

Town of Brentwood  
Capital Improvements Program  
2024-2029

Prepared by:  
Brentwood Planning Board  
October 5, 2023

## **Acknowledgements**

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The Brentwood Planning Board endorsed this Capital Improvements Program by unanimous vote at their Planning Board public hearing of October 5, 2023.

## CAPITAL IMPROVEMENTS PROGRAM BRENTWOOD, NEW HAMPSHIRE

### I. INTRODUCTION

The Town officials in Brentwood, 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 their constituents while at the same time staying within the financial constraints mandated by available tax revenues. In an acknowledgment of the precariousness of the annual budgetary process, the General Court authorized the use of a Capital Improvements Program (CIP) to aid town officials in scheduling the investment of Town resources.

New Hampshire RSA 674:5-7 provide legal guidance as to authorization, purpose, description and preparation of the CIP. Undertaking a CIP can only be done after authorization to do so is granted by the local legislative body. This was done by a vote of the residents of Brentwood at the annual Town Meeting of 1987.

*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 6 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.*

Although this document must have the authorization of the local legislative body, its use, once completed, is entirely advisory. The document is structured to provide a multi-year (at least six) recommended program of major capital projects and expenditures.

### II. BRENTWOOD CAPITAL IMPROVEMENT PROGRAM

The Brentwood Capital Improvements Program is a budgetary document that schedules all anticipated major Town expenditures for a period of six years. The program, when adopted and fully utilized, serves to ensure that the services and facilities necessary to meet the community's needs are provided in accordance with the financial capabilities of Brentwood.

For the purpose of this document, the Brentwood Planning Board determined that a capital improvement is to be defined as: a major, generally non-recurring, expense of \$10,000 or more which falls into one of the following categories:

- The purchase of land for public purposes
- The purchase, construction, or rehabilitation of a municipal building or facility;
- The construction of roads, drainage facilities, or similar projects;
- The preparation of studies or architectural/engineering plans relative to the above;
- The purchase of vehicles; or
- The purchase of equipment with a life expectancy of over five years

### **Advantages of a Capital Improvement Program**

The adoption and implementation of a CIP offers many advantages:

- 1. Stabilizes year to year variations in capital outlays.** By examining projected operating expenditures and revenues over the six-year period, available funding can be evaluated and capital projects prioritized and scheduled to temper tax impacts.
- 2. Substantiates the need for development impact fees.** The costs of providing municipal services and infrastructure to new developments which would otherwise not have required Town expenditures can be reasonably passed on to developers as development impact fees.
- 3. Make pre-emptive acquisitions more feasible and defensible.** Anticipating and scheduling land purchases for municipal use, recreation, preservation, etc. will help ensure that opportunities are taken if they arise.
- 4. Supports growth control and impact fee ordinances.** A current Master Plan and CIP are statutory prerequisites for these regulations.
- 5. Facilitates implementation of the Master Plan.** Prioritizing and scheduling of proposed projects over time can eliminate duplication and a random approach to expenditures.
- 6. Provides a total picture of Brentwood's major needs.** Large expenditures will be viewed in the context of other projects, rather than in isolated instances as the needs arise. In this way, activities of municipal departments can be coordinated and piecemeal expenditures discouraged.
- 7. Establishes a rational and defensible project schedule.** Needs are evaluated and prioritized in light of anticipated revenues.
- 8. Serves as a public information tool.** The CIP is prepared in a public forum and provides sound information on the Town's plans for major expenditures.

After a public hearing is held, the Planning Board adopts the CIP as the guide for capital projects over a six-year period.

Once the program has been adopted, it is reviewed and updated annually by the Planning Board. This is especially important when the voters at Town Meeting do not fund all proposed capital projects. The CIP recommendations for the upcoming year's budget are presented to the Selectboard and Budget Committee. Each annual update adds an additional year to the schedule so that a six-year program period is maintained.

