waste facilities. Assessments are levied against property owners within the district that benefit from the facility or service. Bonds may be issued by school, fire, consolidated water, and

consolidated sewer districts. Consult your town attorney on the structure and bonding capacity of other types of special districts.

Fees of several types may be assessed to cover a variety of costs. The most common is the user fee, or charge for services. Also known as a user rate, user fees should be charged to cover the costs of operation, maintenance, repair, replacement, and debt retirement.

Units of local government may enter into lease agreements with private companies to provide facilities. Leasing a public works project relieves the government of incurring debt or providing initial capital and other financing. An alternative approach is lease-purchasing where a project is leased from a private firm and after a specified term the government acquires title to the facility. If the purchase of the facility is required by the lease agreement, the cost must be included in the government's indebtedness.

Local governments may finance facilities on a cash or "pay-as-you-go" basis from current revenues. The revenues can include fees, taxes, cast reserves and service charges. This method allows a community to save interest costs on borrowed money and the costs and effort of bond issues. However, paying for facilities from current revenues can prevent purchasing facilities when they are needed, can place a strain on current year's tax rates or fees, and inflation will reduce the buying power of accrued funds.

Capital Reserve Fund. A municipality may vote to reserve funds for a specific purpose over a period of years, usually two to four years. An example would be a school district that votes to reserve $10,000 per year for three years in order to purchase a school bus. The bus would be purchased after three years.

CHAPTER I
INTRODUCTION, PURPOSE AND SCOPE

1.0 INTRODUCTION

At the 1984 Town Meeting, voters of the Town of Wilton authorized the Town's Planning Board to prepare this Capital Improvements Plan ("CIP") under the authority of NH RSA 674:5-8. (See Appendix A, Schedule of Capital Improvement Projects) For the 2009-2014 CIP update, the Planning Board contracted with the Nashua Regional Planning Commission (NRPC) to provide technical assistance in this effort (See Appendix A). Requests for capital improvements worksheets were received from the heads of each Town department, including the Board of Selectmen, Ambulance, Police, Fire, Highway, Recycling/Solid Waste, Library, Building Department, Town Clerk/Building Department, Cemetery, Heritage Commission and Schools.

The CIP is a plan, program, budget and schedule which lay out a series of planned municipal expenditures for capital improvements. It is essentially a guide to show how, when, and at what cost the Town intends to expand or renovate its services and facilities over a 6-year period to accommodate the needs of the existing population and anticipated levels of population and housing growth for the next 20 years.

For the purposes of this document, a capital improvement is defined by two key criteria:

(1) The item must have a cost of greater than $10,000, and
(2) It must have a useful life of 3 years or more.

Eligible items include major equipment, vehicles, special studies, land, buildings, and roads, to name a few. Recurring costs such as personnel and supplies are not capital improvements. Some items, such as facilities maintenance or repair, may or may not be included depending upon the cost and the useful life of such repairs.

Raising the minimum cost is a consideration for future CIP updates. For example, a minimum of $25,000 or $30,000 would exclude many vehicle replacements and minor improvements or replacement costs that may be more appropriately placed within annual budgets as recurring or routine costs.

1.1 PURPOSE AND USE OF THE CAPITAL IMPROVEMENTS PLAN

The Capital Improvements Plan has a variety of purposes and should make many positive contributions to Wilton's financial, budgetary and planning functions. Its primary purposes are summarized below.

1) *State Statutory Requirements*: According to NH RSA 674:22, communities that seek to engage in regulating the timing of development (Growth Management) through the establishment of growth controls must have adopted both a Master Plan and Capital Improvements Plan. With the completion of this CIP update, Wilton is able to continue or institute programs to control growth, should the need for such control be necessary. The CIP, in conjunction with the Master Plan, enables the Planning Board to use its power under RSA 674:36 to deny subdivisions that are premature due to the lack of sufficient services available. The CIP demonstrates that the Town is attempting to accommodate growth, and that there is a good faith effort on the part of the Town to provide those services at some later date. Actual approval and implementation of needed capital projects is the true measure of accommodating growth.

2) *Stability in Tax Rates and Budgets*: The Capital Improvements Plan contributes to stabilizing the Town's tax rate and budget each year by assisting the planning and budgeting for major capital expenditures well in advance. In some instances, financing techniques such as bonding and establishing capital reserve funds are recommended in order to make annual capital expenditures more stable, predictable and manageable. Using these types of financing methods helps reduce wide fluctuations in annual Town budgets caused by sudden or large one-time capital expenditures. Citizens benefit when the town can minimize major swings in annual tax rates.

3) *A Management Tool for Town Officials*: The Capital Improvements Plan contains projections and analyses of the Town's demographic trends and finances. This is basic information that all local officials should find useful in planning and delivering public services. A comprehensive, longer-term picture of capital needs is created because all capital items are placed in one budget schedule instead of being spread throughout the Town's regular budget for each department. The Capital Improvements Plan should be used by local public officials as a management tool.

4) *Citizens and Developers Guide to Planned Expenditures*: The Capital Improvements Plan will serve as is a useful guide to both citizens and developers of planned expenditures by the Town aimed at accommodating projected growth. The citizen who wants to know when and at what cost a particular service will be expanded can consult the CIP, as can the developer who wants to know when, for example, school capacity will be expanded or expansion and/or upgrades to water and sewer services may be planned.

5) *Use by the Selectmen and Budget Committee*: RSA 674:8 is quite vague about how the Capital Improvements Plan is actually used in preparation of the annual Town Budget. It simply requires the Planning Board to "... submit its recommendations for the current year to the Mayor (Board of Selectmen) and Budget Committee ... for consideration as part of the annual budget". This clearly means the Capital Improvements Plan is not binding in any way upon Town appropriations and expenditures. The Capital Improvements Plan is thus an advisory document without the force of law. A properly prepared Capital Improvements Plan will, however, be effective and credible when it is used during budget considerations. If for example, capital projects are only placed on the warrant when included in the CIP, (emergencies excluded) then advanced planning and participation in the CIP process is likely to continue and improve. As the process becomes routine, many communities update their CIP on a more frequent basis; even annually in some cases.

1.2 SCOPE OF THE CAPITAL IMPROVEMENTS PLAN

Wilton's Capital Improvements Plan attempts to identify capital expenditures anticipated over the next six years. Within this time frame, however, other high priority projects will probably be identified that will warrant immediate inclusion in the Town's capital spending plan. All such expenditures can not be identified beforehand, but many are accounted for in this document based upon current circumstances. Spending priorities identified in this plan in 2008 may not remain the same six years hence; therefore, the plan should be re-examined biennially, if not annually. During periodic reviews, projects completed during the most recent years of the plan should be deleted, the status of pending projects reexamined with adjustments made where necessary; and new projects should be added for the new fifth and sixth years of the plan.

