

Town of Nottingham, New Hampshire

Capital Improvement Program

2009-2016

(A Master Plan Implementation Program)

Prepared for

The Town of Nottingham

Prepared by

Nottingham Capital Improvement Program Committee

Adopted December 19, 2005
As Amended January 11, 2010

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2009-2016
(A Master Plan Implementation Program)

This is to certify this Capital Improvement Program was prepared and adopted according to New Hampshire RSA 674:5-8, and transmitted to the Board of Selectmen, the Budget Committee and the School Board for their use in preparing their annual budgets.

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*Note: Signature copy on file
at Town Office.*

Date: January 11, 2010

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1 INTRODUCTION

A Capital Improvement Program (CIP) is a critical tool to implement the Town's Master Plan. It is a six-year schedule of projects required to be constructed or to purchase needed capital facilities and / or equipment consistent with the continued growth and development of the Town. The CIP identifies project cost estimates and funding sources. The CIP is updated by the CIP Committee, which was established by the vote of the town. The Planning Board, Budget Committee, Board of Selectmen and School Board use the CIP to aid in preparation of the annual budgets and long-term planning. It links local infrastructure investments with Master Plan policies and other implementation programs. (See RSA 674:5-8) Other benefits include:

- 1) **Maintain infrastructure and public facilities.** A program for regular facility and equipment maintenance and improvement saves the community money and time. By planning ahead and allocating needed funds, costs can be reduced and operational delays avoided.
- 2) **Promote economic development and enhance quality of life.** Communities with sound fiscal health and quality facilities, infrastructure, and services are attractive to business and industry. System and service improvements that increase a community's quality of life attract corporate investment and the potential to increase jobs and tax base.
- 3) **Promote public discussion.** The CIP gives residents a clear and concrete view of the Town's long-term capital improvements and a better understanding of the Town's ongoing needs for stable revenue sources to fund large or multi-year capital projects.
- 4) **Promote overall financial planning.** A well-prepared CIP allows the Town to identify the most economical means of financing capital projects, coordinate the financial needs of governmental units and reduce overlap and duplication. It helps the Town to focus attention on community objectives and fiscal capabilities.
- 5) **Establish a prioritized and clearly defined project schedule.** Projects are classified according to urgency and need for realization, linked with funding sources, and scheduled over time. Community needs are evaluated and may help identify opportunities for obtaining federal and state assistance.
- 6) **Support growth management and impact fee ordinance.** New development will bring an increased demand for municipal services. The CIP can be used to help the Town better prepare for this growth. New Hampshire RSA 674:21 V(b) requires a community to have a CIP in place before implementing an impact fee ordinance.

2 CAPITAL IMPROVEMENTS

2.1 What are Capital Improvements?

Capital improvements are the bricks and mortar of the Town. Streets, bridges, water and sewer systems, community center, schools, and major acquisitions of equipment are all considered capital improvements. For this CIP, a capital improvement project is defined as: Any expenditure for a project, facility or equipment having a useful life of at least 3 years, and requiring a gross expenditure of at least \$10,000.00. Examples of capital improvement projects are:

- The purchase of land or easements for public purposes.
- The purchase, construction, or rehabilitation of a municipal building or facility.
- The preparation of studies or architectural/engineering plans.
- Major vehicle and equipment purchases or leases.
- The construction/reconstruction of roads, drainage facilities, road maintenance or similar projects.

2.2 Developing a Capital Improvement Program

The Master Plan and other planning and financial considerations drive what projects should be included in the CIP and in the Town's annual budgeting process. Policies and guidelines for developing the CIP include:

- 1) Capital projects should:
 - a) Be consistent with the Town's Master Plan.
 - b) Prevent the deterioration of the Town's existing infrastructure and protect its investments in streets, buildings, and utilities.
 - c) Encourage and sustain economic development.
 - d) Respond to and anticipate future growth in the Town.
 - e) Increase the efficiency and productivity of Town operations.
- 2) Capital projects should be responsive to the needs of the residents, within the constraints of reasonable taxes and fees.
- 3) The impact of capital projects on the operating budget should always be an important consideration when evaluating projects for inclusion in the CIP.

3 GROWTH IN NOTTINGHAM AND THE REGION

3.1 Population

In the past forty years Nottingham has experienced a sharp increase in population growth beyond the growth experienced by most of the surrounding communities. Table III-1 indicates the increase in population from 623 inhabitants in 1960 to 3,701 in 2000. This table presents the overall growth rates for Nottingham and its surrounding communities from 1960 to 2000.

