



### Capital Improvement Program Description

The Town Manager is responsible for submitting a five-year capital planning program for all departments to the Select Board, Finance Committee, and Town Meeting each year. A Capital Planning Committee (CPC) was created in 1986 to advise and make recommendations to the Town Manager regarding the capital plan. The Committee comprises 9 members who meet between the months of September and December to review the requested capital items by all departments, boards, and committees and develop a recommended budget and plan to the Town Manager. The members include up to 5 members of the public, the Comptroller, the Treasurer/Collector, the Superintendent or her representative, and the Town Manager or his representative. The first year of the Capital Plan is submitted to the Town Meeting as the Capital Budget for appropriation. The Five Year Capital Plan is reviewed and revised each year to make changes in priorities and to add an additional year to the planning process.

The goal of the Capital Planning Program is to provide a means of planning for the maintenance and improvement of the capital assets and infrastructure of the Town. The maintenance of infrastructure and the capital assets are of vital importance to the delivery of the quality services. The following are the objectives:

- Review, plan, and coordinate capital improvements so as to promote a systematic, organized replacement and acquisition schedule.
- Ensure that, given limited resources, the capital needs of the community are met.
- Present a sound financial package so as to stabilize and level out the debt of the Town. It should assure timely planning for the most economical method of financing capital improvements.
- Ensure wider community participation in the planning of projects, reducing the pressure to fund some projects that do not present as great a need as others.
- Promote a more effective administration and coordination of capital projects to reduce scheduling problems and conflicting or overlapping projects not only among local departments, but also among other local and state agencies and private enterprises such as the gas and electric companies.

The Capital Planning Committee uses the following definitions when deciding whether a particular budget item shall be in the Capital Budget or the Operating Budget. Other communities may define these terms differently.

**Capital Asset:** An asset that (1) has an expected useful life of at least two years and (2) either has a unit cost of at least \$3,000 or is purchased in a program to gradually purchase a quantity of essentially identical units such that the total quantity price is over \$25,000.

**Capital Improvement:** An improvement to a capital asset that may reasonably be expected to either (1) adapt the capital asset to a different use or (2) appreciably lengthen the useful life of the capital asset beyond what may be expected with normal maintenance.

In reviewing the requests of the operating departments, the committee uses the following criteria for evaluation:

1. Imminent threat to the **health** and safety of citizens/property.
2. **Preservation** of operations/necessary expenditure. This does not include ordinary maintenance but rather maintaining a current service level through improvement of a capital asset. These may be major expenditures that will avoid costly replacement in the future.
3. Requirement of State or Federal **Law**/regulation.
4. Improvement of **infrastructure**.
5. Improvement of **productivity**.
6. **Alleviation** of an overtaxed/overburdened situation.

**The Capital Planning Process:**

The CPC receives capital budget requests from Department Heads and begins to meet and review requests in early October. The CPC members look at the Town's overall financial situation and, within this larger context, each department's request is compared to the request and the recommendation from the prior year and to the five-year capital plan for that department. The members also tend to ask if this request reflects an interdepartmental planning effort, if the department has considered other sources of funding, or if the department has undertaken any kind of cost/benefit analysis. CPC members like to see evidence of longer-term planning for departmental needs, as well as planning for maintenance expenses and of interdepartmental cooperation. Priorities that emerge suddenly in one year with no reference in prior year requests tend to be more heavily scrutinized.

Information Technology requests are expected to have passed through the master planning process, coordinated and updated through the Information Technology Advisory Committee (ITAC). The ITAC maintains a 5 year plan for IT expenses including phones, wireless, computer systems replacement, GIS, etc. Increasingly, the CPC looks for evidence of long-term interdepartmental planning around expenditures for buildings (with the Facilities Department), playgrounds, parks and fields (with the Recreation Department). Vehicles and copiers are common requests and the CPC appreciates the coordinated purchasing programs for these items.

The capital budget is prepared from a Town-wide perspective. There is no assumption of a budget quota for individual departments. CPC members look at the history of spending patterns for each department. Departments that have requested and received more money than actually required or do not spend their appropriations in a timely manner tend to be more heavily scrutinized.

The CPC members each specialize in two or three departments and meet with those department heads during the Fall. The intent of these meetings is to enable the CPC to gain a fuller understanding of the current and long-term needs of the department and the process used to determine these needs. The results of these meetings are reported back to the whole CPC and are often discussed by the group.

The CPC converts the data requests to a spreadsheet and reviews the requests in relation to their priorities, their urgency, their cost, etc. By longstanding Town policy, the sum of money available to fund the Town's Capital program is approximately five percent (5%) of the total revenue. This sum includes the debt service from prior years. Historically the CPC has received requests far exceeding this sum. Thus very difficult decisions must be made as to what projects receive funding in any given year. After considerable review, the CPC recommends a capital budget for the Town, based on advice from the Finance Committee and others about what the Town can afford. The recommendations are submitted to the Town Manager.

The Capital Budget for FY2023 and the Capital Plan for FY2023 — 2027 are presented on the following pages. The terms "Bonds," "Cash," and "Other" are used to describe the sources of funding for the capital budget and plan. "Cash" refers to those expenditures that are paid for in their entirety in the next fiscal year directly from the general fund. "Bonds" refers to those expenditures that are acquired through borrowing, the payments for which may or may not affect the next fiscal year, but in any event are paid for over an extended period of time, usually five to twenty years. Those extended payments include both principal and interest, usually referred to as "debt service." Typically, capital expenditures less than \$100,000 are paid for in cash, not bonded. "Other" refers to those expenditures that are financed from sources that do not arise directly from the Town's tax levy; these sources may be state or federal grants, user fees, private donations, trust funds, and other non-tax sources. The last column, "CPA," refers to those projects that are recommended for Community Preservation Act funding.



### Capital Budget FY2023 and Capital Plan FY2023-FY2027

The Town's capital improvements program policies call for the allocation of approximately 5% of the general fund revenues to the capital budget. This is exclusive of dedicated funding sources such as enterprise funds, grants, and Proposition 2 ½ debt exclusion projects. For FY2023 funding for the capital budget is as follows:

Bonding: \$2,252,100  
Cash: \$3,426,277  
Other: \$3,806,500

Our existing non-exempt debt is \$6,973,574 which is consistent with prior debt service projections for FY2023. The total capital budget for FY2023, including debt, is estimated at \$21.9 million. With ongoing commitments to spending on the High School and DPW projects, the remainder of the Capital Plan continues to fund ongoing, recurring capital needs such as roads, sidewalks, water and sewer improvements, vehicles, and information technology equipment, without taking on new major investments in FY2023.