The plan has been designed to be as realistic, practical and feasible as possible. The CIP should not, and does not, constitute a "wish list" of desirable but unlikely spending and improvements. In preparing and accepting this document, the Planning Board accepts the responsibility and obligation of making a good faith effort to see that this plan is adhered to. Nonetheless, it should be recognized that the plan does not have the force of law and can not commit nor bind future administrations or officials of the Town of Wilton to the long-range spending plans of their predecessors.

CHAPTER II
THE COST OF GROWTH TO WILTON

2.1 LOCAL AND REGIONAL POPULATION GROWTH

Municipal costs in Wilton have steadily increased with time. (See Figure II-2 below) In general, increased costs are attributed to spending stimulated by population increases and cost increases caused by inflation. Between 1970 and 2007 Wilton's population increased 77.9% representing an average annual population increase of 1.36% for the period. The Community Profile Chapter of the Wilton Master Plan also provides in-depth analysis of the characteristics and trends evident in the resident population and its housing stock.

TABLE II-1
POPULATION CHANGE 1970-2007

Year	Population	Average Annual % Change
1970	2,276	--
1980	2,669	1.73%
1990	3,122	1.70%
2000	3,743	1.99%
2007	4,049	1.36%

Source: US Census (1970, 1980, 1990, 2000) and NH Office of Energy and Planning (2007 Estimates).

In order to plan adequately for future capital improvement needs, it is necessary to anticipate population increases which subsequently cause increases in demands for public services. It is important to note, however, that population growth may be so excessive as to outrun a community's ability to pay for those services, even with the increase in the tax base resulting from new development. Historically, in most communities the costs to support single family residential development are greater than the tax revenues generated, whereas multi-family and commercial development may approach costs or break even. Some studies show there are long term cost benefits to maintaining open space versus development because while bringing in little tax revenue there are little or no municipal services needed.

On the other hand, municipalities may not use zoning power to prohibit development, particularly for fiscal reasons. In doing so, the community may cause an undue share of the region's development to fall on neighboring communities, conveying excessive costs there. The police power, which includes the power to regulate land, is a power delegated to communities by the New Hampshire Legislature. The "general welfare" that the police power enables a community to protect is not limited to the residents of the enacting community.

Therefore, balance must be found between the "unconstrained" growth that may be excessive and beyond the ability of a community to bear, and an undue limitation of growth. Unconstrained growth is considered to be the average annual growth rate. A historical summary of the region's growth is compared to the unconstrained growth rate for the Town in Table II-2. (See Table II–2 below) An explanation of how this regional growth was calculated follows the table.

In order to compare the region's growth rates to Wilton's growth rates a "region" has to be defined. For this plan, the region defined for the purpose of estimating regional growth is all those communities that are directly adjacent to Wilton (referred to as "tier one" communities) and all the communities within New Hampshire that are directly adjacent to those communities (referred to as "tier two" communities). The region thus defined for Wilton includes the first tier communities of Greenville,

Lyndeborough, Mason, Milford, and Temple, along with the second tier communities of New Ipswich, Sharon, Peterborough, Greenfield, Francestown, New Boston, Mont Vernon, Amherst and Hollis. (See Map II-1 below).

MAP II-1
FIRST AND SECOND TIER COMMUNITIES
(DEFINING THE FAIR SHARE REGION)

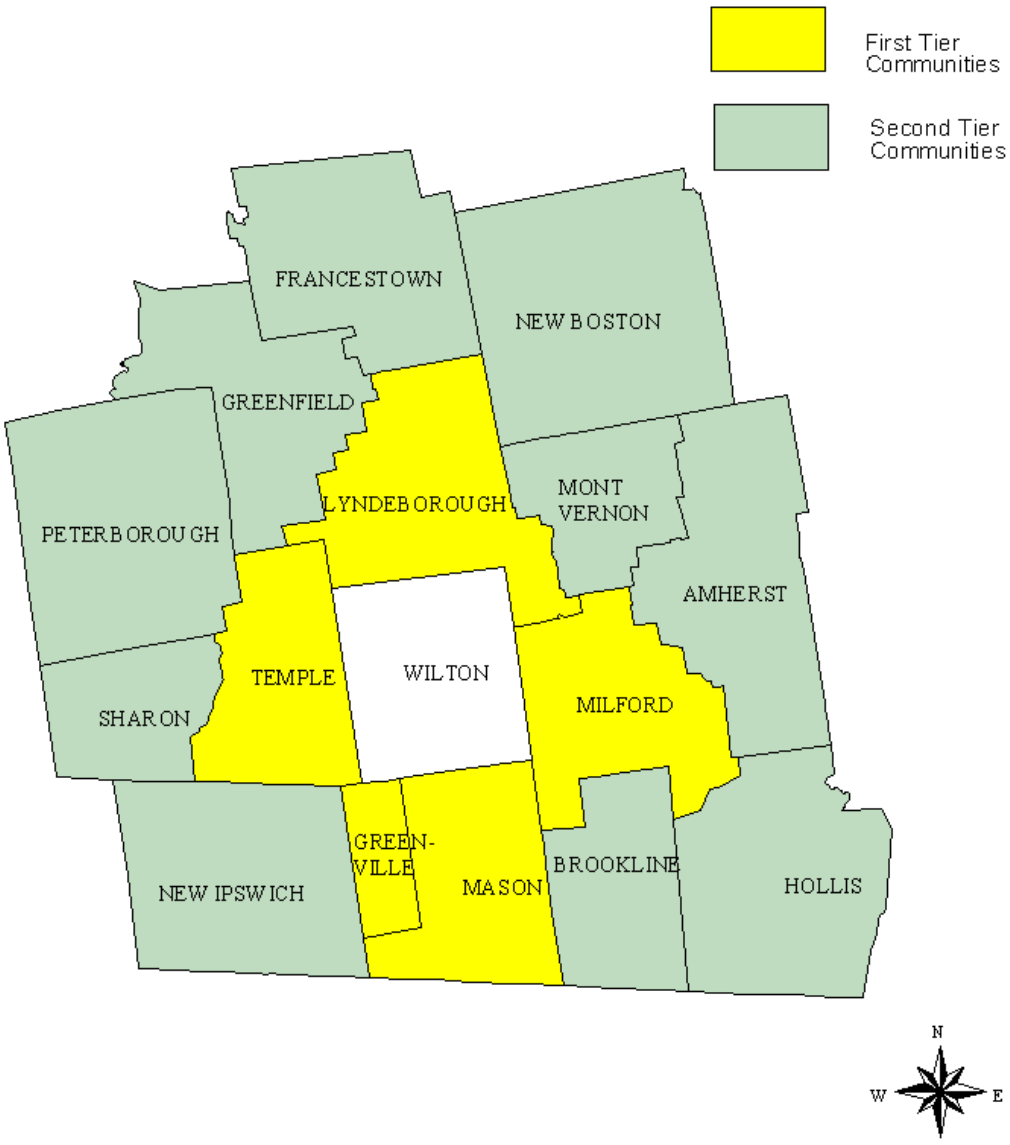


TABLE II-2
WILTON'S UNCONSTRAINED, REGIONAL, AND PROJECTED GROWTH RATES
1990 – 2010

	1980	*1990*	*2000*	*2010*
Unconstrained Growth	3,122	3122	3,743	4,170
10 Year Change		453	621	427
Annual % Change		1.7%	2.0%	1.1%
Avg. Regional Growth	2,704	3,459	4084	4683
10 Year Change		752	625	599
Avg. Annual % Change		3.6%	2.3%	1.6%

Source: 1990, 2000 U.S. Census; 2010 Projections - NHOEP Population Estimates 2006.
Regional growth is calculated from first and second tier growth rates, see Table II-3.

