

Town of Hillsborough New Hampshire

CAPITAL IMPROVEMENTS PROGRAM FY-2009 to FY-2014

ADOPTED

September 2, 2009



Developed by the Hillsborough Planning Board's CIP Committee
With assistance from the Central New Hampshire Regional Planning Commission

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Prepared by the:

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CERTIFICATE OF ADOPTION

In accordance with New Hampshire RSA 674:5-8, Capital Improvement Program, and RSA 675:6, Method of Adoption, the Hillsborough Planning Board, having held a duly noticed public hearing on September 2, 2009 hereby adopts and certifies this Capital Improvement Program, FY 2009-2014, dated September 2, 2009.

Herman Wiegelman, Chair

Gary Sparks, Vice Chair

Joseph Collins, Selectmen's Representative

Frederic Murphy, Member

E. Anne Poole, Member

Elisabeth Olson, Member

Arlene Johns, Member

Robert Eckberg, Alternate Member

Patricia Cote, Alternate Member

Schyler Jones, Alternate Member

This document was received and recorded by the Town Clerk on _____, 2009.

Signed: _____
Deborah J. McDonald, Tax Collector/Hillsborough Town Clerk

Seal:

ACKNOWLEDGEMENTS

The Planning Board would like to express their gratitude to the following people who assisted the Board with this undertaking to develop the Capital Improvements Program.

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TABLE OF CONTENTS

CERTIFICATE OF ADOPTION i
 ACKNOWLEDGEMENTS ii

CHAPTER 1. INTRODUCTION
 HISTORY OF HILLSBOROUGH’S 2009-2014 CAPITAL IMPROVEMENTS PROGRAM (CIP).....1
 PURPOSE AND USE OF THE CIP2
 THE CIP PROCESS3
 SCOPE OF THE CAPITAL IMPROVEMENTS PROGRAM5

CHAPTER 2. CAPITAL IMPROVEMENT PROJECT PRIORITY RANKING
 PROJECT/PURCHASE RANKING SYSTEM6
 FINAL PRIORITIZED PROJECTS AND RANKINGS6

CHAPTER 3. SUMMARY OF PROJECTS, FY-2009 – FY-2014
 HISTORICAL AND PROJECTED POPULATION GROWTH.....8
 PROJECTS OVERVIEW11
 MUNICIPAL IMPROVEMENTS SCHEDULE18
 SCHOOL DISTRICT IMPROVEMENTS SCHEDULE19

CHAPTER 4. FINANCIAL ANALYSIS
 EXPLANATION OF TERMINOLOGY20
 BONDED INDEBTEDNESS21
 ANNUAL ASSESSMENTS23
 CAPITAL RESERVE FUNDS.....25
 TAX RATE TRENDS AND COMPARISONS.....26
 ANTICIPATED FINANCIAL IMPACTS OF PROJECTS28

CHAPTER 5. ROAD MANAGEMENT PLAN
 TOWN ROADS – CLASS V AND CLASS VI31
 PRIVATE ROADS-37
 EMERALD LAKE VILLAGE DISTRICT ROADS39
 STATE HIGHWAYS.....40
 TOWN ROAD MILEAGE AND BUDGET41

CHAPTER 6. APPENDIX
 METHODS OF FINANCING CAPITAL IMPROVEMENTS42
 FUNDING SOURCES FOR TRANSPORTATION IMPROVEMENTS44
 MISCELLANEOUS FUNDING SOURCES47
 FUNDING FOR CONSERVATION48
 RELEVANT STATE STATUTES FOR CAPITAL IMPROVEMENTS49

CHAPTER 1. INTRODUCTION

HISTORY OF HILLSBOROUGH'S 2009-2014 CAPITAL IMPROVEMENTS PROGRAM (CIP)

In 1999, the Hillsborough Planning Board adopted the 1999 Master Plan. In addition to in-depth discussion of land use patterns, conservation, transportation, history, and economics of the community, this Plan included a comprehensive Community and Recreational Facilities and Utilities Chapter, which discussed the short- and long-term needs of each department within Town. One of the critical recommendations within the Master Plan was that the Town develops and strictly follows a Capital Improvement Program (CIP) in accordance with NH RSA 674:5-8 (see **Appendix**).

The CIP, an integral extension of the Master Plan, is a program budget and schedule which lays out a series of planned municipal expenditures for capital improvements. It is essentially a plan that shows how, when, and at what cost Hillsborough intends to expand or renovate its services and facilities over a six-year period to accommodate existing and predicted needs of the community as related to current and projected growth.

To accomplish the task of creating the Town's CIP, the Planning Board appointed a five-person Capital Improvements Program Committee at their November 5, 2008 regular meeting. This Committee was charged with developing preliminary evaluation ranking criteria, defining what a capital improvement is, meeting with department heads to discuss projects, as well as the responsibility of scheduling projects in a way to accommodate the public need while minimizing significant fluctuations in the tax rate.

For the purposes of this document, a capital improvement has been defined by three key criteria: (1) the item must have a cost of greater than \$10,000; (2) it must have a useful life of one year or more; and (3) any project requiring bond financing within the next six years should be included. Eligible items include major equipment, vehicles, special studies, purchase of land or easements, as well as construction of roads and buildings. Recurring costs, such as personnel and supplies, are not capital improvements. Some items, such as maintenance or repairs, may or may not be included depending upon the cost and the useful life of the repair.

In summer 2008, the Planning Board initiated a full update of the four-year old FY2004-FY2010 CIP. Similar procedures were followed, new data was collected, and new projects were submitted for consideration for inclusion into the document.

PURPOSE AND USE OF THE CIP

The CIP has a variety of purposes and should have many beneficial effects on Hillsborough's financial, budgetary, and planning functions. Its primary purposes are summarized below.

1. State Statutory and Other Legal Requirements: According to NH RSA 674:22, communities that wish to engage in regulating the timing of development through the establishment of growth controls must have adopted both a Master Plan and the Capital Improvements Program. With the adoption of the CIP, the Town may be able to regulate the rate of growth, should the need for such control become necessary. Hillsborough currently has a Growth Management Ordinance in place. In the meantime, the CIP, in conjunction with the Master Plan, will enable the Planning Board to use its power under RSA 674:36 to deny subdivisions that are premature due to the lack of sufficient public services and/or infrastructure. The CIP demonstrates that the Town is attempting to accommodate growth, and that there is a good faith effort on the part of the Town to provide those services at some later date. If impact fees are assessed to a developer, the Town should request the fees in accordance with the CIP and should also fund its portion of the necessary infrastructure improvement.
2. Stability in Tax Rates and Budgets: The Capital Improvements Program will contribute to stabilizing the Town's tax rate and budget each year by planning and budgeting for major capital expenditures well in advance. Financing methods such as bonding and capital reserve funds are recommended in order to make annual capital expenditures more stable, predictable, and manageable. Wide fluctuations in annual Town budgets caused by sudden or large one-time capital expenditures will be reduced. Under NH RSA 33:4A, the Town's bonded indebtedness is limited to 1.75% of the Town's assessed valuation and the School bonded indebtedness is limited to 7.0% of the Town's assessed valuation.
3. A Management Tool for Town Officials: The 2003 Master Plan contains projections and analyses of the Town's demographic trends and finances which all local officials should find useful in planning and delivering public services. A comprehensive, longer-term picture of capital needs is created because all capital items are placed into one schedule. The Capital Improvements Program is designed to be used by officials as a management tool.
4. Citizens' and Developers' Guide to Planned Expenditures: The Capital Improvements Program will serve both citizens and developers as a useful guide for expenditures planned by the Town to accommodate projected growth. The citizen who wants to know when and at what costs a particular service will be expanded can consult the Capital Improvements Program, as can the developer who wants to know when, for example, school capacity will be expanded. The Town can limit the number of building permits issued each year if it can document the lack of municipal and school capacity to handle growth, along with the Town's intentions to remedy the situation.

5. Use by the Selectmen and Budget Committee: In Hillsborough, the Budget Committee is the Board of Selectmen. RSA 674:8 is not specific about how the Capital Improvements Program is actually used in preparation of the annual Town Budget. It simply requires the Planning Board "...submit its recommendations for the current year to the Mayor (Board of Selectmen) and Budget Committee... for consideration as part of the annual budget." This clearly means the Capital Improvements Program is not binding in any way upon Town appropriations and expenditures. The Capital Improvements Program is thus an advisory document without the force of law. A properly prepared Capital Improvements Program will, however, be effective and credible when annual consideration of the budget takes place.

THE CIP PROCESS

The Planning Board appoints a Capital Improvements Program Committee, which should use the following process as guidance for creation of a CIP:

Approval of 1999 Master Plan

- Hillsborough Planning Board completes a new 1999 Master Plan, adopted after conducting properly noticed public hearings. While there is no statutory time limit for the life of Master Plans, generally accepted practice is to update every 7 to 10 years, or after a decennial census is released.

Authorization from Annual Meeting

- The Planning Board was authorized by the March 2001 Town Meeting to create a Capital Improvements Program in accordance with NH RSA 674:5.

Appointment of Committee

- The Planning Board appoints a Capital Improvement Program Committee consisting of members from the Planning Board, Fire Department, Town Staff, and private citizens. This vote occurred on November 5, 2008.

Development and Adoption of Evaluation Criteria

- Ranking and evaluation criteria is preliminarily developed and adopted by the Capital Improvements Program (CIP) Committee with assistance from the Central New Hampshire Regional Planning Commission (CNHRPC).

Solicitation of Projects From All Municipal/School Departments

- The Town sends information and application materials provided by CNHRPC to all Town Department heads, Board/Commission Chairs, and the School Board. Department heads submit requests with department priority ranking, estimated costs, and identification of how each project/purchase is to be funded.
- The Town collects the requests and the CNHRPC conducts preliminary annual financial impact of requests. Data is then submitted to the CIP Committee for ranking.

Ranking of Project Requests

- The CIP Committee holds an interview with each submitter to discuss requests. After testimonies are completed, each member of the CIP Committee ranks each request based on their understanding of ranking criteria and upon their understanding of municipal priorities.
- Adjustments in scheduling over the six-year time period (2009-2014) are negotiated in order to minimize increases in tax rate.
- The CIP Committee develops a final recommended list of projects, as well as scheduling, which the CNHRPC develops, and submits the document to the Planning Board for adoption.

Planning Board Review

- The Planning Board receives a recommended CIP from the CIP Committee. Planning Board may, at their discretion, meet with the CIP Committee prior to the public hearing to discuss the document.
- The Planning Board may adjust scheduling and/or estimated cost of items prior to public hearing.
- The Planning Board conducts a properly noticed public hearing for adoption of the CIP. Planning Board either votes to adopt the CIP as posted, or revises it as result of public testimony.
- Once adopted, the CIP is filed with the Town Clerk, and copied to all Town Departments, the Budget Committee, Board of Selectmen, and the Hillsborough School Board.

Annual Update

- Following the annual Town Meeting, the CIP process is repeated. Projects are re-evaluated and re-ranked according to criteria approved by the Planning Board or CIP Committee.

SCOPE OF THE CAPITAL IMPROVEMENTS PROGRAM

This Capital Improvements Program identifies capital expenditures anticipated over the next six fiscal years, between FY-2009 (beginning January 1, 2009) and ending with FY-2014 (which concludes December 31, 2014). Within this time frame, however, other projects will be identified which will be of high priority and warrant immediate inclusion in the Town's capital spending plan. After projects are completed for a particular year, they should be removed from the Program and the status of pending projects should be examined and adjustments made. Every summer, the process should begin anew to ensure that priorities remain the same and that new projects are placed into the CIP.

CHAPTER 2.

CAPITAL IMPROVEMENT PROJECT PRIORITY RANKING

PROJECT/PURCHASE RANKING SYSTEM

One of the most difficult aspects of preparing a CIP is the scheduling and evaluation of proposed projects. The following priority ranking system was developed to assist the CIP Committee in evaluating the proposals submitted by each of the Town's Departments.

Department Self-Ranking

Each project/purchase was assigned a priority by the submitting Department on a High, Medium, or Low basis. Each application also assigned a Year of Expenditure and listed sources of funding. Applications were sent to Department heads in November 2008. Department heads were then scheduled for interviews with the CIP Committee.

CIP Committee Ranking

The Committee invited those Departments which submitted applications to appear before the Committee and present their proposals. The question- and answer-session permitted applicants to provide greater detail on aspects of their proposed project/purchases.

After reviewing all of the applications submitted by Town Departments and then interviewing the applicants, the CIP Committee ranked the applications based upon current Town needs and priorities. They ranked each application against those within the same fiscal year, and then made modifications where necessary by placing each project into the appropriate fiscal year based upon budgetary considerations. **Table 1** (following) displays the Priority Rank based upon a scale of Low-Medium High and displays the appropriate fiscal year selected by the CIP Committee based upon all factors, including cost.

Priority Rank

Low – project is unnecessary or project can wait

Medium – project is necessary or project is needed soon

High - project is urgent

FINAL PRIORITIZED PROJECTS AND RANKING

Thirty-six (36) projects were brought before the CIP Committee for consideration. One project from the Highway Department was identified as road reconstruction projects and has been incorporated both into the CIP ranking process and into **CHAPTER 5. ROAD MANAGEMENT PLAN**. The final project rankings as adopted by the Committee are depicted in **Table 1**:

**Table 1
Final Project Rankings**

Hillsborough Capital Improvements Program, FY-2009 to FY-2014						
Summary of Potential Projects, Costs, and Ranking						
<i>June 15, 2009</i>						
Application #	DEPARTMENT REQUESTS and PROJECT TITLE	Applicant			CIP Committee	
		Proposed Year	Applicant Priority	Estimated Cost	Priority Rank	Fiscal Year Priority
LIBRARY						
2009-LI-1	Fire Suppression System 2009-2010	2009	High	\$200,000	High	2009-2010
2009-LI-2	Elevator & Elevator Shaft 2013-2014	2010-2011	Med-High	\$1	Low	2013-2014
CEMETERY						
2009-CE-3	Expand Harvey Memorial Cemetery 2015	2015	Medium	\$25,000	Medium	2015
TOWN ADMINISTRATION						
2009-TA-4	Community Hall Renovations Phase I 2009	2009	High	\$160,000	High	2009
2009-TA-5	Community Hall Renovations Phase II 2010	2010	High	\$400,000	Medium	2010
PLANNING DEPARTMENT						
2009-PL-6	Safe Routes to School, Phase I of III 2009	2009	Medium	\$28,400	High	2009
2009-PL-7	Safe Routes to School, Phase II of III 2011	2011	Medium	\$100,000	Medium	2011
2009-PL-8	Safe Routes to School, Phase III of III 2012	2012	Medium	\$100,000	Medium	2012
2009-PL-9	Stone Arch Bridge Park 2009	2009	High	\$200,000	High	2009
2009-PL-10	Master Plan Update 2010	2010	Medium	\$15,000	Medium	2010
TRANSFER STATION						
2009-TS-11	Skid Steer 2011	2011	Medium	\$27,000	Medium	2011
HIGHWAY DEPARTMENT						
2009-HD-12	Dump/Plow Truck 4WD 2010	2010	High	\$150,000	High	2010
2009-HD-13	Gould Pond Road Bridge 2010	2010	High	\$300,000	High	2012
2009-HD-14	Reconstruct Barden Hill Road 2009	2009	Medium	\$150,000	High	2009
2009-HD-15	Road Grader Replacement 2014	2014	High	\$250,000	High	2014
2009-HD-16	New 4WD-1 Ton Pickup Truck 2013	2013	High	\$80,000	High	2013
2009-HD-17	6-Wheel Plow/Dump Truck Replacement 2013	2013	High	\$130,000	High	2013
2009-HD-18	Stowe Mountain Road Box Culvert 2012	2012		\$250,000	Medium	2012
POLICE DEPARTMENT						
FIRE AND RESCUE DEPARTMENT						
2009-FD-19	Ladder/Tower Truck Replacement 2009	2009	High	\$100,000	High	2009
2009-FD-20	Engine 2 Replacement 2010	2010	High	\$420,000	High	2010
2009-FD-21	Ambulance Rotation 2010	2010	High	\$200,000	High	2010
2009-FD-22	Two Heart Monitors Replacement 2011	2001	Medium	\$60,000	Medium	2001
2009-FD-23	Command Vehicle Replacement 2013	2011	High	\$70,000	High	2013
2009-FD-24	Sleeping Quarters in Fire Station 2012	2012	Medium	\$20,000	Medium	2012
2009-FD-25	Engine 1 Replacement 2014	2014		\$450,000	Medium	2014
WATER DEPARTMENT						
2009-WD-26	Water Gate, Service, and Hydrant Replacement Program 2010	2010-2014	Medium	\$150,000	Medium	2010-2014
2009-WD-27	Water Main Replacement Project 2011	2011	Medium	\$500,000	Medium	2011
2009-WD-28	Phase II Water System Improvement-Bible Hill Aeration Upgrade 2009-2010	2009-2010	High	\$273,500	High	2009-2010
2009-WD-29	Phase I WTP Instrumentation Upgrade 2009-2010	2009-2010	High	\$240,000	High	2009-2010
2009-WD-30	Phase II WTP Instrumentation Upgrade 2009-2010	2009-2010	High	\$120,000	High	2009-2010
SEWER DEPARTMENT						
2009-SD-31	WWTF/Sewer Collection Supervisory Control/Data Acquisition 2012	2012	Medium	\$200,000	Medium	2012
2009-SD-32	Sewer Collection System Improvements 2010-2014	2010-2014	High	\$525,000	High	2010-2014
2009-SD-33	WWTP Improvements 2009	2009	High	\$980,092	High	2009
2009-SD-34	West Main Street Pump Station Improvements 2011	2011	Medium	\$250,000	Medium	2011
2009-SD-35	Sewer Collection System Improvements 2010	2010	High	\$1,187,505	High	2010
YOUTH SERVICES DEPARTMENT						
2009-YS-36	Youth Services Van 2011	2011	High	\$15,000	High	2011
HILLSBOROUGH DEERING SCHOOL DISTRICT						
2009-HDSD-37	Generator for Middle School for Emergency Shelter 2011	2011		\$125,000		2011

CHAPTER 3.
SUMMARY OF PROJECTS, FY-2009 TO FY-2014

HISTORICAL AND PROJECTED POPULATION GROWTH

A Capital Improvement Program has a direct relationship to the impact fees which the Town can collect with the proper zoning ordinances and administrative procedures in place. Growth trends must be established to identify the qualification of projects as either serving the current population or serving anticipated population growth. Impact fees can only be assessed on future anticipated growth.