The CIP provides Brentwood with an opportunity to schedule future capital expenditures necessary to support the existing and forecast population. At the same time, the Capital Program Budget process is a means of providing input into the Budget Committee Hearings process and Town Meetings, effectively implementing the Master Plan. A Capital Improvement Program and Budget is utilized to realistically measure public expenditure needs to implement programs provided for in the Master Plan and relate them to the Town's growth, then provide for the scheduling for such improvement.

The Capital Budgeting process affords the ability to stabilize the tax rate by spacing programs and payments gradually over a period of time, thus avoiding peaks and valleys in the appropriations necessary, thus stabilizing the tax rate. It is becoming increasingly important, particularly as state and federal funding programs become less and less available to local communities, that alternate sources of funding are sought and utilized.

A CIP can assist Brentwood's measurement of capital expenditures required by proposed developments (even though in conformance with the Zoning Ordinances and Subdivision Regulations) against the Town's ability to provide means necessary to support such new developments. It is through this process that a Planning Board may require off-site improvements in support of development rather than placing burdens of public improvements on the general public. This is especially true when the only beneficiary will be the developer who is proposing the development and those ultimately living in such development.

It is this process that also makes the Town realize that Capital expenditures necessary for new development and expansions of old ones are creating a burden on the public funding process. New developments can be reasonably assessed for their fair share of capital facility needs.

For Brentwood to provide services without unduly burdening its financial capability, the Town should use a managed growth process. State Statutes require that a community, before exercising growth management, adopt a Master Plan and a Capital Improvement Program. The CIP must not merely indicate a community's inability to provide for rapid growth, but also indicate how financial planning can meet needs arising from future community growth.

Once the Planning Board has adopted a Capital Improvement Program and outlined a capital budget for the Town to consider, efforts toward community growth management must be related to the CIP process. The Planning Board measures new and proposed development, determining its inappropriateness in a schedule of timing, or its appropriateness in keeping with the community's ability to provide services, as well as its relationship to growing physical development.

It is through these means that the Planning Board can measure the need for off-site improvements such as road and traffic safety, can assess the impact of a proposed development, and can provide for orderly development of the community and implementation of the community's Master Plan.

The CIP is a stand-alone planning document, the use of which is voluntary by the Town. However, it is important to note that it is complementary to the Town's Master Plan. The major facility upgrades programmed in the CIP for the police department is discussed in the community facilities chapter of the Master Plan. Reasons for constructing this improvement are offered as long-term planning goals for the Police Department. The CIP serves as a mechanism to help bring about these community improvements in a financially responsible way.

While Brentwood has demonstrated a commitment to wise land-use planning through the implementation of its Master Plans and resulting regulations, the Planning Board must continue its effort to manage its rate of growth. The CIP helps to do this in a structured manner.

### **Financial Capacity and Method of Financing**

Town expenditures can be grouped into two broad categories -- operating and capital. Operating expenses include such items as salaries, utilities, insurance, rent, equipment purchases under \$10,000, etc. Capital expenses are restricted to land, vehicles, buildings, equipment that lasts more than 5 years, building renovations and repairs, and road projects which result in long term improvements.

Capital improvements are generally funded in five ways that are explained below: 1) current revenue, 2) general obligation bonds, 3) revenue bonds, 4) capital reserve funds and 5) special revenue sources

1. **Current Revenue:** The most commonly used method of financing capital projects is through the use of current revenues. Current revenue is the money raised by the local property tax for a given year. When a project is funded with current revenues, its entire cost is paid off within one year. Projects funded with current revenues are customarily lower in cost than those funded by bonds. If the town has the financial capacity to pay for a project in a given year, the cost to the taxpayer will be less than if bonded because there are no interest payments to be made. However, making capital acquisitions with current revenues does have the effect of scheduling an expenditure into one-year resulting in higher taxes for the year of purchase.
2. **General Obligation Bonds:** These bonds are used to finance major capital projects. They are issued for a period of time ranging from five years to twenty years, during which time principal and interest payments are made. They are secured by the government's power to tax and are paid for by property taxes. Time payments have the advantage of allowing the capital expenditures to be amortized over the life of the project and of avoiding the property tax peaks that result from capital purchases made from current revenues. On the other hand, they do commit resources over a long period of time, decreasing the flexibility of how yearly revenue can be utilized.
3. **Revenue Bonds:** These bonds are issued to finance revenue-producing facilities, such as water and sewer services. Revenue bonds differ from general obligation bonds in that, while the town secures them, they are paid for out of revenues generated by the improvement being financed. Thus, a water distribution system improvement, funded through revenue bonds, would be paid for by revenue