The Capital Planning Committee continued to consider the impact of the Community Preservation Act (CPA) funding on projects that have historically been funded through the capital budget, but could be eligible for CPA funding this fiscal year and beyond. The Committee has included \$2.3 million of recreation and open space and historic preservation projects in the five year capital plan that has been recommended for CPA funding. The Community Preservation Act Committee has completed its review of final applications submitted for the FY2023 funding cycle and will make recommendations for CPA funding at Town Meeting.

Statutory Debt Capacity: State law imposes a debt limit on each community, on certain debt, equal to 5% of the Equalized Valuation (EQV) of the Town. Based on the current Department of Revenue (DOR) reported EQV of \$12.8 billion, the debt limit is \$639.7 million. Arlington's estimated applicable FY 2023 outstanding debt of \$156 million, represents 24.3% of the statutory limit.



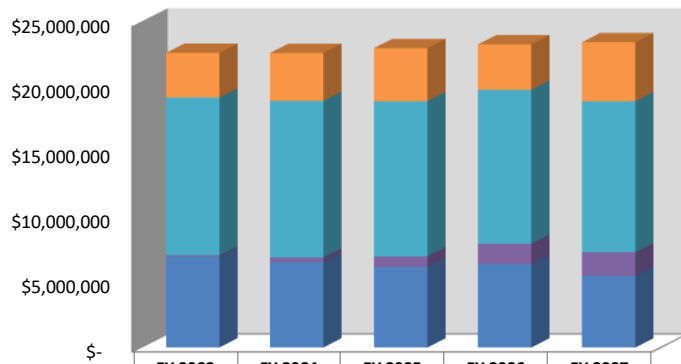
**FY2023 Proposed Capital Financing Plan**

**Non-Exempt Debt:** Debt service that is funded by the General Fund and within the limitations of Proposition 2 ½ .

**Exempt Debt:** Debt service that is funded through a debt exclusion vote. A debt exclusion is an action taken by a community through a referendum vote to raise the funds necessary to pay debt service costs for a particular project from the property tax levy, but outside the limits under Proposition 2 ½ .

**Enterprise Fund Debt:** Debt service that is funded from Water & Sewer rates.

**Capital Plan Appropriation Summary**



	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Cash	\$3,426,277	\$3,685,432	\$4,080,547	\$3,496,368	\$4,545,830
Exempt Debt	\$12,129,702	\$12,028,955	\$11,917,650	\$11,824,003	\$11,586,563
New Non-Exempt Debt Service	\$97,600	\$357,841	\$805,354	\$1,555,871	\$1,811,755
Prior Non-Exempt Debt Service	\$6,973,574	\$6,549,989	\$6,186,238	\$6,411,272	\$5,501,256

**FY 2023 Acquisition Expense by Funding Source**

		% of Total
Cash	\$ 3,426,277	36%
Bond	\$ 2,252,100	24%
Other	\$ 3,806,500	40%
<b>Total Acquisition Expense</b>	<b>\$ 9,484,877</b>	

**FY 2023 Debt Service Appropriation by Use of Funds**

<b>Water/Sewer Debt Service (voted separately in Water/Sewer Fund budget)</b>	
Prior	\$ 1,775,587
New	\$ -
<b>Total Water/Sewer Debt Service</b>	<b>\$ 1,775,587</b>
<b>Rink Enterprise Fund Debt Service</b>	
Prior (voted separately in Rink Fund budget)	\$ 56,256
New	\$ 11,150
<b>Total Rink Fund Debt Service</b>	<b>\$ 67,406</b>
<b>Rink Fund Debt Payment</b>	<b>\$ 56,256</b>
<b>General Fund Debt Service</b>	
Non-Exempt, Prior	\$ 6,906,168
Non-Exempt, New	\$ 97,600
Rink Debt subsidized by General Fund	\$ 11,150
<b>Non-Exempt Debt Service Subtotal</b>	<b>\$ 7,014,918</b>
<b>Exempt Debt Service</b>	<b>\$ 12,129,702</b>
<b>Total General Fund Debt Service Appropriation</b>	<b>\$ 19,144,620</b>
<i>LESS: Transfers and other sources: Non-Exempt Debt</i>	
Ambulance Fund	\$ 94,231
Antenna Fund	\$ 198,584
Parking Fund	\$ 25,000
Urban Renewal Fund	\$ 44,144
Capital Carryforwards	\$ 258,099
<b>LESS: Transfers and other sources Subtotal</b>	<b>\$ 620,058</b>
<b>Net General Fund Non-Exempt Debt Service Expense</b>	<b>\$ 6,394,860</b>
<i>Transfers and other sources: Exempt Debt Service</i>	
<b>Net General Fund Exempt Debt Service Expense</b>	<b>\$ 12,129,702</b>
<b>NET General Fund Debt Service Expense Total</b>	<b>\$ 18,524,562</b>
<i>(Total GF Exempt &amp; Non-Exempt Debt Service, less Transfers &amp; other sources)</i>	
<b>Cash Capital</b>	<b>\$ 3,426,277</b>
<i>LESS: Transfers and other sources</i>	
<i>Less: Sale of Assets</i>	\$ 946
<b>NET General Fund Cash Capital Expense</b>	<b>\$ 3,425,331</b>
<b>TOTAL NET Capital Appropriation</b>	<b>\$ 21,949,893</b>



