

Table of Contents

Introduction	page 1
Purpose	page 2
Preparation	page 3
Project Rankings	page 4
Project Descriptions	page 7
Review of Master Plan	page 18
References	page 20

Capital Improvements Plan Goshen, NH 2014

INTRODUCTION:

NHRSA 674:5-8 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 the town of Goshen, NH (referred to as Goshen) shall instate 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 planning guide Goshen expects to maintain a level tax base by avoiding spikes in taxes 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 2015.

The development of the CIP involves all departments and boards including, but not limited to the Selectman, Highway Department, Fire Department and so forth as well as public input at Planning Board meetings. Additional details on public input and department 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; all minutes are available on the Town of Goshen website (<http://www.goshennh.org/planningboard.html>).

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

Requesting Department	Date CIP requests made to Planning Board
Board of Selectman	March 20, 2014
Highway Department	April 3, 2014
Transfer Station	April 3, 2014
Fire Department	April 17, 2014
Police Department	May 1, 2014
Library	May 15, 2014
Cemetery Commission	May 15, 2014
Conservation Commission	Alternate funding available, no request (s) made.

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 and state programs.

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.

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 the town of 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 met in April, May, June and July of 2014 with representatives from the Police Department, Fire Department, Cemetery Commission, Library, Selectman, Transfer Station and the Highway Department to discuss the long term capital needs of each department for the next six years. Each department provided a list of capital projects and/or purchases, which were evaluated, based on urgency of the need at a later Planning Board meeting.

The Planning Board met with all town department heads to review 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]:

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 [3].

- *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.

DEPARTMENT REQUESTS & PROJECT TITLE	Urgency by CLASS (1-6, 1=Urgent)	Total POINTS (Higher score=High benefit to town)
BOARD OF SELECTMEN		
Grange Hall	3	15
Septic System (Fire Dept. & Grange)	2	17
Town Hall Improvement Plan	2	22
Town Hall Office Space Renovation	4	0
HIGHWAY DEPARTMENT		
Center Road	2	29
Lear Hill Road	2	29
Mummery Road Bridge	2	29
Old Province Road	2	29
1994 Ford	2	23
Backhoe	4	0
FIRE DEPARTMENT		
Doors - New, Larger, w/ Openers	2	25
Building - Insulation & Ventilation	3	20
New Building	4	0
Radios	2	22
Vehicles	3	22
Air Packs	2	22
Medical Heart Monitor	3	17
Medical Utility Vehicle	3	22
POLICE DEPARTMENT		
Private Office Space w/ two exits	3	20
Vehicle in 2016	4	0
Laptop	2	18
LIBRARY		
Improved Lighting	2	12
Ramp and Porch Repair/Replacement	5	0
Entry Parking	4	0
Basement Storage	6	0
Heating System	3	14
CEMETERY		
Parking Area	3	15
Record Keeping Software	2	20
TRANSFER STATION		
Retaining Walls	4	0
Dumpster Repair	4	0
New Compactor	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 department presented all projects and all projects were discussed and ranked (table 3).

Projects listed in table 3, fall into one of three categories in the notes sections; planned projects, bond projects and Capital Improvement Plan. 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 is the capital reserve project; 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. Capital reserve projects do not lock funds into a specific use; rather they are more of placeholder. Capital reserve funds can be moved to other more urgent projects should the need arise.

POLICE DEPARTMENT:

- ❖ *Private office space with two exits:* For confidentiality and safety reasons, an office/department that has two exits is desirable as well as a space large enough to hold a more efficient evidence locker.
- ❖ *Vehicle in 2016:* The current police vehicles are in good shape and the Police department is trying to stretch the lifespan of the vehicles. The Police department anticipates the vehicle (s) may need to be replaced starting in 2016.
- ❖ *Laptop:* The existing laptop needs to be upgraded; only one laptop is necessary for the current staffing levels of the Police department. The department laptop is a specialized item that is highly durable and must fit with other existing pieces of Police equipment. A 50/50 grant may be available from the State.

