

Town of Londonderry, New Hampshire Capital Improvements Plan FY2022- FY2027



Prepared by the Londonderry Capital Improvement Planning Committee

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Introduction

The preparation and adoption of a Capital Improvements Plan (CIP) is an important part of Londonderry's planning process. A CIP aims to recognize and resolve deficiencies in existing public facilities and anticipate and plan for future demand for capital facilities. A CIP is a multi-year schedule that lays out a series of municipal projects and their associated costs. Over the six-year period considered by the CIP, it shows how the Town should plan to expand or renovate facilities and services to meet the demands of existing or new population and businesses.

A CIP is an **advisory document** that can serve a number of purposes, among them to:

- Guide the Town Council, School Board, and the Budget Committee in the annual budgeting process;
- Contribute to stabilizing the Town's real property tax rate;
- Aid the prioritization, coordination, and sequencing of various municipal improvements;
- Inform residents, business owners, and developers of planned improvements;
- Provide the necessary legal basis for ongoing administration and periodic updates of a Growth Management Ordinance;
- Provide the necessary legal basis continued administration and periodic updates of an Impact Fee Ordinance.

A CIP is purely advisory in nature. Ultimate funding decisions are subject to the budgeting process and the annual Town meeting. Inclusion of any given project in the CIP does not constitute an endorsement by the CIP Committee. Rather, the CIP Committee is bringing Department project requests to the attention of the Town, along with recommended priorities, in the hope of facilitating decision making by the Town.

Information contained in this report was submitted to the Committee from the various town Departments and Boards and Committees that supplied information on their projects. Although this Capital Improvements Plan spans a six-year planning horizon the Plan is updated annually to reflect changing demands, new needs, and regular assessment of priorities.

This document contains those elements required by law to be included in a Capital Improvements Plan. The Londonderry Capital Improvement Planning Committee has prepared this report under the authority of the Planning Board and RSA 674:5-8 (Appendix A).

For purposes of the CIP, a "capital project" is defined as a tangible project or asset having a cost of at least \$100,000 and a useful life of at least five years. Eligible items include new buildings or additions, land purchases, studies, substantial road improvements and purchases of major vehicles and equipment. Operating expenditures for personnel and other general costs are not included. Expenditures for maintenance or repair are generally not included unless the cost or scope of the project is substantial enough to increase the level of a facility improvement.

Population and Build Out

The most recent American Community Survey reporting from 2018 indicates the population of Londonderry is 25,529. As of the 2010 US Census, approximately 24,129 people lived in Londonderry, up from 23,236 in 2000 (US Census). At that time, Londonderry was the 10th largest community in the state. The 2010 populations for abutting communities is presented on the following page for perspective. Recent development activity for both residential and non-residential projects clearly illustrate that Londonderry will continue to be in a growth period for the duration of this CIP planning horizon.

Population projections may be obtained from either trend-line analysis or by conducting a "Build Out Analysis" that uses Geographic Information System (GIS) tools to derive development potential based on land potential and use assumptions. The latter tool allows capability to identify growth areas where provide guidance for locating community services.

In September of 2016 the NH Office of Strategic Initiatives (OSI) in partnership with the State's Regional Planning Commissions developed county level population projections by municipality for the period 2020 through 2040. The Londonderry 2040 population was projected to be roughly 27,036 in that study.

Population & Growth Rates: Londonderry, NH as Compared with First and Second Tier Abutting Communities (Source: NH OSI)

Community	2000 Pop.	2010 Pop.	Population Rank (2010)	Population Change ('00-'10)	Percent Change ('00-'10)
Londonderry	23,236	24,129	10	893	4%
Auburn	4,682	4,953	69	271	6%
Hudson	22,928	24,467	9	1,539	7%
Litchfield	7,360	8,271	37	911	12%
Manchester	107,006	109,565	1	2,559	2%
Windham	10,709	13,592	20	2,883	27%
Atkinson	6,178	6,751	48	573	9%
Bedford	18,274	21,203	13	2,929	16%
Candia	3,911	3,909	96	-2	0%
Chester	3,792	4,768	73	976	26%
Derry	34,021	33,109	4	-912	-3%
Goffstown	16,929	17,651	14	722	4%
Hampstead	8,297	8,523	35	226	3%
Hooksett	11,721	13,451	21	1,730	15%
Merrimack	25,119	25,494	8	375	1%
Nashua	86,605	86,494	2	-111	0%
Pelham	10,914	12,897	24	1,983	18%
Salem	28,112	28,776	7	664	2%
Sandown	5,143	5,986	57	843	16%

As part of the 2013 Comprehensive Master Plan, the Town created a Build-Out Analysis to consider population growth according to two scenarios: 1) Trend Development, which assumed existing zoning conditions would remain into the future, and 2) Villages and Corridors, that assumed increased density and development within identified growth centers. These effectively provide baseline and accelerated growth estimates for build-out, or the point at which all available land is developed to maximum zoning capacity. Employment estimates are generated based on estimates of new square feet of building space under each scenario.

