

Capital Improvements Program (CIP)
2007 to 2013

Town of Hebron, New Hampshire

Prepared

for

The Town of Hebron

by the

Capital Improvements Program Committee

Submitted: March 8, 2007

1. Overview

This Committee was formed at the request of the Selectmen in 2005 after the acceptance of the Master Plan. Its purpose is to examine and develop an ongoing plan for capital expenditures by the Town. By creating such a plan, it allows the Town to anticipate major expenditures through budgetary forecasting, thus aiding in a more stable cost of town government. Another benefit of a Capital Improvements Program (CIP), when coupled with a master plan, is that it allows the Town to monitor the impact of future development. This plan is a living document, being revised and re-evaluated on an annual basis. As the Town's needs change, so will the document.

We as a Committee feel that this plan is a good start. With ongoing communication between the various departments within Town government, we expand upon the excellent performance of our elected officials and further assist them in developing a fiscally sound and responsible financial plan for the future of the citizens of Hebron.

Undertaking a CIP can be done only after authorization to do so is granted by the local legislative body. This was done by a vote of the residents of Hebron at Town Meeting in March 2004.

2. Introduction

Hebron's town officials, like their counterparts in other communities in New Hampshire, expend a great deal of effort each year establishing a municipal budget. This budget must realistically balance the ever-increasing needs and costs of delivering services to Town residents with the financial constraints mandated by available revenues.

In an acknowledgment of the precariousness of the annual budgetary process, state law authorized the use of a Capital Improvements Program (CIP) to aid town officials in scheduling capital outlays. New Hampshire RSA 674:5-8 provides the legislative authorization, purpose, description, and preparation of the CIP. See Exhibit 3 for the details of that law.

Although the local legislative body must authorize formation of a CIP Committee, the Committee's report is entirely advisory. This document is structured to provide a recommended six-year program of major capital projects and expenditures. It is intended as a fluid working document, adaptable to the changing needs and development of the Town.

3. Growth in Hebron

Municipal costs in Hebron increased since completion of the last formal CIP in 1994. This increase is due to a combination of inflation, increases in the cost of providing municipal services, population increases, and demographic changes.

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Table 1, below, shows the Historical U.S. Census Population for Hebron as well as projections of population growth from the 2005 Master Plan, Chapter 1. The table shows that over the 60-year period the average annual increase in population was 2.2%.

Table 1. Historical and Projected Hebron Population:

Year	1960	1970	1980	1990	2000	2005	2010	2015	2020
Total	153	234	349	386	459	475	515	541	565

Notes:

1. Years 1960 through 2000 were taken from the Master Plan dated July 6, 2005.
2. Year 2005 was provided as an estimate from the Hebron Board of Selectmen.
3. Years 2010 through 2020 were taken from the Master Plan dated July 6, 2006.

The schools, police department, fire department, emergency medical services, recreation facilities, recycling center, roads, library, Town offices, and meeting space all experience changes in demand with population growth, changing demographics, and legislative and regulatory mandates.

Each year's operating costs must be paid as they are incurred. However, capital costs can be controlled through their timing and financing methods. Because capital expenditures have a substantial impact on the property tax rate, controlling the timing and financing of these expenditures can have a stabilizing effect.

Table 2, following, shows the historical tax rate for the Town of Hebron, and how it is broken down, from 2001-2006. Changes in rates from year to year are heavily distorted by changes in valuation, particularly when the state moved to a 100% valuation. The increase in total property tax commitment shows a 3.2% increase for the period approximating 100% valuation from 2004 to 2006. For the same period our municipal property tax rate has increased 23% from 2004 to 2006, and our municipal property tax commitment, not shown, has increased 37%.