In order to ascertain the growth trends of the community, an examination of past, present, and future population growth is required. The following tables and analysis are excerpted from the 2009 Hazard Mitigation Plan to help assess the growth condition of the community.

Table 2
Overall Population and Housing Growth Trends in Hillsborough, 1970-2007

Growth	Population	Net Change		Housing Units	Net Change	
		#	%		#	%
1970 (US Census)	2,775	NA	NA	1,015	NA	NA
1980 (US Census)	3,437	662	23.8%	1,620	605	59.6%
1990 (US Census)	4,498	1,061	30.9%	2,157	537	33.1%
2000 (US Census)	4,928	430	9.6%	2,326	169	7.8%
2007 (NH OEP Est)	5,779	851	17.3%	2,861	535	23.0%
Total Change from 1970 – 2007	-----	3,004	108.3%	-----	1,846	181.9%

Sources: 1970-1990 US Census CPH-2-31 Table 9 Population and Housing Unit Counts; US Census 2000 Data; NH OEP 2007 Population Estimates, NH OEP 2007 Current Estimates and Trends in NH's Housing Supply

In **Table 2**, population growth in Hillsborough grew 17.3% since 2000 while housing growth increased by 23%. In 2007, there was an average of 2.0 people in each housing unit, down significantly from 2.7 in 1970. Hillsborough’s overall growth since 1970 has increased by 108% in population and 182% in housing units, which is faster than many other Towns in the region.

Table 3
Population Density in Hillsborough, 1970-2007

Area in Square Miles (excluding water)	Persons per square mile				
	1970	1980	1990	2000	2007
43.7	62	77	101	110	132

*Source: 1970-1990 US Census CPH-2-31 Table 9 Population and Housing Unit Counts;
NH OEP 2007 Population Estimates; NH Office of Energy and Planning’s GIS acreage calculations*

As displayed in **Table 3**, the population density of persons per square mile has doubled, from 62 in 1970 to 132 in 2007. The increase of 112.9% of the number of persons per square mile over nearly 40 miles, while notable for a small town in rural New Hampshire, is slightly greater than many other towns in the Central NH region.

Table 4
Population Projections

2000 Census	2007 Estimated	2010 Projection	2015 Projection	2020 Projection	2025 Projection	2030 Projection	% Increase 2000 to 2030
4,928	5,779	5,900	6,150	6,360	6,570	6,780	37.6%

Sources: 2000 US Census; NH OEP Municipal Population Projections, January 2007

Population projections are one way to portray the rate of growth the Town may experience. However, they are based on assumptions that are not foreseeable in the future and should be taken as potential baseline data only. In **Table 4**, the fifteen-year span from 2000-2015 is projected to yield 1,222 more people, while the fifteen-year span from 2015-2030 is projected to yield another 630. A projected increase of 1,852 people over 30 years would show a growth rate of over 37%.

Table 5
Residential Building Permits Issued by Housing Type, 2001-2008

Housing Type	2001	2002	2003	2004	2005	2006	2007	2008	8-Year Total
Single Family	50	91	96	88	57	60	30	9	481
Multi-Family	0	0	0	0	0	0	0	0	0
Manufactured	6	4	3	4	3	1	0	0	21
Total Permits Issued	56	95	99	92	60	61	30	9	502

Sources: Town of Hillsborough Building Permit Software

In **Table 5** Hillsborough has had a substantial decline in the number of residential building permits issued since 2001. The highest years were 96 in 2003, and 91 in 2002. In 2007 and 2008, Hillsborough experienced its lowest numbers, respectively, of 30 and 9 permits, in eight years.

The Town has an adopted growth management ordinance which is revisited yearly. The number of permits available is 2.1% each year of the number of housing units. For 2009, this would make the 60 permits available ($2,861 + 9 = 2,870 * 2.1\%$).

The Emerald Village Lake District has a moratorium on new building permits because of the lack of water system infrastructure which can adequately serve the area and the number of failed septic systems. Between 2001 and 2006, the number of dwelling units increased 45.4%. Permits which were pulled prior 2006 and earlier must still be honored. The ordinance is readopted yearly and will continue to be until the infrastructure is in place.

Conclusions

Growth in Hillsborough since 2000 has been at an advanced rate. This rate is tempered by the two Growth Management Ordinances while the Town works to correct the inadequacies of public infrastructure. Impact fees can only be assessed for the building of new facilities and infrastructure which cater to new growth in Town. Repairs, reconstruction, and most improvements which are required to serve the existing population cannot be used for impact fee purposes.

The tables in the following section which discuss project overviews for each participating Department offer an opportunity for identifying which projects, or portions of projects, could qualify for impact fees. This can be determined by identifying what percentage of each project will serve new growth in Town in **Table 6 through Table 16** under the column **% of Project Serving New Population Growth**. This is the portion that can be charged as impact fees.

PROJECTS OVERVIEW

The Community Facilities, Utilities, and Parks and Recreation Chapter of the 1999 Master Plan documented the need for various capital projects or purchases. The Capital Improvements Program is a document which originated from the needs identified in the Master Plan and has been updated periodically since its development. In preparing this FY-2009 to FY-2014 document, the CIP Committee surveyed all Town departments as well as the Hillsborough District School Board for information on the current adequacy and needs of their facilities and equipment, and identification of future needs for expansion, improvements, and additions.

The Police Department, School District, and Emerald Lake Village District chose not participate in the project identification process. As such, the CIP Committee recommends that the projects for these entities are not funded until they participate in the CIP planning process.

Using data submitted by Department Heads for this document, the CIP Committee identified 36 local projects for inclusion in the Capital Improvements Program for the 2009-2014 (six-year) period. All are recommended to be funded through property taxes, grants, capital reserve funds, state aid, and bonds. One school project identified by the Hillsborough School District in the 2009 Hazard Mitigation Plan has been included.

Proposed projects address the need to correct deficiencies in the Town's infrastructure and services, as well as meet the service needs generated by increased population growth and development. The following **Table 6** through **Table 15** summarize all of the projects to be included in the CIP 2009-2014.

**Table 6
Library**

% of Project Serving New Pop. Growth	Title of Project	Total Estimated Cost	Adopted Year(s)
0%	2009-LI-1 Fire Suppression System Fire suppression system for Community Building is a High priority. Electrical and egress issues. RFPs were sent out by the Town and were received the end of November 2008. First year is for a \$16,000 planning and design (architectural study). Second year at \$184,000 is for implementation. Project is a High Priority.	\$200,000	2010-2011
0%	2009-LI-2 Elevator & Elevator Shaft Elevator and elevator shaft are a Medium to High priority. No costs have been provided.	\$1	2013 & 2014

**Table 7
Cemetery Trustees**

% of Project Serving New Pop. Growth	Title of Project	Total Estimated Cost	Adopted Year(s)
50%	2009-CE-4 Expand Harvey Memorial Cemetery	\$25,000	2015
	Expand Harvey Memorial Cemetery is a Medium priority. Adopted year is outside the scope of the FY2009-2014 CIP.		

**Table 8
Town Administration**

% of Project Serving New Pop. Growth	Title of Project	Total Estimated Cost	Adopted Year(s)
0%	2009-TA-4 Community Hall Renovations Phase I	\$160,000	2009
	Community Hall renovations at 27 School Street to accommodate Town Offices on the 2 nd floor to be funded by property taxes.		
0%	2009-TA-5 Community Hall Renovations Phase II	\$400,000	2010
	Community Hall renovations at 27 School Street to accommodate Town Offices on the 2 nd floor. Project is a High Priority to be funded with \$100,000 property taxes and 20-year municipal bond for \$300,000.		

**Table 9
Planning Department**

% of Project Serving New Pop. Growth	Title of Project	Total Estimated Cost	Adopted Year(s)
0%	2009-PL-6 Safe Routes to School, Phase I of III	\$28,400	2010
	Phase I of III Safes Routes to School (SRTS) sidewalk project is a Medium priority. Projected annual maintenance costs are unknown. Funding comes from \$100,000 grant.		
0%	2009-PL-7 Safe Routes to School, Phase II of III	\$100,000	2011
	Phase II of III Safes Routes to School (SRTS) sidewalk project is a Medium priority. Projected annual maintenance costs are unknown. Funding comes from \$100,000 grant.		
0%	2009-PL-8 Safe Routes to School, Phase III of III	\$100,000	2012
	Phase III of III Safes Routes to School (SRTS) sidewalk project is a Medium priority. Projected annual maintenance costs are unknown. Funding comes from \$100,000 grant.		
0%	2009-PL-9 Stone Arch Bridge Park	\$200,000	2009
	Stone Arch Bridge Park is a High priority. Funding comes from \$150,000 grant, previously raised property taxes of \$16,000, and \$34,000 from the Bridge Capital Reserve Fund or other sources.		
0%	2009-PL-10 Master Plan Update	\$15,000	2009
	Ten-year update of Town Master Plan, includes final stage of Emerald Lake Plan. Project is a Medium Priority. Funding comes from property taxes.		

**Table 10
Transfer Station**

% of Project Serving New Pop. Growth	Title of Project	Total Estimated Cost	Adopted Year(s)
0%	2009-TS-11 Skid Steer Replacement Purchase skid steer to replace existing aging fork truck is a Medium priority. Funding comes from property taxes in 2011 unless grant becomes available.	\$27,000	2011

**Table 11
Highway Department**

% of Project Serving New Pop. Growth	Title of Project	Total Estimated Cost	Adopted Year(s)
0%	2009-HD-12 Dump/Plow Truck 4WD Dump/Plow Truck 4WD is High Priority. Funding comes from property taxes in 2010. Project is a High Priority. Funding comes from an outright purchase via warrant article.	\$150,000	2010
0%	2009-HD-13 Gould Pond Road Bridge Replace Gould Pond Road bridge with larger box culvert. The engineering was done in 2008 for \$29,000. Project is a High Priority. Funding is from warrant article (\$200,000) and bridge repair fund (\$100,000).	\$300,000	2012
0%	2009-HD-14 Reconstruct Barden Hill Road Reconstruct/repave Barden Hill Road for two miles. Project is a Medium Priority. Funding is from approved warrant article (\$150,000).	\$150,000	2009
0%	2009-HD-15 Road Grader Replacement Replace the road grader, which is done every 12 years. Project is a High Priority. Funding is from property taxes (\$150,000) and capital reserve fund from 2009 & 2010 (\$100,000).	\$250,000	2014
0%	2009-HD-16 New 4WD-1 Ton Pickup Truck Purchase new 4WD-1 ton pickup truck. Project is a High Priority. Funding is from \$50,000 property taxes and \$30,000 from capital reserve fund.	\$80,000	2013
0%	2009-HD-17 6-Wheel Plow/Dump Truck Replacement Replace the existing truck, which is done every 8 years. Project is a High Priority. Funding is from property taxes (\$130,000).	\$130,000	2013
0%	2009-HD-18 Stowe Mountain Road Box Culvert Replace the existing Stowe Mountain Road Box Culvert with an 8' box culvert. Priority was not identified. Funding is from property taxes (\$150,000) and 2012 bridge repair budget (\$100,000).	\$250,000	2012

**Table 12
Fire and Rescue Department**

% of Project Serving New Pop. Growth	Title of Project	Total Estimated Cost	Adopted Year(s)
50%	2009-FD-19 Ladder/Tower Truck Replacement The 85' new ladder/tower will replace 1971 85' ladder that is in service now. Project is a High Priority. Projected annual maintenance costs are \$500. Funding is from grant (\$950,000) and property taxes (\$50,000).	\$1,000,000	2009
0%	2009-FD-20 Engine 2 Replacement Replace 59 fire engine 2 with new vehicle. Project is a High Priority. Projected annual maintenance costs are \$500. Funding is from property taxes (\$420,000).	\$420,000	2010
0%	2009-FD-21 Ambulance Rotation New ambulance – five year rotation. Project is a High Priority. Projected annual maintenance costs are \$800. Project is funded through \$30,000/year capital reserves for five years (\$150,000) and property taxes (\$50,000).	\$200,000	2010
0%	2009-FD-22 Two Heart Monitors Replacement Two heart monitors to replace old equipment. Project is a Medium Priority. Projected annual maintenance costs are \$200. Project is funded through property taxes (\$60,000).	\$60,000	2011
0%	2009-FD-23 Command Vehicle Replacement New command vehicle to replace current vehicle. Project is a High Priority. Projected annual maintenance costs are \$500. Project is funded through property taxes (\$70,000).	\$70,000	2013
100%	2009-FD-24 Sleeping Quarters in Fire Station Add sleeping quarters to fire station for overnight staff. Project is a Medium Priority. Project is funded through property taxes (\$200,000).	\$200,000	2012
0%	2009-FD-25 Engine 1 Replacement Replace 59 fire engine 1 with new vehicle. Project priority not identified. Projected annual maintenance costs are \$500. Project is funded through property taxes (\$450,000).	\$450,000	2014

**Table 13
Water Department**

% of Project Serving New Pop. Growth	Title of Project	Total Estimated Cost	Adopted Year(s)
0%	2009-WD-26 Water Gate, Service, and Hydrant Replacement Program Water gate, service, and hydrant replacement program. \$30,000 per year. Project is a Medium Priority. Funding is from user fees \$30,000/year). User fees are expected to be offset by a reduction of repair costs of \$20-30,000 per year.	\$150,000	2010-2014
0%	2009-WD-27 Water Main Replacement Project Water main replacement project. Project is a Medium Priority. Funding is from user fees (\$500,000).	\$500,000	2011
0%	2009-WD-28 Phase II Water System Improvement-Bible Hill Aeration Upgrade Phase II water system improvement- Bible Hill aeration upgrade. Project is a High Priority. Projected annual maintenance costs are \$10,500. Funding is from user fees (\$273,500), and a 50% ARRA Loan forgiveness (\$136,750).	\$273,500	2009-2010
0%	2009-WD-29 Phase I WTP Instrumentation Upgrade Phase I WTP instrumentation upgrade. Project is a High Priority. Projected annual maintenance costs are \$2,500. Funding is from user fees (\$240,000).	\$240,000	2009-2010
0%	2009-WD-30 Phase II WTP Instrumentation Upgrade Phase II WTP instrumentation upgrade. Project is a High Priority. Projected annual maintenance costs are \$1,500. Funding is from user fees (\$120,000), and a 50% ARRA Loan forgiveness (\$60,000).	\$120,000	2009-2010

**Table 14
Sewer Department**

% of Project Serving New Pop. Growth	Title of Project	Total Estimated Cost	Adopted Year(s)
100%	2009-SD-31 WWTF/Sewer Collection Supervisory Control/Data Acquisition System	\$200,000	2012
	WWTF and sewer collection supervisory control and data acquisition system. Project is a Medium priority. Projected annual maintenance costs are \$10,000. Funding is from user fees (\$160,000), and state aid grants (\$40,000).		
50%	2009-SD-32 Sewer Collection System Improvements	\$525,000	2010-2014
	Sewer collection improvements including SMH replacements, sewer main point repairs for infiltration and inflow removal. Project is High Priority. Funding is from user fees (\$105,000) for five years (\$525,000). State aid grants may be available.		
100%	2009-SD-33 WWTP Improvements	\$980,092	2009
	WWTF improvements including new blowers, blower building, chemical feed equipment, and new aeration equipment in lagoons 2&3. Purpose is to increase capacity. Project is a High Priority. Funding is from capital reserve fund. Grants may be available.		
0%	2009-SD-34 West Main Street Pump Station Improvements	\$250,000	2011
	West Main Street pump station improvements including influent grinder. Project is a Medium Priority. Projected annual maintenance costs are \$5,000. Funding is from user fees (\$200,000), and state aid grants (\$50,000).		
0%	2009-SD-35 Sewer Collection System Improvements	\$1,187,505	2010
	Sewer collection system improvements work includes slip lining of approximately 5,000 feet of existing sewer mains to reduce infiltration. Project is High Priority. Funding is from user fees (\$1,187,505,000). Grants may be available.		