Regional growth is calculated as the historic average growth rate of the first and second tier communities. Table II-3 shows the growth history and the calculations for the towns included in the region for the period 1970-2010 (See Table II-3). The 2010 population data are 2006 estimates from NHOEP. The first and second tier average growth rate and the two tier average growth rate are calculated. The combined two-tier annual average growth rate for the region between 1980 and 1990 was 3.6%, between 1990 and 2000 was 2.3% and estimated at 1.6% between 2000 and 2010. These figures represent a reasonable or "fair share" of the region's growth.

TABLE II-3
REGIONAL ANALYSIS FOR WILTON

TIERS	POPULATION					GROWTH %				AVERAGE ANNUAL %		
First Tier	1970	1980	1990	2000	2010	1970 - 1980	1980 - 1990	1990 - 2000	2000 - 2010	1980--1990	1990 - 2000	2000 - 2010
Wilton	2,276	2,669	3,122	3,743	4,170	17.3	17.0	19.9	11.4	1.70%	1.99%	1.14%
Greenville	1,587	1,988	2,231	2,224	2,350	25.3	12.2	-0.3	5.7	1.22%	-0.03%	0.57%
Lyndeborough	789	1,070	1,294	1,585	1,860	35.6	20.9	22.5	17.4	2.09%	2.25%	1.74%
Mason	518	792	1,212	1,147	1,360	52.9	53.0	-5.4	18.6	5.30%	-0.54%	1.86%
Milford	6,622	8,685	11,795	13,535	15,500	31.2	35.8	14.8	14.5	3.58%	1.48%	1.45%
Temple	441	692	1,194	1,297	1,580	56.9	72.5	8.6	21.8	7.25%	0.86%	2.18%
First Tier Average	**2,039**	**2,649**	**3,475**	**3,922**	**4,470**	**36.5**	**35.3**	**10.0**	**14.9**	**3.1%**	**2.2%**	**1.3%**
Second Tier	1970	1980	1990	2000	2010	1970 - 1980	1980 - 1990	1990 - 2000	2000 - 2010	1980--1990	1990 - 2000	2000 - 2010
Amherst	4,605	8,243	9,068	10,769	12,020	79.0	10.0	18.8	11.6	1.00%	1.88%	1.16%
Brookline	1,167	1,766	2,410	4,181	5,010	51.3	36.5	73.5	19.8	3.65%	7.35%	1.98%
Hollis	2,616	4,679	5,705	7,015	8,000	78.9	21.9	23.0	14.0	2.19%	2.30%	1.40%
Francestown	525	830	1,217	1,480	1,660	58.1	46.6	21.6	12.2	4.66%	2.16%	1.22%
Greenfield	1,058	972	1,519	1,657	1,850	-8.1	56.3	9.1	11.6	5.63%	0.91%	1.16%
Mont Vernon	906	1,444	1,812	2,034	2,450	59.4	25.5	12.3	20.5	2.55%	1.23%	2.05%
New Boston	1,390	1,928	3,214	4,138	5,190	38.7	66.7	28.7	25.4	6.67%	2.87%	2.54%
New Ipswich	1,803	2,433	4,014	4,289	5,140	34.9	65.0	6.9	19.8	6.50%	0.69%	1.98%
Peterborough	3,672	4,895	5,239	5,883	6,390	33.3	7.0	12.3	8.6	0.70%	1.23%	0.86%
Sharon	136	184	299	360	400	35.3	62.5	20.4	11.1	6.25%	2.04%	1.11%
Second Tier Average	**1,788**	**2,737**	**3,450**	**4,181**	**4,811**	**46.1**	**39.8**	**22.6**	**15.5**	**3.9%**	**2.4%**	**1.8%**
Two Tier Average	**1,882**	**2,704**	**3,459**	**4,084**	**4,683**	**42.5**	**38.1**	**17.9**	**15.3**	**3.6%**	**2.3%**	**1.6%**

Source: US Census (1970, 1980, 1990, 2000) and NH Office of Energy and Planning (2010 Projections).

The above analysis is used by the CIP committee as the best possible balance between undue limitations on growth, the Town's ability to accommodate growth and the Town's obligation to accommodate a "fair share" of the region's growth. The results of the regional population analysis for Wilton are summarized as follows and are listed in Table II-2 and Table II-3.

1. Between 1970 and 1980, Wilton's total population growth was 17.3%, considerably lower than the first tier average of 36.5% and the two tier total average of 42.5%.

2. Between 1980 and 1990, Wilton's total population growth of 17.0% was also much less than (approximately one-half) the first tier average of 35.3% and the two tier average of 38.1%

3. Between 1990 and 2000, Wilton's total population growth was 19.9%, with the first tier average of 10.0% and the two tier average of 17.9%.

4. Between 2000 and 2010, Wilton's total population growth is projected to be 11.4%, with the first tier average of 14.9% and the two tier average of 15.3%.

5. Wilton's average annual growth rate projection from 2000-2010 ranks fourth slowest out of sixteen communities (1.14%) with Greenville, Peterborough and Sharon having slower rates. Except for Amherst, Peterborough and Sharon, all first and second tier communities have seen a decrease in the average annual rate of change from 1980-90 to 2000-2010. Wilton decreased from 1.70% to 1.14%.

