

Town of Brentwood
Capital Improvements Program
2025-2030

Prepared by:
Brentwood Planning Board
October, 2024

Acknowledgements

Members of the Brentwood Planning Board:

Kristin Aldred, Chairman
Stefanie Kizza, Vice Chairman
Bruce Stevens
Doug Finan
Ned Matson
Doug Marino
Letty Bedard, Selectboard representative
Brian West, Alternate
Kate Parks, Alternate
Mark Kennedy, Alternate
Elizabeth Faria, Alternate

Members of the Capital Improvements Committee

Jack Mitchell, Budget Committee
Letty Bedard, Selectboard
Pual Kleinman, Selectboard
Doug Finan, Planning Board

The Brentwood Planning Board endorsed this Capital Improvements Program by vote at their Planning Board public meeting of October 4, 2024.

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. Brentwood's municipal budget committee has been authorized to assist in the development and review of each annual budget for the town. Members of the budget committee are residents of town elected by their fellow residents to review department budgets and work with the Selectboard to develop the budget that is offered to the towns people to consider and vote upon at the annual March Town Meeting. Each municipal department (fire, police, highway) develops a budget for their department that considers all the costs associated with the activities the department performs for the town in one year. This budget includes employee salaries and benefits, ongoing costs for equipment and supply needs, as well as larger non-recurring cost items like fire engines, snow plows and municipal buildings. 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 in these larger cost items that are separate from the day-to-day expenses of running the town.

New Hampshire RSA 674:57 provides 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 multiyear (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; and
- 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 meeting 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; it must 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 six ways that are explained below: 1) current revenue, 2) general obligation bonds, 3) revenue bonds, 4) capital reserve funds and 5) special revenue sources, 6) impact fees

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 thirty 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. Capital reserve funds are established for a specific reason, such as the purchase of a dump truck, and monies are allocated annually until sufficient funds are available to purchase the equipment. 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.
6. **Impact Fees:** Brentwood voters adopted an impact fee ordinance that allows the Town to assess new development for a percentage of capital expenses that are necessary to serve the new development. These funds are collected at the building permit stage of both residential and non-residential construction. For school, highway, town office, fire, police and library improvements these funds can be used for capital projects included in the CIP.

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 create a steady or gradually increasing 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 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 2025 - 2030** 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 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 2025-2030

	2025	2026	2027	2028	2029	2030	Donations	Grants /Reim- bursements	CRF	Other
Town Administration										
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	
Cemetery										
Build maintenance garage at Tonry Cemetery		\$40,000								
Purchase land for new Town Cemetery				Unknown						
Pave all roads in Tonry Cemetery		\$33,990								
Fire Department:										
Replace ambulance	\$330,000								\$330,000	
Purchase Arial Firefighting aparatus		\$150,000						Anticipated		
Highway Department:										
Replace Cat 420 exc avator (w/ Takeuchi)				\$211,922						
Replace 2003 Loader (w/ Hitachi)					\$188,236					
Insulate the new service garage	\$12,132									
Replace 2006 International Model 7400		\$290,552								
Purchase six wheel dump truck					\$293,604					
Mary E Bartlett Memorial Library										
Install Elevator for basement access				\$80,000				Anticipated		
Painting of all main floor walls	\$19,500									
Exterior painting of entire building	\$19,117									
Purchase generator to enable Library functionality through power outages.	\$10,000									
Historical Society										
Structural Improvements to the Grange	\$20,000									
Installing and connecting a well to BHS building	\$24,700									
Septic design and installation	\$15,000									
Pave the BHS parking lot	\$10,000									
Conservation Commission										
Open Space preservation (3M)	\$288,750	\$271,125	\$264,750	\$258,375	\$252,000	\$245,625				
Police Department:										
Multi Purpose municipal complex (10M)	\$904,625	\$883,875	\$863,125	\$842,375	\$821,625	\$800,875		\$125,000		
Portable radios	\$16,666	\$16,666								
Recreation Commission:										
Replace furnace at the rec center	\$40,000									
Replace roofs at the rec concession stand and garage	\$30,000									
Construct irrigation system for lower playing fields		\$30,000								
Install athletic field lighting			\$440,000							
Construct baseball press tower				\$70,000						
Total expenditures:	\$1,860,490	\$1,756,208	\$1,567,875	\$1,462,672	\$1,555,465			\$125,000	\$450,000	
Minus Grants/CRF/ etc.	\$450,000		\$0	\$0						
Total needed to be raised by taxation:	\$1,410,490	\$1,756,208	\$1,567,875	\$1,462,672	\$1,555,465					