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:

- ❖ *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:* 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.
- ❖ *Ventilation System:* The existing building is in need of a ventilation system, especially if the building is insulated.
- ❖ *New Building:* When the town is ready to build a new building, 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. If the Town 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 now beginning to die 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.* The 1968 Forestry Vehicle needs to be replaced. In another couple of years there may be enough money in the capital reserve to purchase something adequate in the vicinity of \$50,000.
- ❖ *Air Packs.* The life span of an air pack is 15 years; the existing air packs are 10 years old 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.
- ❖ *Medical Utility Vehicle, Pumpers and Trucks.* The fire chief stated that as long as the trust funds are maintained, those issues would take care of themselves.

Fire Department Decision: All projects/expenses proposed by the Fire Department met the criteria for inclusion in the capital improvement time and budget. Based on urgency, the purchase of personal protective equipment (PPE) and the enlarging of department bay doors have been incorporated into this CIP timeline. 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 too Air Packs, Radios and Medical Heart Monitor. Grant applications should be submitted for any and all pieces of relative equipment. There is also \$42,500 in the Capital Reserve Fund for Government Buildings that may be used if necessary.

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. New doors with openers will cost approximately \$9000 this year, 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 tie into the Fire Department is planned starting in 2015.

CEMETARY COMMISSION:

- ❖ *Parking Area:* There is a need for a 35 ft. x 70 ft. parking area at the top of the hill at the Mill Village Cemetery. Right now there is a paved drive going up, but no: where to maneuver a vehicle once up there. The upper level of the cemetery will be opening up in the next couple of years since the lower section is nearly full. In 2015, the Cemetery Commission plans to pave the roughed-in area with the parameter marked with granite posts.
- ❖ *Record keeping:* The Cemetery Commission would like to purchase a software package for recording keeping purposes. There are currently two packages available one is free the other has a licensing fee.

Cemetery Commission Decision: The Cemetery Commission will not receive a funded project during this CIP timeline as their paving project is already planned and will most likely be in motion before the timeline of this CIP begins.

LIBRARY:

- ❖ *Improved Lighting:* Ceiling fans with lighting are requested to enhancement the existing lighting, but also to help with the heat circulation. Suspended light fixtures in place of the existing fluorescent units would be a low-cost improvement as well as accommodate the patrons who are fluorescent light intolerant. Even with added floor and table lamps, the current lighting is not adequate. The Planning Board was provided with a list of organizations that provide grant funding for these types of upgrades.
- ❖ *Ramp and Porch Repair/Replacement:* The existing ramp and porch are beginning to show signs of rot. There have been instances of patrons getting splinters in their hands from the railing.
- ❖ *Entry and Parking:* An improved entryway that did not succumb to mud season would be much appreciated by the patrons. Cutting back the lawn between the Library and the Town Hall to accommodate parking would be an inexpensive enhancement to both properties.

- ❖ *Basement Storage:* Excavation of existing space beneath the main room, to a depth suitable for movement; poured concrete floor; appropriate construction, heating and lighting to allow for storage of supplies that are unable to be stored in the unheated shed.
- ❖ *Heating System:* A heating system similar to the system placed in the Town Hall would be an improvement and cost savings in the long run, especially with new windows, insulation and ceiling fans.

Library decision: Though some items such as the lighting are necessary, the Town of Goshen library's suggested list of projects does not meet the definition of a capital improvement. As a municipal building, the Planning 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:

The interior of the Grange Hall requires a lot of repair. The Hall is still heated with propane heaters, the sewer; electrical, plumbing and insulation need to be brought up to code. Currently, access to the top floor is limited and structurally the floor of the Hall is not very strong. If renovated, the Hall has the potential to serve as office space for the police department. The top floor has historical significance, so no renovations should take place there. The upstairs may be an appropriate space to dedicate for Historical Society use. The Friends of the Grange have limited funding that could help offset the costs of renovation, but the money is restricted to use on the Grange Hall Building only.