Table 2. Hebron Property Tax Rate per \$1,000 of Property Valuation, 2001-2006:

Fiscal Year	2001	2002	2003	2004	2005	2006
Municipal	3.64	3.13	3.16	2.66	3.31	3.27
Local School	1.04	1.32	.70	1.14	.35	.09
State School	5.15	4.71	4.49	2.09	2.32	2.22
County Tax	1.64	1.42	1.45	1.10	1.27	1.17
Village District	1.22	1.04	.86	.48	.18	.20
Total Tax Rate	12.69	11.62	10.66	7.47	7.43	6.95
Tax Commitment	1,552,116	1,791,007	1,682,741	1,840,303	1,767,971	1,908,276
Total Valuation	123,935,313	155,383,443	160,237,688	248,523,602	240,174,506	276,971,313

Source: State of New Hampshire Department of Revenue Administration; NH DRA Tax Rate Calculations

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Definitions:

Local Valuation - Property taxes are based on the assessed valuation of all taxable property within the town, as of April 1 of each year.

Municipal - That portion of the tax rate designated to fund all municipal expenditures.

Local School Tax Rate - The component of the tax rate that represents the net budget voted by Newfound Area School District or the amount of the net budget of a regional school district apportioned to the municipalities within that regional school district according to the formulas adopted by the voters in that district.

State School (NH State Education Tax Rate) - The state education property tax has been effective since April 1999. It was the solution to the New Hampshire Supreme Court's decision concerning the use of local property taxes to fund education. This tax is collected by municipalities and is included on the same bill with other property taxes administered at the local level.

County Tax Rate - The component of the tax rate that represents the net county budget apportioned to each municipality within the county based on Equalized Valuation. (The equalization factor, sometimes called a multiplier, is the tool used to bring all property to a uniform level of assessment.)

Village District - Those funds disbursed to the Bridgewater-Hebron Village District.

Total Tax Rate - The total of the components listed above.

4. Questions about the Capital Improvements Program

Q. Why is a CIP recommended?

Each town in New Hampshire is encouraged by the State of New Hampshire to develop a CIP because the CIP process forces each town to identify and prioritize future needs of the municipality that are likely to have a significant impact on annual budgets. The plan then spreads out the annual costs of significant expenditures in order to minimize or reduce significant tax fluctuations.

Q. What are the purposes of the Hebron CIP?

The Hebron CIP is an advisory document. It is intended to serve a number of purposes, including an attempt to plan all anticipated major Town expenditures for a period of six years. In addition, it:

- I. Provides the Town of Hebron with a guide to be used by the Board of Selectmen for their annual budgeting process pursuant to RSA 674:5-8.
- II. Provides a forward-looking planning tool for the purpose of contributing to the creation of a stable property tax rate.
- III. Aids the Town's elected officials, appointed committees, department heads, and voters in the prioritization, coordination, and planning for future Town growth and in sequencing of various municipal expenses.
- IV. Informs residents, seasonal homeowners, potential residents, business owners, potential business owners, and developers of needed and planned improvements.

One of the main goals of the CIP is to even out the periods of underexpenditure and overexpenditure on capital improvements—and thus protect Hebron taxpayers from large swings in their tax rate due to these spending divergences. This is done as we have in the past by planning for, scheduling, and setting aside public funds for projects that are needed and desired, now and in the future.

For the purposes of this document, a capital improvement is an item or project for the public use that costs more than \$5,000, has a useful life of five years or more and is considered to be beyond the scope of normal annual operating expenses. Examples of capital improvements include:

- I. Land acquisition for a public purpose.
- II. Vehicles.
- III. Buildings.

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- IV. Equipment and machinery with a useful life of greater than five years.
- V. Major building or facility renovations and repairs.
- VI. Road renovations, bridge renovations or bridge replacement resulting in long-term improvement in road capacity or condition.
- VII. Special studies, such as resource assessments, facility studies, or master plans.

Q: What are the benefits of a CIP for Hebron?