TABLE III-1						
Population History						
	US Census Actual Population					Weighted Annual Growth Rate
Town	1960	1970	1980	1990	2000	1960-2000
Nottingham	623	952	1,952	2,939	3,701	1.88%
Barrington	1,036	1,865	4,404	6,164	7,475	1.98%
Lee	931	1,481	2,111	3,729	4,145	1.23%
Epping	2,006	2,356	3,460	5,162	5,476	0.56%
Northwood	1,034	1,526	2,175	3,124	3,640	1.25%
Raymond	1,867	3,003	5,453	8,713	9,674	1.34%
Deerfield	714	1,178	1,979	3,124	3,678	1.60%
Strafford	722	965	1,663	2,936	3,649	ND
8 Town Total	8,933	13,326	23,197	35,891	41,438	ND
NH Total	606,787	737,681	920,475	1,109,252	1,235,550	0.70%

ND=Not Determined

A weighted annual growth rate was calculated by weighting the historic growth rates from 1960-1970 by 10%, 1970-1980 by 20%, 1980-1990 by 30% and 1990-2000 by 40% and can be used to estimate future growth giving more weight to more recent data. Estimates look back in the past use this data to estimate future values. Estimates are based on events that have already occurred.

From 1990-2000 Nottingham experienced significant growth ranking 33rd in percent growth in the State. Of the 8 surrounding towns the next highest was Strafford ranking at 52nd.

The New Hampshire Office of Energy and Planning Projection data shows this trend continuing to 2030 in Table III-2. The table also includes total population figures for the state of NH. This places the growth of Nottingham in context with the surrounding communities and the State. It is presented here for informational purposes to properly frame the historical population growth.

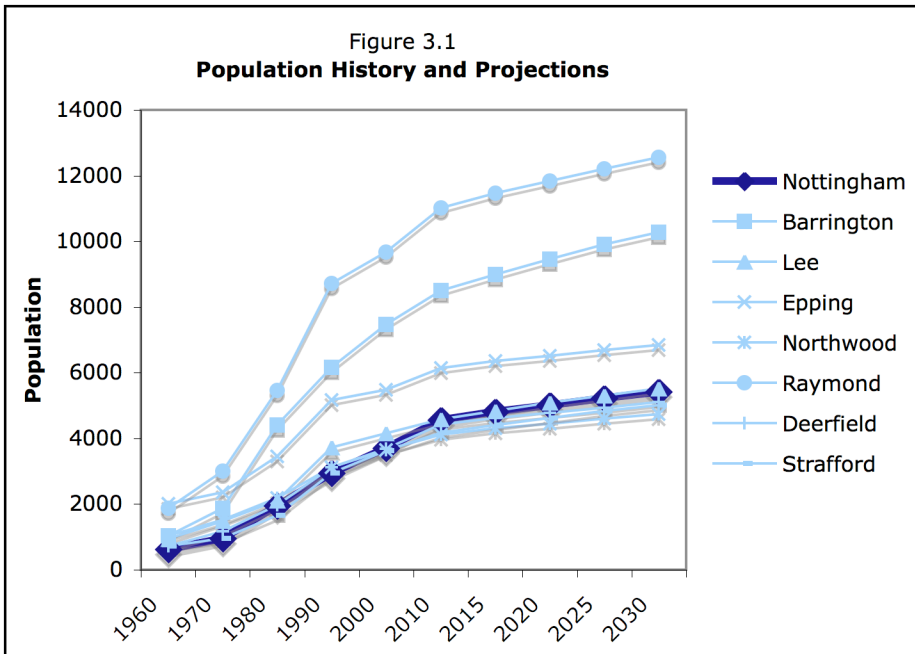
The projections provided by the NH Office of Energy and Planning look forward into the future. Projections are based on assumptions - no events, of any kind, have occurred yet. These projections predict that the growth rate for Nottingham, from 2008 to 2020, will be at 0.95% annually. This growth rate is lower than past reports have indicated as the NH Office of Energy and Planning's current data indicates a slower growth rate than originally projected.

Overall, the population in NH is aging. The NH OEP reports "the post-war baby boom (born 1946 to 1964) plays a central role in this process." And that "in 2000, 12% on NH's population was 65 or older. The projections show this proportion may be about 14% in 2010 and about 28% in 2030."

TABLE III-2										
Population History and Projections										
	Actual Population	Estimated Population	NH-OEP Projected Population					Estimated Annual Growth Rate	Projected Annual Growth Rate	
Town	2000	2008	2010	2015	2020	2025	2030	2000-2008	2008-2020	2008-2030
Nottingham	3,701	4,498	4,560	4,810	5,010	5,220	5,420	2.69%	0.95%	0.93%
Barrington	7,475	8,393	8,510	8,990	9,450	9,900	10,270	1.54%	1.05%	1.02%
Lee	4,145	4,406	4,580	4,830	5,080	5,310	5,510	0.79%	1.27%	1.14%
Epping	5,476	6,104	6,150	6,350	6,520	6,690	6,850	1.43%	0.57%	0.56%
Northwood	3,640	4,110	4,120	4,300	4,450	4,600	4,740	1.61%	0.69%	0.70%
Raymond	9,674	10,825	11,010	11,470	11,840	12,210	12,560	1.49%	0.78%	0.73%
Deerfield	3,678	4,366	4,420	4,620	4,780	4,940	5,100	2.34%	0.79%	0.76%
Strafford	3,626	3,991	4,180	4,400	4,620	4,830	5,010	1.26%	1.31%	1.16%
8 Town Total	41,415	46,693	47,530	49,770	51,750	53,700	55,460	1.59%	0.90%	0.85%
NH Total	1,109,117	1,315,000	1,365,140	1,420,000	1,470,010	1,520,310	1,565,040	2.32%	0.98%	0.86%