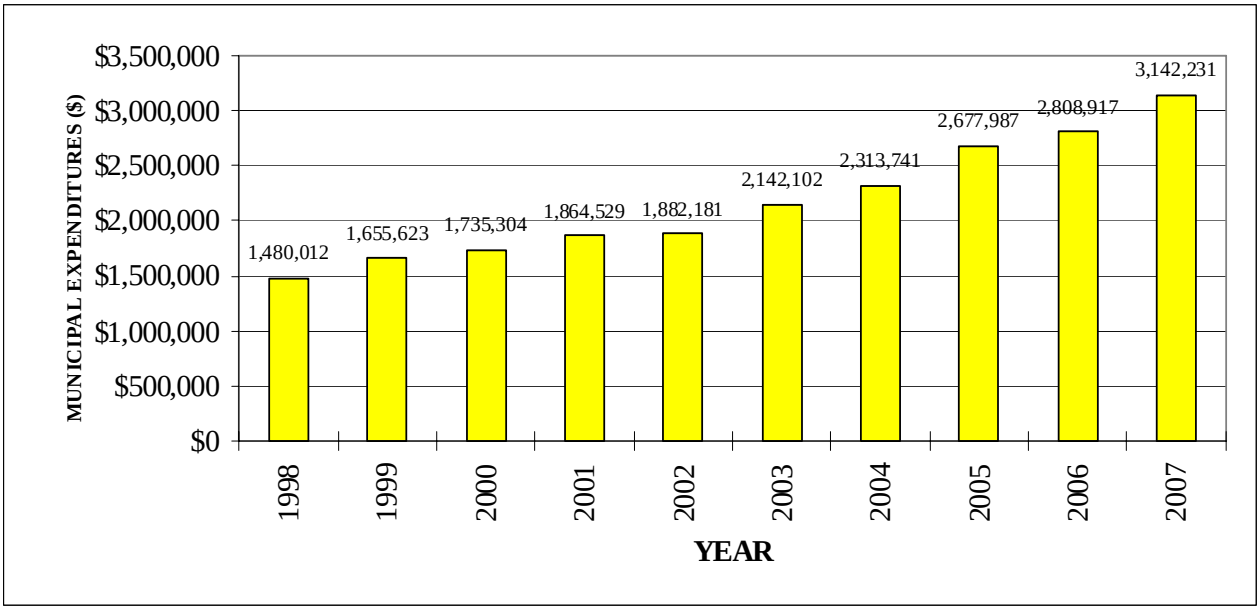
6. Based on this regional analysis, Wilton should continue to plan for a greater share of the regional growth than it has experienced in the past, although regional growth estimates from 2000 to 2010 show that regional growth became more similar to the local pace of growth experienced in Wilton.

2.2 HISTORY OF LOCAL PUBLIC SECTOR EXPENDITURES

2.2.1 Operating Expenditures

The demand for public services increases as the population of the community grows over time. The schools, police, fire department, library and other public services experience direct increases in demand for services with population growth. Some of the increase in municipal operating costs can be attributed to inflation that has been running at an average rate of 3.00% between 1990 and 1999, and 2.78% between 2000 and 2007, as reported by Inflation Data.com. Municipal operating expenses[1] in Wilton have risen at a fairly constant rate since 1998 as has inflation. (See Figure II-1.) The average rate of increase has been 11.2% between 1998 and 2007. The largest change was 15.7% between 2004 and 2005 and the smallest change was just under 1.0% (0.95%) between 2001 and 2002.

FIGURE II-1
MUNICIPAL OPERATING EXPENDITURES, 1998-2007

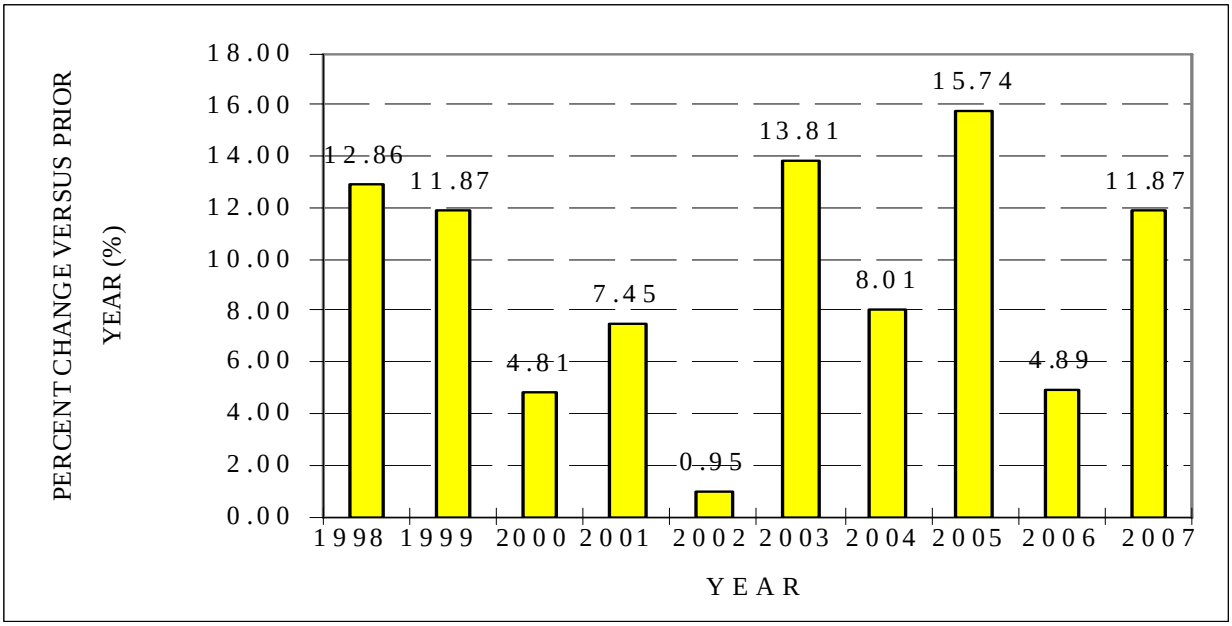


Source: Wilton Town Reports, 1998-2007.

[1] Municipal operating expenditures do not include the Sewer or Water Department expenditures, as they are essentially self-sustaining departments financed by user charges. Capital outlays, reserves and debt service are also not included as operating costs.

Municipal operating expenditures increased an average of 9.2% per year between 1998 and 2007, not factoring in the influence of inflation. This period is characterized by some large fluctuations in operating costs, with the largest change of 15.7% between 2004 and 2005. There smallest change was 0.95% between 2001 and 2002 as depicted in Figure II-2. Between 2000 and 2007 the operating budget expenditure swings were more pronounced. Figure II-2 depicts the percent change in operating costs between 1998 and 2007 as reported in the annual Wilton Town Reports.