received from water users. User fees, with no local tax money involved therefore pay for the floating of these bonds.

4. **Capital Reserve Fund:** Since many capital projects involve very considerable expenditures, it is often advantageous to set aside current revenue over a period of years in order to make a purchase. The resulting capital reserve fund can be for general purposes, with its use determined at a later date, or specific, with its purpose set out initially. One obvious advantage of a capital reserve fund is that the major acquisition can be made without the need to go into the bond market and without making interest payments. With capital reserve funds, monies are "removed" from the town's budget in the year in which the money is appropriated, not in the year in which the purchase is actually made.
5. **Special Revenue Sources:** This category includes projects financed by user fees, intergovernmental transfers, grants and gift/donations. Intergovernmental transfers, so-called, are highway aid from the NH Dept. of Public Works and Highways, the Environmental Protection Agency for sewer projects, the Dept. of Housing and Urban Development for community development projects, and the Dept. of the Treasury for general revenue sharing funds. These programs either provide an outright grant or provide matching funds to go with locally raised funds.

### III. **Proposed Capital Projects**

The primary goal of the Capital Improvements Program is to schedule the expenditures so that the peaks and valleys in the Town's annual tax rate are eliminated. The largest of expenditures are anticipated and scheduled, and smaller expenditures are worked in around them to minimize variability in the tax rate.

A goal or target expenditure level is set for each of the years in the project period. For a community that is growing slowly without substantial increases in its tax base from year to year, the sum of the cost of all the projects can be divided by the number of years in the plan to yield a flat expenditure rate. In this case, dividing the expenditures equally over the period would result in individual property owners experiencing a higher tax burden in the earlier years of the plan and a lower burden in later years, as the taxable property increases.

In Brentwood's case, the department heads prioritized the projects; a project indicated as essential was scheduled first. Table 1, titled **Brentwood Capital Improvement Plan 2024 - 2029** shows anticipated capital projects for the next six years. The projects have been scheduled as submitted by the assorted departments with minimal adjustments made by the CIP committee in an effort to equalize capital expenditures over the six-year plan period. Table 2 shows the capital project proposed by the Swasey Central School for the same 6-year period.

Copies of the project request forms submitted by department heads that were used in the preparation of this document are on file in the Planning Board office. To better understand the projects, a brief description of each as provided by department heads is presented below. Unless otherwise indicated, the projects were submitted as being funded with current revenues as described in the financing section above.