**Table 15
Youth Services Department**

% of Project Serving New Pop. Growth	Title of Project	Total Estimated Cost	Adopted Year(s)
0%	2009-YS-36 Youth Services Van	\$15,000	2011
	Project was taken identified during the planning process. Funded through 3 years of \$5,000 into a new capital reserve fund. Priority is High.		

Although the School District did not participate in the CIP planning process, they did participate in the Hazard Mitigation Plan update process. The following School project was identified in the 2009 Hazard Mitigation Plan:

Table 16
Hillsborough-Deering School District

% of Project Serving New Pop. Growth	Title of Project	Total Estimated Cost	Adopted Year(s)
0%	2009-HDSD-37 Generator for Middle School for Emergency Shelter Project was taken from the Hazard Mitigation Plan. Funding is through warrant article (\$125,000).	\$125,000	2011

The original applications are on file in the Planning Board office. The applications give additional detail on the impacts to the operating budget and the methods anticipated to fund each of the applications.

MUNICIPAL IMPROVEMENTS SCHEDULE

Figure 1, Municipal Improvements Schedule on the foldout page, details the recommended methods of financing the capital improvements, and the impacts to the yearly municipal tax rates for the municipal projects. All numbers are shown in 2009 dollars.

Figure 1, Municipal Improvements Schedule, illustrates a potential \$2.15 impact to every \$1,000 of property valuation in FY-09. This impact includes projects which would have normally occurred that year, bond payments, and a few new projects that were introduced during the CIP planning process. The \$1.82 in FY-14 represents the lowest impact to the tax rate over the coming six years; the highest will be found, with the current project load, in FY-10 at \$2.20.

Voters at Town Meeting will decide whether it is in the best interest of the Town and its residents to go ahead and allocate funds for many of the capital projects listed here. The Police Department and Emerald Lake Village District chose not participate in the project identification process. As such, the CIP Committee recommends that the projects for these entities are not funded until they participate in the CIP planning process.

Figure 1
Town of Hillsborough Municipal Improvements Schedule

9/2/2009

Application #	DEPARTMENTS AND CAPITAL PURCHASES/EXPENDITURES	Anticipated Cost	Method(s) of Financing / Notes	Cost per Year						TOTAL 2009 - 2014
				FY 09	FY 10	FY 11	FY 12	FY 13	FY 14	
LIBRARY										
2009-LI-1	Fire Suppression System 2009	\$200,000	09-architect design, 10-implem	\$16,000	\$40,750	\$40,750	\$40,750	\$40,750	\$40,750	\$219,750
2009-LI-2	Elevator & Elevator Shaft 2013-2014	\$2						\$1	\$1	\$2
	Library Subtotal	\$200,002		\$16,000	\$40,750	\$40,750	\$40,750	\$40,751	\$40,751	\$219,752
CEMETERY										
2009-CE-3	Expand Harvey Memorial Cemetery 2015	\$25,000	property tax in 2015							\$0
	Cemetery Subtotal	\$25,000		\$0						
TOWN ADMINISTRATION										
2009-TA-4	Community Hall Renovations Phase I 2009	\$160,000	property tax	\$35,440	\$35,440	\$35,440	\$35,440	\$35,440		\$177,200
2009-TA-5	Community Hall Renovations Phase II 2010	\$100,000	tax \$100k, bond \$300k/20 yrs		\$22,150	\$22,150	\$22,150	\$22,150	\$22,150	\$110,750
	Town Administration Subtotal	\$260,000		\$35,440	\$57,590	\$57,590	\$57,590	\$57,590	\$22,150	\$287,950
PLANNING DEPARTMENT										
2009-PL-6	Safe Routes to School, Phase I of III 2009	\$28,400	SRTS grant 100%	\$28,400						\$28,400
2009-PL-7	Safe Routes to School, Phase II of III 2011	\$100,000	grant			\$100,000				\$100,000
2009-PL-8	Safe Routes to School, Phase III of III 2012	\$100,000	grant				\$100,000			\$100,000
2009-PL-9	Stone Arch Bridge Park 2009	\$200,000	tax \$16k, CRF \$34k, grant \$150k	\$200,000						\$200,000
2009-PL-10	Master Plan Update 2010	\$15,000	property tax		\$15,000					\$15,000
	Planning Department Subtotal	\$443,400		\$228,400	\$15,000	\$100,000	\$100,000	\$0	\$0	\$443,400
TRANSFER STATION										
2009-TS-11	Skid Steer 2011	\$27,000	property tax			\$5,980	\$5,980	\$5,980	\$5,980	\$23,920
	Transfer Station Subtotal	\$27,000		\$0	\$0	\$5,980	\$5,980	\$5,980	\$5,980	\$23,920
HIGHWAY DEPARTMENT										
2009-HD-12	Dump/Plow Truck 4WD 2010	\$150,000	property tax		\$33,220	\$33,220	\$33,220	\$33,220	\$33,220	\$166,100
2009-HD-13	Gould Pond Road Bridge 2012	\$300,000	state \$240k, bridge fund \$60k				\$300,000			\$300,000
2009-HD-14	Reconstruct Barden Hill Road 2009	\$150,000	approved property tax	\$150,000						\$150,000
2009-HD-15	Road Grader Replacement 2014	\$250,000	tax \$150k, CRF \$100k						\$133,220	\$133,220
2009-HD-16	New 4WD-1 Ton Pickup Truck 2013	\$80,000	tax \$50k, CRF \$30k					\$41,070	\$11,070	\$52,140
2009-HD-17	6-Wheel Plow/Dump Truck Replacement 2013	\$130,000	property tax					\$28,790	\$28,790	\$57,580
2009-HD-18	Stowe Mountain Road Box Culvert 2012	\$250,000	tax \$150k, bridge fund \$100k				\$133,220	\$33,220	\$33,220	\$199,660
	Highway Department Subtotal	\$1,310,000		\$150,000	\$33,220	\$33,220	\$466,440	\$136,300	\$239,520	\$1,058,700
POLICE DEPARTMENT										
	Police Department Subtotal	\$0		\$0						
FIRE AND RESCUE DEPARTMENT										
2009-FD-19	Ladder/Tower Truck Replacement 2009	\$1,000,000	tax \$50k grant \$950k	\$961,070	\$11,070	\$11,070	\$11,070	\$11,070		\$1,005,350
2009-FD-20	Engine 2 Replacement 2010	\$420,000	property tax		\$93,020	\$93,020	\$93,020	\$93,020	\$93,020	\$465,100
2009-FD-21	Ambulance Rotation 2010	\$200,000	tax \$50k, CRF \$150,000		\$161,070	\$11,070	\$11,070	\$11,070	\$11,070	\$205,350
2009-FD-22	Two Heart Monitors Replacement 2011	\$60,000	property tax			\$13,290	\$13,290	\$13,290	\$13,290	\$53,160
2009-FD-23	Command Vehicle Replacement 2013	\$70,000	property tax					\$15,500	\$15,500	\$31,000
2009-FD-24	Sleeping Quarters in Fire Station 2012	\$200,000	property tax				\$44,300	\$44,300	\$44,300	\$132,900
2009-FD-25	Engine 1 Replacement 2014	\$450,000	property tax						\$99,670	\$99,670
	Fire and Rescue Department Subtotal	\$2,400,000		\$961,070	\$265,160	\$128,450	\$172,750	\$188,250	\$276,850	\$1,992,530
WATER DEPARTMENT										
2009-WD-26	Water Gate, Service, and Hydrant Replacement Program 2010-2014	\$150,000	user fees		\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$150,000
2009-WD-27	Water Main Replacement Project 2011	\$500,000	user fees			\$500,000				\$500,000
2009-WD-28	Phase II Water System Improvement-Bible Hill Aeration Upgrade 2009-2010	\$273,500	user fees \$136,750, ARRA loan \$136,750	\$136,750	\$136,750					\$273,500
2009-WD-29	Phase I WTP Instrumentation Upgrade 2009-2010	\$240,000	user fees	\$120,000	\$120,000					\$240,000
2009-WD-30	Phase II WTP Instrumentation Upgrade 2009-2010	\$120,000	user fees \$60k, ARRA loan \$60k	\$60,000	\$60,000					\$120,000
	Water Department Subtotal	\$1,283,500		\$316,750	\$346,750	\$530,000	\$30,000	\$30,000	\$30,000	\$1,283,500
SEWER DEPARTMENT										
2009-SD-31	WWTF/Sewer Collection Supervisory Control/Data Acquisition System 2012	\$200,000	user fees \$160k, state aid grant \$40k				\$200,000			\$200,000
2009-SD-32	Sewer Collection System Improvements 2010-2014	\$525,000	user fees		\$105,000	\$105,000	\$105,000	\$105,000	\$105,000	\$525,000
2009-SD-33	WWTP Improvements 2009	\$980,092	CRF\$980,092	\$980,092						\$980,092
2009-SD-34	West Main Street Pump Station Improvements 2011	\$250,000	user fee \$200k, state aid grant \$50k			\$250,000				\$250,000
2009-SD-35	Sewer Collection System Improvements 2010	\$1,187,505	user fees		\$1,187,505					\$1,187,505
	Sewer Department Subtotal	\$3,142,597		\$980,092	\$1,292,505	\$355,000	\$305,000	\$105,000	\$105,000	\$3,142,597
YOUTH SERVICES DEPARTMENT										
2009-YS-36	Youth Services Van 2011	\$15,000	CRF \$15k (see below)							\$0
	Youth Services Department Subtotal	\$15,000		\$0						
BOND PAYMENTS										
2009-TA-5	Community Hall Renovations Phase II 2010	\$300,000	tax \$100k, bond \$300k/20 yrs		\$10,350	\$32,550	\$31,650	\$30,750	\$29,850	\$135,150
	Water Filtration System (2024)			\$183,081	\$178,259	\$173,438	\$168,617	\$163,795	\$158,973	\$1,026,163
	Police & Fire Station			\$93,563	\$90,000					\$183,563
	Landfill Closure (2014)			\$160,682	\$157,429	\$154,175	\$150,921	\$147,667	\$144,414	\$915,288
	Water Main 2004 (2024)			\$145,643	\$137,793	\$130,093	\$125,543	\$121,846	\$123,058	\$783,976
	Sewer 1985 Refinance 2004 (2013)			\$72,702	\$73,842	\$75,892	\$76,822	\$75,482		\$374,740
	Sewer 1987 Refinance 2004 (2016)			\$25,253	\$25,683	\$27,083	\$27,423	\$28,675	\$27,825	\$161,942
	Fire Station Addition 2004 (2024)			\$22,151	\$22,731	\$21,281	\$18,861	\$16,471	\$20,131	\$121,626
	Water Main 2 2006 (2016)			\$109,010	\$109,010	\$109,010	\$109,010	\$109,010	\$109,010	\$654,060
	Sewer Upgrades 2007 (2012)			\$175,740	\$169,305	\$162,870	\$156,435			\$664,350
	Bond Payment Subtotal	\$300,000		\$987,825	\$974,402	\$886,392	\$865,282	\$693,696	\$613,261	\$5,020,858
CAPITAL RESERVE FUND (CRF) AND EXPENDABLE TRUST (EXPTR) DEPOSITS										
2009-LI-1 & 2	Library Space CRF	\$88,414	balance 6/18/09							\$0
2009-FD-21	Ambulance CRF	\$97,280	balance 6/18/09	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$180,000
	Water CRF	\$34,264	balance 6/18/09							\$0
2009-SD-33	Sewer CRF	\$8,404	balance 6/18/09							\$0
2009-HD-9, 13 & 18	Bridge Fund CRF	\$42,099	balance 6/18/09	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$300,000
2009-HD-15 & 16	Highway Department Equipment CRF	\$0	balance 6/18/09	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$180,000
2009-YS-36	Youth Services Van CRF	\$5,000	new 2009	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$15,000
	Fire Department CRF	\$0	new 2010		\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$125,000
	CRF Subtotal	\$275,461		\$115,000	\$140,000	\$140,000	\$135,000	\$135,000	\$135,000	\$800,000
PRELIMINARY TOTAL				\$3,790,577	\$3,165,377	\$2,277,382	\$2,178,792	\$1,392,567	\$1,468,512	\$14,273,207
PRELIMINARY IMPACT ON TOWN TAX RATE				\$6.19	\$5.06	\$3.57	\$3.34	\$2.09	\$2.16	
REIMBURSEMENTS / OFFSETTING REVENUES										
2009-PL-6	Safe Routes to School Phase I of III Grant 2009			\$28,400						\$28,400
2009-PL-7	Safe Routes to School, Phase II of III Grant 2011					\$100,000				\$100,000
2009-PL-8	Safe Routes to School, Phase III of III 2012						\$100,000			\$100,000
2009-PL-9	Stone Arch Bridge Park Grant ARRA 2009			\$150,000						\$150,000
2009-PL-9	Property Taxes Previously Raised for Stone Arch Bridge Park 2009			\$16,000						\$16,000
2009-HD-13	State Reimbursement for Gould Pond Road Bridge Repair 2012						\$240,000			\$240,000
2009-HD-9, 13 & 18	Bridge CRF 2012*			\$34,000			\$160,000			\$194,000
2009-HD-16 & 17	Highway Department Equipment CRF 2013						\$30,000	\$100,000		\$130,000
2009-FD-20	Ladder/Tower Truck Replacement Grant 2009			\$950,000						\$950,000
2009-FD-21	Ambulance CRF 2010				\$150,000					\$150,000
2009-WD-26,27,28,29&30	Water Department User Fees 2010-2014			\$218,375	\$248,375	\$530,000	\$30,000	\$30,000	\$30,000	\$1,086,750
2009-WD-28 & 30	Water Department Loan Forgiveness 2009-2010			\$98,375	\$98,375					\$196,750
2009-SD-31,32,34,&35	Sewer Department User Fees 2009-2014				\$1,292,505	\$305,000	\$265,000	\$105,000	\$105,000	\$2,072,505
2009-SD-31 & 34	Sewer Department State Aid Grant 2012					\$50,000	\$40,000			\$90,000
2009-SD-33	Sewer CRF 2009			\$980,092						\$980,092
2009-YS-36	Youth Services Van CRF 2011				\$15,000					\$15,000
	Fire Department CRF									\$0
	Subtotal Offsetting Revenues			\$2,475,242	\$1,789,255	\$1,000,000	\$835,000	\$165,000	\$235,000	\$6,499,497
TOTAL AMOUNT TO BE FUNDED BY PROPERTY TAX				\$1,315,335	\$1,376,122	\$1,277,382	\$1,343,792	\$1,227,567	\$1,233,512	\$7,773,710
NET IMPACT ON TOWN TAX RATE (\$ per \$1,000)				\$2.15	\$2.20	\$2.00	\$2.06	\$1.84	\$1.82	