**Capital Budget Fiscal Year 2023**

	BOND	CASH	OTHER	Grand Total
<b>CLERK'S OFFICE</b>		<b>\$29,480</b>		<b>\$29,480</b>
Election Poll Pads		\$29,480		\$29,480
<b>COMMUNITY SAFETY - FIRE SERVICES</b>	<b>\$967,000</b>	<b>\$25,000</b>		<b>\$992,000</b>
Firefighter Protective Gear		\$25,000		\$25,000
Engine Pumper to Replace #1025.	\$697,000			\$697,000
Replace vehicle #1015 and #1016	\$144,000			\$144,000
Zetron Upgrade	\$126,000			\$126,000
<b>COMMUNITY SAFETY - POLICE SERVICES</b>	<b>\$120,000</b>	<b>\$197,000</b>	<b>\$32,000</b>	<b>\$349,000</b>
Bullet Proof Vest Program		\$22,000		\$22,000
Vehicle Replacement Program		\$140,000		\$140,000
Boiler Replacement	\$120,000			\$120,000
Parking Control Vehicle(s)			\$32,000	\$32,000
Fingerprint Machines Livescan		\$35,000		\$35,000
<b>COUNCIL ON AGING TRANSPORTATION ENTERPRISE FUND</b>			<b>\$15,000</b>	<b>\$15,000</b>
Van Replacement Program			\$15,000	\$15,000
<b>FACILITIES</b>		<b>\$75,000</b>		<b>\$75,000</b>
Town Hall - Renovations		\$75,000		\$75,000
<b>INFORMATION TECHNOLOGY</b>		<b>\$670,000</b>		<b>\$670,000</b>
School - Admin Computers and Peripherals		\$40,000		\$40,000
School - Network Infrastructure		\$80,000		\$80,000
School - Replacement academic PC's district wide		\$400,000		\$400,000
School - Software Licensing		\$40,000		\$40,000
Town Microcomputer Program		\$60,000		\$60,000
Town Software Upgrades & Standardization		\$50,000		\$50,000



**Capital Budget Fiscal Year 2023 (cont.)**

	BOND	CASH	OTHER	Grand Total
<b>LIBRARY</b>		<b>\$79,719</b>		<b>\$79,719</b>
MLN Equipment Schedule		\$79,719		\$79,719
<b>PLANNING</b>		<b>\$175,000</b>		<b>\$175,000</b>
Bike Rack Installation		\$25,000		\$25,000
Townwide ADA accessibility upgrades		\$100,000		\$100,000
Design and engineering consultants		\$50,000		\$50,000
<b>PUBLIC WORKS CEMETERY DIVISION</b>	<b>\$135,000</b>		<b>\$10,000</b>	<b>\$145,000</b>
Backhoe	\$135,000			\$135,000
Headstone Cleaning & Repair			\$10,000	\$10,000
<b>PUBLIC WORKS ENGINEERING DIVISION</b>		<b>\$25,000</b>		<b>\$25,000</b>
Roadway Consulting Services		\$25,000		\$25,000
<b>PUBLIC WORKS HIGHWAY DIVISION</b>	<b>\$350,100</b>	<b>\$1,526,658</b>	<b>\$875,000</b>	<b>\$2,751,758</b>
Chapter 90 Roadway			\$750,000	\$750,000
Fork Lift	\$100,000			\$100,000
Install Sidewalk Ramps - CDBG			\$125,000	\$125,000
Roadway Reconstruction		\$350,000		\$350,000
Roadway Reconstruction Override 2011		\$512,033		\$512,033
Sander Body		\$17,500		\$17,500
Sidewalk Ramp Installation		\$65,000		\$65,000
Sidewalks and Curbstones		\$300,000		\$300,000
Snow Plow Replacement		\$12,000		\$12,000
Street Sweeper	\$250,100			\$250,100
Accessibility Improvements (Override 2019)		\$210,125		\$210,125
Traffic Signal Upgrades		\$60,000		\$60,000



Capital Budget Fiscal Year 2023 (cont.)

	BOND	CASH	OTHER	Grand Total
<b>PUBLIC WORKS NATURAL RESOURCES DIVISION</b>		<b>\$67,500</b>		<b>\$67,500</b>
Mower Trailer		\$7,500		\$7,500
Tree Chipper		\$60,000		\$60,000
<b>PUBLIC WORKS WATER/SEWER DIVISION</b>			<b>\$2,874,500</b>	<b>\$2,874,500</b>
Drainage Rehab - Regulatory Compliance (Ch-308)			\$350,000	\$350,000
Hydrant and Valve replacement program			\$100,000	\$100,000
Sewer System Rehabilitation			\$900,000	\$900,000
Water System Rehabilitation			\$1,400,000	\$1,400,000
Compressor Truck			\$110,000	\$110,000
Mini-Excavator Trailer			\$14,500	\$14,500
<b>PURCHASING</b>		<b>\$65,920</b>		<b>\$65,920</b>
Photocopier Replacement Program		\$65,920		\$65,920
<b>RECREATION</b>		<b>\$135,000</b>		<b>\$135,000</b>
ADA Study Implementation Program		\$50,000		\$50,000
Feasibility Study		\$10,000		\$10,000
Playground Audit and Safety Improvements		\$75,000		\$75,000



**Capital Budget Fiscal Year 2023 (cont.)**

	BOND	CASH	OTHER	Grand Total
<b>SCHOOLS</b>	<b>\$680,000</b>	<b>\$280,000</b>		<b>\$960,000</b>
All Schools - Photocopier Lease Program		\$120,000		\$120,000
All Schools - Security Updates		\$100,000		\$100,000
All Schools - Ceiling Tile Replacement		\$10,000		\$10,000
Gibbs School Drainage Repairs	\$100,000			\$100,000
Brackett School Playground Renovation	\$80,000			\$80,000
Hardy School Roof Replacement	\$400,000			\$400,000
Brackett School Victaulic Fittings		\$50,000		\$50,000
Peirce School Additional Classrooms	\$100,000			\$100,000
<b>TOWN MANAGER</b>		<b>\$75,000</b>		<b>\$75,000</b>
Big Belly Solar-Powered Trash Compactors		\$75,000		\$75,000
<b>Grand Total</b>	<b>\$2,252,100</b>	<b>\$3,426,277</b>	<b>\$3,806,500</b>	<b>\$9,484,877</b>