Source: New Hampshire Office of Energy and Planning Estimates 1/2007

Figure 3.1 graphs the historical and projected growth for Nottingham and the surrounding towns. This gives a visual perspective to the information provided in Table III-1. Currently Nottingham's population is estimated to be over 4,000.



Under these circumstances, it is expected that Nottingham's growth rate will continue to exceed most of the surrounding towns and the State in the next two decades because southern New Hampshire continues to offer an attractive alternative to our neighboring states.

3.2 Housing

Table III-3		
Estimated Housing Units		
Year	Dwelling Permits	Total Units
1985	69	1,048
1986	67	1,115
1987	80	1,195
1988	66	1,261
1989	37	1,298
1990	32	1,330
1991	21	1,351
1992	18	1,369
1993	21	1,390
1994	29	1,419
1995	22	1,441
1996	24	1,465
1997	32	1,497
1998	35	1,532
1999	50	1,582
2000	39	1,621
2001	42	1,663
2002	58	1,721
2003	75	1,796
2004	104	1,900
2005	51	1,951
2006	39	1,990
2007	28	2,018
2008	12	2,030
2009	22	2,052
Average	42.9	1561

The growth of Nottingham’s housing units is also an important consideration. Nottingham’s total housing units have been steadily increasing every year as indicated in Table III-3. In 1970 there were 334 housing units in Nottingham and by 2000, there were 1,621, an increase of about 385% in 30 years. US Census data shows Nottingham to have 1,330 housing units in 1990 and by 2000 there were 1621, an increase of 291 units, with an average annual growth rate of 2.1%.

Year 2000 US Census data shows that the 1592 housing units and 3701 population results in 2.32 persons per unit and Year 1990 US Census data shows 1330 housing units and 2939 population results in 1.85 persons per unit. This shows an increase in persons per unit, unlike other communities in the state.

Using data compiled from Nottingham Town Reports, the five-year period from 1995-1999, 163 new housing units were built or an average of 33 units per year. During the next five-year period 2000-2004, an additional 318 new housing units were built. This resulted in an average increase of 64 units per year, which doubled the rate of increase from the previous five-year period. Between 2005-2009 there were 152 new housing units for an average of 30 units which is a significant difference from the previous estimates.

Figure 3.2 is a snap shot of housing changes in the most recent 25 years from 1985 to 2009, using Town Building Permit records. Figure 3.3 shows the ratio of dwelling permits to units over the same time period.

Nottingham was experiencing rapid growth, but has slowed with the economy. However, the previous rapid growth has strained the town’s ability to provide critical services. In the last two years (2008 & 2009), the Fire and Rescue Department and the Highway Department have each had new facilities because of the town’s growth and for environmental considerations for the storage of salt and sand.

