

# Capital Improvements Plan

Goshen, NH

2022-2028

## Approved by:

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Date

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# Capital Improvements Plan

## Goshen, NH

### 2022

#### INTRODUCTION

**NHRSA 674:5 Authorization.** – *In a municipality where the planning board has adopted a master plan, the local legislative body may authorize the planning board to prepare and amend a recommended program of municipal capital improvement projects projected over a period of at least 6 years. As an alternative, the legislative body may authorize the governing body of a municipality to appoint a capital improvement program committee, which shall include at least one member of the planning board and may include but not be limited to other members of the planning board, the budget committee, or the town or city governing body, to prepare and amend a recommended program of municipal capital improvement projects projected over a period of at least 6 years. The capital improvements program may encompass major projects being currently undertaken or future projects to be undertaken with federal, state, county and other public funds. The sole purpose and effect of the capital improvements program shall be to aid the mayor or selectmen and the budget committee in their consideration of the annual budget. [1]*

In accordance with NHRSA 674:5-8 the town of Goshen, NH (referred to as Goshen) shall institute a Capital Improvements Plan (CIP) which will align with the goals of the Master Plan adopted in May 2013 and supersedes any previous CIP.

The CIP serves as a guide for the management of capital expenses, growth, and future developments within Goshen, and as a tool for seeing suggested projects to fruition. Through this plan, Goshen expects to maintain a level tax base by avoiding spikes in tax rates for urgent large-scale projects.

The CIP, unlike the Master Plan, is a plan complete with schedules and budgets (based on estimates garnered during the creation of the plan) of anticipated municipal expenditures occurring over the next six years beginning in 2022.

The development of the CIP involves all departments and boards including, but not limited to the Selectman, Highway department, Fire department, Police department, Conservation Committee, and so forth as well as public input at Planning Board meetings. Additional details on public input and department/committee specific project requests are available in the Planning Board meeting minutes. Table 1 below provides a list of dates that correspond to Planning Board minutes. Note, that updating of the CIP began in 2019 and due to COVID-19 was not completed until 2021. All minutes are available on the Town of Goshen website at <https://goshennh.org/planning-board-minutes/>.

**Table 1: Planning Board meeting dates for requesting CIP project funding.**

<b>Requesting Department</b>	<b>Date CIP requests made to Planning Board</b>
Board of Selectman	July 18, 2019
Highway Department	September 5, 2019
Transfer Station	September 5, 2019
Fire Department	August 1, 2019 (paper submission)
Police Department	November 21, 2019 (paper submission)
Library	October 3, 2019
Cemetery Commission	<i>October 3, 2019; no request (s)</i>
Conservation Commission	October 3, 2019; Alternate funding available, no request (s)

The CIP defines capital expenses as:

- Costs in excess of \$3,000 with an *expected* minimum life of five years.
- Projects that extend the useful life of existing facilities or equipment.
- A non-recurring expense other than projects that extend the useful life of facilities or equipment.
- Expansion of public utilities (including electric, waste management, etc.)
- Expansion or preservation of existing town buildings
- Projects that focus on the preservation of town history.
- Financing that requires long-term loans/bonds/fees.

The CIP is designed to be elastic, projecting for needs in certain areas that may or may not be larger than anticipated during the planning stage while allowing for reductions in other areas that may no longer be viable at a later date. The CIP does not cover routine items such as maintenance or salaries and whenever possible the CIP will endeavor to identify alternative methods of funding for these projects including but not limited to grants, federal, or state funding.

**PURPOSE**

**NHRSA 674:6 Purpose and Description.** – *The capital improvements program shall classify projects according to the urgency and need for realization and shall recommend a time sequence for their implementation. The program may also contain the estimated cost of each project and indicate probable operating and maintenance costs and probable revenues, if any, as well as existing sources of funds or the need for additional sources of funds for the implementation and operation of each project. The program shall be based on information submitted by the departments and agencies of the municipality and shall take into account public facility needs indicated by the prospective development shown in the master plan of the municipality or as permitted by other municipal land use controls [2].*

**Benefits:** The CIP is designed to provide a variety of benefits to the town of Goshen. Including increased coordination when budgeting, maintaining a level tax base, providing the link between the Master Plan and its implementation as well as planning for the growth and preservation of the town. The CIP is not a wish list of unobtainable projects but rather a mechanism by which to accomplish large-scale projects over time that would otherwise be cost prohibitive. The creation

and updating of the CIP does not obligate Goshen to complete projects and only assists in planning for potential projects [1].

#### GUIDING PRINCIPLES OF THE CIP PROGRAM:

- To mitigate large/sudden increases in taxes and fees.
- Plan and budget for large purchases/projects.
- Reduce the need for emergency capital expenses and/or bonds.
- Maximize usable life of capital investments through schedules of renovations, modifications, and as necessary replacements.
- Establish and prioritize current and future infrastructure needs and align those needs with available resources.
- Provide the town selectman and/or budget committee with guidance for future financial needs of the town.
- Inform residents and businesses of needed/planned capital expenses.
- Improve coordination and planning between town boards and committees.

The CIP is not a binding document that locks Goshen into capital projects. Rather the CIP serves to inform the residents of the town, in two ways, of possible capital expenses. First, the CIP itself serves as an informational guide, which is reviewed by the town during a town meeting and is available to all Goshen residents. Second, all projects described in the CIP are again brought before the residents of Goshen in a town vote as the projects become viable.

#### PREPARATION

**NHRSA 674:7 Preparation.** – *I) In preparing the capital improvements program, the planning board or the capital improvement program committee shall confer, in a manner deemed appropriate by the board or the committee, with the mayor or the board of selectmen, or the chief fiscal officer, the budget committee, other municipal officials and agencies, the school board or boards, and shall review the recommendations of the master plan in relation to the proposed capital improvements program.*

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

The Planning Board along with representatives from the Select Board and Zoning Board of Adjustment met intermittently July through October 2019 with representatives from the Library Trustees, Board of Selectmen, Transfer Station, Highway Department, and Conservation Commission to discuss their long-term capital needs for the next six years. The Police and Fire Departments, due to scheduling needs, provided requests in writing and the Cemetery Commission did not meet with the Planning Board (Board). Each department provided or discussed a list of capital projects or purchases, which were evaluated, based on urgency of the need at a later Planning Board meeting.

The Planning Board met with most department heads to review the needs of each department relative to the needs of the town and met as a Board to prioritize those needs. All of the items brought before the Board were and are important; during the project ranking discussions the Board set priorities based first on meeting the definition of a “capital improvement”. Projects needed to exceed \$3,000 in cost and have a minimum useful life expectancy of five years. For projects that did not meet the definition of a capital improvement, discussions also occurred on how those projects might still be funded. The feedback from the Board is included in the “discussion” paragraph under each project description.

## **PROJECT RANKINGS**

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

By RSA the CIP is required to rank projects based on urgency. In table two projects are ranked by urgency and by total points.

The urgency column is based on a single scoring of one thru six; with a score of one being the most urgent and a score of six not being consistent with the goals of the CIP. Classification scores are broken down as follows [3,4]:

- 1. Urgent - Cannot be delayed; needed immediately for health and safety.*
- 2. Necessary - Needed within 3 years to maintain basic level and quality of community services.*
- 3. Desirable - Needed within 4 to 6 years to improve quality or level of service.*
- 4. Deferrable - Can be placed on hold until after 6-year period, but supports community development goals.*
- 5. Premature - Needs more research, planning, and coordination.*

6. *Inconsistent - Contrary to land use planning or community development goals.*

For each project title in table two, the total points column is based on a scoring of eight categories with a possible score of zero thru five, where zero indicates that the goals of the town will not be furthered during this six-year time frame. The classification of the projects for the total points column is based on the eight categories listed below [4].