The Trend Development alternative supports a population of 30,786 and a labor force of 27,510 at build-out. This is an increase of 28% and 104% compared to current conditions, respectively. The Villages & Corridors alternative supports a population of 37,850 and a labor force of 55,380 at build-out. This is an increase of 57% and 311% compared to current conditions, respectively.

No firm date is associated with build out; rather, it should be considered a ceiling estimate, barring major redevelopment of existing residential areas.

Master Plan Build-Out Analysis: Scenario Comparison

	Trend Development Scenario	Villages and Corridors Scenario
Current Population	24,129	24,129
Build-Out Population	30,786	37,580
Current Employment	13,474	13,474
Build-Out Employment	27,510	55,380

Trend Development Scenario

This scenario continues to use low-density, single-use development patterns to meet future demand, which means rural areas will become new residential neighborhoods or strip center development

Villages and Corridors Scenario

This scenario introduces the concept of mixed-use, walkable neighborhoods and activity centers to Londonderry, which should capture a significant amount of growth through build-out within small nodes. Development concentrated in these centers (impacting only 15% of the total land area in town) protects existing residential neighborhoods and provides the opportunity to permanently preserve more open space.

*Source: 2013 Comprehensive Master Plan. Build out Analysis conducted by
Town Planning and Urban Design Collaborative for the Town of Londonderry.*

Financing Methods

In the project summaries below, there are several different financing methods used. Four methods require appropriations, either as part of the Town's annual operating budget or as independent warrant articles at Town Meeting.

- The **1-Year Appropriation (GF)** is the most common method, and refers to those projects proposed to be funded by real property tax revenues within a single fiscal year.
- The **Capital Reserve (CRF)** method requires appropriations over more than one year, with the actual project being accomplished only when the total appropriations meet the project cost.
- **Lease/Purchase** method has been used by the Fire Department and other departments for the purchase of major vehicles.
- **Bonds (BD)** are generally limited to the most expensive capital projects, such as major renovations, additions, or new construction of school or municipal buildings or facilities, and allow capital facilities needs to be met immediately while spreading out the cost over many years in the future.
- **Impact fees (IF)** are collected from new development to pay for new facility capacity and placed in a fund until they are either expended within six years as part of the project finance or they are returned to the party they were collected from.
- **Grants (GR)** are also utilized to fund capital projects in Londonderry. Typically, grants will cover a portion of the overall project cost, and the Town is responsible for the remaining percentage of the project cost.
- **Tax Increment Financing (TIF)** TIF Districts allow the Town to use increases in valuation of property to directly pay off bonds for infrastructure improvements and capital projects within a defined district. TIF Districts are set up and administered according to NH RSA's, Chapter 162-K.
- **Access Fee (AF)** refers to money collected from users of a systems, dedicated to ongoing maintenance of town wide infrastructure.
- Lastly, the Town can take advantage of **Public/Private Partnerships**, where a private organization shares the costs of funding a capital project.

Identification of Departmental Capital Needs

The Londonderry CIP Committee collects forms from Department Heads and Committee Chairs to identify potential capital needs and provide descriptions for the project requests. Forms are tailored by the CIP Committee and the Planning and Economic Development Department to generate information that defines the relative need and urgency for projects, and enables long-term monitoring of a project's useful life and returns. The CIP submittal form is included in Appendix B.

After written descriptions of potential capital projects are submitted, department heads or committee chairs are asked to come before the CIP Committee, as needed, to explain their capital needs and priorities and to explore with the CIP Committee the alternative approaches available to achieve the optimum level of capital needs and improvements.

The CIP Committee evaluates requests submitted from Department Heads, Boards & Committees, and assigns them to the 6-year schedule according to the priority of all capital requests. The following pages describe each of the requests that have been placed in the 6-year CIP program, and include: spreadsheets of the schedule, funding sources, tax impacts, and other required information.