Figure 2
Hillsborough School District Improvements Schedule

Application #	DEPARTMENTS AND CAPITAL PURCHASES/EXPENDITURES	Anticipated Cost	Method(s) of Financing / Notes	Cost per Year						TOTAL 2009/10 - 2014/15
				FY 09-10 School Yr	FY 10-11 School Yr	FY 11-12 School Yr	FY 12-13 School Yr	FY 13-14 School Yr	FY 14-15 School Yr	
PROJECTS										
2009-HDSD-37	Generator for Middle School for Emergency Shelter 2011	\$125,000	property tax			\$125,000				\$125,000
										\$0
	Subtotal	\$125,000		\$0	\$0	\$125,000	\$0	\$0	\$0	\$125,000
BOND PAYMENTS (100% share)										
	July 2002, Flagship Bank 20 Years, \$14,750,000		tax \$740k/yr + interest	\$1,212,403	\$1,182,803	\$1,152,000	\$1,122,000	\$1,092,000	\$1,060,000	\$6,821,206
										\$0
	Subtotal	\$0		\$1,212,403	\$1,182,803	\$1,152,000	\$1,122,000	\$1,092,000	\$1,060,000	\$6,821,206
CAPITAL RESERVE FUND (CRF) AND EXPENDABLE TRUST (EXPTR) DEPOSITS										
	Building Construction and Renovation			\$211,000						\$211,000
	Buildings			\$31,124						\$31,124
										\$0
	CRF Subtotal	\$0		\$242,124	\$0	\$0	\$0	\$0	\$0	\$242,124
	PRELIMINARY TOTAL			\$1,454,527	\$1,182,803	\$1,277,000	\$1,122,000	\$1,092,000	\$1,060,000	\$7,188,330
	PRELIMINARY IMPACT ON SCHOOL TAX RATE			\$2.38	\$1.89	\$2.00	\$1.72	\$1.64	\$1.56	
Application #	REIMBURSEMENTS / OFFSETTING REVENUES (25% share)			FY 09-10 School Yr	FY 10-11 School Yr	FY 11-12 School Yr	FY 12-13 School Yr	FY 13-14 School Yr	FY 14-15 School Yr	TOTAL 2008 - 2013
	Deering School District Share at 25%			\$909,302	\$887,102	\$957,750	\$841,500	\$819,000	\$795,000	\$5,209,655
	Impact Fee Disbursement for July 2002 Bond (100%)			\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$90,000
										\$0
	Subtotal Offsetting Revenues			\$924,302	\$902,102	\$972,750	\$856,500	\$834,000	\$810,000	\$5,299,655
	TOTAL AMOUNT TO BE FUNDED BY SCHOOL TAX			\$530,225	\$280,701	\$304,250	\$265,500	\$258,000	\$250,000	\$1,888,676
	NET IMPACT ON TOWN'S LOCAL SCHOOL TAX RATE (\$ per \$1,000)			\$0.87	\$0.45	\$0.48	\$0.41	\$0.39	\$0.37	
		<i>NET VALUATION baseline of \$599,684,265 (2008); average 2.1% growth from 2002-2008</i>			612,277,635	625,135,465	638,263,310	651,666,839	665,351,843	679,324,231
				FY 09-10 School Yr	FY 10-11 School Yr	FY 11-12 School Yr	FY 12-13 School Yr	FY 13-14 School Yr	FY 14-15 School Yr	TOTAL 2009/10 - 2014/15

SCHOOL DISTRICT IMPROVEMENTS SCHEDULE

Figure 2, School District Improvements Schedule, details the existing bond which has an effect on the local school tax rate. The fiscal year for school districts begins on July 1st and ends on June 30th, which differs from the municipal fiscal year of January 1st to December 31st. Hillsborough's share of the Hillsborough-Deering District's expenses is about 75%, and this proportion is displayed on **Figure 2** and in the upcoming **Table 11**. The School Impact Fee fund is at \$60,000 as of July 1, 2009 and will be used to offset the bond.

In **Figure 2**, the single bond displayed will expire in FY-22/23. One capital project, the generator, is \$125,000 and funded through a warrant article. Fiscal Year 2009/2010 is projected to be an impact of \$0.87/\$1,000 of valuation, which is the highest over the period. The lowest impact is \$0.38 in FY-14/15.

Voters at the annual School District meeting will vote on the school budget for the ensuing year. The School District chose not participate in the project identification process. As such, the CIP Committee recommends that the projects for this entity are not funded until they participate in the CIP planning process.

CHAPTER 4.
FINANCIAL ANALYSIS

EXPLANATION OF TERMINOLOGY

Equalized valuation, or **equalization**, is an adjustment of the town's local assessed values, either upward or downward, in order to approximate the full value of the town's property. Each year, the NH Department of Revenue Administration (NH DRA) equalizes the property values for every city and town. This process is due to an imbalance caused by varying local assessment levels. Adjusting these values among towns is the only way for statewide consistency. The total value of all property in town is adjusted based upon the comparison of recent property sales with local property assessments. Once property values have been equalized, public taxes and state revenues shared by towns and cities may be fairly apportioned among them. This includes state education property taxes and county taxes.

As generated statistics, **equalization ratios** are used when revaluation companies are planning their work and are used by assessing officials to periodically check the validity of assessments. Ratios are computed using properties that have sold during the period: the prices the properties actually sold for are compared to the values listed on the assessment cards. The median ratio in a listing of properties is selected to represent the equalization ratio in a town because it gives equal weight to all properties regardless of selling price. The ratio can help towns judge when revaluation should occur and how the town compares with other towns or cities.

The **full value tax rate** is the equalized tax rate for a town. Contrary to popular belief, the town's equalization ratio cannot be applied directly to the local assessed rate to equal the full value tax rate since other variables are involved. This full value tax rate permits comparisons to other towns in the state for apportionment purposes.

The **state school tax rate**, or the State Grant/Cost of an Adequate Education, is the town's share of the statewide cost for an adequate education. In 2007, each town was responsible for raising an amount equal to \$2.24 per \$1,000 of the town's share of the statewide cost of an adequate education. In order for the town to raise this amount, the rate must be restated to reflect the equalized value of the town (developed by NH DRA) instead of the local assessed value of the town (developed by the Town). This is why towns did not pay exactly the \$2.24 per \$1,000 in state school taxes. Other factors which influence the rate difference include exemptions to the elderly and any new construction which has taken place in the past year.

The **local school tax rate** is calculated using the local assessment of a town. The local assessment is apportioned based on the number of students from each town (also called the average daily membership) and the equalized valuation of each town.

BONDED INDEBTEDNESS

Hillsborough, like most Towns, relies on bonds for the funding of large-scale municipal projects. Bonds typically last from five to twenty years. Low-interest loans and bonds are provided by the NH Municipal Bond Bank and by private organizations. Towns are permitted to carry a certain amount of debt, as described below.

Table 17
Hillsborough's Bond Payment Schedules, 2009-2014

Town Bonds	2009	2010	2011	2012	2013	2014	Total
Water Filtration System (2024)	\$183,081	\$178,259	\$173,438	\$168,617	\$163,795	\$158,973	\$1,026,163
Police & Fire Station	\$93,563	\$90,000					\$183,563
Landfill Closure (2014)	\$160,682	\$157,429	\$154,175	\$150,921	\$147,667	\$144,414	\$915,288
Water Main 2004 (2024)	\$145,643	\$137,793	\$130,093	\$125,543	\$121,846	\$123,058	\$783,976
Sewer 1985 Refinance 2004 (2013)	\$72,702	\$73,842	\$75,892	\$76,822	\$75,482		\$374,740
Sewer 1987 Refinance 2004 (2016)	\$25,253	\$25,683	\$27,083	\$27,423	\$28,675	\$27,825	\$161,942
Fire Station Addition 2004 (2024)	\$22,151	\$22,731	\$21,281	\$18,861	\$16,471	\$20,131	\$121,626
Water Main 2 2006 (2016)	\$109,010	\$109,010	\$109,010	\$109,010	\$109,010	\$109,010	\$654,060
Sewer Upgrades 2007 (2012)	\$175,740	\$169,305	\$162,870	\$156,435			\$664,350
Total Town Bond Payments	\$987,825	\$964,052	\$853,842	\$833,632	\$662,946	\$583,411	\$4,885,708
School Bonds (Hillsborough's 75% Share)	2009	2010	2011	2012	2013	2014	Total
July 2002, Flagship Bank 20 Years, \$14,750k	\$909,302	\$887,102	\$864,000	\$841,500	\$819,000	\$795,000	\$5,115,905
Total School Bond Payments	\$909,302	\$887,102	\$864,000	\$841,500	\$819,000	\$795,000	\$5,115,905
Total Bond Payments	\$1,897,127	\$1,851,154	\$1,717,842	\$1,675,132	\$1,481,946	\$1,378,411	\$10,001,613

Source: Hillsborough Town Administrator and School District Report

From **Table 17**, the Town owes a total of \$4,885,708 in municipal debt over the 2009-2014 period. The School District owes a total of \$5,115,905 (principal and interest) over the period for a 2002 bond to renovate its schools. The payments displayed in **Table 17** refer to Town FY-09 and School FY-09/10, respectively, through Town FY-14 and School FY-14/15.

The Municipal Finance Act (RSA 33:4a and 4b) establishes the limit of bonded indebtedness a municipality can incur for municipal expenses (3.0% of the equalized valuation) and for school improvements (7.0% of the equalized valuation). Water projects, the portion of sewer projects financed by users, and tax anticipation notes are excluded from the calculation of indebtedness. Towns participating in a cooperative school district (such as Hillsborough-Deering) can incur bonded indebtedness up to 10% of its equalized valuation.

The Town does not have any anticipation notes, but the water and sewer bonds are excluded below. As of May 2009, the NH DRA had not published any 2008 or 2008 debt limit valuation reports. The bonding capacity and amount available for the Town of Hillsborough is as follows in **Table 18**:

Table 18
Hillsborough's Bonded Indebtedness, 2007

Base Valuation for Debt Limits, 2007	\$608,030,393		
	Maximum Bonding Capacity	Existing Debt	Available Bonding Capacity
Town (3%)	\$18,240,912	\$1,220,477	\$17,020,435
Local School (10.0%) at 75% share*	\$45,602,279	\$5,115,905	\$40,486,375

*Source: NH DRA 2007 Base Valuation for Debt Limits;
Hillsborough Town Administrator and School District Report
75% share of District (Deering is 25% share)

As displayed in **Table 18**, the available bonding capacity for the Town is \$17,020,435. This means that projects can currently be bonded up to this amount. Bonds which will be paid off in the coming years will enable the bonding capacity to increase. The Hillsborough-Deering School District has over \$40 million in bonding capacity, while the Town can bond over \$17 million. Water projects and sewer projects financed by users are not included.

ANNUAL ASSESSMENTS

In order to create a CIP which is feasible, and because the CIP will have financial impact on the community, it is important to understand financial trends within Hillsborough.

Hillsborough has relied upon a variety of revenue sources to finance municipal operations. Such sources include fees, licenses, trusts (including capital reserve funds), interest on accounts, intergovernmental transfers (grants), and property taxes.

Table 19
Annual Assessments, 2002 to 2008

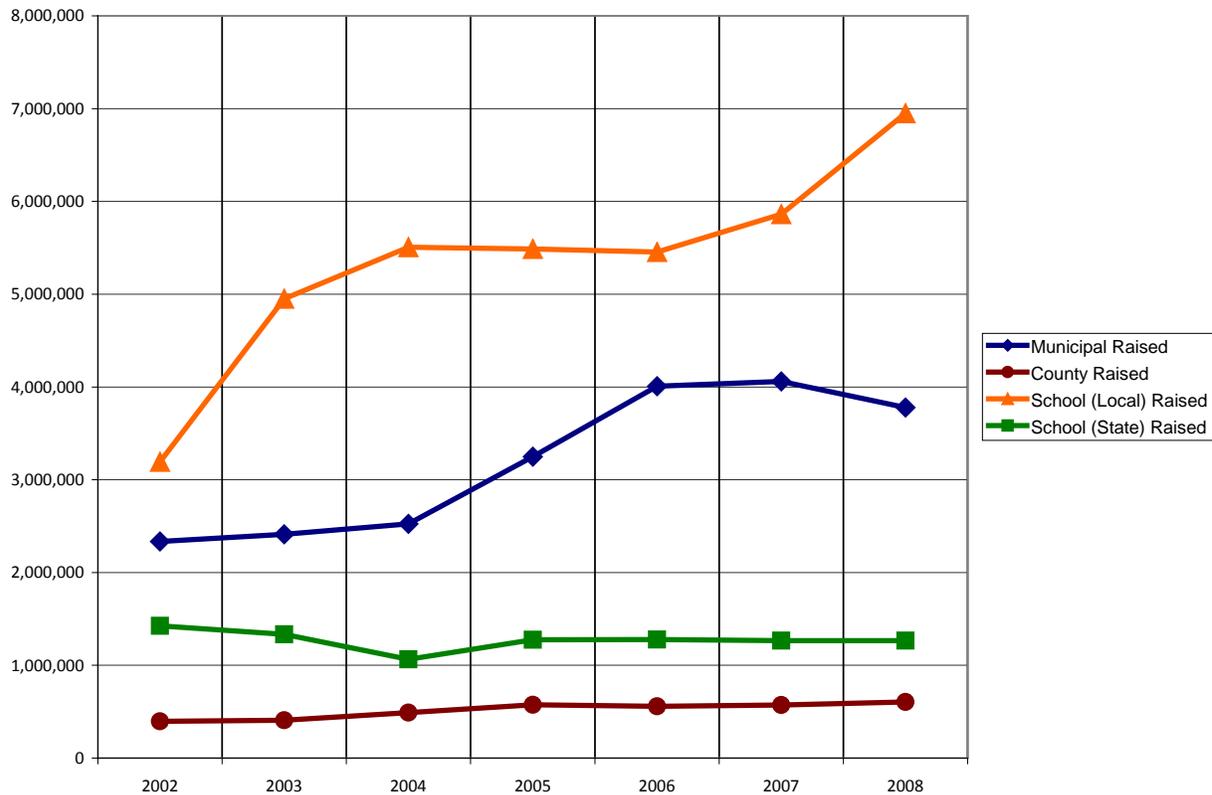
	2002	2003	2004	2005	2006	2007	2008
Valuation before Exemptions	216,057,983	225,222,036	236,255,814	607,002,497	581,867,774	598,884,724	601,777,653
<i>Exemptions (Blind, Elderly, Disabled, Alt Power)</i>	<i>1,068,530</i>	<i>1,270,930</i>	<i>1,949,630</i>	<i>1,996,430</i>	<i>1,681,430</i>	<i>1,962,490</i>	<i>2,093,390</i>
Net Property Valuation	214,989,453	223,951,106	234,306,184	605,006,067	580,186,344	596,922,234	599,684,265
Municipal Rate	10.86	10.77	10.77	5.37	6.91	6.80	6.30
<i>raised</i>	<i>\$2,334,785</i>	<i>\$2,411,953</i>	<i>\$2,523,478</i>	<i>\$3,248,883</i>	<i>\$4,009,088</i>	<i>\$4,059,071</i>	<i>\$3,778,011</i>
County Rate	1.84	1.82	2.09	0.95	0.96	0.96	1.01
<i>raised</i>	<i>\$395,581</i>	<i>\$407,591</i>	<i>\$489,700</i>	<i>\$574,756</i>	<i>\$556,979</i>	<i>\$573,045</i>	<i>\$605,681</i>
School Rate (local)	14.85	22.10	23.50	9.07	9.40	9.82	11.59
<i>raised</i>	<i>\$3,192,593</i>	<i>\$4,949,319</i>	<i>\$5,506,195</i>	<i>\$5,487,405</i>	<i>\$5,453,752</i>	<i>\$5,861,776</i>	<i>\$6,950,341</i>
School Rate (state)	6.95	6.23	4.74	2.18	2.28	2.21	2.20
<i>raised</i>	<i>\$1,424,308</i>	<i>\$1,333,145</i>	<i>\$1,063,315</i>	<i>\$1,275,365</i>	<i>\$1,277,279</i>	<i>\$1,265,516</i>	<i>\$1,265,859</i>
Total Tax Rate	34.50	40.92	41.10	17.57	19.55	19.79	21.10
Total Assessments	\$7,347,267	\$9,102,009	\$9,582,688	\$10,586,409	\$11,297,098	\$11,759,409	\$12,599,891

Source: Hillsborough Annual Town Reports, Town Staff

The NH Department of Revenue Association (NH DRA) allows a 0.5% deviation in the calculated assessments due to rounding differences. War service credits (Veterans' Exemptions) are not an assessment and are subtracted directly from the tax bills, so they are not included. In 1999, the Statewide Property Tax for education came into effect, and public utilities were included to calculate the Town's school tax share. However, those figures are not used here since the focus is primarily on the municipal rate.