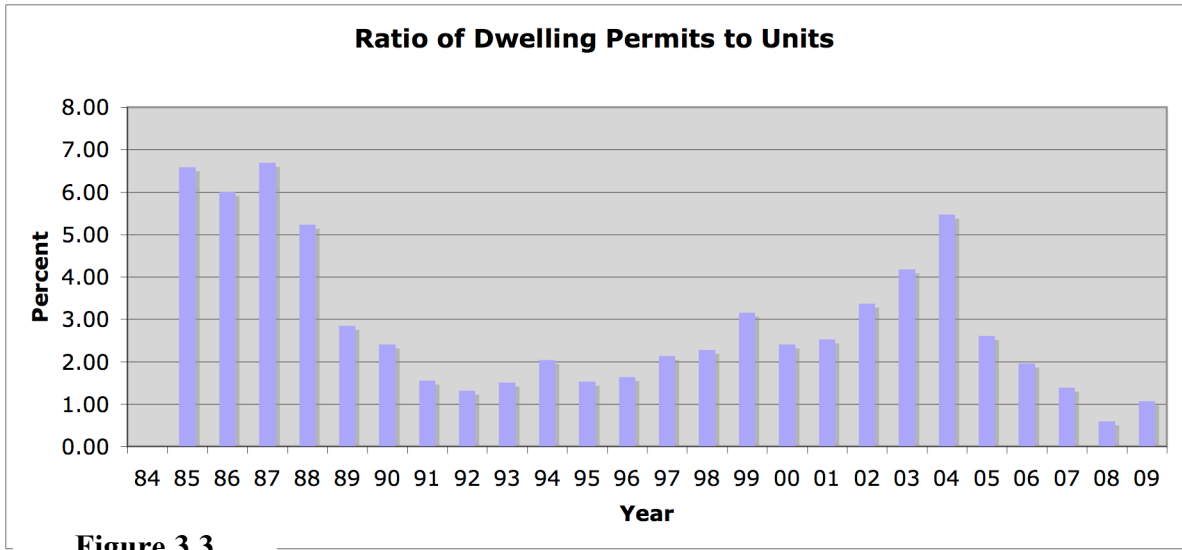
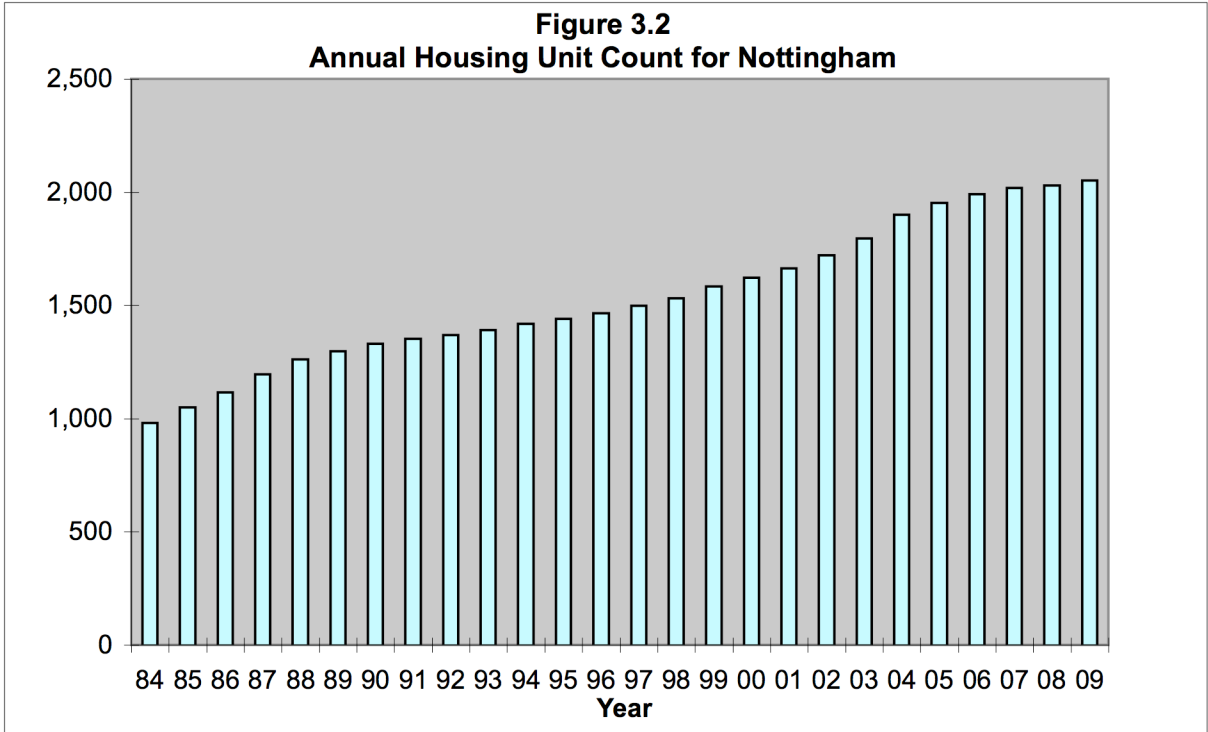