The School District is currently conducting a School Facilities 10 year Master Plan that, when complete, will give a better understanding of what capital projects will be needed.

The Capital Improvement Program Committee recommends adoption of the current CIP with projects and priority rankings carried over from the 2021-2026 CIP plan.

When the School District facilities master plan is complete, the proposed projects and improvement schedule will be evaluated and ranked for inclusion in the 2023-2028 CIP.

No other department submitted projects for this year's plan.

Priority System

The Committee has established a system to assess the relative priority of projects requested by the various departments, boards, and committees. Each proposed project is individually considered by the Committee and assessed a priority rank based on the descriptions below:

- **Priority 1 – Urgent**
Cannot Be Delayed: Needed immediately for health & safety
- **Priority 2 - Necessary**
Needed within 3 years to maintain basic level & quality of community services.
- **Priority 3 - Desirable**
Needed within 4-6 years to improve quality or level of services.
- **Priority 4 - Deferrable**
Can be placed on hold until after 6 year scope of current CIP, but supports community development goals.
- **Priority 5 - Premature**
Needs more research, planning & coordination
- **Priority 6 - Inconsistent**
Contrary to land-use planning or community development goals.

Listing & Discussion of Projects by Priority

For an explanation of current CIP projects please see the Identification of Departmental Capital Needs section on page 6 of this report.

Priority 2 School District

□ Kindergarten & Elementary School Space - \$38,000,000

Project Description:

The School District is working its way through a collection of options, some include moving the kindergarten program to a full time status. This option would provide the more costly option moving the kindergarten to full time program while at the same time adding classroom space to the elementary grades to handle the increase in enrollment. This option settles both issues with one project and funding plan.

This project is a place holder until the School District finishes their School Facilities 10 Year Master Plan.

Funding Source: Bond

Proposed Funding Year: FY 2023 \$38,000,000

School District

❑ **District Wide School Renovations - \$15,000,000**

Project Description: Provides funding to upgrade the aging school buildings, using up-to-date materials and décor, and architectural improvements for better educational facilities. **This project is a place holder until the School District finishes their School Facilities 10 Year Master Plan.**

Funding Source: Bond

Proposed Funding Year: FY 2025 \$15,000,000

Priority 2

School District

❑ **Auditorium - \$10,000,000**

Project Description:

Construction of new auditorium/function hall. **This project is a place holder until the School District finishes their School Facilities 10 Year Master Plan.**

Funding Source: Bond

Priority 4

School District

❑ **High School Gym Renovation and Turf Field - \$3,000,000**

Project Description:

Finish construction of the high school gym and renovate the existing lacrosse/soccer game field to turf. **This project is a place holder until the School District finishes their School Facilities 10 Year Master Plan.**

Funding Source: Bond

Proposed Funding Year: FY 2027, \$3,000,000

Priority 4

School District

❑ **SAU Building - \$4,000,000**

Project Description:

Construction of new SAU building or School District needs to renew lease at Kitty Hawk. **This project is a place holder until the School District finishes their School Facilities 10 Year Master Plan.**

Funding Source: Bond

Proposed Funding Year: FY 2027 \$4,000,000

Priority 4

**Note
Regarding
Previously
Appropriated
Exit 4A**

The bond for Exit 4A was approved by a prior Town Meeting, so to that extent, it is an existing project and is not included in the CIP. In 1989, the first drawdown from this bond took place, with roughly \$500,000 committed to the project's Environmental Impact Statement (EIS). The project's debt service is again impacting the community, as bonds have been issued in 2016, 2018 & 2019 for the remaining amount the project was approved for.

**Capital
Reserve
Accounts**

Capital Reserve Accounts

The Town has established a number of Capital Reserve accounts for which annual contributions are made to support long term investments, including fleet maintenance, regular repairs/replacements or recurring costs. The intent is to provide for regular contributions so that full funding is spread over multiple payments. Capital Reserve Fund accounts are created with a Town Meeting vote to authorize the fund. A vote of the Town Council or School Board is required to withdraw from the accounts.

On the Town side, the following accounts have been created:

Cable Division
Cemetery Land
Fire Apparatus
Fire Equipment
GIS Maintenance Program
Highway
Master Plan Update
Pillsbury Cemetery Expansion
Recreation

**Non-CIP
Projects**

Public Works & Engineering - Sewer Division

❑ Sewer Improvements

There are a number of sewer construction projects that have been identified in the current Wastewater Facilities Plan, and the updated Facilities Plan currently under development.