In **Table 19**, there was a significant increase of the net valuation during the period 2002-2008 due to reassessment. In 2004, the net valuation baseline was \$234,306,184. In next year, the valuation was increased to \$605,006,067. From 2005 to present, the net valuation has remained relatively stable, except for a 4.1% decrease in 2006.

Figure 3
Assessments Raised for Expenditures



Source: Annual Assessments Table

Figure 3 illustrates the overall increase in the Municipal and Local School expenditures for the period 2002-2008. The Municipal money raised has increased from over \$7 million in 2002 to over \$12 million in 2008 while the school has increased from \$3 million to \$7 million over the same period. The property tax money raised for the County and State School has remained constant over the last seven years.

CAPITAL RESERVE FUNDS

Yearly, the voters allocate funds into the Town’s Capital Reserve Funds or Expendable Trust funds dedicated for specific purchases or improvements. **Table 20** lists those fund balances as of June 18, 2009. Only those funds which are related to capital expenditures were included in **Figure 1**.

**Table 20
Capital Reserve Funds and Balances**

Fund Name	Balance on June 18, 2009	Typical Yearly Addition
ELVD Road Upgrade	\$10,066	
Bridge Fund	\$42,099	
Library Space Needed	\$88,414	
Ambulance	\$97,280	\$30,000*
ELVD Water Meter	\$8,535	
Water	\$34,264	
Sewer	\$8,404	
Highway Department Equipment	\$0	

*Sources: Hillsborough Town Report, Town Staff;
funds have not been deposited

Voters also allocate funds into the School District’s Capital Reserve or Expendable Trust funds dedicated for specific purchases or improvements to Hillsborough-Deering schools. **Table 21** below lists those balances as of April 1, 2009. Only those funds which are related to capital expenditures were included in **Figure 2**.

**Table 21
School Capital Reserve Funds and Balances**

Fund Name	Balance on April 1, 2009*
Building Construction & Renovation	\$211,000
Buildings	\$31,124
Land Acquisition	\$0

*Sources: Hillsborough-Deering Town Report 2008
Budgeted at 2009 Annual Meeting

TAX RATE TRENDS AND COMPARISONS

The full value tax rates included in the table below are derived by the NH Department of Revenue Administration (NH DRA). The NH DRA develops the full value tax rate as a way to compare tax rates among New Hampshire communities. To determine the full value tax rate, the NH DRA compares each municipality's tax rate with its net valuation.

The full value tax rates included in the table below are derived by the NH Department of Revenue Administration (NH DRA). The NH DRA develops the full value tax rate as a way to compare tax rates among New Hampshire communities. To determine the full value tax rate, the NH DRA compares each municipality's tax rate with its net valuation.

Table 22
Hillsborough Tax Rates and Trends, 2002 to 2008

	2002	2003	2004	2005	2006	2007	2008
Tax Rate	\$34.50	\$40.92	\$41.10	\$17.57	\$19.55	\$19.79	\$21.10
Full Value Tax Rate	\$22.90	\$21.07	\$18.65	\$17.78	\$18.93	\$19.50	n/a
Equalization Ratio	64.5	50.0	44.5	100.0	95.2	96.4	102.0

Sources: NH DRA Comparison of Full Value Tax Rates, 2002-2007, NHDRA Tax Rate Report 2008

From **Table 22**, the equalization ratio significantly raised from 2002 after revaluation in 2005 to 100% equalization ratio. In 2006 and 2007, the ratio was still 95-96%. The tax rate paid by Hillsborough residents had dropped significantly from during this period because of the revaluation. In 2008, the tax rate was \$21.10, which was \$1.31 higher than the previous year.

In **Table 23**, Hillsborough’s full value tax rate in 2007 of \$19.50 compares with the tax rates of surrounding communities with the area average of \$17.92 per \$1,000 of valuation. Henniker has the highest full value tax rate (\$22.83), while Windsor has the lowest (\$14.55).

Table 23
Abutting Community 2007 Tax Rate Comparison

2000 US Census Population		2007 OEP Population Estimates	Municipal	Local School	State School	County	Total Tax	Equal. Ratio %	Full Value Tax Rate
Hillsborough	4,928	5,779	6.80	9.82	2.21	0.96	19.79	96.4%	\$19.50
Antrim	2,449	2,626	7.83	9.14	2.37	1.14	20.49	84.9%	\$16.80
Bradford	1,454	1,576	6.19	6.75	2.12	2.13	17.19	100.0%	\$17.26
Deering	1,875	2,065	5.67	10.75	2.15	0.96	19.53	100.0%	\$19.41
Henniker	4,433	4,922	6.38	13.71	2.29	2.40	24.78	93.1%	\$22.83
Washington	895	980	4.93	5.94	2.18	2.05	15.10	100.0%	\$15.10
Windsor	201	200	1.89	10.41	2.21	1.07	15.58	100.0%	\$14.55

Source: NH Municipal Officials Directory 2008-2009

In 2007, Hillsborough’s municipal taxes (\$6.80) are in the higher range when comparing them to neighboring towns (from low of \$1.89 in Windsor to high of \$7.83 in Antrim). On the local school side, Hillsborough’s in the medium-high range at \$9.82 in 2007 while Washington’s were the lowest at \$5.94.

The projects that Hillsborough has identified within this CIP will increase the municipal tax rate. However, many of these projects would have occurred regardless of the existence of a CIP and now the Town can plan ahead with upcoming anticipated capital expenditures. Although higher taxes are often difficult to sell to residents, increases may be easier to justify if they improve the quality of life, improve safety or correct deficiencies.

ANTICIPATED FINANCIAL IMPACTS OF PROJECTS

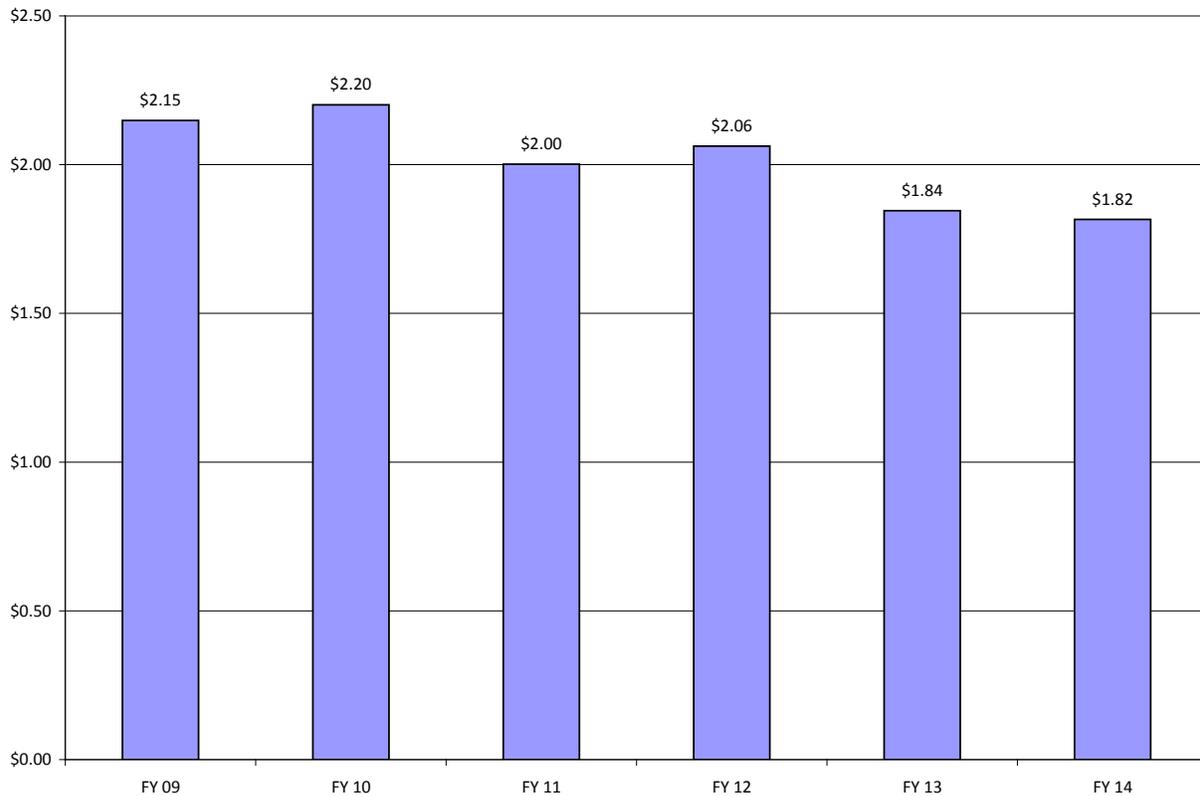
Calculating the growth of net valuations between FY-02 through FY-04 yielded a 4.4% average. For FY-05 to FY-08, a percentage change of -0.3% was generated. A new baseline was established in 2005 because of the revaluation. An overall average of a 2.1% increase in net valuations in the period FY-02 to FY-08 was calculated. Using this methodology, **Figure 4, Anticipated Municipal Tax Rate Impact** for municipal capital expenditures and **Figure 5, Anticipated Local School Tax Rate Impact** are illustrated on the pages that follow.

The projects that Hillsborough has identified within this CIP will increase the municipal tax rate. One will increase the local school rate. However, many of these projects would have occurred regardless of the existence of a CIP and now the Town can plan ahead with upcoming anticipated capital expenditures. Although higher taxes are often difficult to sell to residents, increases may be easier to justify if they improve the quality of life, improve safety or correct deficiencies.

It is important to realize that the CIP and its projected financial impacts are first and foremost advisory and hold no legal commitment for the Town to undertake such expenditures. Secondly, it serves as a planning process in order to stabilize the tax rate while improving safety and providing essential services by identifying when (and at what cost) the municipal tax impacts may come into effect without further planning.

Figure 4 on the following page was excerpted from **Figure 1, Municipal Improvements Schedule** depicted earlier in the document. The dollar amounts assume that every one of the projects or purchases scheduled within a particular fiscal year will be fully funded through a vote at the Town Meeting that may also authorize some borrowing. **The impact to the tax rate, according to Figure 4, is not in addition to the designated municipal tax rate.** The numbers below are “blended” with the capital improvements pre-planned to be expended prior to the creation of this FY2009-2014 CIP. The figure is merely a prediction of what may be in store within the next six years if the status quo of the Town is retained through FY-2014. By planning for these projects now, the Town will be working to ultimately keep the municipal tax rate stable over the coming years. The dollars displayed are per every \$1,000 of valuation.

Figure 4
Anticipated Municipal Tax Rate Impact



Source: Figure 1, Municipal Improvement Schedule

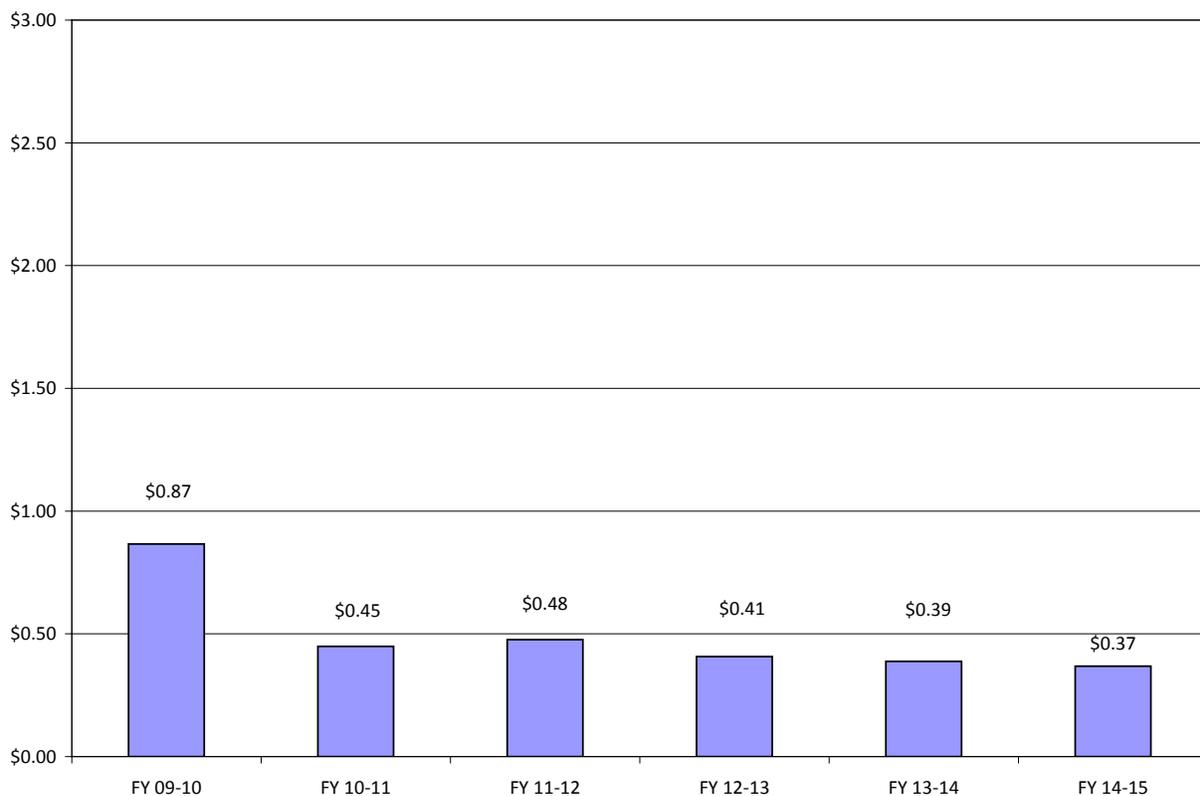
Thirty-six (36) projects were identified for this CIP and are reflected in **Figure 4**. The range of tax rate impacts over FY-09 to FY-14 is between a low of \$1.82/\$1,000 in valuation (FY-14) to a high of \$2.20/\$1,000 (FY-10). To obtain funding at Town meetings, Department heads should raise public awareness and promote a positive message for the necessity of their projects before January 1 through Town Meeting.

Capital Reserve Funds (CRFs) are an excellent tool that Hillsborough is utilizing to keep the municipal property taxes stable. They offer a mechanism for a municipality to save for anticipated future protects or purchases instead of taking a direct tax hit in any one given fiscal year. Money set aside in CRFs also collects interest. By creating CRFs for many of the projects proposed in this CIP or by increasing the deposits into the CRFs via warrant articles at the March 2010 Town Meeting, the proposed expenditures in this CIP should be more evenly distributed in the following years. In addition, grant funds will be pursued to help offset the burden to taxpayers for most of the projects or purchases that are proposed.

For most property tax expenditures over \$10,000, estimated loan amounts over the term of 5 years were amortized at a rate of 3.5%. These figures are displayed on **Figure 1, Municipal Improvements Schedule** and assist with keeping the tax rate impact steady.

Figure 5 was excerpted from **Figure 2, School District Improvements Schedule** depicted earlier in the document. The tax rate impacts range from \$0.37/\$1,000 in valuation (FY-14-15) to \$0.87/\$1,000 valuation (FY-09-10) over the six years. While no projects were identified to be undertaken in the FY-09 to FY-14 period, one bond payment is outstanding for the School District. Hillsborough’s portion of the bond payments, as illustrated below, is 75%. It is unknown whether NH State Building Aid contributes funding toward these payments. The dollars displayed are per every \$1,000 of valuation.

Figure 5
Anticipated Local School Tax Rate Impact



Source: Figure 2, School District Improvement Schedule

After FY-09-10, the tax impacts remain relatively constant. The majority of the cost is for paying off the single bond, taken out in July 2002 for 20 years, over the period.

CHAPTER 5.
ROAD MANAGEMENT PLAN

The Road Management Plan within a Capital Improvements Program assists municipalities with managing the current and future road improvements which will be required to maintain safety. Towns are responsible for maintaining Class V roads, but not Class VI roads, and received Highway Block Grant State Aid to assist with road maintenance. Private and State roads are documented. Highway expenditures and proportion of the entire Town budget are examined. Road construction and maintenance are a significant expense, and few roads can be maintained in a given year based upon the miles of road the Town is responsible for. Roads are typically improved on an as-needed basis due to the lack of funding available to bring the roads up to a completely maintained status.