Grange Hall Decision: The Grange Hall is a historical town fixture that is in dyer need of maintenance and repair. The Hall is poorly heated, has no plumbing and the electrical needs to be brought up to code. A joint septic system design and construction is planned for the Grange Hall, which will tie in with the Fire Department septic plan.

The Grange Hall has the potential fulfill one of the needs of the Police Department by providing them with private office space, should renovations occur create such a space. Additionally, the Friends of the Grange have limited funding that may help to offset the cost of renovations.

TOWN HALL:

- ❖ *Town Hall:* The Town Hall currently has an Improvement Plan. There is some rot under the Town Hall in the crawl space, probably due to the lack of ventilation. There is a lot of ledge underground with water coming down from upslope behind the Town Hall. A retaining wall may need to be constructed to mitigate and direct the runoff. The Town Hall was built in the 1860's but is not on the Historical Register.
- ❖ *Office Space Renovation:* The Town Hall Office space does not meet safety codes, the electrical needs to be updated and a second egress needs to be added. Space renovation in 2015 could be completed with relatively low disruption to workflow.

Town Hall Decision: The Town Hall is in need of some repair work at the foundation where rot is occurring. The repairs are important as the Town Hall currently houses the town offices and police department. If the necessary repairs were not completed, there would be no back up space to house the town offices or police department should the issue spread. Though the work is needed, the funding will not come from this CIP timeline. Rather funding will come from the capital reserve fund.

TRANSFER STATION:

- ❖ *Retaining Wall and gate:* For safety purposes the retaining wall height should be increased, possibly through the use of jersey barriers. Additional safety improvements include a 4-foot gate. DOES NOT MEET CIP DEFINITION
- ❖ *Compactor:* The existing compactor is 10-years old, is still in working condition and is serviced annually. However, a capital reserve budget towards to the purchase of a new compactor is requested. The town would need to consult the servicing company to determine the lifetime of the compactor.
- ❖ *Dumpster:* Capital reserves toward the purchase of a new dumpster are requested. The town currently has three dumpsters of which one needs to have the sides reinforced.

Transfer Station Decision: The requests for the retaining wall and the dumpster (recent renovation was \$2800) purchases did not meet the definition of a capital improvement and therefore are not funded in this plan. The compactor was not considered to be a high priority since it will not need to be replaced within the next six years and as most issues can be easily repaired.

HIGHWAY DEPARTMENT

- ❖ *Center Road:* As the road was never built properly, Center Road is the most in need of future repair. Center Road is mostly ledge at the base, which will make repairs costly. Three years ago United Construction quoted \$122,000 to grind the existing road covering, build the road up 18 inches, install culverts where needed, re-do driveway aprons to match the grades for a distance of one-half of a mile. There would be an additional \$130,000 to repave the surface after the groundwork was done. The highway department agrees that it would cost much less if they were to perform the work.
- ❖ *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.
- ❖ *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 how and possibly where the new bridge is built.
- ❖ *Old Province Road:* Old Province Road is comparable to Center Road regarding road conditions and work required.

- ❖ *Vehicle:* The 20-year-old Ford needs to be replaced first, currently it passes inspection, but may not for much longer. \$20,000 - \$30,000 would be a good budget figure for a good, used truck to take its place. The town's sanders are still in good shape and do not need to be replaced.

Highway Department Decision: All of the highway department's projects fit the criteria for a capital improvement; the projects are necessary and provide a high benefit to the town if and when completed. All of the projects are considered to be "necessary" which by definition means they are "needed within 3 years to maintain basic level and quality of community services".

CONSERVATION COMMISSION:

The Capital Improvement Plan does not address the Conservation Commission as it has an alternative source of revenue.

SCHOOL DISTRICT:

With the dissolution of the Lempster-Goshen Cooperative School District in 2014, there was no need to set aside capital improvement funds. Students from Goshen will now attend an anchor school (to be determined), the anchor school will be responsible for their own capital improvements, the town of Goshen will simply pay a per student fee.

The average tax rate for the Town of Goshen from 2006 thru 2013 was \$21.79; with an elevated rate in 2013 of \$24.51 due to the recalculation of the school apportionment formula, see figure 1.