- *Addresses an emergency or public safety need*
- *Corrects a deficiency in service or facility*
- *Provides capacity needed for future growth*
- *Results in long-term cost savings*
- *Supports job development/increased tax base*
- *Furthers the goals of the master plan*
- *Leverages the non-property tax revenues*
- *Matching funds available for limited time*

**Table 2: Projects by urgency and benefit to the town.**

<b>DEPARTMENT REQUESTS &amp; PROJECT TITLE</b>	<b>Urgency by CLASS (1-6, 1=urgent)</b>	<b>Total POINTS (Higher score=high benefit to town)</b>
<b>HIGHWAY DEPARTMENT</b>		
Lear Hill Road – remove rocks & repair	2	0
Mummy Road Bridge	2	0
<b>FIRE DEPARTMENT</b>		
Doors - New, Larger, w/ Openers	4	5
Building - Insulation, Health & Safety Improvements	4	5
Ventilation System	4	5
Decontamination Washer	4	5
New Building	5	5
Radios	4	5
Engine 2 (2008 E-One)	4	5
Engine 1 (Combination Pumper Tanker)	4	5
Rescue 1 (1999 Ford)	4	5
Brush Truck 1 (1999 Ford)	5	5
Air Packs	4	5
Medical Heart Monitor	4	5
Off Road Rescue Vehicle	5	5
<b>POLICE DEPARTMENT</b>		
New cruiser	5	0
<b>LIBRARY</b>		
Improved Lighting	4	0
Energy Upgrades (windows, storm door, etc)	4	0
Insulation	4	0
Structural Upgrades	4	0
<b>CEMETERY</b>		
No requests submitted	N/A	N/A
<b>TRANSFER STATION</b>		
New Gate	4	0

**PROJECT DESCRIPTIONS**

Below is a list of all projects with their respective descriptions that have been brought before the Planning Board for consideration in the Capital Improvement Plan. The head of each board, commission, or department presented their respective projects and all projects were discussed and ranked (table three).



Projects listed in table three, are categorized into one of three areas in the notes section: planned projects, bond projects, and Capital Improvement Plan. Table three (a) shows the results of the previous suggested CIP projects.

Planned projects are projects that the town is planning for and intending to complete during the timeline of this Capital Improvement Plan. Bond projects are low interest rate loans that the town will use to make improvements and are the highest cost items. The last category, the capital reserve project, is a high-cost project that will be completed by budgeting money each year toward the project. The project will then be completed when the reserve amount is reached. Of note, capital reserve projects and bonded projects are restricted funds. Both projects will have a warrant article associated with them and any use of those funds outside of the purpose set forth in the establishing warrant article will need to be approved by way of the annual town meeting process. Additionally, for capital reserve projects, money cannot be simply reallocated from one project to another without a warrant article adopted at a town meeting.

## **POLICE DEPARTMENT**

- ❖ *Vehicle:* The current police vehicles are in good shape and the Police Department is trying to stretch the lifespan of the vehicles. The Police Department anticipate the vehicle (s) will need to be replaced during this cycle of the CIP.

*Police Department Decision:* After reviewing the capital expenses and projects provided to the Planning Board, a decision was reached that while the projects/expenses met the criteria for the Capital Improvement Plan, they were not as high of a priority when compared to the needs of other departments within the town.

## **FIRE DEPARTMENT**

*BUILDING:* The Fire Department recommends either a replacement or major refurbishing of the Fire Station and several improvements and equipment purchases to bring the Fire Station into National Fire Protection Association (NFPA) compliance. Refurbishing includes:

- ❖ *Larger Doors:* The existing fire department truck bay doors are older and therefore smaller than current fire truck bay doors found in newer fire department facilities. If an additional bay is ever built the doors need to be wider and taller. Additionally, if a new fire truck is to be purchased, current fire truck models are too big for the existing doors thus limiting the options to the town and fire department.
- ❖ *Door Openers:* To improve efficiency automatic door openers are highly desirable.
- ❖ *New Doors:* New doors are requested for the fire department, as the current doors are not well insulated resulting in major heat loss.
- ❖ *Building Insulation, Health, and Safety Improvements:* The existing fire station is poorly insulated resulting in expensive heat loss. The fire department would like to strap the outside and use rigid foam insulation on the outside of the existing walls to improve

insulation. The current fire station is small with little to no room for insulation on the inside of the building.

Additional needs include personal showers for decontamination, meeting or training area, kitchen facilities, original roof truss construction is sagging, marked exit ways, secure office for Chief and Emergency Services reporting, an additional bathroom (there is only one), adding an airpack refilling compressing room, and septic improvements (current system is failing).

- ❖ *Ventilation System*: The existing building is in need of a ventilation system, especially if the building is insulated.
- ❖ *Decontamination Washer*: A decontamination washer is needed for cleaning of fire gear.
- ❖ *New Building (and possible land acquisition)*: When the town is ready to build a new station, the fire department volunteers will help with the construction, which will reduce the cost. The fire department suggests a steel building would be most efficient and cost effective. Preferably 60 ft. x 100 ft. building with a second floor for storage of equipment. At minimum a larger space is needed to ease access to emergency equipment. If Goshen prefers, the new building could be a safety complex and facilitate the police department as well.

#### *EQUIPMENT:*

- ❖ *Radios*: By Federal standard all fire departments must be equipped with radios. The existing radios were obtained with a grant over 10 years ago and they are dying out. The Fire Chief recommends purchasing one new radio each year at an estimated cost of approximately \$3,800 per radio. The Goshen Fire Department currently has 12 radios plus 2 base stations; additionally, pagers are approximately \$600 each.
- ❖ *Vehicles*:
  - Engine 2 (2008 E-One): Will be 20 years in 2028 will likely need a refurbishing. NFPA recommends frontline attack pumpers be less than 20 years old.
  - Engine 1 (Combination Pumper Tanker): Will be 30 years old in 2029 and should begin looking for a replacement by 2025.
  - Rescue 1 (1999 Ford): Should consider replacement beginning in 2025.
  - Brush Truck 1 (199 Ford): Baring any major issues, should not need to be replaced until 2025 – 2035.
- ❖ *Air Packs*. Fifteen (15) sets at an estimated cost of \$90,000; grant funding is available at 80/20. The life span of an air pack is 15 years; the existing air packs are approaching the end of their useful life and will need to be replaced soon. The amount of money set aside in the Personal Protective Equipment (PPE) Capital Reserve fund should be increased so there will be enough money to replace the air packs in the next five years. The fire department will pursue grants to help offset the cost.
- ❖ *Medical Heart Monitor*. The fire department recommends the purchase of a Medical

Heart Monitor, which will make a big difference on rescue calls. Currently the town of Goshen relies on the town of Newport for ambulance service; the ambulance is not always available to Goshen, especially when the ambulance is already out on a call.

- ❖ *Off Road Rescue Vehicle (ATV/UTV):* The purchase of an offroad rescue vehicle with trailer would be helpful for remote and isolated areas.

*Fire Department Decision:* All projects/expenses proposed by the Fire Department meet the criteria for inclusion in the CIP for timing, cost, and useful life. All projects are represented in table three by cost and rank. The timing of some suggested projects listed for planning purposes as their expected useful lives are being reached during this CIP reporting period.