It is anticipated the following three projects could begin within the next 6 years:

- Phase 2 of South Londonderry Interceptor – to service the area at the intersection of Rte. 128 and Rte. 102 (Cross Roads Mall, Elliot Hospital, Coach Stop) and to address failing septic systems on Sandstone Circle, Boulder Drive, and Granite Street) - Estimated Cost \$1.65M
- Pump Station and Force Main to serve the future Woodmont project area located west of I-93 – (heading north toward Manchester Treatment Plant) - Estimated Cost \$3.0M
- Pump Station and Force Main to serve the future Woodmont project area located east of I-93 – (heading north toward Manchester Treatment Plant) - Estimated Cost \$3.0M

It is anticipated that these projects will be financed by developers and/or sewer access fees and so they are not reflected in the CIP tax impact analysis. They are presented here for informational purposes only.

PROJECT SCORING AND PRIORITY SUMMARY

Project	Department	Cost	Placement in 2021-2026 CIP	2019 CIP Committee Score	2020 Dept Score	2020 CIP Committee Score	CIP Committee Priority Assignment	CIP Committee Placement in 22-27 CIP FY
Kindergarten & Elementary School Space	School District1	\$38,000,000	Priority 2 AE 2022 Const 2023	21	23	21	2	FY 2023
District Wide Building Renovations & Additions	School District2	\$15,000,000	Priority 2 AE 2024 Const 2025	18	18	18	2	FY 2025
Auditorium Construction	School District3	\$10,000,000	Priority 3 AE 2026 Const 2027	18	17	18	4	FY 2027
HS Gym Renovation & Turf Field	School District4	\$3,000,000	Priority 3 AE 2026 Const 2027	14	14	14	4	FY 2027
New SAU Office	School District5	\$4,000,000	Priority 4 AE 2026 Const 2027	18	11	18	4	FY 2027

- 1 - Urgent
- 2 - Necessary
- 3 - Desirable
- 4 - Deferrable
- 5 - Premature
- 6 - Inconsistent

Cannot be Delayed; Needed immediately for health & safety
 Needed within 3 years to maintain basic level & quality of community services
 Needed within 4-6 years to improve quality or level of services.
 Can be placed on hold until after 6 year scope of current CIP, but supports community development goals.
 Needs more research, planning & coordination
 Contrary to land use planning or community development goals.

These projects are place holders until the School District finishes their School Facilities 10 Year Master Plan. For more information see the Identification of Departmental Capital Needs section on page 6 of this report.

MUNICIPAL PROJECTS FY 2022- 2027

Department/Project	COST	Funding Source	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	TOTAL
HIGHWAY										
Roadway Maintenance Trust	\$4,550,000	TF	\$650,000	\$650,000	\$650,000	\$650,000	\$650,000	\$650,000	\$650,000	\$4,550,000
										\$0
										\$0
Hwy. Equipment/Triks	\$2,515,000	GF/Lease	\$0	\$810,000	\$640,000	\$395,000	\$310,000	\$185,000	\$185,000	\$2,515,000
Highway Sub-Total	\$7,065,000		\$650,000	\$1,460,000	\$1,290,000	\$1,035,000	\$960,000	\$835,000	\$835,000	\$7,065,000
FIRE DEPARTMENT										
Fire Apparatus/Vehicles	\$1,100,000	GF/Lease	\$0	\$260,000	\$260,000	\$0	\$0	\$660,000	\$0	\$1,100,000
CRF-FF Equipment	\$650,000	CRF/Lease	\$100,000	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$650,000
Fire Sub-Total	\$1,650,000		\$100,000	\$335,000	\$335,000	\$75,000	\$75,000	\$665,000	\$75,000	\$1,650,000
COMMUNITY DEVELOPMENT DEPARTMENT										
GIS Maintenance Program	\$168,000	CRF	\$0	\$28,000	\$28,000	\$28,000	\$28,000	\$28,000	\$28,000	\$168,000
Community Development Sub-Total	\$168,000		\$0	\$28,000	\$28,000	\$28,000	\$28,000	\$28,000	\$28,000	\$168,000
GENERAL GOVERNMENT										
CRF Recreation	\$105,000	CRF	15,000	15,000	15,000	15,000	15,000	15,000	15,000	\$105,000
Sub-Total - General Gov't	\$105,000		\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$105,000
Grand Total - Town Projects	\$8,988,000		\$765,000	\$1,838,000	\$1,668,000	\$1,153,000	\$1,078,000	\$1,533,000	\$953,000	\$8,988,000
Summary - ALL CAPITAL PROJECTS										
Town Projects	\$8,988,000		\$765,000	\$1,838,000	\$1,668,000	\$1,153,000	\$1,078,000	\$1,533,000	\$953,000	\$8,988,000
School Projects	\$70,000,000		\$0	\$0	\$38,000,000	\$0	\$15,000,000	\$15,000,000	\$17,000,000	\$85,000,000
TOTAL - ALL CAPITAL PROJECTS	\$78,988,000		\$765,000	\$1,838,000	\$39,668,000	\$1,153,000	\$16,078,000	\$16,533,000	\$17,953,000	\$93,988,000