**CAPITAL PLAN FY2023-2027**

	2023	2024	2025	2026	2027	Grand Total
<b>CLERK'S OFFICE</b>	\$29,480			\$3,080		\$32,560
<b>DEPARTMENTAL PROJECT</b>	\$29,480			\$3,080		\$32,560
Election Poll Pads	\$29,480			\$3,080		\$32,560
<b>COMMUNITY SAFETY - FIRE SERVICES</b>	\$992,000	\$586,000	\$247,000	\$30,000	\$749,000	\$2,604,000
<b>EQUIPMENT REPLACEMENT</b>	\$151,000	\$80,000	\$30,000	\$30,000	\$35,000	\$326,000
Firefighter Protective Gear	\$25,000	\$30,000	\$30,000	\$30,000	\$35,000	\$150,000
Jaws of Life - Extrication Equipment		\$50,000				\$50,000
Zetron Upgrade	\$126,000					\$126,000
<b>INFRASTRUCTURE IMPROVEMENT</b>		\$94,000	\$100,000		\$185,000	\$379,000
Central station exterior waterproofing			\$100,000			\$100,000
Headquarters - Replacement of Boilers (2)					\$54,000	\$54,000
Headquarters - Replacement of Hot Water Tank					\$27,000	\$27,000
Headquarters - Replacement of Roof Top Unit					\$27,000	\$27,000
Highland - Replacement of (2) Boilers					\$51,000	\$51,000
Highland - Replacement of Hot Water Tank					\$26,000	\$26,000
Park Circle - (4) Air Handlers Replacement		\$54,000				\$54,000
Park Circle - Air Handler (Apparatus bay)		\$18,000				\$18,000
Park Circle - Water Heater		\$22,000				\$22,000
<b>PUBLIC BUILDING MAINTENANCE</b>		\$14,000				\$14,000
Park Circle - Apparatus Bay Heating Unit		\$14,000				\$14,000
<b>VEHICLE REPLACEMENT</b>	\$841,000	\$398,000	\$117,000		\$529,000	\$1,885,000
Engine Pumper to Replace #1025.	\$697,000					\$697,000
Replace vehicle #1015 and #1016	\$144,000					\$144,000
Rescue Ambulance replacing #1026		\$345,000				\$345,000
Rescue Ambulance replacing #1032					\$400,000	\$400,000
Vehicle Replacement - #1017 2012 Ford Escape		\$53,000				\$53,000
Vehicle Replacement - #1018 2012 F250 M2			\$60,000			\$60,000
Vehicle Replacement - #1022 2014 Ford Interceptor			\$57,000			\$57,000
Vehicle Replacement - #1023 2014 Ford Explorer					\$62,000	\$62,000
Vehicle Replacement - #1028 2017 Ford Interceptor					\$67,000	\$67,000



**CAPITAL PLAN FY2023-2027 (cont.)**

	2023	2024	2025	2026	2027	Grand Total
<b>COMMUNITY SAFETY - POLICE SERVICES</b>	<b>\$349,000</b>	<b>\$432,000</b>	<b>\$217,000</b>	<b>\$200,000</b>	<b>\$250,000</b>	<b>\$1,448,000</b>
<b>EQUIPMENT REPLACEMENT</b>	<b>\$177,000</b>	<b>\$272,000</b>	<b>\$25,000</b>	<b>\$25,000</b>	<b>\$75,000</b>	<b>\$574,000</b>
Boiler Replacement	\$120,000					\$120,000
Bullet Proof Vest Program	\$22,000	\$22,000	\$25,000	\$25,000	\$25,000	\$119,000
Cooling Tower		\$250,000				\$250,000
Fingerprint Machines Livescan	\$35,000					\$35,000
Specialty Vehicle					\$50,000	\$50,000
<b>VEHICLE REPLACEMENT</b>	<b>\$172,000</b>	<b>\$160,000</b>	<b>\$192,000</b>	<b>\$175,000</b>	<b>\$175,000</b>	<b>\$874,000</b>
Parking Control Vehicle(s)	\$32,000		\$32,000			\$64,000
Vehicle Replacement Program	\$140,000	\$160,000	\$160,000	\$175,000	\$175,000	\$810,000
<b>COUNCIL ON AGING TRANSPORTATION ENTERPRISE FUND</b>	<b>\$15,000</b>		<b>\$15,000</b>			<b>\$30,000</b>
<b>VEHICLE REPLACEMENT</b>	<b>\$15,000</b>		<b>\$15,000</b>			<b>\$30,000</b>
Van Replacement Program	\$15,000		\$15,000			\$30,000
<b>FACILITIES</b>	<b>\$75,000</b>	<b>\$75,000</b>	<b>\$75,000</b>	<b>\$75,000</b>	<b>\$75,000</b>	<b>\$375,000</b>
<b>PUBLIC BUILDING MAINTENANCE</b>	<b>\$75,000</b>	<b>\$75,000</b>	<b>\$75,000</b>	<b>\$75,000</b>	<b>\$75,000</b>	<b>\$375,000</b>
Town Hall - Renovations	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$375,000
<b>INFORMATION TECHNOLOGY</b>	<b>\$670,000</b>	<b>\$699,000</b>	<b>\$715,000</b>	<b>\$767,500</b>	<b>\$900,000</b>	<b>\$3,751,500</b>
<b>EQUIPMENT REPLACEMENT</b>		<b>\$20,000</b>	<b>\$10,000</b>	<b>\$10,000</b>	<b>\$10,000</b>	<b>\$50,000</b>
Conference Room Presentation Technology Program		\$20,000	\$10,000	\$10,000	\$10,000	\$50,000
<b>INFORMATION TECHNOLOGY</b>	<b>\$670,000</b>	<b>\$679,000</b>	<b>\$705,000</b>	<b>\$757,500</b>	<b>\$890,000</b>	<b>\$3,701,500</b>
School - Admin Computers and Peripherals	\$40,000	\$42,000	\$45,000	\$47,500	\$50,000	\$224,500
School - Network Infrastructure	\$80,000	\$80,000	\$30,000	\$20,000	\$20,000	\$230,000
School - Replacement Academic PC's District Wide	\$400,000	\$400,000	\$450,000	\$500,000	\$600,000	\$2,350,000
School - Software Licensing	\$40,000	\$40,000	\$50,000	\$55,000	\$75,000	\$260,000
Town Microcomputer Program	\$60,000	\$62,000	\$65,000	\$65,000	\$65,000	\$317,000
Town Software Upgrades & Standardization	\$50,000	\$55,000	\$65,000	\$70,000	\$80,000	\$320,000