Figure 3.3

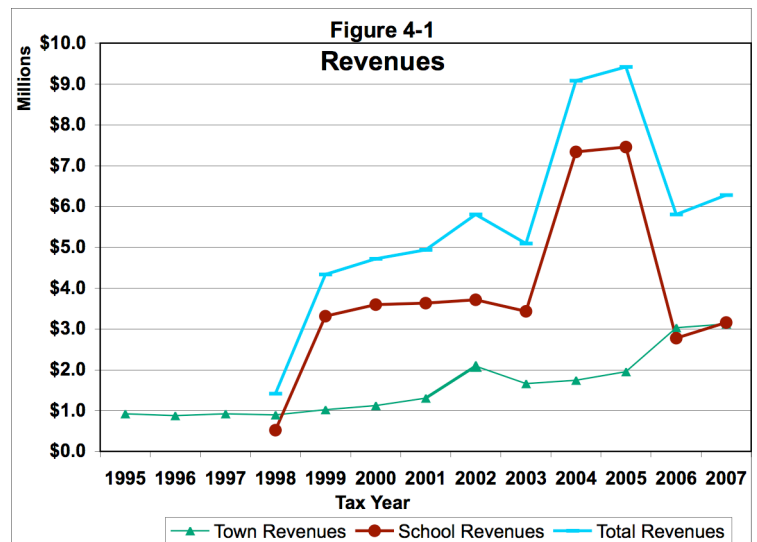
4 FISCAL ANALYSIS

4.1 Revenues

	Town Appropriated	Town Expended	Town Revenues	School Appropriated	School Expended	School Revenues
1995	\$1,264,298	\$1,192,896	\$924,223			
1996	\$1,103,368	\$1,074,261	\$871,539			
1997	\$1,380,521	\$1,380,521	\$917,761			
1998	\$1,396,618	\$1,396,618	\$897,387	\$5,111,971	\$4,934,041	\$517,614
1999	\$1,681,389	\$1,267,951	\$1,021,582	\$5,660,995	\$5,074,088	\$3,315,993
2000	\$1,814,883	\$1,814,883	\$1,123,543	\$5,768,536	\$5,503,889	\$3,591,463
2001	\$2,132,070	\$2,076,876	\$1,303,077	\$5,955,521	\$5,766,993	\$3,634,719
2002	\$2,859,049	\$2,160,778	\$2,089,306	\$6,793,286	\$6,719,080	\$3,714,735
2003	\$3,001,371	\$2,626,623	\$1,662,935	\$7,292,370	\$7,054,675	\$3,431,035
2004	\$2,728,664	\$2,558,123	\$1,740,569	\$7,677,162	\$7,514,900	\$7,338,240
2005	\$3,630,990	\$3,313,690	\$1,955,656	\$7,441,309	\$7,156,408	\$7,456,103
2006	\$4,472,287	\$4,365,961	\$3,027,519	\$8,072,220	\$7,152,533	\$2,775,087
2007	\$4,391,339	\$4,068,993	\$3,119,547	\$8,305,076	\$7,901,990	\$3,159,885

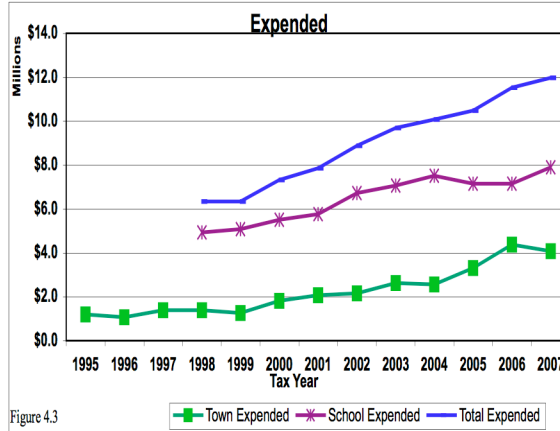
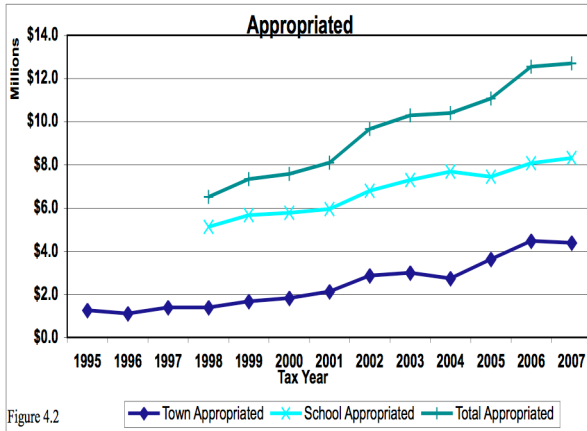
Table IV-1 depicts appropriations, expended, and revenues for the Town of Nottingham and the Nottingham School District. It should be noted that for 2005, the School District appropriation was more than twice the Town appropriation and the School Appropriation was a default budget. Town Revenues also are significantly less than the School District revenues

Figure 4-1 shows the revenues for the Town, the School District and the combined totals. As is obvious with the chart, Town revenues have been growing very slowly while the School District revenues had a significant increase from 2003 to 2004 and 2005 and have since turned to pre-2004 levels.