The purchase of PPE will be through a capital reserve project fund as to ensure that old and/or failing equipment maybe replaced each year as needed. PPE will include but is not limited to Air Packs, Radios, and Medical Heart Monitor. Where available, grant applications should be submitted for all pieces of equipment.

The Fire Department vehicle bay doors will be a planned project. The existing door size is smaller than newer model fire vehicles and will limit replacement of department vehicles in the future. In this reporting period of the CIP, consideration of the vehicle bay doors is of additional importance as Goshen will begin looking at the refurbishing or replacement up to four fire department vehicles. New doors with openers will cost approximately \$9,000, however the Planning Board has recommended to wait until the well and septic issues are resolved before moving forward with the door expansion project.

A jointly planned project for the design and construction of a septic system for the Grange Hall that will provide a tie into the Fire Department was planned to begin in 2015 and has not yet begun. There is a new push and funding for the Grange septic to be completed in 2022 which is still expected to include a tie-in for the Fire Department septic.

## **CEMETARY COMMISSION**

*Cemetery Commission Decision:* No requests were submitted for this CIP funding period.

## **LIBRARY**

- ❖ *Improved Lighting:* Upgrade to LED fixtures and eliminate fluorescent ones, install motion activated lighting.
- ❖ *Energy Upgrades:* Replacement of six windows with thermal paned and screened windows. Updates to storm window over main, it is currently cracked and single pane. Replace storm door for with double wide main door.
- ❖ *Insulation:* Spray foam basement (under old part of building).
- ❖ *Structural Upgrades:* Replace existing column supports, correct drainage by installing perforated pipe and stone in low areas. Spray concrete mix onto foundation walls to bind stones.

In January 2019 the Library's furnace failed and the town replaced it with a propane furnace which has brought welcomed energy savings. The Library has been successful in obtaining a \$5,000 grant from the Association of Rural and Small Libraries (ARSL) and that funding was accepted in January of 2022. The ARSL funds will be used to install new floor outlets, switches, light fixtures, and ceiling fans. The project needs to be completed by December 31, 2022 with a final report submitted by February 1, 2023.

*Library decision:* As a municipal building, the Board hopes that funding for these repairs and upgrades can be provided through the town Capital Reserve Fund for Government Buildings and supplemented with grant funding.

## **GRANGE HALL**

No requests for CIP project funding were received. The Grange renovation project has been underway since the previous CIP and has received grant funding for work to date. The Grange has received \$95,385 from the LCHIP award for restoration work and \$18,000 from the Moose Plate Grant for the repairs of roof and foundation.

There is an outstanding balance of \$20,000 that the Grange will receive upon signing the Stewardship Agreement. The agreement is a 10-year agreement that protects the usage, renovation, insurances, and other factors surrounding the Grange Hall. The Planning Board recommends tracking of these requirements in the Town Annual Report and that the agreement be managed by the Board of Selectmen or their designee.

As of this report, offices have been sheet rocked in, handicap ramp access has been installed, interior painting is underway, wiring, and plumbing have been completed. The Grange Hall is not yet connected to the new septic and water line.

*Grange Hall Decision:* No funds requested.

## **TOWN HALL**

*Town Hall Decision:* No requests for funding were submitted.

## **TRANSFER STATION**

- ❖ *New gate:* New entrance gate was requested.
- ❖ *New parking signage:* New parking and traffic flow signage was requested.

*Transfer Station Decision:* The request for the parking signage did not meet the definition of a capital improvement and therefore are not funded in this plan. The request for the new gate meets the price point for the CIP but is not considered a priority as the current gate is functioning. The Road Agent noted that several changes could be made to improve the overall traffic flow at the Transfer Station during dump hours. The Road Agent would like to do research regarding costs of recycling and alternative options that would be beneficial to the Town. Neither the traffic flow or research of recycling options as presented met the inclusion requirements for the CIP.

## HIGHWAY DEPARTMENT

- ❖ *Lear Hill Road:* There are large rocks that need to be removed from the roadbed and sides of Lear Hill Road. The ditch lines need to be re-built and lowered below the road grade. July 2021 storms damaged the road further and increased areas affected by erosion.
- ❖ *Mummery Road Bridge:* Mummery Road bridge has been red listed and will need to be addressed in the near future. The State is planning roadwork for Route 10, which will affect the construction option for the bed.

*Highway Department Decision:* All the highway department's projects fit the criteria for the Capital Improvement Plan; the projects are necessary and provide a high benefit to the town if and when completed. All the projects are considered "necessary" which by definition means they are "needed within three (3) years to maintain basic level and quality of community services". The Road Agent noted that funds may be available from highway grants for the Mummery Road Bridge project.

## CONSERVATION COMMISSION

*Conservation Commission Decision:* The Capital Improvement Plan does not address the Conservation Commission as it has an alternative source of revenue. It should be noted that the Chair of the Conservation Commission (Sandra Sonnichsen, 2019) attended these discussions and advised that while no funding is needed at this time, future projects may require funding via the CIP.

## SCHOOL DISTRICT

The average tax rate for the Town of Goshen from 2006 thru 2020 was \$23.31

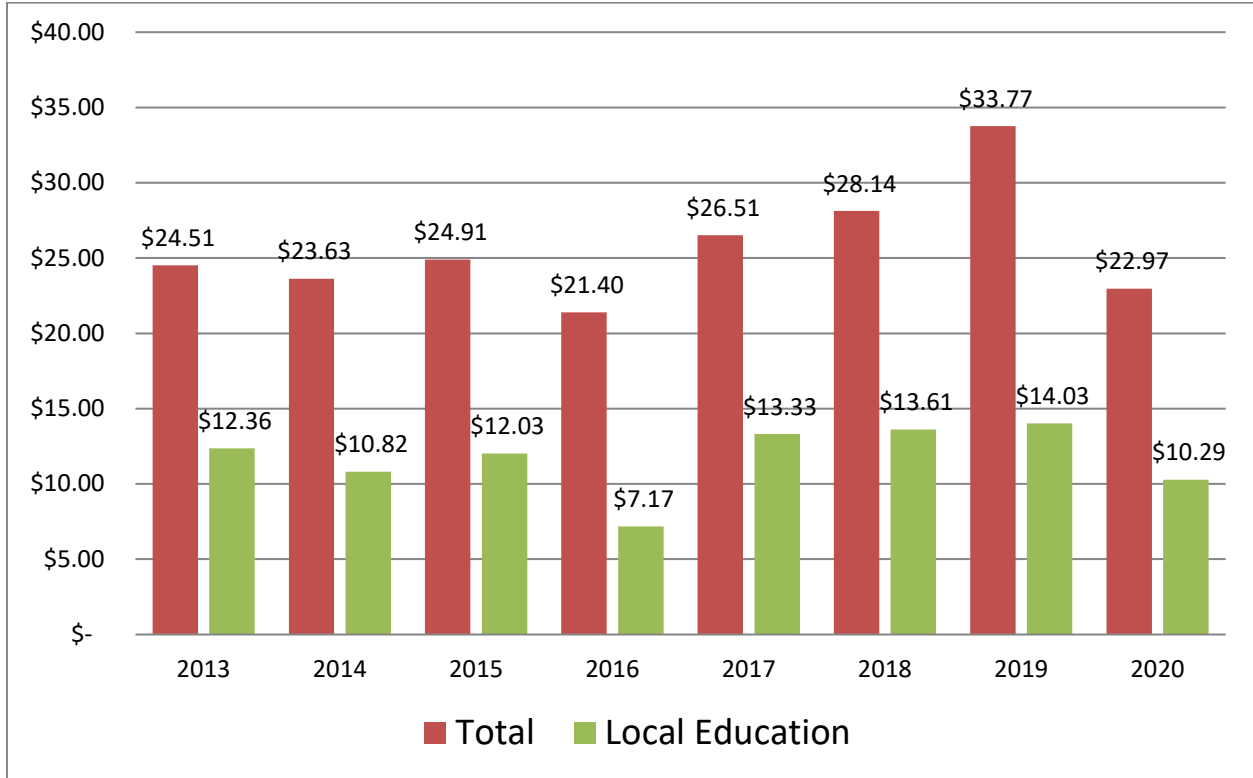
The Goshen School District does not operate a school at any grade level. Instead, the District entered a multi-year tuition contract with the Newport School District following its withdrawal from the Goshen-Lempster Cooperative School District in 2014. In June 2020 the Goshen School Board voted to terminate the contract with Newport. The primary factor for termination was Newport's unwillingness to negotiate public school choice for grades k-5, a Goshen School District Strategic Plan goal. The Goshen School District solicited anchor school proposals, selected one submitted by Unity/Claremont, and have a three-year contract with unlimited two-year renewal clause approved by the Unity School Board, Claremont School Board, and the Goshen School Board. The contract and budget will be submitted to a public vote at the Goshen School District Annual Meeting in March. The contract budget does not incorporate Capital costs in the calculation of future tuition rates and the Goshen School District does not contribute to any Capital projects under the proposed contract.