FIGURE II-2
ANNUAL PERCENT CHANGE IN OPERATING EXPENDITURES, 1998-2007

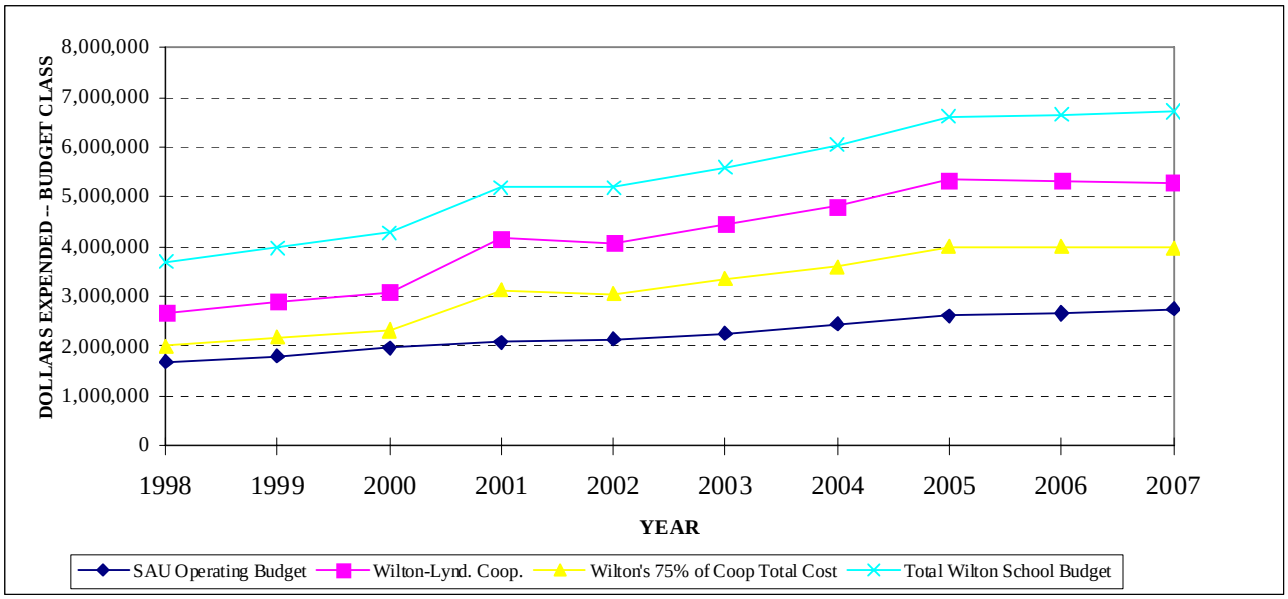


Source: Town Reports, 1998-2007.

2.2.2 School District Assessment and Other Governmental Assessments

The school district tax assessment has increased each year between 1998 and 2005. The total school district assessment represents the total costs for the Florence Rideout Elementary School plus Wilton's share of the Wilton-Lyndeborough Cooperative High School costs. The Wilton share of the high school budget is based on yearly enrollments, but it is estimated at 75% of total cost for the purposes of this study. On average total school budgets increased an average of 6.4%. Noteworthy is that there was a decrease in the school assessment for the Coop for 2006 and 2007 totaling 0.9% over the two year period. Other governmental assessments have also fluctuated over the last nine years. School expenditures are shown in Figure II-4 and Figure II-5. Because each of these categories of costs: operating costs, school district assessment and other governmental assessments must be paid each year as they are incurred, as a part of the overall budget there is little that can be done to control fluctuation in these types of expenses.

FIGURE II-3
SCHOOL DISTRICT ASSESSMENTS, 1998-2007



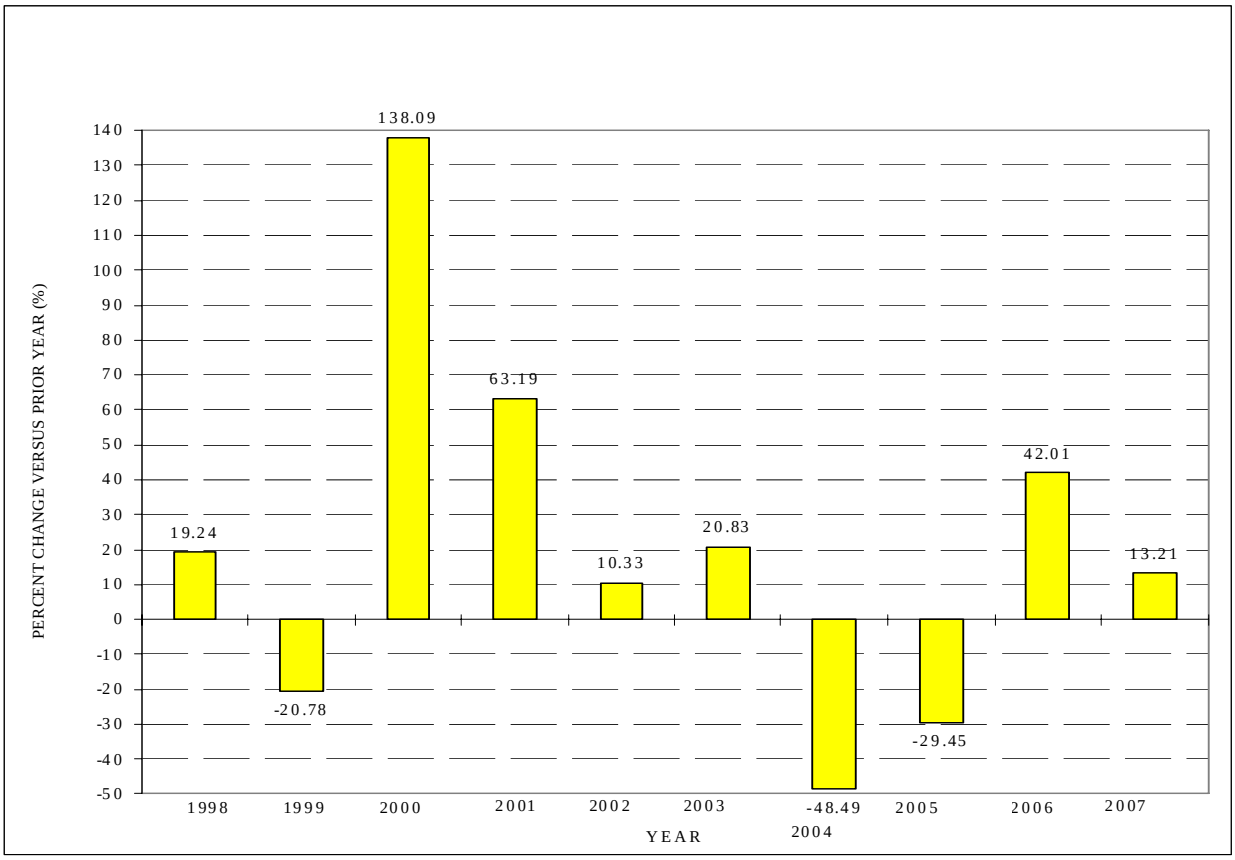
Source: Town Reports, 1998-2007.

2.2.3 Summary of Capital Expenditures:

Total capital expenditures for the Town of Wilton includes municipal outlays for public facilities improvements, payments to capital reserves and debt service payments. While most capital costs are inevitable at some point, these costs can be controlled over time by the Town in terms of the timing of the capital expenditures relative to one another and according to the financing mechanism used to pay for each capital expenditure (capital reserve, pay-as-you-go, bonding, etc.).