Legend for Funding Source:	
CRF- Capital Reserve Fund	IF- Impact Fee
BD- Bond	GR- Grant
GF- General Fund	TF- Trust Fund
AF- Access Fee	CR- Current Revenue

FINANCING PLAN FOR CIP MUNICIPAL PROJECTS FY 2022-2027

DEPARTMENT	CAPITAL PROJECT	COST	SOURCES OF	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
HIGHWAY										
	Roadway Maintenance Trust	\$3,250,000	Project Cost	\$650,000	\$650,000	\$650,000	\$650,000	\$650,000	\$650,000	\$650,000
			GF	-\$650,000	-\$650,000	-\$650,000	-\$650,000	-\$650,000	-\$650,000	-\$650,000
			Net Payout	\$650,000	\$650,000	\$650,000	\$650,000	\$650,000	\$650,000	\$650,000
	Highway Equipment/Trucks	\$2,515,000	Project Cost	\$0	\$810,000	\$640,000	\$385,000	\$310,000	\$185,000	\$185,000
			GF/Lease	\$0	-\$810,000	-\$640,000	-\$385,000	-\$310,000	-\$185,000	-\$185,000
			Net Payout	\$0	\$100,461	\$181,773	\$226,255	\$262,072	\$283,447	\$304,822
FIRE DEPARTMENT										
	Fire Apparatus/Vehicles	\$1,523,602	Project Cost	\$0	\$260,000	\$260,000	\$0	\$0	\$580,000	\$0
			GF/Lease	\$0	-\$260,000	-\$260,000	\$0	\$0	-\$580,000	\$0
			Net Payout	\$0	\$47,051	\$94,102	\$94,102	\$94,102	\$161,114	\$161,114
	CRF - FF/EMS Equipment	\$550,000	Project Cost	\$100,000	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000
			Capital Reserve Funds	-\$100,000	-\$75,000	-\$75,000	-\$75,000	-\$75,000	-\$75,000	-\$75,000
			Net Payout	\$100,000	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000
COMMUNITY DEVELOPMENT DEPARTMENT										
	CRF - GIS Maintenance Program	\$140,000	Project Cost	\$0	\$28,000	\$28,000	\$28,000	\$28,000	\$28,000	\$28,000
			Capital Reserve Funds	\$0	-\$28,000	-\$28,000	-\$28,000	-\$28,000	-\$28,000	-\$28,000
			Net Payout	\$0	\$28,000	\$28,000	\$28,000	\$28,000	\$28,000	\$28,000
GENERAL GOVERNMENT										
	Pillsbury Cemetery Expansion CRF	\$600,000	Project Cost	\$0	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
			GF	\$0	-\$100,000	-\$100,000	-\$100,000	-\$100,000	-\$100,000	-\$100,000
			Net Payout	\$0	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
	Cemeteries CRF	\$70,000	Project Cost	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
			GF	-\$10,000	-\$10,000	-\$10,000	-\$10,000	-\$10,000	-\$10,000	-\$10,000
			Net Payout	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
	Recreation CRF	\$105,000	Project Cost	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000
			GF	-\$15,000	-\$15,000	-\$15,000	-\$15,000	-\$15,000	-\$15,000	-\$15,000
			Net Payout	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000
MUNICIPAL GOV'T										
		\$18,625,602								
			Project Cost	\$775,000	\$1,948,000	\$1,778,000	\$1,263,000	\$1,188,000	\$1,643,000	\$1,063,000
			Applied Revenues	-\$775,000	-\$1,948,000	-\$1,778,000	-\$1,263,000	-\$1,188,000	-\$1,643,000	-\$1,063,000
			Net Payout	\$775,000	\$1,025,512	\$1,153,875	\$1,198,357	\$1,234,174	\$1,322,561	\$1,343,936
			Tax Rate Impact	\$0.17	\$0.22	\$0.24	\$0.25	\$0.25	\$0.27	\$0.27