Figure one depicts the Total Goshen Town Tax Rate and Local School Tax Rate by year, 2013-2020. While the Goshen School District Budget is based on anticipated needs of known students, the transient nature of the population and uncertainty of Special Education needs have the potential to impact the budget in either direction. The Goshen School Board has followed an

unwritten policy of returning year-end money to the taxpayers. Therefore, some dips in the local school tax rate are caused by factors that can't be controlled by the District.

In 2016 Goshen's withdrawal from the Cooperative School District was accompanied by a substantial refund of tax dollars from the fund balance. In 2020 a number of factors contributed to a fund balance of over \$350,000 being returned to taxpayers. This resulted in a significant decline in the local education tax rate. These included some affects associated with Covid-19, Special Education costs that did not materialize, and a refund of \$139,015 from the Newport School District as settlement for overbilling tuition.

**Figure 1: Goshen Town Tax and Local Education Tax by Year, 2013 – 2020**



*Figure courtesy G. Paludi.*

**Table 3: Projects by cost and rank**

<b>Project</b>	<b>Cost (Total)</b>	<b>Year (s)</b>	<b>Rank</b>	<b>Notes</b>
Police Vehicle	\$30,000	2022 - 2028	<i>Deferrable - Can be placed on hold until after 6-year period, but supports community development goals.</i>	Capital Reserve Project Rate noted is a discounted rate.
Fire Station Refurbishing or New Building	\$500k – \$1.2M	2022 – 2028	<i>Deferrable - Can be placed on hold until after 6-year period, but supports community development goals.</i>	Bonded Project Septic currently being addressed in Grange/SAU project.
Fire Station Doors	\$10,000	2022 - 2025	<i>Necessary - Needed within 3 years to maintain basic level and quality of community services.</i>	Planned Project
Fire Dept: Replacement or refurbishing of Engine 2	\$100k - \$500k	2028	<i>Deferrable - Can be placed on hold until after 6-year period, but supports community development goals.</i>	Planned or Bonded Project
Fire Dept: Replacement of Engine 1	<\$300k	2025 - 2030	<i>Deferrable - Can be placed on hold until after 6-year period, but supports community development goals.</i>	Planned or Bonded Project
Fire Dept: Replacement or refurbishing of Rescue 1	\$75,000	2022 - 2025	<i>Deferrable - Can be placed on hold until after 6-year period, but supports community development goals.</i>	Planned Project
Fire Dept: Replacement Brush Truck 1	\$100k - \$200K	2025 - 2035	<i>Deferrable - Can be placed on hold until after 6-year period, but supports community development goals.</i>	Planned or Bonded Project
Fire Department: PPE Air Packs 15 sets	\$90,000	2022 - 2028	<i>Desirable - Needed within 4 to 6 years to improve quality or level of service.</i>	Planned or Bonded Project



Fire Department: Personal Fire Equipment	\$30,000	2022 – 2028 (as needed)	<i>Necessary - Needed within 3 years to maintain basic level and quality of community services.</i>	Capital Reserve project.
Fire Department: Radio Upgrades	\$10,000	2022 – 2027 (as needed)	<i>Desirable - Needed within 4 to 6 years to improve quality or level of service.</i>	Capital Reserve project.
Fire/Rescue Department: Heart Monitor	\$25,000	2022+	<i>Desirable - Needed within 4 to 6 years to improve quality or level of service.</i>	Capital Reserve project.
Fire Department: Off Road Rescue Vehicle	\$20k - \$30k	2022 - 2028	<i>Premature - Needs more research, planning, and coordination.</i>	N/A
Mummary Road Bridge	\$30,000	2022	<i>Necessary - Needed within 3 years to maintain basic level and quality of community services.</i>	Capital Reserve project.
Lear Hill Road	\$90,000	2022 - 2025	<i>Necessary - Needed within 3 years to maintain basic level and quality of community services.</i>	Bonded Project
Library: Structural Improvements & Insulation	\$14,750	2022	<i>Deferrable - Can be placed on hold until after 6-year period, but supports community development goals.</i>	N/A
Library: Energy saving updates	\$10,460	2022 -2028	<i>Deferrable - Can be placed on hold until after 6-year period, but supports community development goals.</i>	N/A
Library: Lighting	\$8,060	2022 – 2028	<i>Deferrable - Can be placed on hold until after 6-year period, but supports community development goals.</i>	N/A
Transfer Station Gate	\$3,000	2022	<i>Premature - Needs more research, planning, and coordination.</i>	N/A

**Table 3a: Status and notes of projects from 2015 – 2020 Capital Improvement Plan**

<b>Project</b>	<b>Cost (Total)</b>	<b>Year (s)</b>	<b>Rank</b>	<b>Notes</b>
Center Road	\$90,000	2015 – 2017	<i>Necessary - Needed within 3 years to maintain basic level and quality of community services.</i>	Not performed
Mummery Road Bridge	\$30,000	2015 – 2020	<i>Necessary - Needed within 3 years to maintain basic level and quality of community services.</i>	Not performed
Highway Vehicle	\$30,000	2015 – 2020	<i>Necessary - Needed within 3 years to maintain basic level and quality of community services.</i>	Completed
Personal Fire Equipment	\$30,000	2015 - 2020	<i>Necessary - Needed within 3 years to maintain basic level and quality of community services.</i>	Not performed
Septic Design for Fire Dept. & Grange	\$20,000	2015 - 2016	<i>Necessary - Needed within 3 years to maintain basic level and quality of community services.</i>	Not performed
Fire Dept. Doors	\$10,000	2017	<i>Necessary - Needed within 3 years to maintain basic level and quality of community services.</i>	Not performed
Lear Hill Road	\$90,000	2018 - 2020	<i>Necessary - Needed within 3 years to maintain basic level and quality of community services.</i>	Not performed
Grange Renovation	No money requested	2022 - 2025	<i>Desirable - Needed within 4 to 6 years to improve quality or level of service.</i>	Underway

## EXPLANATION OF PROJECT FUNDING

Beginning in 2014 the Planning Board has been reviewing discretionary spending trends and tax rates for inclusion in the Capital Improvement Plan. The last fourteen years (2006-2020) as seen in table four (2010 – 2020) and figures two through five were reviewed; and the Board noted an average of \$160,541 was spent on capital projects and capital reserves per year. For the purposes of this report discretionary funds are defined as funds that are agreed upon by the town and not required for the town to perform day-to-day operations. Based on the discretionary spending trends, the Board has determined that an amount of approximately \$79,000 could be spent without greatly affecting tax ratios. The Board also noted that the average of \$160,541 in capital expense/reserves is a two dollar per year addition to the tax rate that might be better managed using the CIP. Some years the budget will be less thus leaving room for other projects as they develop.