TOWN ROADS - CLASS V AND CLASS VI

Hillsborough, like other New Hampshire municipalities, has municipal roads which are the responsibility of the Town to build and maintain. Generally, the costs below reflect basic reconstruction. These Class V Town roads are listed in **Table 24**, and the Class VI Town roads are listed in **Table 25**.

**Table 24
Hillsborough Town Roads (Class V)**

Class V Roads	Approx Length (ft)	Approx Length (m)	Surface	Condition	Improvements to Be Performed	Year to Begin Improvements	Estimated Cost of Improvements
Atwood Rd	1,056	0.20	Asphalt	Fair	Shim & Seal	2012	\$15,000
Barden Hill Rd	5,808	1.10	Asphalt	Good	None		
Bear Hill Rd	8,976	1.70	Asphalt	Good	None		
Bear Hill Rd	3,168	0.60	Dirt	Good	Gravel when called for		
Beard Rd	8,448	1.60	Asphalt	Fair	Shim & Seal	2013	\$40,000
Beard Rd	12,144	2.30	Gravel	Good	Gravel when called for		
Bethel Rd	1,056	0.20	Gravel	Fair	Crush Gravel	2009	\$6,000
Bible Hill	5,280	1.00	Asphalt	Good	None		
Bible Hill	4,752	0.90	Gravel	Good	Gravel when called for		
Blair Ave	1,056	0.20	Asphalt	Good	None		
Bog Rd	5,808	1.10	Asphalt	Fair	Shim & Seal	2015	\$80,000
Bog Rd	15,840	3.00	Gravel	Good	Gravel when called for		
Boulder Rd	1,056	0.20	Asphalt	Good	None		
Bradford Circle	1,056	0.20	Asphalt	Good	None		
Breezy Point	1,056	0.20	Asphalt	Fair	Shim & Seal	2014	\$15,000
Briggs St	528	0.10	Asphalt	Good	None		
Brown Ave	528	0.10	Asphalt	Fair	Shim and Seal	2013	\$10,000
Butler St	528	0.10	Asphalt	Good	None		
Butler Ct	528	0.10	Asphalt	Good	None		
Camp Rd	2,112	0.40	Gravel	Fair	Crush Gravel	2009	\$5,000
Center Rd	1,584	0.30	Asphalt	Good	None		
Center Rd	14,256	2.70	Asphalt	-	Winter Maintenance Only		
Central St	1,056	0.20	Asphalt	New	None		
Childs Way	300	0.06	Asphalt	Fair	Shim & Seal	2010	\$101,000

Table 24, Continued
Hillsborough Town Roads (Class V)

Class V Roads	Approx Length (ft)	Approx Length (m)	Surface	Condition	Improvements to Be Performed	Year to Begin Improvements	Estimated Cost of Improvements
Church St	1,584	0.30	Asphalt	Good	None		
Clark Rd	528	0.10	Asphalt	Good	None		
Colby Rd	2,640	0.50	Gravel	Good	Gravel when called for		
Concord End Rd	6,864	1.30	Gravel	Good	Gravel when called for		
Contoocook Falls Rd	3,168	0.60	Asphalt	Fair	Shim & Seal	2014	\$20,000
Cooledge Rd	1,056	0.20	Asphalt	Good	None		
Cooledge Rd	2,640	0.50	Asphalt	-	Winter Maintenance Only		
County Rd	11,088	2.10	Gravel	Fair	Crush Gravel	2009	\$17,000
Cross Rd	528	0.10	Asphalt	Good	None		
Dam Rd	1,056	0.20	Gravel	-	Summer Maintenance Only		
Dam Rd	1,056	0.20	Gravel	Good	Gravel when called for		
Danforth 4 Corners	6,864	1.30	Gravel	Good	Gravel when called for		
Danforth 4 Corners	2,640	0.50	Gravel	-	Summer Maintenance Only		
Dascomb Rd	528	0.10	Dirt	Good	Gravel when called for		
Deer Ln	528	0.10	Gravel	Good	Gravel when called for		
Depot St	1,056	0.20	Asphalt	Good	None		
East Washington Rd	24,288	4.60	Asphalt	Good	None		
East Washington Rd	3,696	0.70	Asphalt	-	Winter Maintenance Only		
Englewood Dr	528	0.10	Asphalt	New	None		
Farley Rd	2,112	0.40	Gravel	Fair	Crush Gravel	2009	\$18,000
Finch Cave Cir	528	0.10	Asphalt	Good	None		
Flint Rd	1,584	0.30	Gravel	Good	Gravel when called for		
Gay Ave	528	0.10	Asphalt	Good	None		
Gerry Rd	200	0.04	Gravel	Good	Gravel when called for		
Gibson Rd	1,056	0.20	Asphalt	Good	None		
Gleason Falls Rd	2,640	0.50	Gravel	-	Summer Maintenance Only		
Gleason Falls Rd	8,448	1.60	Gravel	Good	Gravel when called for		
Gould Pond Rd	3,168	0.60	Asphalt	Fair	Shim & Seal	2010	\$30,000
Gould Pond Rd	2,640	0.50	Gravel	Good	Gravel when called for		
Hall Rd	4,224	0.80	Gravel	Good	Gravel when called for		
Harvey Way	1,056	0.20	Asphalt	Good	None		
Henniker St	10,560	2.00	Asphalt	Fair	Crack Seal	2009	\$10,000
High St	1,584	0.30	Asphalt	Good	None		
Hill St	528	0.10	Asphalt	New	None		
Holman St	528	0.10	Asphalt	Bad	Reclaim & Repave	2011	\$35,000

Table 24, Continued
Hillsborough Town Roads (Class V)

Class V Roads	Approx Length (ft)	Approx Length (m)	Surface	Condition	Improvements to Be Performed	Year to Begin Improvements	Estimated Cost of Improvements
Intervale Dr	528	0.10	Asphalt	New	None		
Intervale Dr	528	0.10	Asphalt	Good	None		
Jackson St	528	0.10	Asphalt	Good	None		
Jefferson Dr	7,392	1.40	Asphalt	Fair	Shim & Seal	2015	\$25,000
John	528	0.10	Asphalt	Good	None		
Jones Rd	3,696	0.70	Asphalt	Bad	Reclaim & Repave	2011	\$260,000
Jones Rd	3,696	0.70	Gravel	Good	Gravel when called for		
Keith Rd	2,112	0.40	Gravel	-	Summer Maintenance Only		
Keith Rd.	528	0.10	Gravel	Good	Gravel when called for		
Kemp Rd	200	0.04	Asphalt	Fair	Shim & Seal	2010	\$6,000
Kimball Hill Rd	1,584	0.30	Gravel	Fair	Crush Gravel	2009	\$3,000
Lincoln Cir	528	0.10	Asphalt	Good	None		
Madison Cir	1,584	0.30	Asphalt	Good	None		
Manahan Park	3,168	0.60	Gravel	Good	Gravel when called for		
Maple St	528	0.10	Asphalt	Good	None		
Mary Rowe Dr	4,752	0.90	Asphalt	Fair	Shim & Seal	2010	\$30,000
Mc Neil Rd	528	0.10	Asphalt	Good	None		
Meeting Hill Rd	2,112	0.40	Asphalt	Good	None		
Melody Ln	2,640	0.50	Gravel	Good	Gravel when called for		
Merrill Rd	1,056	0.20	Asphalt	Fair	Shim & Seal	2012	\$120,000
Mill St	2,640	0.50	Asphalt	Fair	Shim and Seal	2014	\$20,000
Miller Rd	528	0.10	Asphalt	Good	None		
Moore	528	0.10	Asphalt	Good	None		
Mountain Side Dr	1,056	0.20	Asphalt	Bad	Reclaim & Pave	2009	\$119,622
Municipal Dr	1,584	0.30	Asphalt	Good	None		
Municipal Dr	2,112	0.40	Asphalt	Good	None		
Myrtle St	1,584	0.30	Asphalt	Fair	Shim & Seal	2012	\$6,000
Newman St	528	0.10	Asphalt	Good	None		
North Rd	528	0.10	Asphalt	Good	None		
North Rd	6,336	1.20	Gravel	Fair	Culvert Work	2009	\$4,000
Norton Rd	528	0.10	Asphalt	Fair	Shim & Seal	2014	\$15,000
Old Drift Way	1,056	0.20	Asphalt	Fair	Shim & Seal	2010	\$17,000
Old Henniker Rd	9,504	1.80	Asphalt	Fair	Crack Seal	2009	\$16,000
Old Rail Road Dr	528	0.10	Gravel	Good	Gravel when called for		
Park Ave	528	0.10	Asphalt	Good	None		
Park Place	528	0.10	Asphalt	Good	None		

Table 24, Continued
Hillsborough Town Roads (Class V)

Class V Roads	Approx Length (ft)	Approx Length (m)	Surface	Condition	Improvements to Be Performed	Year to Begin Improvements	Estimated Cost of Improvements
Patten Hill Rd	2,112	0.40	Gravel	Fair	Crush Gravel	2009	\$5,000
Pearl St	528	0.10	Asphalt	Good	None		
Pine Ridge Rd	1,584	0.30	Asphalt	Good	None		
Pleasant St	528	0.10	Asphalt	Fair	Shim & Seal	2012	\$6,000
Preston St	4,224	0.80	Asphalt	Fair	Shim and Seal	2012	\$20,000
Prospect St	528	0.10	Asphalt	Good	None		
River St	1,056	0.20	Asphalt	Fair	Shim and Seal	2014	\$15,000
Robbins Rd	2,112	0.40	Gravel	Good	Gravel when called for		
Sawmill Rd	5,808	1.10	Asphalt		Shim & Seal	2011	\$40,000
School Street	2,112	0.40	Asphalt	-	Winter Maintenance Only		
Schwartz Ave	528	0.10	Asphalt	Fair	Shim & Seal	2014	\$10,000
Schwartz Ave	528	0.10	Gravel	Good	Gravel when called for		
Second NH Tpk	7,392	1.40	Asphalt	Good	None		
Shedd Rd	1,056	0.20	Asphalt	Fair	Shim & Seal	2012	\$15,000
Shedd Rd	4,224	0.80	Gravel	Good	Gravel when called for		
Sleeper Rd	3,696	0.70	Gravel	Good	Gravel when called for		
Stowe Mt Rd	12,672	2.40	Gravel	Fair	Culvert Work	2012	\$200,000
Sulphur Hill Rd	4,752	0.90	Gravel	Good	Gravel when called for		
Summer St	528	0.10	Asphalt	Fair	Shim and Seal	2013	\$5,000
Symands Rd	1,584	0.30	Asphalt	Good	None		
Union St	1,584	0.30	Asphalt	Fair	Shim and Seal	2014	\$11,000
Valhalla Rd	2,112	0.40	Asphalt	Fair	Shim & Seal	2009	\$15,000
Vine St	528	0.10	Asphalt	Fair	Shim and Seal	2013	\$5,000
Wall Ave	528	0.10	Asphalt	Good	None		
Walnut St	528	0.10	Asphalt	Fair	Shim & Seal	2012	\$6,000
Washington Cir	1,584	0.30	Asphalt	Fair	Shim & Seal	2014	\$30,000
Webster Circle	528	0.10	Asphalt	New	None		
West Main St	7,392	1.40	Asphalt	Fair	Reclaim & Pave	2014	\$350,000
Whitney Rd	2,640	0.50	Asphalt	Fair	Shim & Seal	2014	\$30,000
Whittemore St	528	0.10	Asphalt	Fair	Shim & Seal	2013	\$10,000
Windsor Rd	9,504	1.80	Asphalt	Fair	Shim & Seal	2009	\$45,000
Windsor Terrace	528	0.10	Asphalt	Fair	Shim & Seal	2010	\$101,000
Woodlawn Ave	528	0.10	Asphalt	Bad	Reclaim & Repave	2011	\$25,000
Wyman St	1,056	0.20	Asphalt	New	None		
TOTAL	367,132	69.53					\$1,987,622

Source: Highway Foreman

According to the Highway Foreman, there are approximately 69.5 miles (or 367,132 feet) of roads in Hillsborough that the Town is responsible for maintaining. Over the term of the CIP (numbers for 2015 improvements were included), the cost for improvements will be about \$1,987,622.

Although Hillsborough does not maintain Town Class VI roads, these roads are municipally owned. By vote of the Town, the Town may decide someday begin to maintain these roads again, and their classification would be upgraded to Class V. There are approximately 74,368 feet (or 14.08 miles) of Class VI roads in Hillsborough as listed in **Table 25**.

**Table 25
Hillsborough Town Unmaintained Roads (Class VI)**

Class VI Roads	Approx Length (ft)	Approx Length (mi)
Carter Hill Road	1,000	0.19
Colby Hill Road	2,900	0.55
Concord End Road	9,600	1.82
County Road	6,600	1.25
Dean Hill Road	12,200	2.31
Eli Road	600	0.11
Farley Road	5,280	1.00
Gould Pond Road	3,800	0.72
Green Road	1,900	0.36
Hall Road	528	0.10
Kimball Hill Road	2,400	0.45
Kimball Road	4,100	0.78
North Road	1600	0.30
Old Railroad Drive	3,000	0.57
Sand Knoll Road	5,280	1.00
Severance Road	2,600	0.49
Sleeper Road	5280	1.00
Stow Mt Road	800	0.15
Sulphur Hill Road	2,400	0.45
Whitney Road	2,500	0.47
TOTAL	74,368	14.08

Source: Highway Foreman

PRIVATE ROADS

Hillsborough does not maintain private roads unless the Board of Selectmen votes to accept a private road as a Town Road after the authority had been granted to them by voters at Town Meeting. Within Hillsborough as shown in **Table 26**, there are approximately 37,441 feet (or 7.09 miles) of private roads.

**Table 26
Hillsborough Private Roads**

Private Road	Approx Length (ft)	Approx Length (mi)	Surface	Condition
Arlington Court	441	0.08	Asphalt	
Bedell Road	300	0.06	Gravel	
Bennett Circle	975	0.18	Gravel	
Blair Avenue	550	0.10	Gravel	
Bon Bini Drive	525	0.10	Gravel	
Brook Side Drive	900	0.17	Gravel	
Burnham Road	1,150	0.22	Gravel	
Bustrek Road	1,700	0.32	Gravel	
Buswell Road	200	0.04	Gravel	
Carr Road	1,400	0.27	Gravel	
Crosby Road	600	0.11	Gravel	
Davis Road	1,400	0.27	Gravel	
Dowlin Road	400	0.08	Gravel	
Dunklee Road	1,000	0.19	Gravel	
Edwards Road	225	0.04	Gravel	
Elliott Lane	250	0.05	Gravel	
Emerald Lane	1,000	0.19	Gravel	
Grimes Cottage Road	2,200	0.42	Gravel	
Hadley Road	2,400	0.45	Gravel	
Hillscomb Road	600	0.11	Asphalt	
Huse Road	1,400	0.27	Gravel	
Ice house Road	1,000	0.19	Gravel	
Lake View Court	300	0.06	Gravel	
Lasall Road	800	0.15	Gravel	
Marina Road	1,700	0.32	Gravel	
McAdams Road	500	0.09	Gravel	
McClintock Rd	450	0.09	Gravel	
McColley Road	350	0.07	Gravel	

Table 26, Continued
Hillsborough Private Roads

Private Road	Approx Length (ft)	Approx Length (mi)	Surface	Condition
McCouy Road	3,100	0.59	Gravel	
Morgan Road	750	0.14	Gravel	
Mountain Side Drive	525	0.10	Gravel	
Pierce Lake Drive	550	0.10	Gravel	
Pine Rock Road	575	0.11	Gravel	
Piper Road	600	0.11	Gravel	
Poverty Plain Road	2,400	0.45	Gravel	
Ridge Road	1,350	0.26	Gravel	
Severance Road	1,600	0.30	Gravel	
Skunk Farm Road	800	0.15	Gravel	
Sunny Ridge Drive	475	0.09	Gravel	
TOTAL	37,441	7.09		

Source: Highway Foreman

EMERALD LAKE VILLAGE DISTRICT ROADS

These special private roads are situated within a separate district within Town. A total of 9.11 miles of gravel roads is concentrated within a small area.