Table 3: Projects by cost and rank

Project	Cost (Total)	Year (s)	Rank	Notes
Center Road	\$90,000	2015 – 2017	<i>Necessary - Needed within 3 years to maintain basic level and quality of community services.</i>	3-year bond. The board is proposing less funding as the road will be returned to gravel from Route 31 to Cross Road using town highway equipment.
Mummery Road Bridge	\$30,000	2015 – 2020	<i>Necessary - Needed within 3 years to maintain basic level and quality of community services.</i>	Capital Reserve, project may have additional funds available from highway grants. The project is dependent on State improvements to Route 10.
Highway Vehicle	\$30,000	2015 – 2020	<i>Necessary - Needed within 3 years to maintain basic level and quality of community services.</i>	Capital Reserve project.
Personal Fire Equipment	\$30,000	2015 - 2020	<i>Necessary - Needed within 3 years to maintain basic level and quality of community services.</i>	Capital Reserve project.
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>	Planned project: \$5,000 in 2015 to be used for design; \$15,000 in 2016 to be used for installation.
Fire Dept. Doors	\$10,000	2017	<i>Necessary - Needed within 3 years to maintain basic level and quality of community services.</i>	Planned project.
Lear Hill Road	\$90,000	2018 - 2020	<i>Necessary - Needed within 3 years to maintain basic level and quality of community services.</i>	3-year bond.
Grange Renovation	\$15,000	2018 – 2020	<i>Desirable - Needed within 4 to 6 years to improve quality or level of service.</i>	Capital Reserve project.

EXPLANATION OF PROJECT FUNDING:

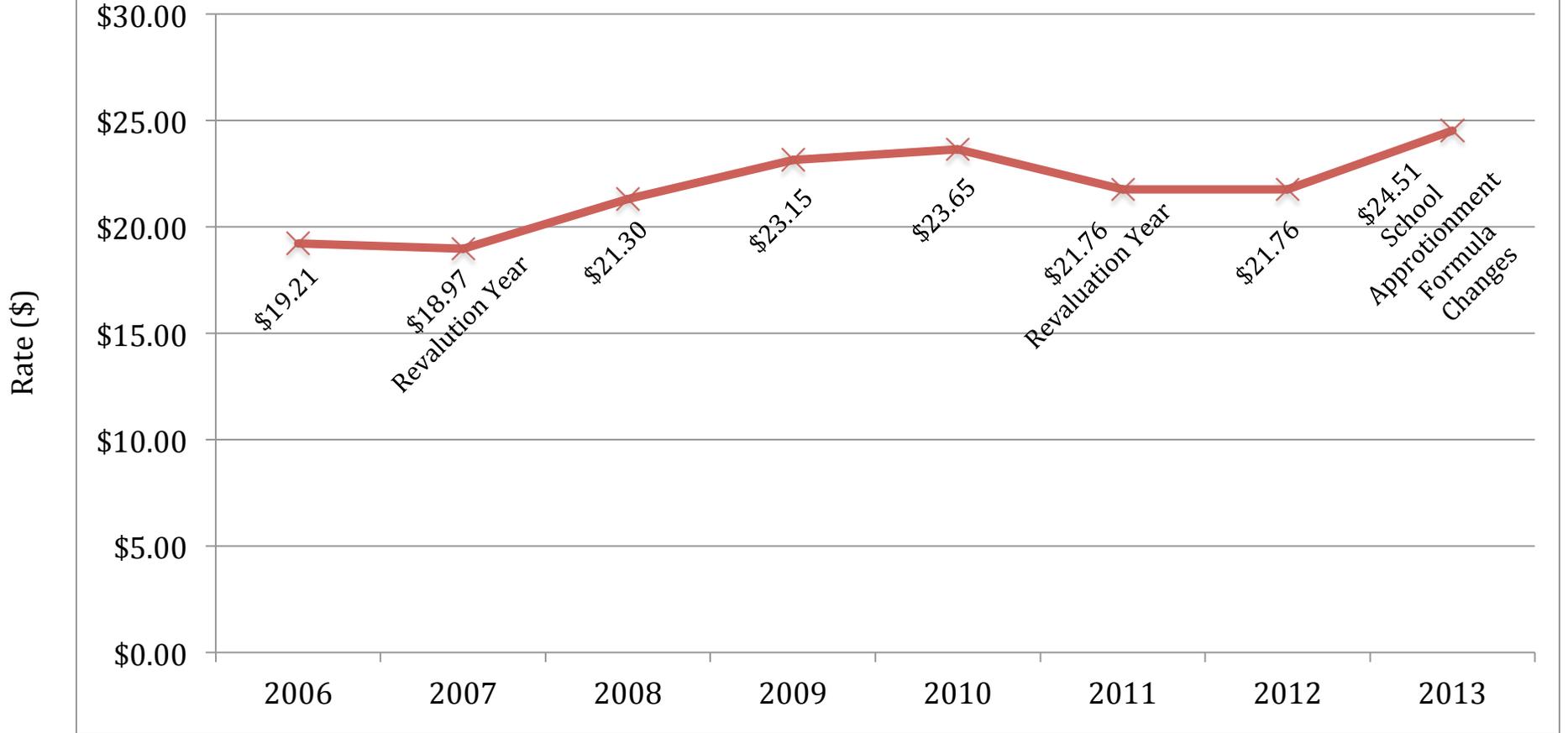
As of 2014 the Planning Board reviewed discretionary spending trends and tax rates for the last eight years (2006-2013) as seen in figures one thru three; and came to the conclusion that an average of \$104,806 was spent on capital projects and capital reserves per year. For the purposes of this report 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 \$60,000 could be spent without greatly affecting tax ratios. Some years the budget will be less thus leaving room for other projects as they develop.