To explain how the Planning Board determined impact on the tax rate, the 2021 CIP began including additional reporting and explanation of how tax rates are determined including the breakdown of rate information. The Planning Board estimates that for every \$79,000 spent by the town there will be a \$1.00 increase in the tax rate (mil rate).

Table four shows the break down of the mil rate going back to 2010 and the formula below shows how the individual rates are calculated [5]. The same formula can be used to determine the impact of an expense on the mil rate. Of note, the full breakdown of effort and valuation data were not available at the time of reporting for years 2010 – 2012.

*Voted Appropriations (-) All Other Revenue (/) Local Assessed Property Value (=) Rate*

*Rate (x) 1000 = Mil Rate (property tax rate per \$1,000 of property value)*

Therefore, the CIP should take care to not recommend more than \$79,000 per year in capital improvements to avoid spikes in the tax rate.

Capital reserve projects are projects that the town would like to see completed but must first acquire the money to complete. Through the capital reserve plan the town will set aside money each year toward a specific project, when the total necessary funds are reached the project will be set in motion. Funds obtained through the capital reserve fund are restricted and established by warrant article. The funds may only be spent on that specific project as described in the warrant article establishing that fund. Should the funds need to be reallocated for another project, then a warrant article is needed and must be adopted at a town meeting before the funds can be used. Capital reserve projects may also be bonded. This requires the town to approve through a warrant article and town meeting, raising of the bond and then obtaining funds through the bond bank and its associated application process. Bonds can be paid back in increments of years up to 20 years and typically cannot be paid off early.

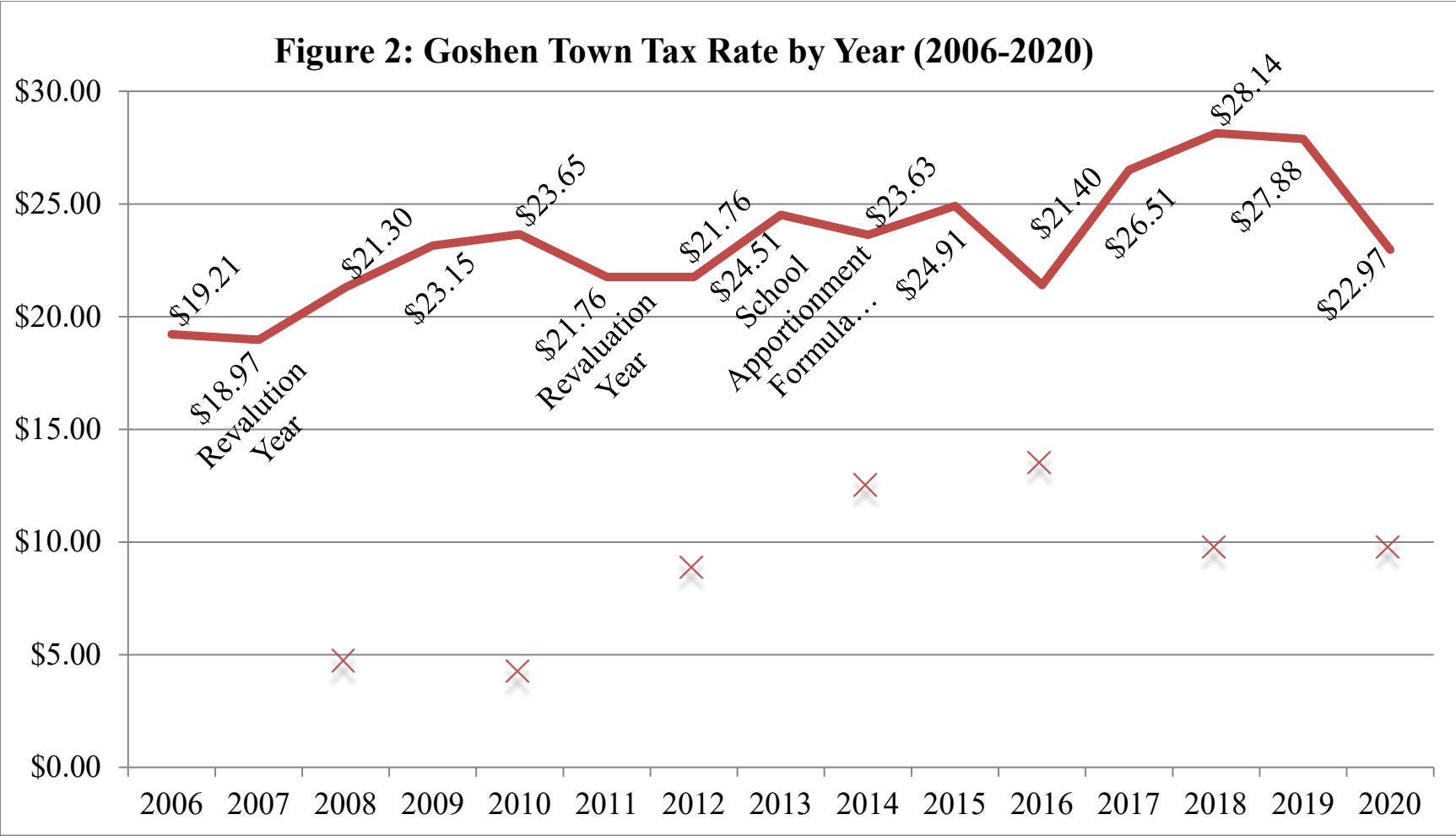
Detailed budget and spending information used to create the CIP is available in the Goshen Town reports found online at <https://goshennh.org/town-clerk>. Of note, revaluation of property

values by Commerford Nieder Perkins LLC began in 2018 and is now completed. Revaluations occur every five years and is a process occurring over three years.