**Table 27
Emerald Lake Village District Roads**

ELVD Road	Approx Length (ft)	Approx Length (mi)	Surface	Condition
Alpine Way	1,325	0.25	Gravel	Good
Autumn Road	2,775	0.53	Gravel	Good
Beaver Glen Road	1,050	0.20	Gravel	Good
Birch Tree Lane	725	0.14	Gravel	Good
Bobolink Lane	1,075	0.20	Gravel	Good
Boulder Pass	1,150	0.22	Gravel	Good
Chipmunk Lane	225	0.04	Gravel	Good
Dawn Street	1,000	0.19	Gravel	Good
Deerpoint Drive	1,775	0.34	Gravel	Good
Ellen Brook Road	2,025	0.38	Gravel	Good
Emerald Drive	3,900	0.74	Gravel	Good
Firefly Lane	1,150	0.22	Gravel	Good
Forest Lake Drive	100	0.02	Gravel	Good
Greenfield Drive	575	0.11	Gravel	Good
Hemlock Street	900	0.17	Gravel	Good
Hillside Drive	825	0.16	Gravel	Good
Humming Bird Lane	200	0.04	Gravel	Good
Huntngton Drive	2,150	0.41	Gravel	Good
Kings Row	800	0.15	Gravel	Good
Lake Shore Terrace	250	0.05	Gravel	Good
Lakin Drive	175	0.03	Gravel	Good
Megan Lane	1,350	0.26	Gravel	Good
Midnight Walk	1,175	0.22	Gravel	Good
Moccasin Trail	1,250	0.24	Gravel	Good
Pine Glen Road	3,050	0.58	Gravel	Good
Rabbit Path	475	0.09	Gravel	Good
Raccoon Alley	1,300	0.25	Gravel	Good
Rainbows End	1,300	0.25	Gravel	Good
Raven Head Lane	1,650	0.31	Gravel	Good
Red Fox Crossing	2,175	0.41	Gravel	Good
Seminole Road	1,950	0.37	Gravel	Good
Sky View Lane	800	0.15	Gravel	Good
Spring Street	2,700	0.51	Gravel	Good
Sunrise Place	900	0.17	Gravel	Good
Turtle Bridge Crossing	825	0.16	Gravel	Good
Winter Street	3,050	0.58	Gravel	Good
TOTAL	48,100	9.11		

Source: Highway Foreman

STATE HIGHWAYS

State improvements are undertaken and paid for by the NH Department of Transportation and the Federal Highway Administration. Two major projects are scheduled to take place within Hillsborough within the scope of this CIP. There are about 16.7 miles of Class I and II State roads in Town as displayed in **Table 28**.

**Table 28
Hillsborough State Roads (Class I and II)**

Class I & II Roads	Approx Length (ft)	Approx Length (mi)	Surface	Improvement Where	Year to Begin Improvements	Approx Cost
US Route 202	19,146	3.63	asphalt	N/A	N/A	N/A
US Route 202W	1,643	0.31	asphalt	N/A	N/A	N/A
NH Route 9	19,464	3.69	asphalt	N/A	N/A	N/A
NH Route 31	20,607	3.90	asphalt	N/A	N/A	N/A
NH Route 149	10,116	1.92	asphalt	N/A	N/A	N/A
Other State Roads	40,145	7.60	unknown	N/A	N/A	N/A
TOTAL	111,121	21.05				

*Sources: NH DOT & CNHRPC GIS Road Inventory;
NH DOT State Transportation Improvement Program, February 2008*

TOWN ROAD MILEAGE AND BUDGET

With the Town maintained and unmaintained roads, private roads, and State roads, Hillsborough has roughly 121 miles of roadway in **Table 29**. With an estimated NHOEP 2007 population of 5,779, this calculates to .02 of a mile, or 110 feet, of roadway per person.

**Table 29
Hillsborough Approximate Road Mileage**

Road Class	Approx Feet	Approx Miles
Class V Roads	367,132	69.53
Class VI Roads	74,368	14.08
Private Roads	37,441	7.09
Emerald Lake Village District	48,100	9.11
State Roads	111,121	21.05
TOTAL	638,162	120.86

Source: Calculations from Roads Tables

The Highway and Streets Budgets below in **Table 30** include maintenance of streets, street lighting, and road improvement expenditures. In 2007, the Highway and Street Budget was 14.62% of the Town Budget, higher than the 12.42% average of over the 2003-2009 time span. The State Highway Block Grant Aid has provided between 15%-19% of the Highway Budget from 2003 to 2009, with the lowest funding provided in 2003. With the number of Class V miles in Hillsborough at 69.53 miles, the average Town Highway appropriation per mile of road is \$11,698 annually and the average State funding received per mile of road is \$2,003 annually.

**Table 30
Hillsborough Public Works Department Budget**

	2003	2004	2005	2006	2007	2008	2009	Total	Average
Highway and Street Budget Approved	676,652	695,460	800,865	912,917	850,949	884,683	872,000	\$5,693,526	\$813,361
Approved	5,459,196	8,424,016	6,161,674	8,817,693	5,820,303	6,199,091	6,199,091	\$47,081,064	6,725,866
% of Town Budget	12.39%	8.26%	13.00%	10.35%	14.62%	14.27%	14.07%	12.1%	12.42%
State Highway Block Grant Aid	131,243	131,738	142,399	139,941	137,530	146,095	146,095	\$975,041	\$139,292
% of Highway Budget	19.4%	18.9%	17.8%	15.3%	16.2%	16.5%	16.8%	17.1%	17.27%

Source: Town Reports; Town Administrator

CHAPTER 6.
APPENDIX

METHODS OF FINANCING CAPITAL IMPROVEMENTS

1. Current Revenue (Property Tax): 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 general obligation bonds. If the town has the financial capacity to pay for the project in one 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 lumping an expenditure into a single year, sometimes resulting in higher taxes for the year of the purchase.

2. Municipal Indebtedness: General obligation bonds and short-term borrowing can be used to finance major capital projects. They are issued for a period of time ranging from five (5) to 20 years, during which time principal and interest payments are made. Short-term notes and longer term bonds are secured by the government's power to tax, and are paid for primarily by property taxes. Payments over time have the advantage of allowing the capital expenditures to be amortized over the life of the project, thus avoiding "spikes" in the property tax which may result from capital purchases made from current revenues. On the other hand, they can commit resources over a long period of time, thereby decreasing the flexibility of how yearly revenue can be utilized. NH RSA 33:3 mandates that bonds or notes may only be issued for the following purposes:
 - Acquisition of land;
 - Planning relative to public facilities;
 - Construction, reconstruction, alteration, enlargement or purchase of public buildings;
 - Public works or improvements of a lasting nature;
 - Purchase of equipment of a lasting character;
 - Payment of judgments; and,
 - Revaluation or acquisition of tax maps, RSA 33:3-b.

3. Capital Reserve Funds (CRF): A popular method to set money aside for expansion, alteration or improvement to municipal buildings and facilities, RSA 35V mandates that such accounts must be created by a warrant article at town meeting. The same warrant article should also stipulate how much money will be appropriated to open the fund as well as identify what Town entity will be the agent to expend the funds. Once established, communities typically appropriate more funds annually to replenish the fund or be saved and thus earn interest that will be put towards large projects or expenditures in the future. Since many capital projects involve very considerable expenditures, many towns set aside general revenue over a period of years in order to make a purchase.

The advantage of a CRF is that the major acquisition or improvement can be made without the need to go into the bond market with the accompanying interest payments. The disadvantage to present taxpayers is that future residents enjoy the benefits of the improvement(s) without having to pay for them.

4. Special Revenue Sources: Special revenue sources include user fees, payments in lieu of taxes, gifts/donations, trusts, development impact fees, and intergovernmental transfers (i.e. grants) such as NH Shared Revenues and Highway Aid grants. The State of NH Building Aid is available at 30% for School District projects for grades K-6.

FUNDING SOURCES FOR TRANSPORTATION IMPROVEMENTS

1. Congestion Mitigation and Air Quality Improvement Program (CMAQ): This Federal Program is administered by the State DOT and is designed to fund projects and programs to improve air quality in non-attainment and maintenance areas for ozone, carbon monoxide, and small particulate matter which reduce transportation-related emissions. Typical CMAQ programs and projects include transit projects, trail projects, car pool projects, installation of traffic signals, and construction of sidewalk and bicycle path construction. In 2000, New Hampshire received \$20 million dollars in CMAQ funding from the Federal Government. Funding for projects are split, with 80% of funding coming from the State, and the community providing 20% match.

2. Transportation Enhancement Funds (TE): Transportation Enhancements Program (TE) is another viable source for improving roads in communities. Funding for the TE program is slightly more than \$3 million dollars annually. Like CMAQ, these funds are provided in an 80/20 match, with the State paying for the majority of the project cost. Typical examples of projects eligible for TE funds include:
 - Facilities for bicyclists and pedestrians;
 - Safety and education activities for bicyclists and pedestrians;
 - Acquisition of scenic easements and scenic or historic sites;
 - Scenic or historic highway programs;
 - Landscaping and other scenic beautification;
 - Historic preservation;
 - Rehabilitation and operation of historic transportation buildings, structures of facilities;
 - Preservation of abandoned railway corridors;
 - Control and removal of outdoor advertising;
 - Archaeological planning and research;
 - Some types of environmental mitigation; and,
 - Establishment of transportation museums.

3. Federal Aid Bridge Replacement Funds: These funds are available for the replacement or rehabilitation of town-owned bridges over 20 feet in length. Matching funds are required and applications for funding are processed through the NHDOT municipal highways engineer.

4. State Highway Block Grants: Annually, the State apportions funds to all cities and towns for the construction and maintenance of Class IV and V roadways. Apportionment "A" funds comprise not less than 12% of the State Highway budget and are allocated based upon one-half the total road mileage and one-half the total population, proportioned by ranking the municipality with other municipalities in the State. This yields approximately \$1,200 per mile of Class IV and Class V road and \$11 per person residing in a municipality according to the NH OEP. Apportionment "B" funds are distributed from a set sum of \$400,000 and assist only those municipalities having high roadway mileage and whose equalized property value is very low in relation to other communities. In FY-2007, 19 communities received funding from Apportionment "B."

Block grant payment schedules are as follows: 30% in July, 30% in October, 20% in January, and 20% in April. Any unused funds may be carried over to the next fiscal year.

Hillsborough receives between \$131,000 - \$146,000 per year in highway block grants from the State from Apportionment "A" funds.

5. State Bridge Aid: This program helps to supplement the cost to communities of bridge construction on Class II and V roads in the State. Funds are allocated by NHDOT in the order in which applications for assistance are received. The amount of aid a community may receive is based upon equalized assessed valuation and varies from two-thirds to seven-eighths of the total cost of the project.
6. Town Bridge Aid: Like the State Bridge Aid program, this program also helps communities construct or reconstruct bridges on Class V roads. The amount of aid is also based upon equalized assessed valuation and ranges from one-half to seven-eighths of the total cost of the project. All bridges constructed with these funds must be designed to support a load of at least 15 tons. As mandated by State Law, all bridges constructed with these funds on Class II roads must be maintained by the State, while all bridges constructed on Class V roads must be maintained by the Town. Any community that fails to maintain bridges installed under this program shall be forced to pay the entire cost of maintenance plus 10% to the State Treasurer under RSA 85.
7. Local Option Fee for Transportation Improvements: NH RSA 261:153 VI (a) grants municipalities the ability to institute a surcharge on all motor vehicle registrations for the purpose of funding the construction or reconstruction of roads, bridges, public parking areas, sidewalks, and bicycle paths. Funds generated under this law may also be used as matching funds for state projects. The maximum amount of the surcharge permitted by law is \$5. Base upon the number of motor vehicles registered in Hillsborough, this method could yield additional monies annually if so allocated without increasing property taxes.

8. Impact Fees: Authorized by RSA 674:21, communities can adopt impact fee programs to offset the costs of expanding services and facilities communities must absorb when a new home or commercial unit is constructed in town. Unlike exactions, impact fees are uniform fees administered by the building inspector and are collected for general impacts of the development, as opposed to exaction which are administered by the planning board and are collected for specific impacts unique to new site plans or subdivisions on Town roads. The amount of an impact fee is developed through a series of calculations. Impact fees are charged to new homes or commercial structures at the time a building permit is issued. When considering implementing an impact fee ordinance, it is important to understand that the impact fee system is adopted by amending the zoning ordinance. The law also requires that communities adopting impact fees must have a Capital Improvements Program (CIP). Lastly, State law also stipulates that all impact fees collect by a community must be used within six years from the date they were collected, or else they must be refunded to the current property owner(s) of the structure for which the fee was initially collected.

MISCELLANEOUS FUNDING SOURCES

1. **Community Development Block Grants**: Depending on the location, social value, and functional use of a municipal facility, Community Development Block Grants (CDBG) can sometimes be a good source of financing. CDBG funds are allocated from the US Department of Housing and Urban Development and, in New Hampshire, are administered by the Office of State Planning. Each year, communities are invited to submit grant applications for funding of projects. An example of a local project funded by CDBG is the Town of Pittsfield's Community Center. Each year, New Hampshire receives about \$10 million in CDBG funds that, through the grant process, were allocated to communities across the State.
2. **Sale or Use of Excess Property**: Another possible method to finance or expand town facilities opportunities could include sale of surplus town-owned property. Surplus property is often property acquired from private citizens for failure to pay taxes.
3. **Private Foundations/Trusts**: For years, communities have been the beneficiaries of trusts and donations created by private citizens and foundations. The Town should actively solicit such resources for assistance regarding the development or expansion of recreational facilities and programs.
4. **User Fees**: During the 1980s, the concept of user fees for funding of numerous public facilities and services were widely adopted throughout the nation. To help finance community facilities and programs, several communities in New Hampshire have adopted user fees. Examples of user fees in New Hampshire communities include water district charges and transfer station fees.
5. **License and Permit Fees**: Fees, such as building permits, zoning applications, and planning board subdivision and site plan fees are all examples of permit fees. Such fees are highly equitable and are successful for minimizing the burden on taxpayers for specific programs such as building code enforcement.

FUNDING RESOURCES FOR CONSERVATION

1. Land Use Change Tax: When a property that has been paying the lower Current Use Tax rate is removed from that program, the land use change tax penalty is paid to the Town that the property is located in. The penalty is 10% of the full market value of the land when it leaves the current use program. Many Towns put all of this money directly into the Conservation Fund (see below).
2. Conservation Fund: This fund is much like a Capital Reserve Fund, where Town Meeting approval needs to be sought to expend the accumulated funds. The primary purpose of the Fund (RSA 36-A:5) is to acquire real estate for conservation purposes.
3. “Municipal Bill Round-Up”: An additional funding source for a variety of activities, such as greenway acquisition, easement acquisition, and creating bike trails and sidewalks, is the use of a “round up” program for tax bills, utility bills, and registration fees. Under such a program, the taxpayer could voluntarily round his/her bill payment up to a designated amount above the actual bill and designate it to any of the desired programs listed.
4. Land and Community Heritage Investment Program (LCHIP): This State fund is designed to assist communities that want to conserve outstanding natural, historic, and cultural resources. There will be the requirement that the Towns match the State money from this fund with a 50% match from other sources, some of which can be an in-kind match, as well as funds from other sources.

RELEVANT STATE STATUTES FOR CAPITAL IMPROVEMENTS

TITLE III TOWNS, CITIES, VILLAGE DISTRICTS, AND UNINCORPORATED PLACES

Municipal Budget Law

Section 32:6 Appropriations

32:6 Appropriations Only at Annual or Special Meeting. All appropriations in municipalities subject to this chapter shall be made by vote of the legislative body of the municipality at an annual or special meeting. No such meeting shall appropriate any money for any purpose unless that purpose appears in the budget or in a special warrant article, provided, however, that the legislative body may vote to appropriate more than, or less than, the amount recommended for such purpose in the budget or warrant, except as provided in RSA 32:18, unless the municipality has voted to override the 10 percent limitation as provided in RSA 32:18-a.