Table 1 - Town Capital Improvements Projects 2024-2029

	2024	2025	2026	2027	2028	2029	Donations	Grants /Reimbursements	CRF	Other
<b>Town Administration</b>										
Replace software for fund accounting , tax and assessing	\$80,000								\$80,000	
Furnace for existing Town Offices		\$40,000								
Replace servers for Town offices, Police Department and Fire Department	\$40,000								\$40,000	
<b>Cemetery</b>										
Build maintenance garage at Tonry Cemetery			\$40,000							
Purchase land for new Town Cemetery					Unknown					
<b>Fire Department:</b>										
Replace ambulance		\$330,000							\$330,000	
Purchase Aerial Firefighting apparatus			\$150,000					Anticipated		
<b>Highway Department:</b>										
Relace 2011 International Model 7400		\$290,552							\$124,268	
Replace 2006 International Model 7400			\$290,552							
Purchase six wheel dump truck						\$290,552				
<b>Mary E Bartlett Memorial Library</b>										
Repair entry way and exit decking	awaiting cost estimate									
Install Elevator for basement access	\$80,000							Anticipated		
Painting of all main floor walls		\$19,500								
Exterior painting of entire building		\$19,117								
<b>Historical Society</b>										
Installing and connecting a well to BHS building	\$15,000									
Septic design and installation	\$12,000									
Pave the BHS parking lot	\$10,000									
<b>Conservation Commission</b>										
Open Space preservation (3M)		\$288,750	\$271,125	\$264,750	\$258,375	\$252,000				
<b>Police Department:</b>										
Multi Purpose municipal complex (4M)		\$385,000	\$361,500	\$353,000	\$344,500	\$336,000		\$125,000		
Portable radios	\$16,666	\$16,666	\$16,666							
<b>Recreation Commission:</b>										
Replace furnace at the rec center		\$40,000								
Replace roofs at the rec concession stand and garage		\$30,000								
Replace windows at the rec center	awaiting cost estimate									
Construct Bathrooms	\$80,000									
Portable field fencing		\$12,000								
Construct hybrid pickleball/tennis court			\$90,000							
Install athletic field lighting				\$440,000						
Construct baseball press tower					\$70,000					
Construct basketball court										
Total expenditures:	\$333,666	\$1,471,585	\$1,219,843	\$1,057,750	\$672,875	\$878,552		\$125,000	\$574,268	
Minus Grants/CRF/ etc.	\$120,000	\$579,268		\$0	\$0					
<b>Total needed to be raised by taxation:</b>	<b>\$213,666</b>	<b>\$892,317</b>	<b>\$1,219,843</b>	<b>\$1,057,750</b>	<b>\$672,875</b>	<b>\$878,552</b>				



Table 3 - Past Capital Expenditure. 2020, 2021, 2022

Capital Project	Year	Project Cost	Revenue Source
ADA Compliant doors for the Bartlett Library	2020	\$12,110	Impact Fees
Police Department Renovations	2020	\$14,384	Impact Fees
Recreation Department portable generator and lights	2020	\$33,989	Impact fees
Highway Department vehicle purchase	2020	\$36,208	Capital Reserve Fund
Town Offices carpet replacement	2020	\$46,292	Capital Reserve Fund
Highway Department vehicle purchase	2022	\$45,052	Capital Reserve Fund
Highway Department building addition	2022	\$276,959	Capital Reserve Fund
Highway Department, Mill Road Bridge	2022	\$473,298	Capital Reserve Fund

Table 3 above inventories capital improvement costs for the past three years. There were no warrant articles for capital purchase in the time period. Each project accomplished over the time period used either impact fees or moneys set aside in advance through capital reserve accounts. The lack of activity in 2021 is likely the result of the Covid-19 pandemic. In anticipation of the capital outlays programmed for the Highway Department it is important to note because of the dramatic increase in cost for the proposed vehicles the existing capital reserve fund for Highway Department vehicles is underfunded. The balance in the account as of July 31, 2023 is \$124,268.11. The current CIP anticipates \$871,656 in vehicle capital expenses in the next 6 years.

Table 4 below, indicates the remaining balances of prior-year bond initiatives. These are financial commitments that are scheduled and need not be in the six-year CIP but need to be understood in the context of the overall expenses encumbered by the community.

Series Name		Interest	Principal	2023 Payment	Term	Maturity Date	Outstanding Principle
07B	Open Space	\$1,475.00	\$10,000.00	\$11,475.00	20	2027	\$50,000.00
08A	Open Space	\$8,540.50	\$45,000.00	\$53,540.50	20	2028	\$270,000.00
04C	Open Space	\$3,562.50	\$25,000.00	\$28,562.50	20	2025	\$75,000.00
11E	Open Space (Lyford)	\$4,400.00	\$15,000.00	\$19,400.00	20	2032	\$120,000.00
<b>Subtotal</b>	<b>Open Space</b>	<b>\$17,978.00</b>	<b>\$95,000.00</b>	<b>\$112,978.00</b>			
10B	Fire Station	\$24,689.00	\$75,000.00	\$99,689.00	20	2030	\$600,000.00
03E	Library	\$1,312.50	\$25,000.00	\$26,312.50	20	2023	\$25,000.00
17B	Prescott Road	\$12,750.00	\$50,000.00	\$62,750.00	10	2027	\$250,000.00
				<b>Total</b>			<b>Total</b>
				\$301,729.50			\$1,390,000.00