The Planning Board estimates that for every \$76,000 spent by the town there will be a \$1.00 increase in the tax rate, therefore the CIP should not recommend more than \$60,000 - \$70,000 per year in capital improvements.

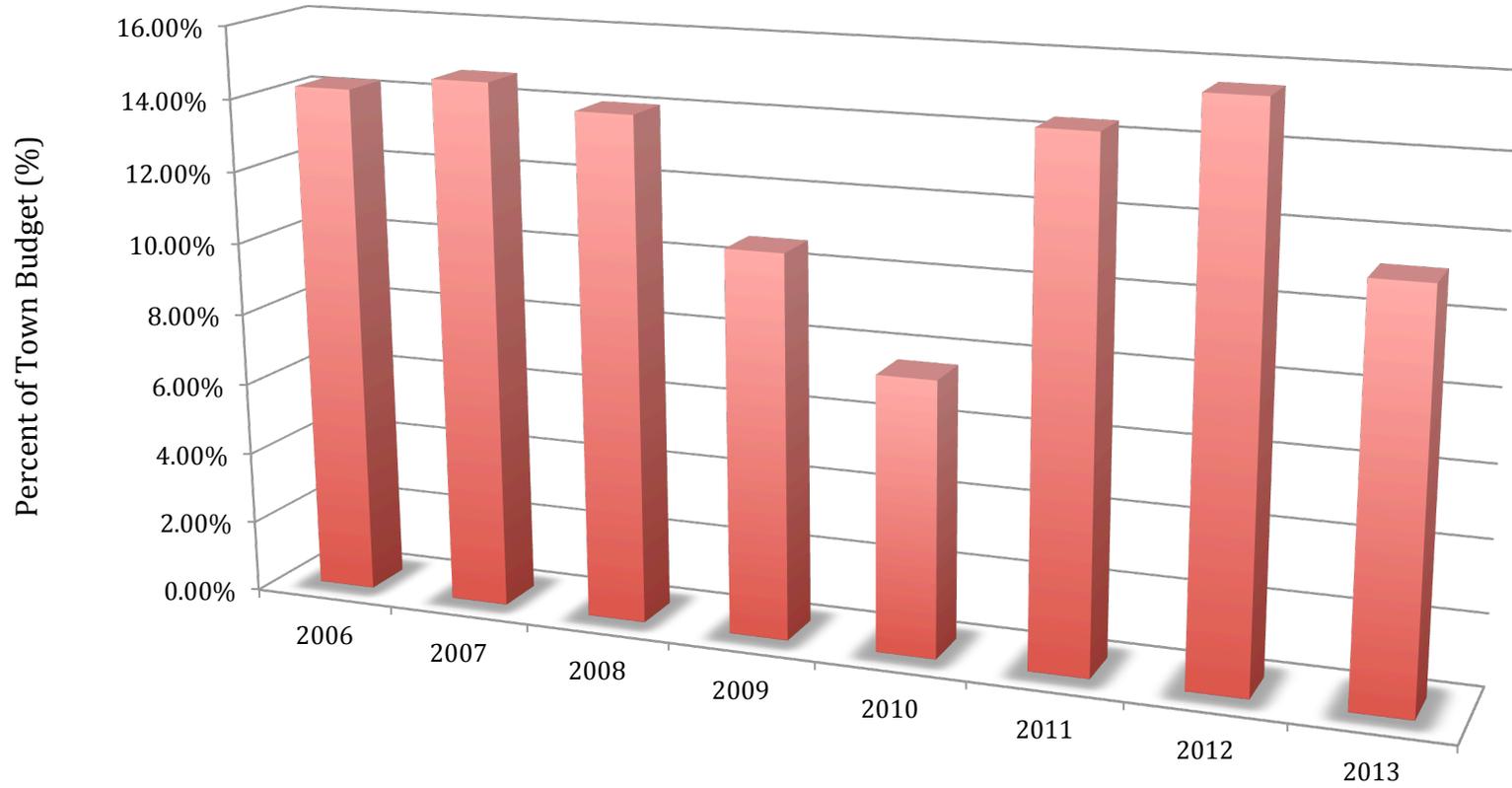
Capital reserve projects are projects that the town would like to see completed but must first acquire the money to complete. Through the capital reserve plan the town will set aside money each year toward a specific project, when the total necessary funds are reached the project will be set in motion. The capital reserve plan does not restrict the money to specifically that use, should a more urgent improvement develop funds can be moved from the capital reserve to other projects.

Detailed budget and spending information used to create the CIP is available in the Goshen Town reports found online at <http://www.goshennh.org/townclerk.html>.