SCHOOL DISTRICT PROJECTS CIP FY 2022-2027

PROJECT	School	COST	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
District Wide Renovations	General Use						\$15,000,000		
20 Year 3.25% Rate assumptions	State Aid	\$15,000,000							
	Bonds/Notes						-\$15,000,000		
	Net Impact						\$1,261,875	\$1,237,500	\$1,213,125
New Elementary & Full Time Kindergarten	General Use				\$38,000,000				
20 Year 3.25% Rate assumptions	State Aid	\$38,000,000							
	Bonds/Notes			-\$38,000,000					
	Net Impact			\$3,196,750		\$3,135,000	\$3,073,250	\$3,011,500	\$2,949,750
New SAU building	General Use								
10 Year 3.25% Rate assumptions	State Aid	\$4,000,000							\$4,000,000
	Bonds/Notes								-\$4,000,000
	Net Impact								\$543,000
Arts Center/Auditorium	General Use								
10 Year 3.25% Rate assumptions	State Aid	\$10,000,000							\$10,000,000
	CR/Bonds/Notes								-10,000,000
	Net Impact								\$1,357,500
Gym Renovations & Turf Field	General Use								
10 Year 3.25% Rate assumptions	State Aid	\$3,000,000							\$3,000,000
	CR/Bonds/Notes								-3,000,000
	Net Impact								\$397,500
GR.TOTAL-SCHOOL	Project Cost								
	Applied Revenues	\$70,000,000	\$0	\$0	\$38,000,000	\$0	\$15,000,000	\$0	\$17,000,000
	Net Payout	-\$70,000,000	\$0	\$0	-\$38,000,000	\$0	-\$15,000,000	\$0	-\$17,000,000
		\$21,376,750	\$0	\$0	\$3,196,750	\$3,135,000	\$4,335,125	\$4,249,000	\$6,460,875

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**Net Tax Impact Analysis Municipal Government
Current Debt Schedule (Part 1)**

	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
<u>MUNICIPAL GOVERNMENT</u>							
Principle - Bonded Debt	1,905,800	1,800,800	1,555,800	1,550,800	865,800	865,800	874,271
Interest - Bonded Debt	539,521	466,055	399,273	215,562	288,147	288,147	254,218
Principle - Capital Leases	738,057	594,324	491,441	493,097	463,656	351,118	165,757
Interest - Capital Leases	100,026	78,807	62,491	49,625	36,799	24,910	15,548
Total Debt Pmts	\$3,283,403	\$2,939,985	\$2,509,006	\$2,309,084	\$1,654,402	\$1,529,974	\$1,309,794
Revenues Applied to Debt	\$120,000	\$120,000	\$0	\$0	\$0	\$0	\$0
Net Current Debt Ann. Paymts	\$3,163,403	\$2,819,985	\$2,509,006	\$2,309,084	\$1,654,402	\$1,529,974	\$1,309,794
Net Tax Impact	\$0.67	\$0.60	\$0.52	\$0.48	\$0.34	\$0.31	\$0.27
Debt Schedule as Proposed in CIP	\$0	\$147,512	\$275,875	\$320,357	\$356,174	\$444,561	\$465,936
Proposed Debt Schedule	\$3,163,403	\$2,967,497	\$2,784,881	\$2,629,441	\$2,010,576	\$1,974,535	\$1,775,730
Net Tax Impact	\$0.67	\$0.63	\$0.58	\$0.54	\$0.41	\$0.40	\$0.36