Table 2 - Swasey Central School Capital Projects 2025-2030

Projects	2025	2026	2027	2028	2029	2030		
Roof Replacement over Gymnasium	\$50,000							
Library Exterior Doors	\$45,000							
Field Maintenance	\$30,000							
Convection Oven		\$10,000						
Stove for Kitchen		\$10,000						
Dishwasher for Kitchen		\$15,000						
Pave all Walkways			\$25,000					
Finish Coat on Pavement			\$17,000					
Air Conditioning Mini Splits			\$30,000					
Upgrade Bathroom off of Main Office				\$20,000				
Digital LED Sign				\$15,000				
Kitchen - Adult Bathroom				\$45,000				
Total Expenditures	\$125,000	\$35,000	\$72,000	\$80,000	\$0	\$0		
Total Cost of Capital Projects	\$312,000							

I. 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

Then Selectboard has submitted two projects. The first is to purchase new accounting, tax and assessing software at a cost of \$80,000. The second 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 2-stall 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 \$33,990.

The third project has no cost associated. It is the purchase of 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. On the CIP four vehicles are being replaced. The replacement of the 2006 International Model 7400 will cost \$290,552. The six wheel dump truck will cost \$293,604. The existing 2003 loader will be replaced by a Hitachi costing \$188,236. The existing excavator will be replaced by a Takeuchi loader that will cost \$211,922. The last project on the CIP is the insulation of the new service garage at a cost of \$12,000.

Mary E Bartlett Library

The library has four projects for the CIP. The first is a project to install an elevator in the library to provide basement access. The cost of this project is \$80,000. The second project is to paint all interior first floor wall with an estimated cost of \$19,500. The third project is to paint the exterior of the building. The cost estimate for this project is \$19, 117. The final project is to install a full building generator tom allow the structure to be unfettered by power outages. There is no cost estimate presently but \$10,000 has been placed on the program until a cost is determined.

Brentwood Historical Society (BHS)

There are four projects proposed by the BHS for the capital improvements program all with an eye to greater 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 \$24,000.

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 \$15,000.

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

The final project is to make a number of structural improvements to the building. These include replacing infested basement beams; installing footings and vertical supports, replacing the south side sill repointing the stone and brick foundation on the buildings south side; and finally repairing and re-glazing windows.

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 \$10,000,000 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.

The payment schedule for a possible 20-year bond has been projected by the NH Municipal Bond Bank. This level principal bond begins with a payment of \$904,625 in 2025.

The second project from the Police Department is the purchase of portable radios at an estimated cost of \$50,000. This project first appeared on last year's CIP as a three-year project, with the remaining two years of cost showing on this year's program.

Recreation Department

The Brentwood Recreation Department has submitted six projects for inclusion on the CIP. After a two-day visioning session about the facility several physical inadequacies became obvious and are proposed here as projects. Five of the nine projects listed on the program are the result of this charette program.

Replace the existing rec center furnace as it nears 20 years old. Estimated cost of the project is \$10,000.

Replace the roofs of the recreation center concession stand and garage. The cost of these projects more cost effective to do together, is estimated to be \$30,000.

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 irrigation system for the lower playing fields will help make these field much more useable throughout the entire recreation season. The cost of this project is \$30,000.

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.

Replace the roof over the gymnasium at a cost of \$50,000.

Install new exterior doors for the library with the project costing \$45,000 because existing doors are rusty and deficient for safety and energy efficiency.

Replace repair resod the playground area that students use to play soccer and other team sports. The cost for this 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.

Replace the dishwasher in the school kitchen at a cost of \$15,000.

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 no 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.

Upgrade the adult bathroom located off of the kitchen with water saving automatic toilets, sinks and hand dryers. The cost of this project is \$45,000.