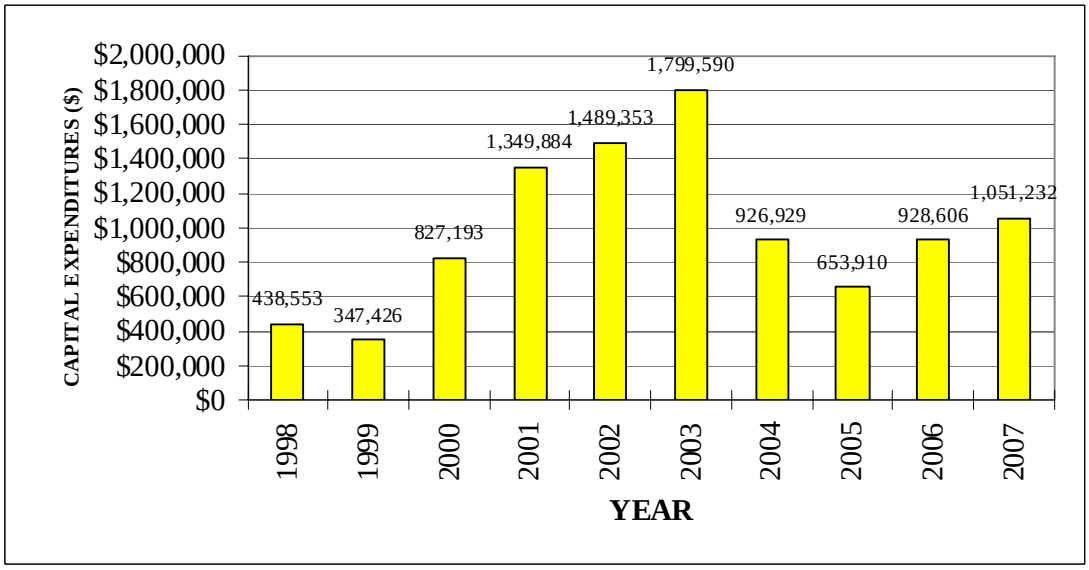
From 1998 to 2007 capital expenditures increased an average of 20.8% per year from a high of $1,799,590 in 2003 to $347,426 in 1998. (See Figure II-4 and Figure II-5). There were dramatic swings in capital expenditure during this period with a high of 138.1% in 2000 to a low -48.5% in 2004. Most declines are due to reductions in both capital outlays and debt service. In the period 2000 to 2001 capital expenditures increased, perhaps due to necessary capital expenditures that was put-off until later or the purchase of a high cost item. This is a good example of how a CIP can help. By planning for large capital outlays, the cost can be spread over a number of years, decreasing the large swings which have the same effect in flattening the tax rate. Figure II-4 illustrates the annual percent change in capital expenditure for the 1998 to 2007 period and Figure II-5 illustrates the actual capital budgets during the same period.

FIGURE II-4
ANNUAL PERCENTAGE CHANGE IN MUNICIPAL CAPITAL EXPENDITURES 1998-2007



Source: Town Reports, 1998-2007.

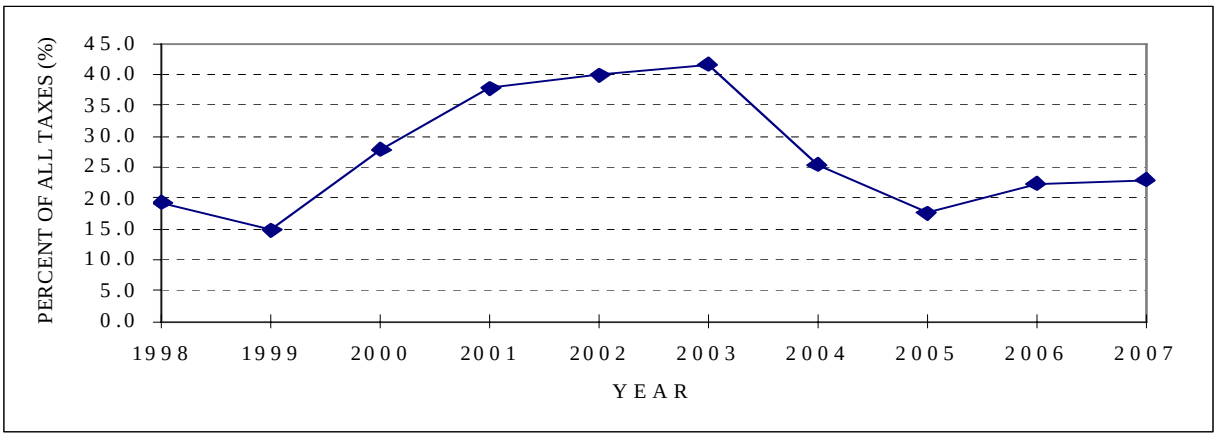
FIGURE II-5
ANNUAL CAPITAL EXPENDITURES, 1998-2007



Source: Town Reports, 1998-2007.

In 1998 capital expenditures represented 19.2% of the total Town budget, while in 1999 it fell to 14.8%. From 1999 through 2003 capital expenditures came to represent larger part of the total municipal budget. In 2003 capital expenditures represented 41.7 % of the entire Town budget. From 2003 through 2005, capital expenditures dropped to 17.6% in 2005 and have stabilized near 22.5% since 2006, as depicted in Figure II-6.

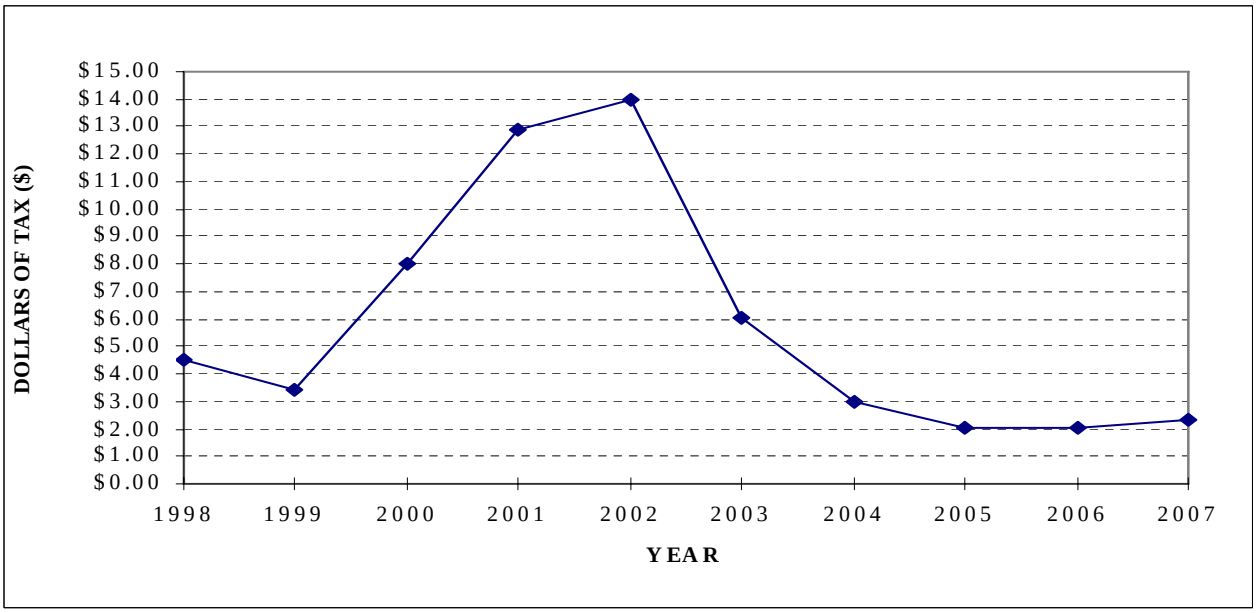
FIGURE II-6
CAPITAL EXPENDITURES AS A PERCENT OF TOWN TOTAL, 1998-2007



Source: Town Reports, 1998-2007.