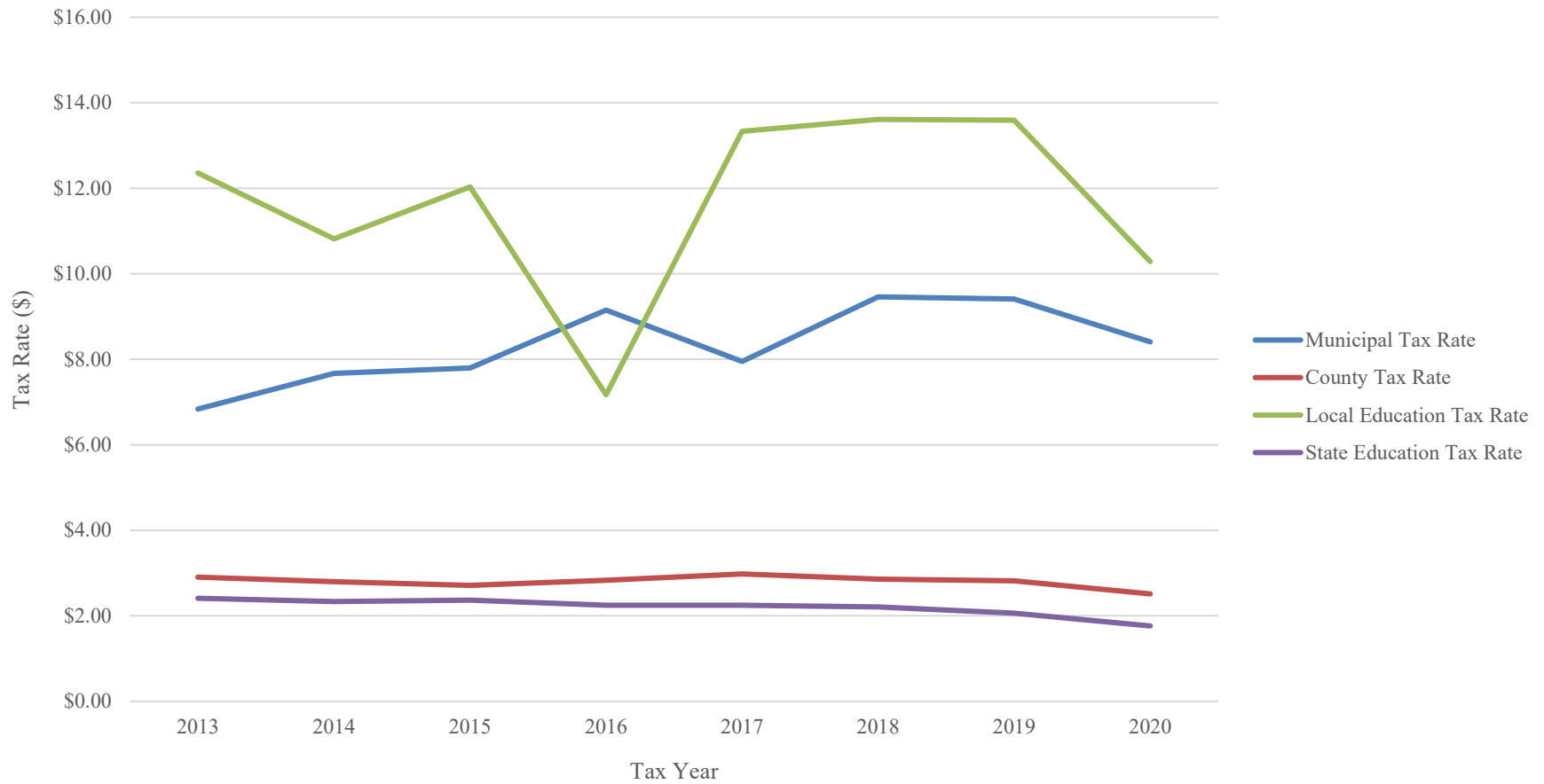
**Table 4: Break down of tax rates by year.**

<b>Year</b>	<b>Municipal Tax Effort</b>	<b>Municipal Valuation</b>	<b>Municipal Tax Rate</b>	<b>County Tax Effort</b>	<b>County Valuation</b>	<b>County Tax Rate</b>	<b>Local Education Tax Effort</b>	<b>Local Education Valuation</b>	<b>Local Education Tax Rate</b>	<b>State Education Tax Effort</b>	<b>State Education Valuation</b>	<b>State Education Tax Rate</b>	<b>Total Tax Effort</b>	<b>Total Tax Rate</b>
2010	N/A	N/A	\$7.50	N/A	N/A	\$2.73	N/A	N/A	\$11.07	N/A	N/A	\$2.35	N/A	\$23.65
2011	N/A	N/A	\$7.68	N/A	N/A	\$2.93	N/A	N/A	\$8.84	N/A	N/A	\$2.31	N/A	\$21.76
2012	N/A	N/A	\$7.36	N/A	N/A	\$2.90	N/A	N/A	\$9.12	N/A	N/A	\$2.38	N/A	\$21.76
2013	\$520,902	\$76,196,955	\$6.84	\$221,251	\$76,196,955	\$2.90	\$941,686	\$76,196,955	\$12.36	\$181,729	\$75,359,222	\$2.41	\$1,865,568	\$24.51
2014	\$587,140	\$76,488,257	\$7.67	\$213,977	\$76,488,257	\$2.80	\$827,570	\$76,488,257	\$10.82	\$176,145	\$75,383,246	\$2.34	\$1,804,832	\$23.63
2015	\$555,065	\$71,244,550	\$7.80	\$193,290	\$71,244,550	\$2.71	\$857,315	\$71,244,550	\$12.03	\$164,399	\$69,289,886	\$2.37	\$1,770,069	\$24.91
2016	\$658,266	\$71,998,938	\$9.15	\$203,982	\$71,998,938	\$2.83	\$516,585	\$71,998,938	\$7.17	\$158,027	\$70,258,270	\$2.25	\$1,536,860	\$21.40
2017	\$574,735	\$72,275,652	\$7.95	\$215,386	\$72,275,652	\$2.98	\$963,615	\$72,275,652	\$13.33	\$158,103	\$70,414,742	\$2.25	\$1,911,839	\$26.51
2018	\$685,100	\$72,430,859	\$9.46	\$207,302	\$72,430,859	\$2.86	\$985,715	\$72,430,859	\$13.61	\$156,447	\$70,783,719	\$2.21	\$2,034,564	\$28.14
2019	\$684,513	\$72,770,087	\$9.41	\$205,528	\$72,770,087	\$2.82	\$988,933	\$72,770,087	\$13.59	\$146,345	\$71,065,337	\$2.06	\$2,025,319	\$27.88
2020	\$697,428	\$82,975,721	\$8.41	\$208,549	\$82,975,721	\$2.51	\$853,623	\$82,975,721	\$10.29	\$141,964	\$80,482,381	\$1.76	\$1,901,564	\$22.97