PAY AS YOU GO PROJECTS

Capital Reserve Funds / EMTF:							
Contributions:							
Highway							
Fire Apparatus		\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000
Fire Equipment	\$100,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
Cemeteries	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000
Recreation	\$0	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
Pillsbury Cemetery Expansion	\$0	\$28,000	\$28,000	\$28,000	\$28,000	\$28,000	\$28,000
GIS Maintenance Program	\$0	\$180,000	\$180,000	\$180,000	\$180,000	\$180,000	\$180,000
Expendable Maintenance Trust	\$650,000	\$650,000	\$650,000	\$650,000	\$650,000	\$650,000	\$650,000
Roadway Maintenance Trust	\$775,000	\$1,058,000	\$1,058,000	\$1,058,000	\$1,058,000	\$1,058,000	\$1,058,000
Total CRFs / EMTF	\$0.17	\$0.22	\$0.22	\$0.22	\$0.22	\$0.22	\$0.21
Net Tax Impact							
CIP Projects-Pay As You Go	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Municipal Capital Outlay	\$3,938,403	\$4,025,497	\$3,842,881	\$3,687,441	\$3,068,576	\$3,032,535	\$2,833,730
Net Municipal Tax Impact	\$0.84	\$0.85	\$0.80	\$0.76	\$0.63	\$0.62	\$0.57

**Net Tax Impact Analysis Municipal Government
Current Debt Schedule (Part 2)**

	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
<u>SCHOOL DISTRICT</u>							
School Current Debt:							
Total Principle		\$1,620,000	\$1,610,000	\$1,605,000	\$935,000	\$920,000	\$255,000
Total Interest		\$230,246	\$171,872	\$113,490	\$71,495	\$46,306	\$17,101
Lease		\$138,355	\$131,602	\$112,501	\$30,063	\$30,063	\$0
Total Gross Debt/Leases		\$1,988,601	\$1,913,474	\$1,830,991	\$1,036,558	\$996,369	\$272,101
Deduct State Reimb		(\$150,000)	(\$150,000)	(\$150,000)	(\$150,000)	(\$150,000)	(\$150,000)
Total Net Debt		\$1,838,601	\$1,763,474	\$1,680,991	\$886,558	\$846,369	\$122,101
Net Tax Impact	\$0.39	\$0.37	\$0.35	\$0.18	\$0.17	\$0.08	\$0.02
Add:							
Proposed CIP Debt	\$0	\$0	\$3,196,750	\$3,135,000	\$4,335,125	\$4,249,000	\$6,460,875
Tax Impact CIP Proposed Debt	\$0.00	\$0.00	\$0.67	\$0.65	\$0.89	\$0.87	\$1.31
Adjusted Net Debt Pmts	\$1,838,601	\$1,763,474	\$4,877,741	\$4,021,558	\$5,181,494	\$4,646,099	\$6,582,976
Adjusted Debt Schedule	\$1,838,601	\$1,763,474	\$4,877,741	\$4,021,558	\$5,181,494	\$4,646,099	\$6,582,976
Adjusted Debt Tax Impact	\$0.39	\$0.37	\$1.02	\$0.83	\$1.06	\$0.95	\$1.34
<u>SCHOOL DISTRICT - PAY AS YOU GO PROJECTS</u>							
Total Pay As You Go	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Tax Impact Pay As You Go	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL SCHOOL	\$1,838,601	\$1,763,474	\$4,877,741	\$4,021,558	\$5,181,494	\$4,646,099	\$6,582,976
SCHOOL TAX IMPACT	\$0.39	\$0.37	\$1.02	\$0.83	\$1.06	\$0.95	\$1.34
COMBINED DEBT PMTS	\$5,002,004	\$4,730,971	\$7,662,622	\$6,650,999	\$7,192,070	\$6,620,634	\$8,358,706
COMBINED PAY AS YOU GO	\$775,000	\$1,058,000	\$1,058,000	\$1,058,000	\$1,058,000	\$1,058,000	\$1,058,000
COMBINED TAX IMPACT	\$1.23	\$1.22	\$1.82	\$1.59	\$1.69	\$1.57	\$1.91
Tax Base	\$4,691,311,145	\$4,738,224,257	\$4,785,606,499	\$4,833,462,564	\$4,881,797,190	\$4,881,797,190	\$4,930,615,162

Conclusion & Recommendations

The Program of Capital Expenditures herein provides a guide for budgeting and development of Londonderry's public facilities. The Planning Board will review and update the CIP each year prior to budget deliberations. The CIP may be modified each year based on changes in needs and priorities. As noted in the Plan, there are projects proposed where the CIP Committee has determined that there is not enough information to make a recommendation concerning a proposed capital project. These are topics in the opinion of the Committee that should be studied in further detail before funding decisions should be made.