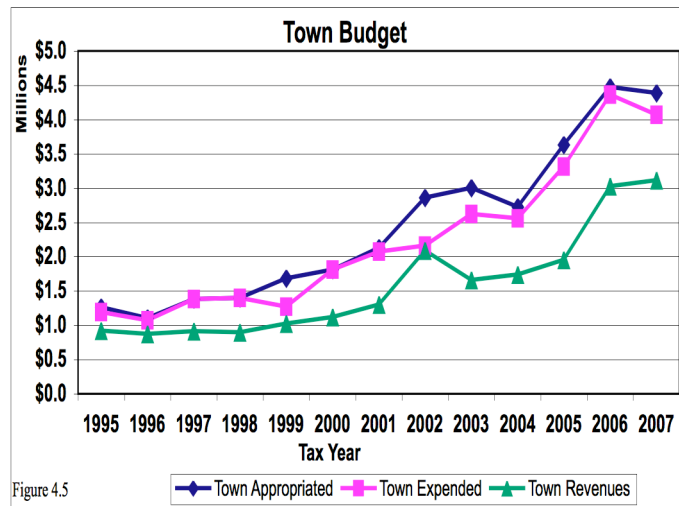
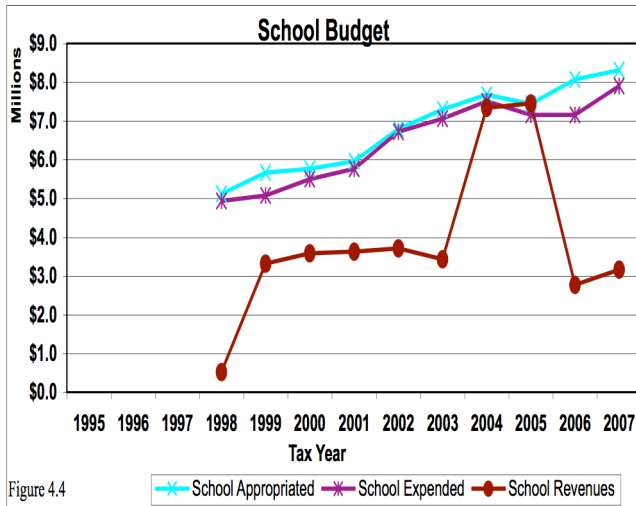
4.2 Expended

The Town appropriations increased for 2005 while the School District appropriations decreased, but the total appropriation for both still increased. See Figure 4-2. A similar occurrence is shown for Expenses in Figure 4-3.



The Town's budget continues to increase based on normal cost of living increases plus the cost the new salt/sand shed, new fire truck and on going costs for the new fire station.

Additional costs may be on the horizon as the Town grows and new industries move into town. There is already a significant increase in population that has caused the Police Dept to be expanded, the Fire Dept has had two permanent employees for several years and the number of calls for the Fire Dept has been increasing. The growth has also increased the activity of the Public Works Dept just for snow plowing, road repairs and keeping up with major improvements to the existing roads not to mention all of the new roads that are being accepted on a routine basis at town meeting.



5 CAPITAL PROJECTS AND CAPITAL EQUIPMENT

The following is a summary of Capital Projects and Capital Equipment requested by Town Departments, Committees and the School District for the period 2010-2016

No.	Department	Project Description	Type	Bond	2010	2011	2012	2013	2014	2015	2016
	Gov. Buildings	Comm Center Building	Repair	474,000	40,065	38,865	37,665	36,465	35,235	33,960	32,670
		CC-Septic System back bldg.	Repair				15,000				
		CC-Heating Sys. Main Bld.	Repair				20,000				
		CC-Heating Sys. Back Bld.	Repair				25,000				
		CC-Archive/Cable Room Renovation	Repair			20,000					
2005-09	Gov. Buildings	Fire Station - new	Replace	800,000	73,358	71,536	69,715	67,893	66,072	64,250	62,500
	Gov. Buildings	Highway Dept. Facility	New	180,000	24,700	24,700	24,700	24,700	24,700	24,700	24,700
		Old Town Hall/Grange	Repair								
		Recreation Facility	New					1,300,000			
	Police Dept.	Police Cruiser	Replace		23,123	25,500	26,000	26,500	27,000	27,500	28,000
2005-17	Fire & Rescue	Capital Reserve (vehicles)	Save		50,000	50,000	50,000	50,000	50,000	50,000	50,000
	Fire & Rescue	1 Ton 4x4 Utility Truck	Replace							100,000	
	Fire & Rescue	Fire Engine (2013)	Replace		57,468	57,468	57,468	57,468			400,000
	Fire & Rescue	Computer-Laptops	Replace			10,000					
	Fire & Rescue	Scott Thermal Imaging Camera	Replace			18,000					
	Fire & Rescue	Boat 1	Replace						10,000		
	Code Enforcement	Vehicle For Bldg. Dept.	New				15,000				
2005-16	Highway Dept.	Capital Reserve Fund	Save		50,000	50,000	50,000	50,000	50,000	50,000	50,000
2005-07	Highway Dept.	Grader (2012)	Replace		37,934	37,934	37,934				
	Highway Dept.	Loader (2013)	New		28,100	28,100	28,100	28,100			
	Highway Dept.	4x4 Backhoe	New							140,000	
	Highway Dept.	10 Whl Dmp Trk./Pl.Sdr.Wing	New			175,000		180,000			
	Highway Dept.	1 Ton Dmp w/Plow & Sander	Replace			80,000					
	HD-Const/Reconst	Berry Rd - Culvert & Twin Bridge	Replace				80,000		180,000		
	HD-Const/Reconst	Stevens Hill Road	Replace								260,000
	HD-Const/Reconst	Garland Rd	Replace			140,000					
	HD-Const/Reconst	Hall's Way	Replace			80,000					
	HD-Const/Reconst	Kennard Rd	Replace		192,690						
	HD-Const/Reconst	Ledge Farm Rd	Replace					211,200			
	HD-Const/Reconst	Merry Hill Rd	Replace			50,000					
	HD-Const/Reconst	Mitchell Rd.	Replace				28,000			211,200	
	Shim & Sealcoat	Shim & Sealcoat	Replace		277,830	291,722	306,308	321,623	337,704	354,590	372,320
2002-05	Sanitation	Landfill Closure	Remove	351,800	19,849	19,378	18,907	18,435	17,964	17,493	17,021
	Sanitation	Heating Sys./Recycling Center	Repair						15,000		
2005-05	Conservation	Mulligan Forest CE	New	850,000	77,942	76,007	74,072	72,137	70,201	68,266	66,000
	School Dept.	Food Service Equipment	Replace						38,000	38,000	38,000
	School Dept.	Construction-Addition/Renovation	Expand				4,719,614				
	School Dept.	Parking Lot	Repair		20,700						
	School Dept.	Roof Repairs	Repair					150,000			
	School Dept.	Architect/Engineering Services	Expand		18,000						
	School Dept.	Building Repair Capital Reserve	Save		10,000						
	School Dept.	Networking Infrastructure	Replace			47,456					
TOTAL				2,655,800	1,001,759	1,344,210	5,683,483	2,594,521	921,876	1,179,959	1,401,211