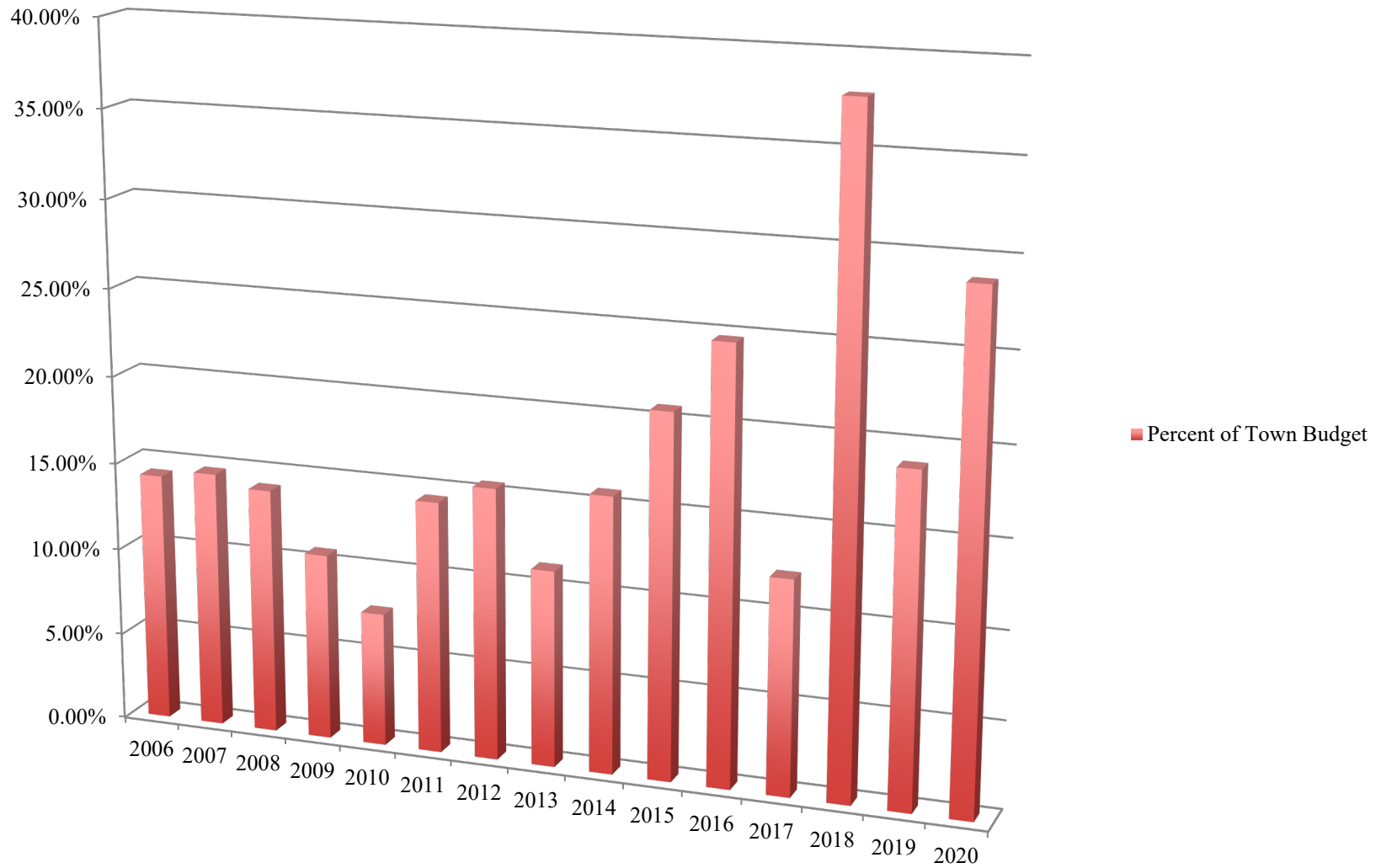
**Figure 2: Goshen Town Tax Rate by Year (2006-2020)**



**Figure 3: Break Down of Tax Rate (2013 - 2020)**

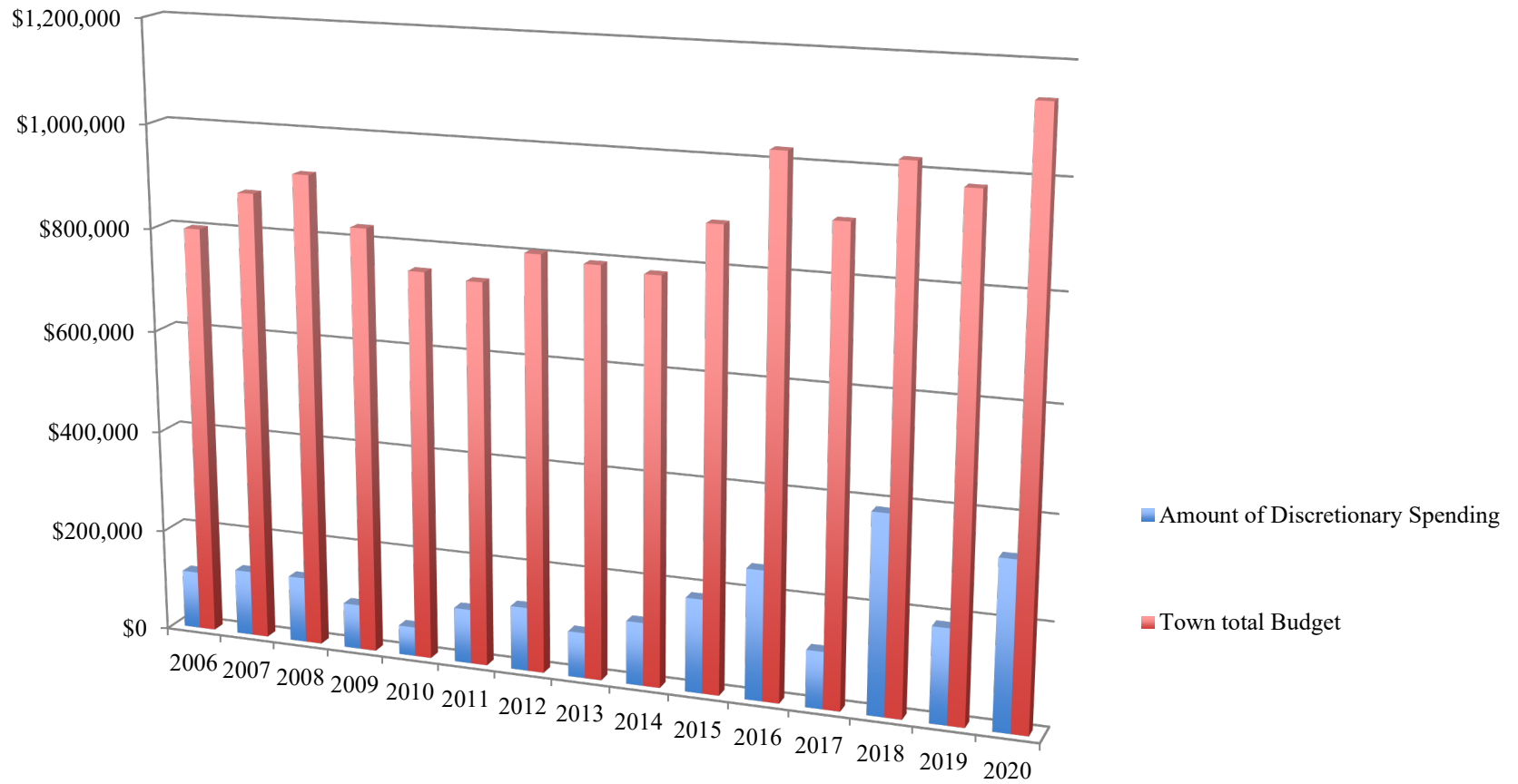


**Figure 4: Discretionary Spending Trend (2006 - 2020)**





**Figure 5: Discretionary Spending versus Total Town Budget  
(2006 - 2020)**



## **REVIEW OF THE MASTER PLAN**

The Master Plan serves as guide for the town of Goshen to capture long-range visions for growth of the town while preserving the ideologies of the town residents. While the Master Plan serves as a guide for the town of Goshen, the Capital Improvement Plan creates a budget and a timetable to forecast viable and necessary improvements to the town. Table five below breaks down projects by department and compares them to the goals of the Master Plan.

The updating of the Master Plan and Capital Improvement Plan do not necessarily occur at the same time. The next time the Master Plan updates are due to be completed is 2023.