A CIP attempts to assist the Selectmen in stabilizing the tax rate by linking the planning for major expenditures to the Town budget. For Hebron, specific benefits of a CIP include:

- I. Establishing a method for departments to anticipate and communicate future needs.
- II. Providing a process for identified needs to be discussed and prioritized.
- III. Encouraging evaluation of timing and financing options.
- IV. Stabilizing annual expenditures for capital outlays to minimize tax impact.
- V. Making preemptive acquisitions (for example, land acquired for Town use such as municipal space, land preservation and recreation) more feasible and defensible.
- VI. Reducing interest payments (through using capital reserve funds).
- VII. Supporting planned growth.
- VIII. Facilitating implementation of the Master Plan through scheduling projects over a period of time and eliminating multiple expenses in any one fiscal year.
- IX. Furnishing a total picture of the Town's major needs, discouraging piecemeal expenditures, and coordinating the activities of various departments.
- X. Establishing priorities for projects on the basis of needs and costs, and permitting anticipation of revenues and expenditures.
- XI. Serving as an information resource for Hebron residents by describing the Town's plans for major expenditures.

Q. Who were the members of the 2006 CIP Committee?

The committee embodied a wide range of experience and viewpoints. Chairperson was David Wall. The other members of the Committee were Nancy Sycamore, Derry Riddle, Peter Carey, Lee Alexander, and Dick Cowern, the Selectmen's representative.

Q. What process did the Hebron CIP Committee use?

Since August of 2005, the Committee met on several occasions to discuss the approach to preparing the CIP and to meet with Selectmen and department and commission heads to discuss their capital expenditure plans. The Committee's work was organized as follows:

I. Education and Planning

The group reviewed materials from other towns and then held discussions with CIP committee members from those towns about their processes and results. An important early decision for the Committee was determining the criteria Hebron should use to define "capital improvement." After due consideration and discussion with the Selectmen, the Committee agreed that a "capital improvement" must cost at least \$5,000 and have a useful lifetime of at least five years.

To give each department a method for collecting required information, and to help ensure consistency across departments, the Committee developed a submittal form for anticipated future needs (including desired acquisition date, anticipated lifetime, method(s) of financing, cost, and priority of need).

II. Meetings with Departments

The Committee sent a detailed memorandum with instructions to each town department head and commissioner to explain the process and solicit questions before asking them to submit their capital expenditures requests using the new forms. (Copies of the completed forms are on file in the Board of Selectmen's office.)

III. Analysis

To facilitate analysis, all of the information was entered into a computer spreadsheet, which allowed the Committee to assess the impact of different acquisition dates and financing approaches for all projects.

IV. Plan Development and Recommendations

During the course of several meetings, the Committee followed up with each department and commission to clarify needs and discuss Town priorities, alternative approaches, and acquisition timing. The Committee then worked through a number of scenarios to

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develop relatively flat annual expense projections across the entire six-year period in order to avoid a significant impact on the tax rate in any one year.

Q. What is the CIP Priority System?

In order to assess the relative priority of projects requested by the various departments and commissions, the Committee established a priority system. Each proposed project was individually considered by the Committee and assessed a priority rank, as follows:

U = Urgent	Cannot be delayed. Needed for health or safety.
C = Committed	Part of an existing contractual agreement or otherwise legally required.
N = Necessary	Needed to maintain existing level and quality of community services.
D = Desirable	Needed to improve quality or level of services.
F = Deferrable	Can be placed on hold until after ten-year period, but supports community development goals.
R = Research	Pending results of ongoing research, planning, and coordination.
I = Inconsistent	Conflicts with an alternative project or solution recommended by the CIP, contrary to land use planning or community development goals.

Exhibit 1 lists all the capital improvement requests submitted to and considered by the CIP Committee and represents all the requests submitted.

Q. What are Hebron's options for financing major capital needs?

The project summaries in Exhibit 1 refer to a number of different local financing methods. All of these methods require appropriations, either as part of the Town's annual operating budget or as independent warrant articles for Town Meeting vote.

Following are summaries of the different ways the Town has financed, and could continue to finance, major capital expenses. (More than one approach can be used at one time.)