**CAPITAL PLAN FY2023-2027 (cont.)**

	2023	2024	2025	2026	2027	Grand Total
<b>LIBRARY</b>	<b>\$79,719</b>	<b>\$145,803</b>	<b>\$72,030</b>	<b>\$69,903</b>	<b>\$70,703</b>	<b>\$438,158</b>
<b>EQUIPMENT REPLACEMENT</b>	<b>\$79,719</b>	<b>\$145,803</b>	<b>\$72,030</b>	<b>\$69,903</b>	<b>\$70,703</b>	<b>\$438,158</b>
Energy Management System		\$70,000				\$70,000
MLN Equipment Schedule	\$79,719	\$75,803	\$72,030	\$69,903	\$70,703	\$368,158
<b>PLANNING</b>	<b>\$175,000</b>	<b>\$150,000</b>	<b>\$100,000</b>	<b>\$100,000</b>	<b>\$150,000</b>	<b>\$675,000</b>
<b>DEPARTMENTAL PROJECT</b>	<b>\$125,000</b>	<b>\$100,000</b>	<b>\$100,000</b>	<b>\$100,000</b>	<b>\$100,000</b>	<b>\$525,000</b>
Bike Rack Installation	\$25,000					\$25,000
Townwide ADA accessibility upgrades	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$500,000
<b>INFRASTRUCTURE IMPROVEMENT</b>	<b>\$50,000</b>	<b>\$50,000</b>			<b>\$50,000</b>	<b>\$150,000</b>
BLUEBikes expansion/ maintenance		\$50,000			\$50,000	\$100,000
Design and engineering consultants	\$50,000					\$50,000
<b>PUBLIC WORKS ADMINISTRATION</b>					<b>\$850,000</b>	<b>\$850,000</b>
<b>INFRASTRUCTURE IMPROVEMENT</b>					<b>\$850,000</b>	<b>\$850,000</b>
LED Streetlight Replacement					\$850,000	\$850,000
<b>PUBLIC WORKS CEMETERY DIVISION</b>	<b>\$145,000</b>	<b>\$85,000</b>	<b>\$10,000</b>	<b>\$10,000</b>	<b>\$10,000</b>	<b>\$260,000</b>
<b>DEPARTMENTAL PROJECT</b>	<b>\$10,000</b>	<b>\$10,000</b>	<b>\$10,000</b>	<b>\$10,000</b>	<b>\$10,000</b>	<b>\$50,000</b>
Headstone Cleaning & Repair	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$50,000
<b>EQUIPMENT REPLACEMENT</b>	<b>\$135,000</b>	<b>\$75,000</b>				<b>\$210,000</b>
Backhoe	\$135,000					\$135,000
Mini-Excavator		\$75,000				\$75,000
<b>PUBLIC WORKS ENGINEERING DIVISION</b>	<b>\$25,000</b>		<b>\$25,000</b>			<b>\$50,000</b>
<b>DEPARTMENTAL PROJECT</b>	<b>\$25,000</b>		<b>\$25,000</b>			<b>\$50,000</b>
Roadway Consulting Services	\$25,000		\$25,000			\$50,000



**CAPITAL PLAN FY2023-2027 (cont.)**

	2023	2024	2025	2026	2027	Grand Total
<b>PUBLIC WORKS HIGHWAY DIVISION</b>	<b>\$2,751,758</b>	<b>\$2,821,211</b>	<b>\$3,055,217</b>	<b>\$2,918,185</b>	<b>\$3,148,127</b>	<b>\$14,694,498</b>
<b>EQUIPMENT REPLACEMENT</b>	<b>\$129,500</b>	<b>\$18,000</b>	<b>\$90,500</b>	<b>\$18,000</b>	<b>\$31,000</b>	<b>\$287,000</b>
Asphalt Pavement Hot Box			\$60,000			\$60,000
Fork Lift	\$100,000					\$100,000
Sander Body	\$17,500	\$18,000	\$18,000	\$18,000	\$18,500	\$90,000
Snow Plow Replacement	\$12,000		\$12,500		\$12,500	\$37,000
<b>INFRASTRUCTURE IMPROVEMENT</b>	<b>\$60,000</b>	<b>\$60,000</b>	<b>\$60,000</b>	<b>\$60,000</b>	<b>\$60,000</b>	<b>\$300,000</b>
Traffic Signal Upgrades	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000	\$300,000
<b>ROADS AND PATHS INFRASTRUCTURE</b>	<b>\$2,312,158</b>	<b>\$2,430,211</b>	<b>\$2,548,717</b>	<b>\$2,655,185</b>	<b>\$2,787,127</b>	<b>\$12,733,398</b>
Accessibility Improvements (Override 2019)	\$210,125	\$215,378	\$220,763	\$226,282	\$231,939	\$1,104,487
Chapter 90 Roadway	\$750,000	\$750,000	\$750,000	\$750,000	\$750,000	\$3,750,000
Install Sidewalk Ramps - CDBG	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000	\$625,000
Roadway Reconstruction	\$350,000	\$400,000	\$450,000	\$500,000	\$550,000	\$2,250,000
Roadway Reconstruction Override 2011	\$512,033	\$524,833	\$537,954	\$551,403	\$565,188	\$2,691,411
Sidewalk Ramp Installation	\$65,000	\$65,000	\$65,000	\$65,000	\$65,000	\$325,000
Sidewalks and Curbstones	\$300,000	\$350,000	\$400,000	\$437,500	\$500,000	\$1,987,500
<b>VEHICLE REPLACEMENT</b>	<b>\$250,100</b>	<b>\$313,000</b>	<b>\$356,000</b>	<b>\$185,000</b>	<b>\$270,000</b>	<b>\$1,374,100</b>
1 Ton Dump Truck w-Plow-Sander			\$75,000		\$80,000	\$155,000
10 Wheel Dump Truck.		\$133,000				\$133,000
3/4 Ton Pickup			\$44,000			\$44,000
44,000 GVW, 4WD Truck w-Dump Body			\$185,000			\$185,000
44,000 GVW, 4WD Truck w-Sander		\$180,000		\$185,000	\$190,000	\$555,000
Street Sweeper	\$250,100					\$250,100
Utility Truck (Highway 1)			\$52,000			\$52,000