Although the tax rate dedicated to capital costs is a small part of the total tax dollar, capital expenditures are one of the few budget areas that are easily managed and planned. Figure II-7 illustrates the change in the portion of the tax rate dedicated to capital costs.

FIGURE II-7
TAX DOLLARS DEDICATED TO CAPITAL EXPENDITURES 1998-2007



Source Town Reports, 1998-2007

CHAPTER III
SETTING PRIORITIES FOR CAPITAL IMPROVEMENTS PLANNING

3.0 SCHEDULING AND EVALUATION OF CAPITAL PROJECTS

One of the most difficult aspects of preparing a CIP is the objective scheduling and evaluation of proposed projects. This system of priorities was developed to assist the Planning Board in evaluating the proposals submitted by each of the Town's departments. Each project was reviewed by the Planning Board and assigned a priority rank ranging from 1 to 5. Table III-1 provides an outline of the ranking system used by the Planning Board in its evaluation.

Table III-1
Wilton Capital Improvements Plan

Project Priorities

Priority 1:	Urgent or essential projects which remedy a condition hazardous to safety, health or property, are needed for a critical community services, or are already started, or maintained.
Priority 2:	Projects that are needed now.
Priority 3:	Highly desirable projects.
Priority 4:	Projects that lack immediate justification, but may be needed in the future.
Priority 5:	Projects that require more analysis.

The above priorities are not necessarily intended to weight the merits of each proposal; rather, they are to be used in evaluating the relative need and timing of the proposed financial outlay for each project.

3.1 LISTING AND DISCUSSION OF DEPARTMENT CAPITAL PROJECT REQUESTS

(See Appendix A for the Schedule of CIP Projects for a detailed spreadsheet of costs and the year in which projects are scheduled to start.)

KEY:

Department/Committee Name

ID	Descriptor	Priority Rating
Fiscal Year		*Amount in Dollars*
Description		

Descriptions of the capital project requests are provided below with a discussion of the method of finance proposed by the CIP Committee.

I. Administrative/General Government.

A. **Revaluation of Town** — **Priority 2**
FY2010 — **$30,000**
1-Year Appropriation

B. **Town Hall Repair Project** — **Priority 2**
FY2009-2014 — **$0**
No **Appropriation**

Unscheduled – Place holder - Est. $150,000

There is $71,816 as of 12/31/07 available in the Town Hall Repair Fund to offset a portion of the cost.

C. **Town Hall Mold Removal** — **Priority 2**
FY2009 — **$50,000**
1-Year Appropriation

II. Ambulance Squad

A. Replacement Ambulance — **Priority 2**
FY2009 — **$160,000**
1-Year Appropriation

This is replacing a 1997 Wheeled Coach ambulance. A portion of the funds are to be withdrawn from the Ambulance Fund. As of 12/31/07 the current Ambulance Fund balance is $77,787 for Wilton's portion. The funding method was not specified. A lease-purchase may be appropriate if a combination fund withdrawal and appropriation impacts the tax rate too much.

III. Building Department

A. No Capital Projects at this Time — **Priority**
FY2009-2014 — **$0**
No Appropriation

IV. Cemetery

A. Replacement Lawn Mower — **Priority 1**
FY2009 — **$7,000**
1-Year Appropriation

Place holder – Below $10,000 minimum cost

B. Replace 1988 GMC Truck with Newer Used Truck — **Priority 3**
FY2009 — **$1,500**
1-Year Appropriation

Place holder – Below $10,000 minimum cost

V. Conservation Commission

A. Land Acquisition / Conservation/Trail Easements **Priority 4**
FY2010-2014 **$200,000**
Four (4) 1-Year Appropriations

This is intended for the purchase of land, conservation & trail easements, and assisting land owners in protecting lands. This is a continuation of the strategic plan to protect lands for conservation, recreation and wildlife protection. Studies also show this makes economic sense. **Payment is recommended in four (4) equal payments of $40,000.**

Funding varies depending on specific project. Funds from Conservation Acquisition Fund and possibly eligible matching funds may be available. Additional information is needed to identify the funding method(s). As of 10/31/08 the Land Acquisition, Conservation Purposes Fund is empty.

VI. Fire Department

A. Addition to Existing Fire Station/Emergency Operations Center **Priority 2**
FY2009-2013 **$1,700,000**
5-Year Bond

The 1957 structure is too small to safely carry out daily operations. Tight space between vehicles and firefighters when they dress and mobilize for response is a safety hazard. The Emergency Operations Center needs a dedicated dispatch area in the building. An area that restricts access and allows for safe and efficient decontamination of equipment is needed. There is not proper or sufficient space for records storage, manuals and training documents. As of 12/31/07 there is $421,485 in the Fire Station, Renovation/Addition Fund and $82,600 in the EMS Building Fund. If these funds are applied, a bond would be required for the remaining amount. A 5-year bond could fund the balance. **The total cost for a 5-Year bond at 4.5% interest is approximately $1,947,194.** Desired funding sources were not provided.

B. Rescue Truck Replacement **Priority 2**
FY20013-2014 **$250,000**
Two (2) 1-Year Appropriations

The 1981 1-ton Rescue truck responds to 95% of all calls. The vehicle has reached the end of its useful life. There is insufficient space to properly equip the truck. As a result, needed equipment must be brought to the scene by another vehicle. Typical items needed but not carried on-board are; decontamination barrels, spill pads, booms. More space is needed for breathing air refilling station and command activities. **Payment is recommended in Two (2) payments of $150,000 and $100,000 with purchase in 2013-2014.**

C. Replace Engine 3 **Priority 2**
FY2013 **$350,000**
1-Year Appropriations

This is to replace a 1963 fire truck used to hold large diameter hose. It has only a 750 gallon water tank. Spare parts are becoming difficult to find. As of 12/31/07 there was $52,792 in the Vehicle Equipment Fund. **It is intended to appropriate $40,000 per year from 2009 to 2012 to the Fund with vehicle purchase in 2013.** When replaced, the new truck will have a 1,000 water tank with s 1,500 gallon-per-minute pump and will become the 1st responder; the 2006 truck will respond 2nd and the 1987 truck will rotate from 2nd to 3rd responder. This rotating extends the life of all apparatus.

VII. Heritage Commission

A. No Capital Projects at this Time **Priority**
FY2009-2014 **$0**
No Appropriation

VIII. Highway Department

There is $85,858 in the Bridge Capital Reserve Fund as of 12/31/07. It is proposed to appropriate $60,000 per year to build up the Fund ($300,000 by 2014)

Under the Bridge Aid Fund (RSA 234), the Town funds 20% of a bridge project and the State or State/Federal match is 80%. Currently, the Town match must be available prior to the State scheduling work (About 3 years from scheduling to start of work).

Highway Block Grant Aid Funds (RSA 235:23 & 25) are also available for road construction and maintenance. Contact the State for highway funding aid.