The Capital Improvements Planning Committee has worked hard to improve the effectiveness of capital facilities programming in Londonderry. It is hoped that the improvements made during this time can continue to be refined and evaluated for their effectiveness in future years. The CIP Committee believes that Londonderry has made great strides in process and format of the Capital Improvements Plan, and are hopeful that the improvements have made a difference to the Planning Board, Town Council, School Board, and Budget Committee as they prepare budgets each year.

CHAPTER 674
LOCAL LAND USE PLANNING AND REGULATORY POWERS
Capital Improvements Program

Appendix A:
Relevant State
Statutes

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.

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.

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.

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.

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.

Appendix B: Capital Project Request Form



Londonderry Capital Improvement Plan Capital Project Worksheet & Submission Form



Department:		Department Priority: _____ of _____ projects
Type of Project: (check one)	Primary Effect of Project is to: <input type="checkbox"/> Replace or repair existing facilities or equipment <input type="checkbox"/> Improve quality of existing facilities or equipment <input type="checkbox"/> Expand capacity of existing service level/facility <input type="checkbox"/> Provide new facility or service capacity	
Service Area of Project: (check one)	<div style="display: flex; justify-content: space-between;"> <div> <input type="checkbox"/> Region <input type="checkbox"/> Town-wide <input type="checkbox"/> School District <input type="checkbox"/> Neighborhood </div> <div> <input type="checkbox"/> Town Center <input type="checkbox"/> Street <input type="checkbox"/> Other Area </div> </div>	
Project Description:		
Rationale for Project: (check those that apply, elaborate below) <div style="margin-left: 40px;"> <input type="checkbox"/> Urgent Need <input type="checkbox"/> Removes imminent threat to public health or safety <input type="checkbox"/> Alleviates substandard conditions or deficiencies <input type="checkbox"/> Responds to federal or state requirement to implement <input type="checkbox"/> Improves the quality of existing services <input type="checkbox"/> Provides added capacity to serve growth <input type="checkbox"/> Reduces long term operating costs <input type="checkbox"/> Provides incentive to economic development <input type="checkbox"/> Eligible for matching funds available for a limited time </div>		
Narrative Justification:		

Cost Estimate: (Itemize as Necessary)	Capital Costs Dollar Amount (In current \$) \$ _____ Planning/Feasibility Analysis \$ _____ Architecture & Engineering Fees \$ _____ Real Estate aquisition \$ _____ Site preparation \$ _____ Construction \$ _____ Furnishings & equipment \$ _____ Vehicles & capital equipment \$ _____ \$ _____ \$ _____ \$ _____ \$ _____ Total Project Cost	Impact on Operating & Maint. Costs or Personnel Needs <input type="checkbox"/> Add Personnel <input type="checkbox"/> Increased O&M Costs <input type="checkbox"/> Reduce Personnel <input type="checkbox"/> Decreased O&M Costs Dollar Cost of Impacts if known: + \$ _____ Annually (-) \$ _____ Annually
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Source of Funding:		
Grant From: _____	\$ _____	(show type)
Loan From: _____	\$ _____	(show type)
Donation/Bequest/private	\$ _____	
User Fees & Charges	\$ _____	
Capital Reserve Withdrawal	\$ _____	
Impact Fee Account	\$ _____	
Current Revenue	\$ _____	
General Obligation Bond	\$ _____	
Revenue Bond	\$ _____	
Special Assessment	\$ _____	
_____	\$ _____	
_____	\$ _____	
Total Project Cost:	\$ _____	

Form Prepared By:	
Signature:	_____
Title:	_____
Dept./Agency:	_____
Date Prepared:	_____

Appendix C: Capital Project Scoring Sheet

Evaluation Criteria	Department Score	Committee Score
Addresses an emergency of public safety need		
Addresses a deficiency in service or facility		
Provides capacity needed to serve existing population or future growth		
Results in long-term cost savings		
Supports job development/increased tax base		
Furtheres the goals of the 2012 Master Plan		
Leverages the non-property tax revenues		
Matching funds available for a limited time		
Total	0	0

CIP Priority Assignment

- 1 - Urgent - Cannot be Delayed; Needed immediately for health & 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 services
- 4 - Deferrable - Can be placed on hold until after 6 year scope of current CIP, but supports community development goals
- 5 - Premature - Needs more research, planning & coordination
- 6 - Inconsistent - Contrary to land use planning or community development goals

**Appendix D:
Project
Submission
Materials and
Backup
Information**