- I. The one-year appropriation is most common. Proposed projects are funded by real property tax revenues within a single fiscal year, i.e., expense in one year and pay cash, concentrating the tax impact on that year.
- II. The capital reserve (savings) method requires appropriations over multiple years. The capital reserve approach spreads the tax impact across several fiscal years in

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advance of the actual expenditure. Historically, Hebron has used this approach for purchasing heavy equipment. Hebron used this approach in 2006 to purchase the new police cruiser.

- III. Bonds, issued by the New Hampshire Municipal Bond Bank, are generally used only for the most expensive capital projects, such as: major building renovations and additions, new construction of buildings or infrastructure, or purchase of land. Bonds permit major capital requests to be met immediately while spreading out the cost—and the impact on the tax rate—over many years in the future.
- IV. Offsetting revenues are fiscal resources from outside the community that are applied to help finance a local capital project. Typical examples are grants for new education buildings or State Transportation Improvement Plan (TIP) matches.

Q. What are the financial projections resulting from Hebron's CIP process?

The details are included in Exhibit 2, which summarizes the anticipated capital expenses and their impact upon the Town's budget for the 2007 to 2013 periods.

Q. What happens next to the CIP Plan?

The CIP Committee will present this proposed plan to the Board of Selectmen during March 2007. The Plan will be posted on the Hebron website (<http://www.hebronnh.org>) in a PDF format and also printed in the form of handouts for Town residents.

Every year, the Committee will review the CIP Plan and modify it based on changing needs and priorities, then present it to the Board of Selectmen for their review prior to budget deliberations. Each annual update will add an additional year to the schedule so that a six-year program period is maintained. For example, the 2007 CIP committee will further assess long-term projects proposed by the various departments. These include, but are not limited to, the following proposed expenditures: land acquisition, a new Town hall, and new highway and fire department vehicles. The committee will also assess the Town's roads and existing buildings.

In the process of evaluating the plans submitted by the department and commission heads, the Committee found a number of proposed projects included in the Master Plan that were not addressed by the department or commission heads. Several of those projects follow:

- I. Addition of hiking and walking trails throughout Town-owned preserves.
- II. Beautification of the Town common with improved landscaping and sprinkler system.
- III. Development of walking and biking trails along North Shore Road.

5. Major Capital Expenditures Previously Approved at Town Meeting

The following capital expenditures, while not proposed for future funding, have a significant impact on the Town's financial budget and annual tax burden. As such, the Committee felt that a brief explanation of each would be of interest to the reader. The financial impact of these expenditures will be noted in Exhibit 2.

- I. Safety Building - A modern facility to house the police, fire and emergency medical services personnel and equipment. This facility also serves as a meeting place for town meetings, concerts and various civic events.
- II. Esty Property - Funds committed to purchase 450 acres of forest located in the northwest corner of Hebron on the Groton town line, proximate to Spectacle Pond. This land is restricted for conservation purposes and designed to provide outdoor and recreational opportunities for town residents.
- III. Braley Bridge - State, Federal and Town funds have been committed to replace the aging bridge over the Cockermonth River on Braley Road. Upon completion, this bridge will improve the safety of the river crossing.

6. Conclusions

The CIP Plan is intended as a guide for assisting with budgeting and development in Hebron. Each town resident, and each department, still has the option of ignoring the advice contained in the Plan and presenting their request directly to the voters at Town Meeting.

The CIP Committee is striving to improve the effectiveness of capital expenditure planning for Hebron. The Selectmen are asked to continue providing workshops—on topics such as how to present requests for capital projects for inclusion in the CIP, and how to evaluate capital requests—with Town department heads, boards, and committee chairs.

The CIP planning process can provide a forum for encouraging the development of capital asset inventories that account for the value of the assets and track the useful life and depreciation of municipal equipment and infrastructure. As a minimum, the CIP recommends that all Town assets be tracked for life expectancy so that future capital needs can be better anticipated and planned for. Future meetings with the Board of Selectmen regarding better long-term planning will result in tax savings.