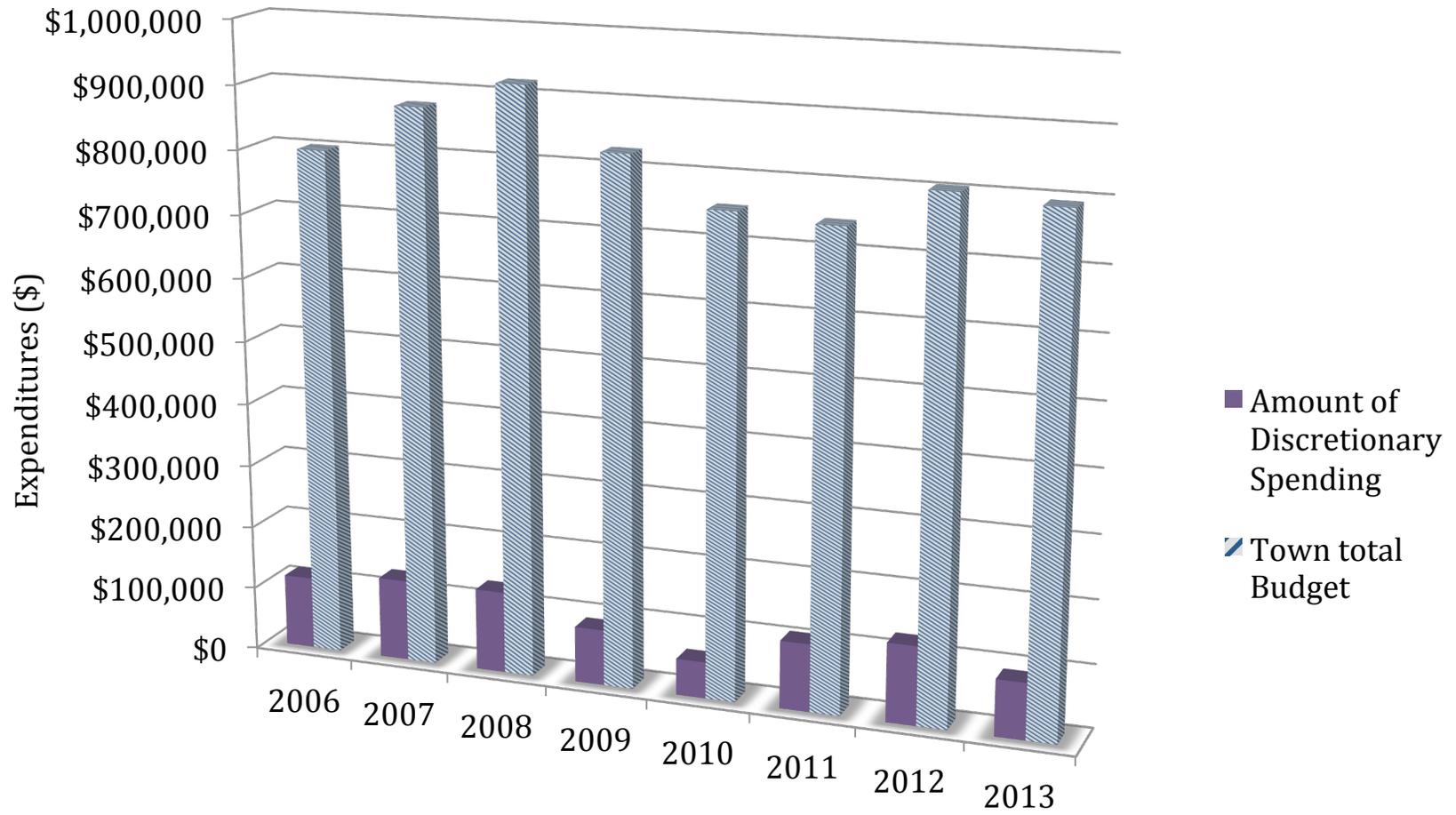
**Figure 1: Goshen Town Tax Rate by Year
2006-2013**



**Figure 2: Discretionary Spending Trend
2006 - 2013**



**Figure 3: Discretionary Spending versus Total Town Budget
2006 - 2013**



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 4 below breaks down projects by department and compares the goals of the Master Plan to the goals of the Capital Improvement Plan.

Table 4: 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"> • 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. • 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 Reserve Fund for use in the future. • Bring Town roads up to appropriate standards as soon as funds allow for this to be accomplished. <p>Master Plan: pages 11-12</p>	<ul style="list-style-type: none"> • Center Road • Lear Hill Road • Mummery Bridge
Highway	<p>Prepare a Capital Improvements Plan for upgrading and replacing Highway Department equipment.</p> <p>Master Plan: page 11.</p>	<p>Replace Highway Vehicle</p>
Municipal Buildings	<ul style="list-style-type: none"> • 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. <p>Master Plan: page 9</p>	<ul style="list-style-type: none"> • Septic Design for Fire Dept. & Grange • Fire Department Doors
Fire	<ul style="list-style-type: none"> • Purchase full protective clothing for every fire fighter. • Purchase up-to-date equipment, such as infrared detection equipment, for the Fire Department. <p>Master Plan: page 10</p>	<p>Personal Fire Equipment</p>
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>	<p>Grange Renovation</p>

References

1. <http://nhrsa.org/law/674-5-authorization/>
2. <http://www.gencourt.state.nh.us/rsa/html/lxiv/674/674-6.htm>
3. New Hampshire Office of Energy and Planning (2013)“The Planning Board in New Hampshire – A Handbook for Local Officials”.