**CAPITAL PLAN FY2023-2027 (cont.)**

	2023	2024	2025	2026	2027	Grand Total
<b>PUBLIC WORKS NATURAL RESOURCES DIVISION</b>	<b>\$67,500</b>	<b>\$66,000</b>	<b>\$205,000</b>		<b>\$236,500</b>	<b>\$575,000</b>
<b>EQUIPMENT REPLACEMENT</b>	<b>\$67,500</b>		<b>\$135,000</b>		<b>\$166,500</b>	<b>\$369,000</b>
3/4 Ton Pickup w/Liftgate					\$50,000	\$50,000
Enclosed Trailer					\$14,500	\$14,500
Mower 60" Deck					\$20,000	\$20,000
Mower 72" Deck					\$40,000	\$40,000
Mower Trailer	\$7,500					\$7,500
Ride-On Mower					\$42,000	\$42,000
Skid Steer			\$75,000			\$75,000
Stump Grinder			\$60,000			\$60,000
Tree Chipper	\$60,000					\$60,000
<b>VEHICLE REPLACEMENT</b>		<b>\$66,000</b>	<b>\$70,000</b>		<b>\$70,000</b>	<b>\$206,000</b>
1 Ton Pickup Truck w-Dump Body		\$66,000			\$70,000	\$136,000
Utility Vehicles (2)			\$70,000			\$70,000
<b>PUBLIC WORKS WATER/SEWER DIVISION</b>	<b>\$2,874,500</b>	<b>\$3,000,000</b>	<b>\$2,950,000</b>	<b>\$3,006,000</b>	<b>\$3,015,000</b>	<b>\$14,845,500</b>
<b>EQUIPMENT REPLACEMENT</b>	<b>\$124,500</b>	<b>\$100,000</b>			<b>\$65,000</b>	<b>\$289,500</b>
6" High Capacity Pump					\$45,000	\$45,000
Compressor Truck	\$110,000					\$110,000
Mini-Excavator Trailer	\$14,500					\$14,500
Pump Station Generator		\$100,000				\$100,000
Trench Box					\$20,000	\$20,000
<b>INFRASTRUCTURE IMPROVEMENT</b>	<b>\$2,750,000</b>	<b>\$2,900,000</b>	<b>\$2,950,000</b>	<b>\$2,950,000</b>	<b>\$2,950,000</b>	<b>\$14,500,000</b>
Drainage Rehab - Regulatory Compliance (Ch-308)	\$350,000	\$400,000	\$450,000	\$450,000	\$450,000	\$2,100,000
Hydrant and Valve replacement program	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$500,000
Sewer System Rehabilitation	\$900,000	\$900,000	\$900,000	\$900,000	\$900,000	\$4,500,000
Water System Rehabilitation	\$1,400,000	\$1,500,000	\$1,500,000	\$1,500,000	\$1,500,000	\$7,400,000
<b>VEHICLE REPLACEMENT</b>				<b>\$56,000</b>		<b>\$56,000</b>
Utility Truck				\$56,000		\$56,000



**CAPITAL PLAN FY2023-2027 (cont.)**

	2023	2024	2025	2026	2027	Grand Total
<b>PURCHASING</b>	\$65,920	\$66,418	\$61,300	\$52,700	\$41,500	\$287,838
<b>EQUIPMENT REPLACEMENT</b>	\$65,920	\$66,418	\$61,300	\$52,700	\$41,500	\$287,838
Photocopier Replacement Program	\$65,920	\$66,418	\$61,300	\$52,700	\$41,500	\$287,838
<b>RECREATION</b>	\$135,000	\$419,939	\$135,000	\$635,000	\$135,000	\$1,459,939
<b>INFRASTRUCTURE IMPROVEMENT</b>		\$284,939				\$284,939
Menotomy Rocks Park Playground Renovation		\$284,939				\$284,939
<b>PARKS PLAYGROUNDS &amp; FIELDS</b>	\$135,000	\$135,000	\$135,000	\$635,000	\$135,000	\$1,175,000
ADA Study Implementation Program	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$250,000
Feasibility Study	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$50,000
Parallel Park				\$500,000		\$500,000
Playground Audit and Safety Improvements	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$375,000
Poets Corner Field		\$0				\$0
<b>REDEVELOPMENT BOARD</b>			\$3,697,750			\$3,697,750
<b>MAJOR REPAIRS</b>			\$3,697,750			\$3,697,750
Central School building envelope repairs			\$3,697,750			\$3,697,750
<b>SCHOOLS</b>	\$960,000	\$2,725,000	\$3,115,000	\$3,065,000	\$255,000	\$10,120,000
<b>DEPARTMENTAL PROJECT</b>	\$200,000	\$100,000	\$1,000,000	\$50,000	\$50,000	\$1,400,000
All Schools - Security Updates	\$100,000	\$100,000	\$50,000	\$50,000	\$50,000	\$350,000
Bishop School Envelope - Window, Masonry			\$950,000			\$950,000
Peirce School Additional Classrooms	\$100,000					\$100,000
<b>INFRASTRUCTURE IMPROVEMENT</b>	\$80,000	\$800,000	\$800,000			\$1,680,000
Bishop School RTUs, EMS Upgrades		\$150,000				\$150,000
Brackett School Playground Renovation	\$80,000		\$800,000			\$880,000
Gibbs School Additional Classrooms		\$250,000				\$250,000
Ottoson Middle School RTUs, EMS Upgrades		\$400,000				\$400,000