Exhibit 1. Capital Improvement Project Requests Submitted in 2006

Department/ Project	Estimated Cost	Starting Year	Recommended Financing Method	Priority	Description
Selectmen					
Safety Building Payments	\$259,822	2005	Bond	C	Continue Safety Building loan payments
Town Hall	\$1,000,000	2011	Bond	N	Construct Town Hall to support growing administrative requirements of various town depts.
Town Forest	\$325,000	2008	Bond & Grants	C	Purchase 450 acres on Groton Road in the northwest corner of town proximate to Spectacle Pond
Town Beach					
Payments for Land Purchase	\$393,774	2005	Bond	C	Continue payments on a municipal bond to purchase land to extend the Town Beach
Fence	\$5,000	2007	Warrant	N	Build a fence or natural barrier between the Town Beach & Grey Rock Trust property
Beach Pavilion	\$12,000	2007	Warrant	D	Build a 24'x36' pavilion with a concrete floor
Picnic Tables	\$6,000	2008	Warrant	D	Purchase ten picnic tables manufactured from recycled plastic (five 8' and five 6')
Electronic Gate	\$11,000	2012	Warrant	D	Install an electronic gate system with card access by the turnaround at the Town Beach property
Highway					
Braley Bridge	\$190,000	2005	Grant & Warrant	C	Replace the aging bridge over the Cockermouth River to improve safety
Cooper Road	\$45,000	2009	Warrant	U	Rebuild Cooper Road from Brookside Lane to the Town Shed
Dump Truck	\$85,000	2009	Warrant	N	Purchase a dump truck to replace the 1986 F-800 truck
Country Lane	\$25,000	2008	Warrant	N	Pave Country Lane with asphalt
Indian Point Road	\$90,000	2010	Warrant	N	Resurface (both sub-surface & surface) Indian Point Road & add new culverts
Bear Mountain/ Panorama Lane	\$100,000	2012	Warrant	N	Install a finish coat to complete the roads properly
Fire Dept.					
Pumper Truck	\$190,000	2010	Cap. Res. Warrant	N	Replace '78 Ford/Middlesex engine & '69 Mack tanker with a new combination pumper/tanker truck
Forestry Truck	\$50,000	2008	Cap. Res.	N	Replace the existing forestry truck
Ambulance	\$140,000	2008	Cap. Res. Warrant	N	Replace the existing ambulance
Police Dept.					
Radios & Computers	\$7,500	2008	Grant & Warrant	N	Purchase portable radios with computers & radar units with video capabilities
Police Cruiser	\$34,000	2010	Cap. Res.	N	Purchase a police cruiser with four-wheel drive & standard "police package"
Cemetery					
Fence & Layout- Rogers Property	\$44,000	2008	Cap. Res.	N	Construct new cemetery fence & lay out new cemetery on Rogers' property
Total	\$3,013,096				