6 CAPITAL IMPROVEMENT PROGRAM

The following is the Town of Nottingham's Capital Improvement Program for the period 2010-2016. It lists projects by calendar year for the Town and estimates property tax impact. Other projects are listed for related jurisdictions including the School District.

No.	Department	Project Description	Type	Fund Through	* CIP	Bond	2010	2011	2012	2013	2014	2015	2016
	Gov. Buildings	Comm Center Building	Repair	Bond (2017)		474,000	40,065	38,865	37,665	36,465	35,235	33,960	32,670
		CC-Septic System back bldg.	Repair	Operating Budget	5				15,000				
		CC-Heating Sys. Main Bld.	Repair	Operating Budget	2				20,000				
		CC-Heating Sys. Back Bld.	Repair	Operating Budget	5				25,000				
		CC-Archive/Cable Room Renovation	Repair	Operating Budget	2			20,000					
2005-09	Gov. Buildings	Fire Station - new	Replace	Bond (2027)	2007	800,000	73,358	71,536	69,715	67,893	66,072	64,250	62,500
	Gov. Buildings	Highway Dept. Facility	New	Bond (2019)	2009	180,000	24,700	24,700	24,700	24,700	24,700	24,700	24,700
		Old Town Hall/Grange	Repair	Operating Budget	2009								
		Recreation Facility	New	Bond	5					1,300,000			
	Police Dept.	Police Cruiser	Replace	Operating Budget	1		23,123	25,500	26,000	26,500	27,000	27,500	28,000
2005-17	Fire & Rescue	Capital Reserve (vehicles)	Save	Operating Budget	2		50,000	50,000	50,000	50,000	50,000	50,000	50,000
	Fire & Rescue	1 Ton 4x4 Utility Truck	Replace	Lease/Purchase	3							100,000	
	Fire & Rescue	Fire Engine (2013)	Replace	Lease/Purchase	2009		57,468	57,468	57,468	57,468			400,000
	Fire & Rescue	Computer-Laptops	Replace	Operating Budget	2			10,000					
	Fire & Rescue	Scott Thermal Imaging Camera	Replace	Operating Budget	2			18,000					
	Fire & Rescue	Boat 1	Replace	Operating Budget	3						10,000		
	Code Enforcement	Vehicle For Bldg. Dept.	New	Operating Budget	4				15,000				
2005-16	Highway Dept.	Capital Reserve Fund	Save	Operating Budget	2		50,000	50,000	50,000	50,000	50,000	50,000	50,000
2005-07	Highway Dept.	Grader (2012)	Replace	Lease/Purch 2012	2006		37,934	37,934	37,934				
	Highway Dept.	Loader (2013)	New	Lease/Purchase	2009		28,100	28,100	28,100	28,100			
	Highway Dept.	4x4 Backhoe	New	Lease/Purchase	3							140,000	
	Highway Dept.	10 Whl Dmp Trk./Pl.Sdr.Wing	New	Lease/Purchase	2			175,000		180,000			
	Highway Dept.	1 Ton Dmp w/Plow & Sander	Replace	Lease/Purchase	2			80,000					
	HD-Const/Reconst	Berry Rd - Culvert & Twin Bridge	Replace	Operating Budget	2				80,000		180,000		
	HD-Const/Reconst	Stevens Hill Road	Replace	Operating Budget	3								260,000
	HD-Const/Reconst	Garland Rd	Replace	Operating Budget	2			140,000					
	HD-Const/Reconst	Hall's Way	Replace	Operating Budget	2			80,000					
	HD-Const/Reconst	Kennard Rd	Replace	Operating Budget	1		192,690						
	HD-Const/Reconst	Ledge Farm Rd	Replace	Operating Budget	3					211,200			
	HD-Const/Reconst	Merry Hill Rd	Replace	Operating Budget	2			50,000					
	HD-Const/Reconst	Mitchell Rd.	Replace	Operating Budget	2				28,000			211,200	
	Shim & Sealcoat	Shim & Sealcoat	Replace	Operating Budget	1		277,830	291,722	306,308	321,623	337,704	354,590	372,320
2002-05	Sanitation	Landfill Closure	Remove	Bond (2024)	2003	351,800	19,849	19,378	18,907	18,435	17,964	17,493	17,021
	Sanitation	Heating Sys./Recycling Center	Repair	Operating Budget	3						15,000		
2005-05	Conservation	Mulligan Forest CE	New	Bond (2027)	2006	850,000	77,942	76,007	74,072	72,137	70,201	68,266	66,000
	School Dept.	Food Service Equipment	Replace	Operating Budget	3						38,000	38,000	38,000
	School Dept.	Construction-Addition/Renovation	Expand	Bond	5				4,719,614				
	School Dept.	Parking Lot	Repair	W.A. and/or CRF	2		20,700						
	School Dept.	Roof Repairs	Repair	W.A. and/or CRF	3					150,000			
	School Dept.	Architect/Engineering Services	Expand	W.A. and/or CRF	2		18,000						
	School Dept.	Building Repair Capital Reserve	Save	Operating Budget	2		10,000						
	School Dept.	Networking Infrastructure	Replace	W.A. and/or CRF	5			47,456					
TOTAL						2,655,800	1,001,759	1,344,210	5,683,483	2,594,521	921,876	1,179,959	1,401,211
	HD-Const/Reconst	Sub Totals					192,690	270,000	108,000	211,200	180,000	211,200	260,000
		LESS NON-PROPERTY TAX REVENUES					110,000	110,000	110,000	110,000	110,000	110,000	110,000
		TOTAL PROPERTY TAX TO BE RAISED					655,845	1,003,724	5,348,424	2,264,891	597,704	861,290	1,088,320
		DEBT SERVICE ON EXISTING BONDS					235,914	230,486	225,059	219,630	214,172	208,669	202,891
		TOTAL CAPITAL INVESTMENT					891,759	1,234,210	5,573,483	2,484,521	811,876	1,069,959	1,291,211
		Urgency of Project Ranking (* = Year Completed if done)											
		1 = Urgent - Cannot be delayed; needed immediately for health and safety											
		2 = Necessary - Needed within 3 years to maintain basic level & quality of community services											
		3 = Desirable - Needed within 4-6 years to improve quality or level of community service											
		4 = Deferrable - Can be place on hold until after 6 year period, supports master plan											
		5 = Premature - Needs more research, planning, and coordination											
		6 = Inconsistent - Contrary to land use planning or master plan											