**Table 5: Relationship of the Master Plan to the Capital Improvement Plan**

Department	Recommendations from the Master Plan	Capital Improvement Plan
Highway	<ul style="list-style-type: none"> <li>• Establish a listing of town road section(s), culverts, and bridges that should be brought up to town standards in the next 6 to 10 years, and prioritize this list so that work can be planned and implemented in an orderly fashion. This work should be done with the assistance of an experienced highway engineer, as needed.</li> <li>• Include funds for repairing and upgrading the highway system (to achieve appropriate standards or meet expanded needs) in the town budget each year, and specify the amount of this money that is to be expended that year and the amount that is to be put into a Capital</li> <li>• Reserve Fund for use in the future.</li> <li>• Bring Town roads up to appropriate standards as soon as funds allow for this to be accomplished.</li> </ul> <p>Master Plan: pages 11-12</p>	<ul style="list-style-type: none"> <li>• Lear Hill Road</li> <li>• Mummery Road Bridge</li> </ul>
Municipal Buildings	<ul style="list-style-type: none"> <li>• Adopt a long-term Capital Improvements Program (CIP) for the Town. This would project how municipal building needs could be satisfactorily met for the next 6 to 10 years.</li> </ul> <p>Master Plan: page 9</p>	<ul style="list-style-type: none"> <li>• Septic Design for Fire Dept. &amp; Grange</li> <li>• Fire Department Doors</li> <li>• Fire Department Building</li> </ul>
Fire	<ul style="list-style-type: none"> <li>• Purchase full protective clothing for every fire fighter.</li> <li>• Purchase up-to-date equipment, such as infrared detection equipment, for the Fire Department.</li> </ul> <p>Master Plan: page 10</p>	Personal Fire Equipment
Grange Hall	<p>To continue to upgrade the Grange Hall building so that it can help to solve the town’s needs for additional meeting spaces and storage areas.</p> <p>Master Plan: page 10</p>	Grange Renovation

## **BROADBAND (INTERNET)**

Broadband had not been previously identified in a CIP as a need but with COVID-19, the struggles that came with aging existing infrastructure were magnified. Issues with isolation, schooling, telemedicine, and more were voiced to local boards. From those concerns a Broadband Committee was formed and identified a path using SB 170 which allows municipalities to raise a bond for such infrastructure.

In March 2021, Goshen, by way of vote at the annual Town Meeting, raised a 20-year bond in the amount of \$780,125 for the purposes of bringing fiber internet to Goshen. The project began construction in September 2021 and can take up to two years to complete. As of the writing of this plan, fiber has been installed in Goshen and residents are beginning the switch from copper to fiber internet.

## **HAZARD MITIGATION PLANNING**

In 2021 the Hazard Mitigation Plan was updated with assistance from the Upper Valley Lake Sunapee Regional Planning Commission (UVLSRPC) and with New Hampshire Homeland Security and Emergency Management (NH HSEM).

The committee participating in the update of the plan included the following members:

- 1) Alicea Bursey, Planning and Zoning Board, Chair
- 2) Brandon Stocker, Emergency Management Director
- 3) Bruce Nadeau, Code Enforcement and Health Officer and Building Inspector
- 4) Dianne Craig, Select Board, Chair
- 5) Ed Andersen, Jr., Police Department, Chief
- 6) Kevin Bevilacqua, Road Agent and Transfer Station Manager
- 7) Ryan Hall, Fire Department, Chief
- 8) Samantha Bond, Fire Department, Rescue Captain

Professional services or advisors:

- a. Brian Eaton, NH HSEM, State Hazard Mitigation Officer
- b. Kayla Henderson, NH HSEM, State Hazard Mitigation Planner
- c. Victoria Davis, Upper Valley Lake Sunapee Regional Planning Commission

The Hazard Mitigation Plan is updated regularly and provides the town with a strategy for addressing natural and manmade hazards. Mitigation planning allows the town to implement measures that lessen the impacts of hazardous situations to the economy and tax base; and in some in cases to prepare for or prevent hazardous situations. The Hazardous Mitigation Plan is a tool separate from the Master Plan and separate from the CIP that helps inform emergency and hazardous planning and budgeting, identifies needs and projects, and enables the town to qualify for aide in certain emergency situations.

The Hazardous Mitigation Plan is on file with the Goshen Select Board office and is available for viewing by the public. The approved plan will also be posted to the Goshen website. The plan was adopted by the Board of Selectmen at their regular meeting on December 13, 2021.

The Planning Board did not have the opportunity in 2021 to begin researching or enacting the necessary studies and goals identified in the Hazardous Mitigation Plan. The Board has discussed the plan and noted with possible tourism expansion and needed growth in the housing industry that discussion of the Hazardous Mitigation Plan should be included in the Capital Improvement Plan. The intention of noting the Hazardous Mitigation Plan here is to draw the attention of future boards and committees that there are needs to be addressed and to hopefully begin requisite studies.

## **IMPACT FEE SCHEDULE**

Per RSA 674:22 the town and its legislative body can regulate growth, development, and timing of both; and this is described in the Master Plan. In the period since the CIP was last updated the Mountain Reach development came before the Planning Board for renewed discussion, a high-density 55+ community development was also discussed with the Planning and Zoning Boards, the Mount Sunapee five-year Master Plan moved to the New Hampshire Executive Council, the state experienced a housing shortage, and throughout the COVID pandemic the inquiry into land use has soared.

The Planning Board expressed concern over how to best manage a sudden population increase from the standpoint of an impact on infrastructure. The Zoning Board discussed options that would mitigate a sudden cost impact to the town if a need for additional or expanded services occurred. They determined that an Impact Fee Schedule as allowed by RSA 674:21 may be a strong planning tool and a way to identify areas that could be impacted by sudden growth. The Planning Board agreed that an Impact Fee Schedule would be a valuable tool and has included in this update of the CIP to so that future boards may consider and implement the tool.

As of the writing of this CIP, Mountain Reach has not brought forward any additional requests, the 55+ community was withdrawn, and the Mount Sunapee Master Plan remains under review with the New Hampshire Executive Council.

## **CONCLUSIONS**

The Board cautions that when budgeting for capital projects, to plan for inflation. The Board has observed through other work that prices over time increase naturally, but also with COVID-19 the cost of materials have suddenly and significantly increased. When proposing a warrant article or bond, consideration should be given to include additional costs to cover at a minimum the cost of inflation.

The Board and Budget Committee are concerned about the continued use of capital reserves. Though well intentioned, this process has produced fewer results and large-scale projects such as Lear Hill Road and Fire Department upgrades have been deferred. Additionally, essential projects and purchases have been consistently deferred due to lack of funds, in some cases this has resulted in once manageable projects now being considered for bonding.

The Town completed its first bonding process for the Broadband internet. This has laid the groundwork for future bond measures to be considered. The Board stated that bonding of large-

scale projects would be prudent to the continued and managed growth of the community and to maintaining a stable tax rate.

The CIP is a guide with suggestions for managing large projects within the town while maintaining a stable tax rate. The CIP is not an enforcement document requiring projects to be funded and completed. Rather it acts solely as a guide and projects would need to go through the proper town procurement and budgetary channels for completion.

Suggestions about policies and other considerations that were discussed during the development of this CIP have been put in a letter at the request of the Selectmen and will be presented to the Board of Selectmen for their consideration.

The Planning Board will begin annual audits of the Capital Improvement Plan progress in 2022, occurring in the late spring or early summer. The Board will provide a summary of that progress to both the Board of Selectmen and the Budget Committee for their review and consideration.

## REFERENCES

1. <http://nhrsa.org/law/674-5-authorization/>
2. <http://www.gencourt.state.nh.us/rsa/html/lxiv/674/674-6.htm>
3. Stack, David L. (2016) “[A Capital Improvements Plan is not just a Wish List](#)”, in Town and City Magazine by New Hampshire Municipal Association.
4. New Hampshire Office of Strategic Initiatives (2020) “[The Planning Board in New Hampshire – A Handbook for Local Officials](#)”.
5. Reid, Barbara T. (2012) “[Property Tax: Understanding the Math, Dispelling the Myths](#)”, in Town and City Magazine by New Hampshire Municipal Association.
6. Hallquist, Kimberly (2006) “[Town Managers vs. Town Administrators: What’s the Difference?](#)”, in Town and Country Magazine by New Hampshire Municipal Association.