**CAPITAL PLAN FY2023-2027 (cont.)**

	2023	2024	2025	2026	2027	Grand Total
<b>MAJOR REPAIRS</b>		\$1,600,000	\$1,000,000	\$2,650,000		\$5,250,000
Bishop School Roof Replacement	\$1,600,000					\$1,600,000
Dallin School RTUs, EMS Upgrades, Boilers			\$400,000			\$400,000
Hardy School Envelope Repairs - Window, Masonry				\$2,200,000		\$2,200,000
Hardy School RTUs, EMS Upgrades, Boilers				\$450,000		\$450,000
Peirce School RTUs, EMS Upgrades, Boilers			\$600,000			\$600,000
<b>PHOTOCOPIER PROGRAM</b>	\$120,000	\$120,000	\$120,000	\$120,000	\$120,000	\$600,000
All Schools - Photocopier Lease Program	\$120,000	\$120,000	\$120,000	\$120,000	\$120,000	\$600,000
<b>PUBLIC BUILDING MAINTENANCE</b>	\$560,000	\$55,000	\$55,000	\$35,000	\$35,000	\$740,000
All Schools - Ceiling Tile Replacement	\$10,000	\$0	\$10,000	\$10,000	\$10,000	\$40,000
All Schools - Energy Efficiency Projects	\$0	\$30,000	\$20,000			\$50,000
All Schools - Flooring	\$0	\$25,000	\$25,000	\$25,000	\$25,000	\$100,000
Brackett School Victaulic Fittings	\$50,000					\$50,000
Gibbs School Drainage Repairs	\$100,000					\$100,000
Hardy School Roof Replacement	\$400,000					\$400,000
<b>STUDENT TRANSPORTATION</b>				\$210,000		\$210,000
Bus #103 Replacement				\$110,000		\$110,000
Bus #107 Replacement				\$100,000		\$100,000
<b>VEHICLE REPLACEMENT</b>		\$50,000	\$140,000		\$50,000	\$240,000
Facilities Vehicle Replacement		\$50,000	\$50,000		\$50,000	\$150,000
Van # 109 - 8 Passenger Explorer			\$40,000			\$40,000
Van #113 - Food Service			\$50,000			\$50,000
<b>TOWN MANAGER</b>	\$75,000					\$75,000
<b>EQUIPMENT REPLACEMENT</b>	\$75,000					\$75,000
Big Belly Solar-Powered Trash Compactors	\$75,000					\$75,000
<b>Grand Total</b>	<b>\$9,484,877</b>	<b>\$11,271,371</b>	<b>\$14,695,297</b>	<b>\$10,932,368</b>	<b>\$9,885,830</b>	<b>\$56,269,743</b>

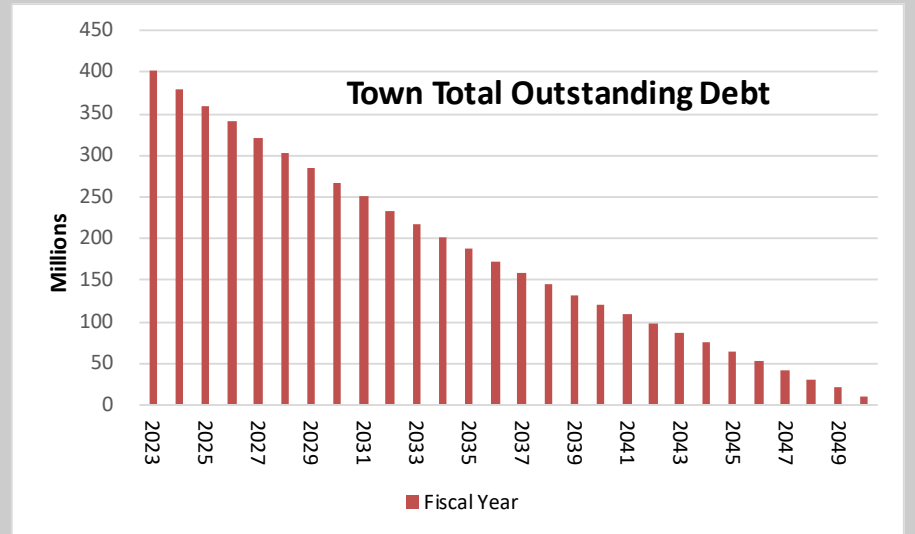
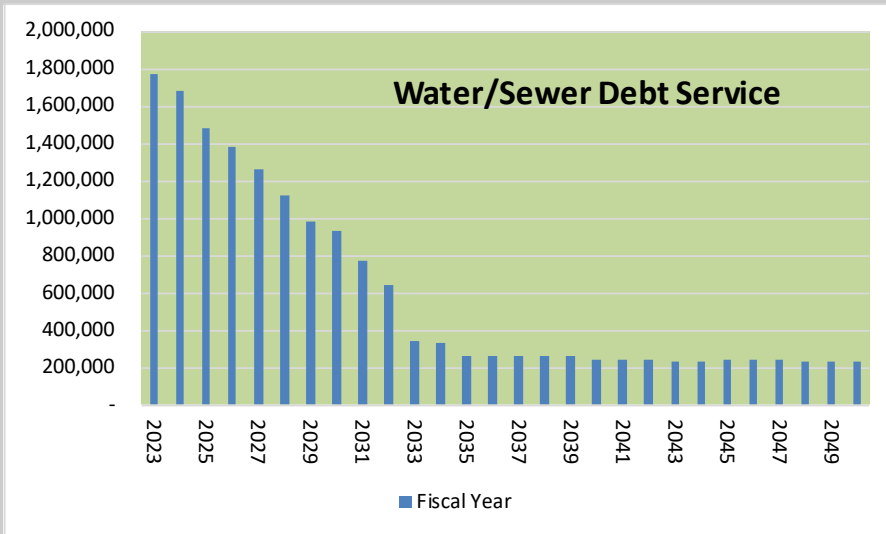
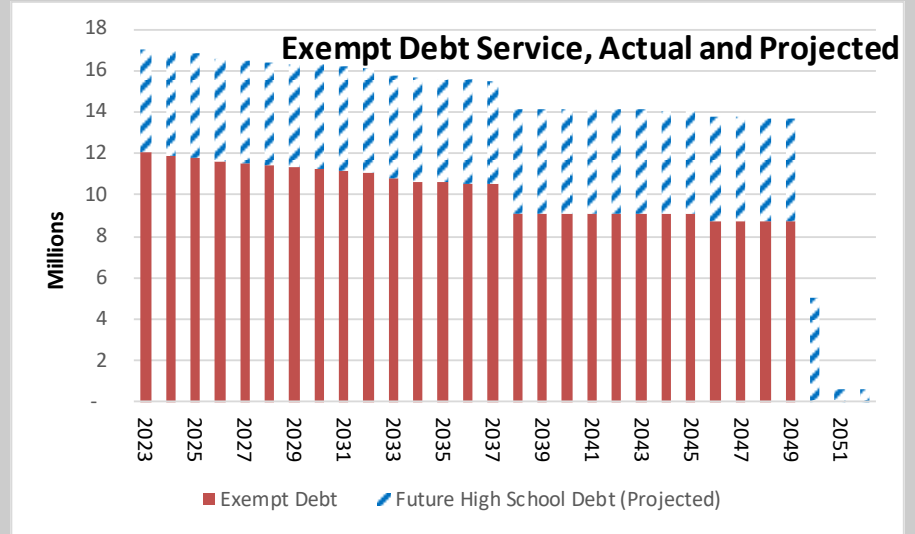
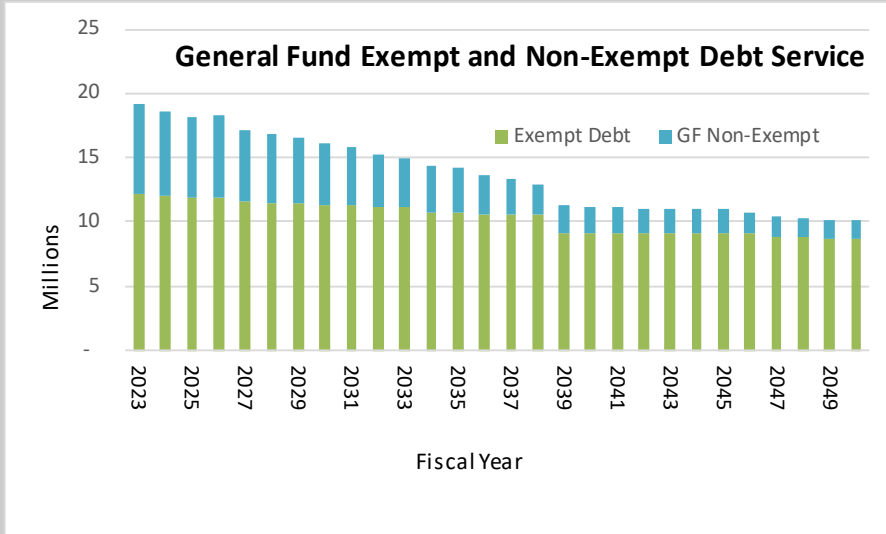