#### IV. Project Narratives – Town and School

Requests for capital projects were solicited from each of Brentwood's departments in an effort to determine the level of capital expenditure for the next six years. Each department was asked to provide a narrative description of the capital improvement, an estimated cost and an internal department ranking or priority statement if more than one project was submitted. This information is summarized below to act as supporting documentation of the projects listed on the Capital Improvements Program.

##### **Town Administration**

The Selectboard have submitted two projects. The first is to purchase new accounting, tax and assessing software at a cost of \$80,000. The second project is the replacement of the existing furnace at the Town offices. At a proposed cost of \$40,000 this project is necessary only if the proposed municipal complex discussed below doesn't move forward. The third project is to replace the computer network servers for the Town offices, the police department, and the fire department. The cost of this project is \$40,000.

##### **Cemetery**

The Superintendent of cemetery has submitted three projects for the CIP. The first is the construction of a maintenance shed to be located at the Tonry Cemetery on Middle Road. This shed will be a 24 x 24 feet 2stall garage to house equipment and perform maintenance work. The cost of this building is estimated to be \$40,000.

The second project is the paving of all roads in the Tonry Cemetery to improve access to all burial sites. The estimated cost of this project is \$54,000.

The third project has no cost associated. It is the purchase land for a new cemetery site for the Town. The Cemetery Trustees need to decide how much land is necessary and how such an acquisition may take place. The project is set at the later years of the CIP program.

##### **Fire Department**

The Brentwood Fire Department submitted two projects for the CIP. The first is the replacement of the existing 2006 ambulance. The anticipated cost for this vehicle replacement is \$330,000 and there are existing ambulance funds to pay for this project. The second project is the purchase of an aerial firefighting apparatus that has combined pump capabilities as well. The anticipated cost of this equipment is \$1,500,000. If this project were to move forward Federal Emergency Planning Funds would be utilized to pay 90% of the project cost meaning the Town cost would be \$150,000.

##### **Highway Department**

The Highway Department has estimated that over the next six years they will replace a number of vehicles that are nearing the end of their useful life. One 2001 dump truck and one 2006 dump truck need replacement. The cost for each of these is anticipated to be \$290,552. Because of increased road length over the last several years an additional International vehicle is proposed at the same cost of \$290, 552 in the later years of the program.

### **Mary E Bartlett Library**

The library has four projects for the CIP. The first is to repair decking at both the front entryway and the rear exit. The cost of this project is undetermined at this time, The second is to install an elevator in the library to provide basement access. The cost of this project is \$80,000. The third project is to paint all interior first floor wall with an estimated cost of \$19,500. The fourth project is to paint the exterior of the building. The cost estimate for this project is \$19, 117.

### **Brentwood Historical Society**

There has three projects proposed by the BHS for the capital improvements program all with an eye to great use of the Historical Society's building on Crawley Falls Road. The first is the installation of a well and its connection to the BHS building. The cost of this project is estimated to be \$15,000.

The second project is the design and installation of a septic system. The building has never had a functioning septic system. The cost of this project is estimated to be \$12,000.

The third project is to pave the BHS parking lot. This project is estimated to cost \$10,000.

### **Conservation Commission**

The Brentwood Conservation Commission has one proposed project, and it is the purchase of land using funds allocated but not yet secured for the purpose of purchasing open space. The Town Meeting in 2022 approved establishing a \$3,000,000 bond for such purchases. No land has been purchased thus far, but for the sake of the budgetary process a possible 20-year bond schedule has been projected by the NH Municipal Bond Bank This level principal bond begins with a payment of \$288,750 in 2025. The Town meeting vote specified funds must be spent by 2027 but presumably the funds maybe earmarked in total by 2027 and a long-term bond instrument can be utilized.