Municipal Finance Act

Section 33:1

33:1 Definitions. - This chapter may be referred to as the "Municipal Finance Act." The following terms, when used in this chapter, shall have the meanings set forth below, except when the context in which they are used requires a different meaning:

- I. "Municipality" or "municipal corporation," town, city, school district or village district;
- II. "Governing board," the selectmen of a town, the commissioners or comparable officers of a village district, and the school board of a school district;
- III. "Net indebtedness," all outstanding and authorized indebtedness, heretofore or hereafter incurred by a municipality, exclusive of the following: unmatured tax anticipation notes issued according to law; or notes issued in anticipation of grants of federal or state aid or both; debts incurred for supplying the inhabitants with water or for the construction, enlargement, improvement or maintenance of water works; debts incurred to finance the cost of sewerage systems or enlargements or improvements thereof, or sewage or waste disposal works when the cost thereof is to be financed by sewer rents or sewer assessment; debt incurred pursuant to RSA 31:10; debts incurred to finance energy production projects, the reconstruction or enlargement of a municipally-owned utility, or the manufacture or furnishing of light, heat, power or water for the public, or the generation, transmission or sale of energy ultimately sold to the public; debts incurred to finance small-scale power facilities under RSA 374-D; debts incurred outside the statutory debt limit of the municipality under any general law or special act heretofore or hereafter enacted (unless otherwise provided in such legislation); and sinking funds and cash applicable solely to the payment of the principal of debts incurred within the debt limit.

Section 33:4-a Debt Limit, Municipalities. –

I. Cities shall not incur net indebtedness, except for school purposes, to an amount, at any one time outstanding, exceeding 3 percent of their valuation determined as hereinafter provided.

II. Cities shall not incur net indebtedness for school purposes to an amount at any one time outstanding, determined as hereinafter provided, exceeding 7 percent of said valuation. Any debt incurred for school purposes by a city under this or any special statute heretofore or hereafter enacted shall be excluded in determining the borrowing capacity of a city for other than school purposes under the 3 percent limitation in paragraph I.

III. Towns shall not incur net indebtedness to an amount at any one time outstanding exceeding 3 percent of their valuation determined as hereinafter provided.

IV. School districts shall not incur net indebtedness to an amount at any one time outstanding exceeding 7 percent determined as hereinafter provided.

V. Village districts shall not incur net indebtedness to an amount at any one time outstanding exceeding one percent of their valuation determined as hereinafter provided.

TITLE XV EDUCATION

School Meetings

Section 197:1

197:1 Annual. – A meeting of every school district shall be held annually between March 1 and March 25, inclusive, or in accordance with RSA 40:13 if that provision is adopted in the district, for raising and appropriating money for the support of schools for the fiscal year beginning the next July 1, for the transaction of other district business and, in those districts not electing their district officers at town meeting, for the choice of district officers.

Section 197:3

197:3 Raising Money at Special Meeting. –

I. (a) No school district at any special meeting shall raise or appropriate money nor reduce or rescind any appropriation made at a previous meeting, unless the vote thereon is by ballot, nor unless the ballots cast at such meeting shall be equal in number to at least 1/2 of the number of voters of such district entitled to vote at the regular meeting next preceding such special meeting; and, if a checklist was used at the last preceding regular meeting, the same shall be used to ascertain the number of legal voters in said district; and such checklist, corrected according to law, may be used at such special meeting upon request of 10 legal voters of the district. In case an emergency arises requiring an immediate expenditure of money, the school board may petition the superior court for permission to hold a special district meeting, which, if granted, shall give said district meeting the same authority as an annual district meeting.

(b) "Emergency" for the purposes of this section shall mean a sudden or unexpected situation or occurrence, or combination of occurrences, of a serious and urgent nature, that demands prompt or immediate action, including an immediate expenditure of money. This definition, however, does not establish a requirement that an emergency involves a crisis in every set of circumstances.

(c) To verify that an emergency exists, a petitioner shall present, and the court shall consider, a number of factors including:

- (1) The severity of the harm to be avoided.
- (2) The urgency of the petitioner's need.
- (3) Whether the claimed emergency was foreseeable or avoidable.
- (4) Whether the appropriation could have been made at the annual meeting.
- (5) Whether there are alternative remedies not requiring an appropriation.

II. Ten days prior to petitioning the superior court, the school board shall notify, by certified mail, the commissioner of the department of revenue administration that an emergency exists by providing the commissioner with a copy of the explanation of the emergency, the warrant article or articles and the petition to be submitted to the superior court. The petition to the superior court shall include a certification that the commissioner of the department of revenue administration has been notified pursuant to this paragraph.

III. In the event that the legislative body at an annual meeting amends or rejects the cost items or fact finder's reports as submitted pursuant to RSA 273-A, notwithstanding paragraphs I and II, the school board may call one special meeting for the sole purpose of addressing all negotiated cost items without petitioning the superior court for authorization. Such special meeting may be authorized only by a contingent warrant article inserted on the warrant or official ballot either by petition or by the governing body. The wording of the question shall be as follows: "Shall (the local political subdivision), if article _____ is defeated, authorize the governing body to call one special meeting, at its option, to address article _____ cost items only?" The refusal of the legislative body to authorize a special meeting as provided in this paragraph shall not affect any other provision of law. Any special meeting held under this paragraph shall be combined with the revised operating budget meeting under RSA 40:13, XI, if any, and shall not be counted toward the number of special meetings which may be held in a given calendar or fiscal year.

IV. When the school board votes to petition the superior court for permission to hold a special school district meeting, the school board shall post notice of such vote within 24 hours after taking the vote and a minimum of 10 days prior to filing the petition with the court. The school board shall post notice of the court date for an evidentiary hearing on the petition within 24 hours after receiving notice of the court date from the court. Such notices shall be posted at the office of the school board and at 2 or more other conspicuous places in the school district, and in the next available edition of one or more local newspapers with a wide circulation in the school district. If the district is a multi-town school district, the notices shall be posted at the office of the school board and at 2 or more other conspicuous places in each town of the multi-town school district, and in the next available edition of one or more newspapers with a wide circulation in all towns of the multi-town school district.

V. Notwithstanding any other provision of law, no special meeting to raise and appropriate money, or to reduce or rescind any appropriation made at a previous meeting, may be held unless the vote is taken on or before December 31 of any budget cycle. However, the district may bring such items as could not be addressed prior to December 31 before the voters at the next annual school district meeting. Such supplemental appropriations, together with appropriations raised under RSA 197:1, shall be assessed against property as of April 1.

TITLE LXIV PLANNING AND ZONING

Capital Improvements Program

Section 674:5 through 674:8

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. 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 and the budget committee in their consideration of the annual budget.

674:6 Purpose and Description. – The capital improvement 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.

674:7 Preparation. – I. In preparing the capital improvements program, the planning board shall confer, in a manner deemed appropriate by the board, 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 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, transmit to the board a statement of all capital projects it proposes to undertake during the term of the program. The planning board 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.

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

Zoning

Section 674:21

674:21 Innovative Land Use Controls. –

I. Innovative land use controls may include, but are not limited to:

- (a) Timing incentives.
- (b) Phased development.
- (c) Intensity and use incentive.
- (d) Transfer of density and development rights.
- (e) Planned unit development.
- (f) Cluster development.
- (g) Impact zoning.
- (h) Performance standards.
- (i) Flexible and discretionary zoning.
- (j) Environmental characteristics zoning.
- (k) Inclusionary zoning.
- (l) Accessory dwelling unit standards.
- (m) Impact fees.
- (n) Village plan alternative subdivision.

II. An innovative land use control adopted under RSA 674:16 may be required when supported by the master plan and shall contain within it the standards which shall guide the person or board which administers the ordinance. An innovative land use control ordinance may provide for administration, including the granting of conditional or special use permits, by the planning board, board of selectmen, zoning board of adjustment, or such other person or board as the ordinance may designate. If the administration of the innovative provisions of the ordinance is not vested in the planning board, any proposal submitted under this section shall be reviewed by the planning board prior to final consideration by the administrator. In such a case, the planning board shall set forth its comments on the proposal in writing and the administrator shall, to the extent that the planning board's comments are not directly incorporated into its decision, set forth its findings and decisions on the planning board's comments.

III. Innovative land use controls must be adopted in accordance with RSA 675:1, II.

IV. As used in this section:

(a) "Inclusionary zoning" means land use control regulations which provide a voluntary incentive or benefit to a property owner in order to induce the property owner to produce housing units which are affordable to persons or families of low and moderate income. Inclusionary zoning includes, but is not limited to, density bonuses, growth control exemptions, and a streamlined application process.

(b) "Accessory dwelling unit" means a second dwelling unit, attached or detached, which is permitted by a land use control regulation to be located on the same lot, plat, site, or other division of land as the permitted principal dwelling unit.

V. As used in this section "impact fee" means a fee or assessment imposed upon development, including subdivision, building construction or other land use change, in order to help meet the needs occasioned by that development for the construction or improvement of capital facilities owned or operated by the municipality, including and limited to water treatment and distribution facilities; wastewater treatment and disposal facilities; sanitary sewers; storm water, drainage and flood control facilities; public road systems and rights-of-way; municipal office facilities; public school facilities; the municipality's proportional share of capital facilities of a cooperative or regional school district of which the municipality is a member; public safety facilities; solid waste collection, transfer, recycling, processing and disposal facilities; public library facilities; and public recreational facilities not including public open space. No later than July 1, 1993, all impact fee ordinances shall be subject to the following:

(a) The amount of any such fee shall be a proportional share of municipal capital improvement costs which is reasonably related to the capital needs created by the development, and to the benefits accruing to the development from the capital improvements financed by the fee. Upgrading of existing facilities and infrastructures, the need for which is not created by new development, shall not be paid for by impact fees.

(b) In order for a municipality to adopt an impact fee ordinance, it must have enacted a capital improvements program pursuant to RSA 674:5-7.

(c) Any impact fee shall be accounted for separately, shall be segregated from the municipality's general fund, may be spent upon order of the municipal governing body, shall be exempt from all provisions of RSA 32 relative to limitation and expenditure of town moneys, and shall be used solely for the capital improvements for which it was collected, or to recoup the cost of capital improvements made in anticipation of the needs which the fee was collected to meet.

(d) All impact fees imposed pursuant to this section shall be assessed at the time of planning board approval of a subdivision plat or site plan. When no planning board approval is required, or has been made prior to the adoption or amendment of the impact fee ordinance, impact fees shall be assessed prior to, or as a condition for, the issuance of a building permit or other appropriate permission to proceed with development. Impact fees shall be intended to reflect the effect of development upon municipal facilities at the time of the issuance of the building permit. Impact fees shall be collected at the time a certificate of occupancy is issued. If no certificate of occupancy is required, impact fees shall be collected when the development is ready for its intended use. Nothing in this subparagraph shall prevent the municipality and the assessed party from establishing an alternate, mutually acceptable schedule of payment of impact fees in effect at the time of subdivision plat or site plan approval by the planning board. If an alternate schedule of payment is established, municipalities may require developers to post bonds, issue letters of credit, accept liens, or otherwise provide suitable measures of security so as to guarantee future payment of the assessed impact fees.

(e) The ordinance shall establish reasonable times after which any portion of an impact fee which has not become encumbered or otherwise legally bound to be spent for the purpose for which it was collected shall be refunded, with any accrued interest. Whenever the calculation of an impact fee has been predicated upon some portion of capital improvement costs being borne by the municipality, a refund shall be made upon the failure of the legislative body to appropriate the municipality's share of the capital improvement costs within a reasonable time. The maximum time which shall be considered reasonable hereunder shall be 6 years.

(f) Unless otherwise specified in the ordinance, any decision under an impact fee ordinance may be appealed in the same manner provided by statute for appeals from the officer or board making that decision, as set forth in RSA 676:5, RSA 677:2-14, or RSA 677:15, respectively.

(g) The ordinance may also provide for a waiver process, including the criteria for the granting of such a waiver.

(h) The adoption of a growth management limitation or moratorium by a municipality shall not

affect any development with respect to which an impact fee has been paid or assessed as part of the approval for that development.

(i) Neither the adoption of an impact fee ordinance, nor the failure to adopt such an ordinance, shall be deemed to affect existing authority of a planning board over subdivision or site plan review, except to the extent expressly stated in such an ordinance.

(j) The failure to adopt an impact fee ordinance shall not preclude a municipality from requiring developers to pay an exaction for the cost of off-site improvement needs determined by the planning board to be necessary for the occupancy of any portion of a development. For the purposes of this subparagraph, "off-site improvements" means those improvements that are necessitated by a development but which are located outside the boundaries of the property that is subject to a subdivision plat or site plan approval by the planning board. Such off-site improvements shall be limited to any necessary highway, drainage, and sewer and water upgrades pertinent to that development. The amount of any such exaction shall be a proportional share of municipal improvement costs not previously assessed against other developments, which is necessitated by the development, and which is reasonably related to the benefits accruing to the development from the improvements financed by the exaction. As an alternative to paying an exaction, the developer may elect to construct the necessary improvements, subject to bonding and timing conditions as may be reasonably required by the planning board. Any exaction imposed pursuant to this section shall be assessed at the time of planning board approval of the development necessitating an off-site improvement. Whenever the calculation of an exaction for an off-site improvement has been predicated upon some portion of the cost of that improvement being borne by the municipality, a refund of any collected exaction shall be made to the payor or payor's successor in interest upon the failure of the local legislative body to appropriate the municipality's share of that cost within 6 years from the date of collection. For the purposes of this subparagraph, failure of local legislative body to appropriate such funding or to construct any necessary off-site improvement shall not operate to prohibit an otherwise approved development.

VI. (a) In this section, "village plan alternative" means an optional land use control and subdivision regulation to provide a means of promoting a more efficient and cost effective method of land development. The village plan alternative's purpose is to encourage the preservation of open space wherever possible. The village plan alternative subdivision is meant to encourage beneficial consolidation of land development to permit the efficient layout of less costly to maintain roads, utilities, and other public and private infrastructures; to improve the ability of political subdivisions to provide more rapid and efficient delivery of public safety and school transportation services as community growth occurs; and finally, to provide owners of private property with a method for realizing the inherent development value of their real property in a manner conducive to the creation of substantial benefit to the environment and to the political subdivision's property tax base.

(b) An owner of record wishing to utilize the village plan alternative in the subdivision and development of a parcel of land, by locating the entire density permitted by the existing land use regulations of the political subdivision within which the property is located, on 20 percent or less of the entire parcel available for development, shall provide to the political subdivision within which the property is located, as a condition of approval, a recorded easement reserving the remaining land area of the entire, original lot, solely for agriculture, forestry, and conservation, or for public recreation. The recorded easement shall limit any new construction on the remainder lot to structures associated with farming operations, forest management operations, and conservation uses. Public recreational uses shall be subject to the written approval of those abutters whose property lies within the village plan alternative subdivision portion of the project at the time when such a public use is proposed.

(c) The village plan alternative shall permit the developer or owner to have an expedited subdivision application and approval process wherever land use and subdivision regulations may apply. The submission and approval procedure for a village plan alternative subdivision shall be the same as that for a conventional subdivision. Existing zoning and subdivision regulations relating to emergency access, fire prevention, and public health and safety concerns including any setback requirement for wells, septic systems, or wetland requirement imposed by the department of environmental services shall apply to the developed portion of a village plan alternative subdivision, but lot size regulations and dimensional requirements having to do with frontage and setbacks measured from all new property lot lines, and lot size regulations, as well as density regulations, shall not apply. The total density of development within a village plan alternate subdivision shall not exceed the total potential development density permitted a conventional subdivision of the entire original lot unless provisions contained within the political subdivision's land use regulations provide a basis for increasing the permitted density of development within a village plan alternative subdivision. In no case shall a political subdivision impose lesser density requirements upon a village plan alternative subdivision than the density requirements imposed on a conventional subdivision.

(d) Within a village plan alternative subdivision, the exterior wall construction of buildings shall meet or exceed the requirements for fire-rated construction described by the fire prevention and building codes being enforced by the state of New Hampshire at the date and time the property owner of record files a formal application for subdivision approval with the political subdivision having jurisdiction of the project. Exterior walls and openings of new buildings shall also conform to fire protective provisions of all other building codes in force in the political subdivision. Wherever building code or fire prevention code requirements for exterior wall construction appear to be in conflict, the more stringent building or fire prevention code requirements shall apply.

(e) If the total area of a proposed village plan alternative subdivision including all roadways and improvements does not exceed 20 percent of the total land area of the undeveloped lot, and if the proposed subdivision incorporates the total sum of all proposed development as permitted by local regulation on the undeveloped lot, all existing and future dimensional requirements imposed by local regulation, including lot size, shall not apply to the development.

Section 674:22

674:22 Growth Management; Timing of Development. – The local legislative body may further exercise the powers granted under this subdivision to regulate and control the timing of development. Any ordinance imposing such a control may be adopted only after preparation and adoption by the planning board of a master plan and a capital improvement program and shall be based upon a growth management process intended to assess and balance community development needs and consider regional development needs.