**CAPITAL PLAN FY2023-2027 (cont.)**

Fiscal Year	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Total
Prior Non-Exempt Debt Service	\$6,973,574	\$6,549,989	\$6,186,238	\$ 6,411,272	\$5,501,256	\$31,622,330
Cash	\$3,426,277	\$3,685,432	\$4,080,547	\$3,496,368	\$4,545,830	\$19,234,454
New Non-Exempt Debt Service (FY23 & after)	\$0	\$260,241	\$805,354	\$1,555,871	\$1,811,755	\$4,433,222
BAN Interest and Principal	\$97,600	\$97,600	\$0	\$0	\$0	\$195,200
<b>Total Non-Exempt Tax Burden</b>	<b>\$10,497,451</b>	<b>\$10,593,262</b>	<b>\$11,072,139</b>	<b>\$11,463,512</b>	<b>\$11,858,842</b>	<b>\$55,485,205</b>
<i>Direct funding sources:</i>						
Ambulance Revolving Fund	(\$94,231)	(\$66,742)	(\$64,628)	(\$62,514)	(\$60,400)	(\$348,515)
Antenna Funds	(\$198,584)	(\$192,694)	(\$176,469)	(\$166,891)	(\$122,849)	(\$857,487)
Asset Sale Proceeds	(\$946)					(\$946)
Capital Carry Forwards	(\$258,099)					(\$258,099)
Parking Benefits District	(\$25,000)					
Recreation Enterprise Fund		(\$44,500)	(\$44,500)	(\$44,500)	(\$44,500)	(\$178,000)
Rink Enterprise Funds	(\$56,256)	(\$56,256)	(\$56,256)	(\$31,097)	(\$30,269)	(\$230,134)
Urban Renewal Fund	(\$44,144)	(\$42,544)	(\$40,944)	(\$34,494)	(\$33,467)	(\$195,592)
<i>Adjustments to 5% Plan:</i>						
Roadway Reconstruction Override 2011	(\$512,033)	(\$524,834)	(\$537,955)	(\$551,404)	(\$565,189)	(\$2,691,416)
Accessibility Improvements Override 2019	(\$210,125)	(\$215,378)	(\$220,763)	(\$226,282)	(\$231,939)	(\$1,104,486)
Debt service, Town-owned Rental Properties		(\$13,500)	(\$13,150)	(\$12,800)	(\$12,450)	(\$51,900)
<b>Net Non-Exempt Plan</b>	<b>\$9,098,033</b>	<b>\$9,436,814</b>	<b>\$9,917,475</b>	<b>\$10,333,530</b>	<b>\$10,757,779</b>	<b>\$49,543,630</b>
<b>Pro Forma Budget</b>	<b>\$182,117,355</b>	<b>\$188,670,880</b>	<b>\$198,302,786</b>	<b>\$206,619,807</b>	<b>\$215,167,994</b>	<b>\$990,878,822</b>
<b>Budget For Plan at 5%</b>	<b>\$9,105,868</b>	<b>\$9,433,544</b>	<b>\$9,915,139</b>	<b>\$10,330,990</b>	<b>\$10,758,400</b>	<b>\$49,543,941</b>
<b>Plan as % of Revenues</b>	<b>5.00%</b>	<b>5.00%</b>	<b>5.00%</b>	<b>5.00%</b>	<b>5.00%</b>	<b>5.00%</b>
<b>Variance From Budget</b>	<b>\$7,835</b>	<b>(\$3,270)</b>	<b>(\$2,335)</b>	<b>(\$2,540)</b>	<b>\$621</b>	<b>\$311</b>

	2023	2024	2025	2026	2027	Grand Total
BOND	\$2,252,100	\$2,521,000	\$5,732,750	\$2,595,000	\$1,040,000	\$14,140,850
CASH	\$3,426,277	\$3,685,432	\$4,080,547	\$3,496,368	\$4,545,830	\$19,234,454
OTHER	\$3,806,500	\$5,064,939	\$4,882,000	\$4,841,000	\$4,300,000	\$22,894,439
CPA	\$2,207,733	\$80,000				\$2,287,733
<b>Grand Total</b>	<b>\$11,692,610</b>	<b>\$11,351,371</b>	<b>\$14,695,297</b>	<b>\$10,932,368</b>	<b>\$9,885,830</b>	<b>\$58,557,476</b>







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