### **Police Department**

The Police Department has two proposed projects on the CIP. The first is the construction of a new multi-purpose municipal facility (a joint police / town office building). Current estimates indicate that the cost of this new building will be \$4,000,000 for a 6,000+ square foot structure. It is highly likely that a municipal bond will be acquired to finance the new multi-purpose facility over a term of twenty years much like the Town currently has for the fire station on Middle Road. process a possible 20-year bond schedule has been projected by the NH Municipal Bond Bank This level principal bond begins with a payment of \$385,000 in 2025.

The second project from the Police Department is the purchase of portable radios at an estimated cost of \$50,000. This project cost can be phased over three years.

## **Recreation Department**

The Brentwood Recreation Department has submitted six projects for inclusion on the CIP. After a two-day community engagement workshop about the facility, several physical inadequacies became obvious and are proposed here as projects. Five of the nine projects listed on the program are based on Brentwood resident's input provided during the workshop.

There are three high-priority projects needed to maintain the facilities. The first is to replace the existing rec center furnace as it nears 20 years old. Estimated cost of the project is \$10,000. The second is to replace the windows at the rec center. The sills and trim are rotted and many window catches are inoperable so the windows cannot be opened. The third is to replace the roofs of the rec center concession stand and garage (more cost effective to do together), at an estimated cost of \$30,000.

The remaining projects would improve facilities to provide additional community benefits and raise revenue. Among these projects, the highest priority is the construction of bathrooms at the recreation center. The project cost estimate is \$80,000.

A portable fence is proposed for baseball/softball outfields. Having such fencing will allow for increased use of the fields, added potential for revenue from advertisement and would increase overall safety. This project has an anticipated cost of \$12,000.

The construction of a hybrid pickleball/tennis court at regulation size would bring a highly sought after activity for senior residents to the facility. The cost of this project is \$90,000

The athletic fields could be much more utilized and would generate additional revenue if they were lighted facilities. The cost of lighting the fields is estimated at \$440,000.

The construction of a baseball press tower would serve several purposes for the rec facility. As a two-story structure the building would provide equipment storage space, be the operation location for field lighting and scoreboard and could also house audio equipment to facilitate game commentary. The cost of this project is estimated to be \$70,000.

Construction of an asphalt-surfaced, regulation-sized, basketball court. This would create additional activity space to expand program offerings. The cost of this project is estimated to be \$75,000.

## **Project Narratives for Swasey Central School**

The Swasey Central School has submitted the following list of proposed capital improvements projects for the next 6 years.

Construct a new sprinkler system within the modular classroom at the school. The project cost is \$30,000.

Systemic repair of the existing Energy Recovery Ventilation System for the school. The project involves replacement of the systems controls. The cost of the project is \$33,000.

Installation of solar panels on the roof of the Swasey Central School. The project cost is 900,000. The cost of the project will be offset by both energy credits and electrical cost benefits that have yet to be determined.

Repair, replace and resod the children's play areas well as updating the outdoor eating and class collaboration area to provide more shade. The cost of the project is \$30,000.

Replace the existing convection oven in the school kitchen. The cost for the replacement is \$10,000.

Replace the existing oven in the school kitchen. The cost for the replacement is \$10,000.

Pave all walkways that surround Swasey Central School that enter and exit the building. The cost of this project is \$25,000.

Lay the final finish coat to the existing pavement that was completed for the entire school site in 2022. The cost of this project is \$17,000.

Install mini-split air conditioning units in all rooms with now air conditioning presently. The cost of this project is \$30,000.

Upgrade the bathroom located off the main office of the school with water saving automatic toilets, sinks and hand dryers. The cost for these upgrades is \$20,000.

Install a new digital LED sign on campus that will allow the school and town to be able to communicate school and town events outside of Swasey Central School. The cost of this project is \$15,000.