Appendix A. GLOSSARY

General government: town officers' salaries and expenses; election and registration expenses; cemeteries; general government buildings; reappraisal of property; planning and zoning; legal expenses; advertising and regional association; contingency fund; other general government expenses, if any

Operating expenditures: Public safety; highways, streets and bridges; sanitation; health; welfare; culture and recreation; debt service

Public safety: police department; fire department; civil defense; building inspection; other public safety expenses, if any.

Highways, streets and bridges: town maintenance, general highway department expenses, town road aid, highway subsidy, other highways, streets and bridges expenses, if any.

Sanitation: solid waste disposal; garbage removal; other sanitation expenses, if any.

Health: health department; hospitals and ambulances; animal control; vital statistics; and, other health expenses, if any.

Welfare: general assistance; old age assistance; aid to the disabled; and, other welfare expenses, if any.

Culture and recreation: library, parks and recreation facilities; patriotic purposes; conservation commission; and, other cultural and recreational expenses, if any.

Debt service: principal of long-term bonds and notes; interest on tax anticipation notes; interest of other temporary loans; fiscal charges on debt.

Capital outlay: Any expenditure for a project, facility or equipment having a useful life of at least 3 years and requiring a gross expenditure of at least \$10,000.00.

Payments to other government divisions: payments to state for dog license fees; taxes paid to the county; payments to precinct; payments to school district; and, other payments to other governmental divisions, if any.

Other expenditures: Total expenditure – General government – Operating expenditures – Capital outlay – Payment to other government.

Appendix B. CAPITAL PROJECTS AND CAPITAL EQUIPMENT

The following pages are the detailed requests for Capital Projects and Capital Equipment as presented by Town Departments, Committees and the School District for the period 2010-2016. From these pages the Capital Projects and Capital Equipment summary was derived. (If you are reading an electronic version of this report please contact the town office to view these detailed pages.)