A. Replace/Repair Old County Farm Road Bridge (Near NH 101) **Priority 5**
FY2009-2014 **$220,000**
No Appropriation
Unscheduled – Funding 20% Town; 80% State Match

B. Replace/Repair Frye Mill Road Bridge **Priority 5**
FY2009-2014 **$315,000**
No Appropriation
Unscheduled – Funding 20% Town; 80% State Match

C. Replace/Repair Stage Coach Road Bridge **Priority 5**
FY2009-2014 **$165,000**
No Appropriation
Unscheduled – Funding 20% Town; 80% State Match

D. Replace/Repair King Brook Road Bridge **Priority 5**
FY2009-2014 **$300,000**
No Appropriation
Unscheduled – Funding 20% Town; 80% State Match

E. Replace 1976 John Deere Grader **Priority 2**
FY2011 **$150,000**
1-Year Appropriations

The current grader is at the end of its expected life of 25 to 30 years. The Highway Equipment Fund has $145,658 as of 10/31/08. **It is proposed to appropriate $75,000 in 2009 and 2010 and purchase the grader in 2010.**

F. Replace 1994 Mack Dump Truck **Priority 2**
FY2011 **$ 130,000**
1-Year Appropriation

G. Replace 1984 Chevy Pick-up **Priority 2**
FY2012 **$45,000**
1-Year Appropriation

H. Replace 2003 Ford F-350 Truck **Priority 2**
FY2011-2012 **$75,000**
Two (2) 1-Year Appropriations

It is proposed to appropriate $45,000 in 2011 and $30,000 in2012 with purchase in 2012.

I. Replace 1990 Mack Truck **Priority 2**
FY2012-2013 **$150,000**
Two (2) 1-Year Appropriations

It is proposed to appropriate $75,000 in 2012 and $75,000 in 2013 with purchase in 2013.

J. Replace 1960 David Brown & 1984 Sidewalk Trac **Priority 5**
FY2009-2014 **$0,000**
No Appropriation

Un-programmed

IX. Library

A. Repair/Replace Copper Roof **Priority 1/5**
FY2009-2012 **$100,000**
Four **(4) 1-Year Appropriations**

It is proposed to appropriate $25,000 for four years starting in 2009 and purchase in 2012. As of 12/31/07 there is $6,824 in the Renovation/Preservation Fund.

B. Refurbish 2nd Floor Back Window/Sash **Priority 2**
FY2010 **8,000**
1-Year Appropriation

C. Repair and Paint 3rd Floor Window/Sash **Priority 3**
FY2011 **$20,000**
1-Year Appropriation

D. Upgrade HVAC Throughout **Priority 3/5**
FY2011-2013 **$250,000**
Three (3) 1-Year Appropriation

It is proposed to appropriate $83,000 in 2011, $83,000 in 2012 and $84,000 in 2013.

E. Refinish 3rd Floor Floors **Priority3/2**
FY2013 **$8,000**
1-Year Appropriation

F. Repair/Paint 3rd Floor Walls and Ceilings **Priority 3**
FY2012-2013 **$30,000**
Two (2) 1-Year Appropriations

It is proposed to appropriate $15,000 in 2012 and $15,000 in 2013.

X. Police Department

A. Replace Cruiser **Priority 2**
FY2009 **$31,000**
1-Year Appropriation

As of 10/31/09, there is $15,000 in the Cruiser Replacement Fund.

B. Replace SUV **Priority 2**
FY2010 **$35,000**
1-Year Appropriation

C. Replace Cruiser **Priority 2**
FY2012 **$30,000**
1-Year Appropriation

D. Replace Cruiser **Priority 2**
FY2013 **$30,000**
1-Year Appropriation

E. Upgrade/Replace Portable Radio **Priority 2**
FY2010-2011 **$15,000**
Two (2) 1-Year Appropriations

It is proposed to appropriate $7,500 in 2010 and $7,500 in 2011.

F. Department Sign **Priority 3**
FY2011 **$5,000**
1-Year Appropriation

Placeholder – Below $10,000 minimum cost.

G. Upgrade/Replace Computer Server **Priority 2**
FY2012 **$5,000**
1-Year Appropriation

Placeholder – Below $10,000 minimum cost.

H. Replace Laptop **Priority 2**
FY2011 **$15,000**
1-Year Appropriation

I. Building Maintenance **Priority 2**
FY2010-2012 **$10,000**
Two (2) 1-Year Appropriation

It is proposed to appropriate $5,000 in 2010 and $5,000 in 2012.

XI. Recycling/Solid Waste

A. Removal and Testing of Incinerator **Priority 2**
FY2009 **$7,300**
1-Year Appropriation

There is $38,000 in the Incinerator Removal Fund as of 10/31/08. It is proposed to appropriate $12,500 per year from 2009-2014 ($75,000) to build up the Fund ($105,000 by 2014)

XII. Town Clerk/Tax Collector

A. No Capital Projects at this Time **Priority**
FY2009-2014 **$0**
No Appropriation

XIII. Wilton School District

A. FRES New Construction (Replacement) **Priority 1**
FY2009-2014 **$8,000,000**
20**-Year Bond**

To accommodate growth, the Wilton School District is considering one of three proposals ranging fro $6,000,000 to $8,000,000. The higher amount was used to indicate the maximum impact, until the school board makes their final decision. A 20-Year bond with 30% State

match was used. $8M with interest at 5.249% equals $10,745,117 less $2,400,000 (30% State Match) for a total cost of $8,345,117.

XIV. Wilton-Lyndeborough Cooperative School District

A. Upgrade School Road Drainage **Priority 2**

FY2009 **$94,000**

1-Year Appropriation

CHAPTER IV
SCHEDULE OF CAPITAL EXPENDITURES

The capital expenditures scheduled for the 2009 to 2014 CIP have been included in the program based on the recommendations of the Wilton Planning Board CIP Committee. These recommendations resulted from the need to rank the proposed projects with concern for stabilizing annual rates of expenditure for capital projects and purchases. The requested levels of annual expenditure fluctuate during the six-year planning period. Total capital expenditure for 2009 is projected at $1,255,130. The municipal portion is $988,964 and the school portion is $266,167. The school portion is the cost of bonding a new elementary school. For the 2009 to 2014 CIP period, 2012 has the highest proposed capital expenditures totaling $1,379,967, and 2014 has the lowest at $581.715. The lower amount for the outer years is common because additional expenditures currently not programmed or unforeseen will be plugged into the CIP in upcoming updates.

The impact to the tax rate, if every project was funded is $2.75 per $1,000 of assessed valuation in 2009. Assuming 3.5% annual growth of valuation, the forecast tax impact for 2010 to 2014 range from a high of $2.73 in 2012 and $1.07 in 2014. Again the outer years will likely increase in future updates.

Table V-1 on the following pages provides a schedule of all the municipal and school district projects and purchases recommended for the program during the 2009 to 2014 period.

See Appendix A, Schedule of Capital Improvement Projects from 2009 to 2014.

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APPENDIX A

SCHEDULE OF CAPITAL IMPROVEMENT PROJECTS: ANNUAL COSTS AND REVENUES - 2009-2014