Exhibit 2. Capital Improvement Yearly Costs

Fund #	TRUST FUNDS	Annual Capital Costs Incurred				As Of		Projected Annual Capital Costs Incurred					12/31/12
		2003	2004	2005	2006	12/31/06	2007	2008	2009	2010	2011	2012	TF Balance
3	Cemetery					37324							
6	Police	6000	6000	6000	6000	13500	6000	6000	6000	6000	6000	6000	15500
7	Capital Equipment Highway	12000	12000	12000	17000	30000	20000	20000	15000	15000	15000	15000	130000
8	Fire	12000	12000	12000	25000	64000	20000	20000	80000	20000	20000	20000	4000
9	Town Beach Improvement					4500	1500	1500	1500	1500	1500	1500	0
10	Emergency Medical Service	18000	18000	25000	20000	112000	25000	25000	25000	25000	25000	25000	122000
11	Communications	2000	2000	2000	2000	10700	2000	2000	2000	2000	2000	2000	22700
13	Bridges	10000	15000	15000	28000	46602	23000	23000	23000				0
14	Town Hall	10000	15000	15000	20000	221000	25000	25000	25000	25000	25000		0
15	Hobart Hill Rd					158							
16	Common Tree			3000		4356							
18	Town Shed	1000	1000	1000	1000	8000	1000						9000
19	Public Safety Building	30000				Close							0
20	Tax Mapping	5000				Close							0
21	Contingency - Non Capital Reserve	5000	5000	1000	1000	12400							12400
22	Govt. Building Repair			5000	10000	15000	5000	2000	2000	2000	2000	2000	30000
	George Brook Hydrological Study				2000	2000	2000	2000	2000	2000	2000	2000	14000
	TRUST FUND TOTALS	111000	86000	97000	132000	581540	130500	126500	181500	98500	98500	73500	359600
	BOND PAYMENTS – Capital Expenditures	2003	2004	2005	2006		2007	2008	2009	2010	2011	2012	Final Payment
	Tax Anticipation Notes	100268	100147										Year
	Town Shed	76144	30861										
	Rogers Property	14417											
	Safety Building			173614	173614		173615	172414					2008
	Town Hall										45000	45000	2031
	Town Forest							65000	65000	65000	65000	65000	2028
	Purchase Beach Property				65642		65629	65629	65629	65629	65629	65629	2024
	BOND PAYMENT TOTALS	190829	131008	173614	239256		239244	303043	130629	130629	175629	175629	

Exhibit 2. Capital Improvement Yearly Costs cont.

Account	WARRANT ARTICLES										
	YEAR	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
3 Cemetery	New Cemetery Fence and Layout of						9000				
	New Cemetery on Rogers Property						TF 35000				
	Repair Fence				TF 3000						
	Cemetery Fence				3000						
6 Police	Purchase Radios, Computers, etc.						3500				
	Police Equipment	2900	9300								
	Police Cruiser/Lights/Radio				TF 28500						
	4-Wheel Drive SUV								TF 34000		
7 Highway	Cooper Rd	20000						45000			
	Hot Top Country Lane						25000				
	Panorama Lane Surface										20000
	Panorama Lane Surface - Bond										B 80000
	Replace 1986 F 100 Dump Truck							TF 85000			
	Ford F450 with Plow		TF 60000								
	Resurface Indian Point Rd								90000		
	Brookside Lane	25000									
	Hobart Hill Paving			28752							
	Hobart Hill Paving			TF 6712							
	Hobart Hill Paving - FB			6536							
	George Rd Culvert				7000	15500					
	Merrill Rd - FB				35000						
	Town Generator	6750									
	George Rd		15000								
	Braley Rd		20000								
8 Fire	Purchase New Forestry Truck						TF 50000				
	Purchase New Pumper Tanker								TF 90000		
	Purchase New Pumper Tanker								B 100000		
	New Fire Truck	TF 194000									
	FB - Fund Balance	49000									
	Build Fire Hydrant - 3A			7000							

Warrant Articles continued on next page

Exhibit 2. Capital Improvement Yearly Costs cont.

	YEAR	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
	WARRANT ARTICLES (Cont)										
9 Town Beach	Beach: 10 Picnic Tables						6000				
	Beach: Fence, Pavilion					12000					
	Beach: Fence, Pavilion					TF 5000					
	Tables (2), Buoys, Swim Lines		4300								
	Tables and Benches			1600							
	Tables and Benches - FB			2525							
	Install Electronic Gate										TF 9000
	Install Electronic Gate										2000
10 EMS	EMS - Ambulance						TF 140000				
11 Communications	Radios Hazardous Mitigation	TF 7500									
	Radios Hazardous Mitigation	15000									
13 Bridges	Braley Rd Bridge			TF 34496	TF 26367	B 950000		TF 115602			
14 New Town Hall										Bond	
19 Public Safety Bldg	Public Safety Building		B 650000								
	Safety Building Fund Balance FB (50000)		108000								
			TF 60169								
20 Tax Mapping	Tax Mapping - FB	10000	11725								
22 Gov Bldg Repair	Gov Bldg Repair - Fund Established 2005		12000	5000	10000						
Town Hall	Generator	13500									
Bog/George Brook	Selectmen as Agents				2000						
Hydrological Study											
Office Equipment	Town Clerk/Tax Collector Equipment		5000								
Land Purchase	Town Forest				B 1500000						
Land Purchase	Town Beach			B 850000							
	Septic System - Office Tax Collector and Clerk			9500							
	Warrant Articles Totals	142150	185325	60913	57000	27500	43500	45000	90000	0	22000
GRAND TOTALS	Tax Impact of Capital Improvements	443979	402333	331527	428256	397244	473043	357129	319129	274129	271129
	Tax Rate for Capital Improvements	\$2.77	\$1.62	\$1.38	\$1.57						
	Portion of Municipal Tax Rate	88%	61%	42%	48%						

Key: (FB) Money taken from fund balance; (TF) Money taken from a trust account; (B) Bonded amount; (No symbol) Money is raised and appropriated by raising taxes.

Notes: Tax Impact of Capital Improvements: The total impact on taxes each year is the total put into trust funds, plus the payments on bonds, plus the money raised from taxation through capital warrant articles. Warrant articles totals exclude entries marked with a B or TF.

Exhibit 3. Capital Improvements Program – Enabling Legislation

Section 674:5

674:5 Authorization. – In a municipality where the planning board has adopted a master plan, the local legislative body may authorize the planning board to prepare and amend a recommended program of municipal capital improvement projects projected over a period of at least 6 years. As an alternative, the legislative body may authorize the governing body of a municipality to appoint a capital improvement program committee, which shall include at least one member of the planning board and may include but not be limited to other members of the planning board, the budget committee, or the town or city governing body, to prepare and amend a recommended program of municipal capital improvement projects projected over a period of at least years. The capital improvements program may encompass major projects being currently undertaken or future projects to be undertaken with federal, state, county and other public funds. The sole purpose and effect of the capital improvements program shall be to aid the mayor or selectmen and the budget committee in their consideration of the annual budget.

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

Section 674:6

674:6 Purpose and Description. – The capital improvements program shall classify projects according to the urgency and need for realization and shall recommend a time sequence for their implementation. The program may also contain the estimated cost of each project and indicate probable operating and maintenance costs and probable revenues, if any, as well as existing sources of funds or the need for additional sources of funds for the implementation and operation of each project. The program shall be based on information submitted by the departments and agencies of the municipality and shall take into account public facility needs indicated by the prospective development shown in the master plan of the municipality or as permitted by other municipal land use controls.

Source. 1983, 447:1, eff. Jan. 1, 1984.

Section 674:7

674:7 Preparation. –

I. In preparing the capital improvements program, the planning board or the capital improvement program committee shall confer, in a manner deemed appropriate by the board or the committee, with the mayor or the board of selectmen, or the chief fiscal officer, the budget committee, other municipal officials and agencies, the school board or boards, and shall review the recommendations of the master plan in relation to the proposed capital improvements program.

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II. Whenever the planning board or the capital improvement program committee is authorized and directed to prepare a capital improvements program, every municipal department, authority or agency, and every affected school district board, department or agency, shall, upon request of the planning board or the capital improvement program committee, transmit to the board or committee a statement of all capital projects it proposes to undertake during the term of the program. The planning board or the capital improvement program committee shall study each proposed capital project, and shall advise and make recommendations to the department, authority, agency, or school district board, department or agency, concerning the relation of its project to the capital improvements program being prepared.

Source. 1983, 447:1. 1995, 43:1, eff. July 2, 1995. 2002, 90:2, eff. July 2, 2002.

Section 674:8

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

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