

Warner Planning Board
Capital Improvements Program (CIP)
2027 through 2032
Project Form
Due Date July 24, 2026



Instructions:

- Please use only one Project Identification Form per CIP Project being identified.
- CIP Projects are defined as any project or item which costs are \$15,000 or more and has a useful life of 3 years or more.
- Select appropriate Ranking in Section 2.
- Please fill out all appropriate additional information fields. Use "N/A" to indicate areas which are "Not Applicable".

Department: **Warner Police Department**

Anticipated Start Date: **Ongoing**

Project Name: **Cruiser Fleet Management**

Anticipated Completion Date: **Ongoing**

Section 1: General Description of Project or Item

Police Cruisers are a lifeline to an officer, therefore, it is imperative that the town continue to follow the ongoing cruiser Fleet Management Program. This ensures that police officers possess safe, reliable and necessary equipment while performing their duties and serving the public. The established schedule of replacement prevents costly repairs that are associated with high mileage and many hours of engine idle time.

This also assists with properly planning for expenditures associated when replacing police cruisers, which is a known future necessity for the department.

Section 2: Overall Department Ranking of Project

- | | |
|--|--|
| ☐ U = Urgent | Cannot be delayed. Needed for health or safety; or legally required. |
| ☒ N = Necessary | Needed to maintain existing level & quality of community services. |
| ☐ DS = Desirable | Needed to improve quality of level of services. |
| ☐ DF = Deferrable | Can be placed on hold until after 6-year CIP period. |
| ☐ R = Research | Pending results on ongoing research, planning, and coordination. |

Please explain the ranking of the project:

Described in Section 1 & 3

Section 3 : Justification Narrative & Information

Please address in detail any of the following that are relevant to this project:

- Does this project address safety or health issues?
- How does this project impact the level of service currently being provided (that is, does it bring the level of service up to an adopted minimum standard; does it maintain, improve, or provide a new level of service?)
- Is this project a response to state or federal requirements?
- Will completion of this project improve the efficiency of current Town programs or operations?
- Will this project increase capacity in anticipation of future growth?
- Will this project increase or reduce long-term operating costs?
- Will this project provide an incentive for economic development?
- Is the project eligible for grants or matching funds?

- **Ensures that police officers possess safe, reliable and necessary equipment while performing and Providing emergency police services to the public.**
- **Project maintains current level of services.**
- **N/A**
- **Project will maintain efficiency.**
- **Project will provide for future personnel.**
- **The established schedule of replacement prevents costly repairs that are associated with high Mileage and many hours of engine idle time.**
- **N/A**
- **No, however, cruisers are purchased at State Bid for a significantly reduced price.**

Section 4 : Additional Justification Narrative

4.1: What is the proposed life expectancy of this project? Is this the first phase of many? Please explain.

Ongoing

4.2: What are the implications of delaying or deferring this project beyond the year(s) for which funding is requested?

Refer to Description of Project

Section 5 - Financial Details

5.1: **Estimated Project Costs** (Complete this section if applicable. Please attach supporting documentation, if any.)

Aspect of Project	Comments / Details	Cost
Planning / feasibility analysis		
Architecture & engineering fees		
Real estate acquisition		
Site preparation		
Construction		
Furnishings & equipment		
Vehicle & capital equipment	2027	\$25,000
Other (specify)		
Total Project Costs		

5.2: **Estimated Impacts to Future Budgets** (Please attach supporting documentation, if any.)

Budget Area	Comments / Details	Cost Difference
Personnel		
Maintenance		
Other Operating (specify)		
Overall Annual Budget Impact (Indicate +/- and amount)		

5.3: Anticipated Sources of Funding

Source	Comments / Details	Percent or Amount
General Fund		
Separate Warrant Article	\$25,000 Warrant Article in 2027	
Existing Capital Reserve		
Grant		
Loan		
Donations / Private		
Special Assessment		
Other		

Explanation of anticipated funding process:

5.4: Appropriation / Expenditure Spreadsheet

	Appropriated							
	2026	2027	2028	2029	2030	2031	2032	Total
Expenditures				\$82,000			\$86,000	\$168,000
				Replace 2021 SEDAN			Replace 2023 SUV	
Sources		\$25,000	\$30,000	\$30,000	\$35,000	\$40,000	\$40,000	\$200,000
Balance	\$10,234	\$35,234	\$65,234	\$13,234	\$48,234	\$88,234	\$42,234	

CRF = Capital Reserve Fund; funds may be appropriated and withdrawn in the same year.

Expenditures: for each year, list the type of expenditure and the amount, including appropriations to capital reserves.

Sources: for each year, list the source of funds and the amount from that source for each year. List all sources, including funds taken from capital reserves.

Section 6.0: Additional Notes

N/A

Submitted by: Bill Chandler
Chief of Police

Date: 07-22-2026

2026 – 2032 CAPITAL IMPROVEMENTS PROGRAM - HWY EQUIPMENT REPAIR / REPLACEMENT PLAN

Updated	8/6/26	-	-	-	-	-	-	
Equipment Price and Purchase Year	2026	2027	2028	2029	2030	2031	2032	Total 2026 – 2032
2021 P/R Tractor – Mower replacement 1					\$15,000			\$15,000
2013 Ten Wheeler Dump replacement				\$300,000				\$300,000
2018 GMC 2500 4dr. Cab			\$75,000					\$75,000
2025 Western Star Dump 10 Wheel (equipment for truck)	\$111,500							\$111,500
2021 Ford F550 plow and sander						\$130,000		\$130,000
2016 Ford F550 #2 - replace in 2026		\$135,000						\$135,000
2019 Komatsu Loader replacement						\$225,000		\$225,000
2021 Freightliner 10 wheel dump							\$320,000	\$320,000
2022 Sidewalk Tractor4					\$50,000			\$50,000
Sweeper Loader Attachment		\$25,000						\$25,000
Snow Plows			\$30,000		\$60,000			\$90,000
TOTALS	\$111,500	\$160,000	\$105,000	\$300,000	\$125,000	\$355,000	\$320,000	\$1,476,500
2026 Article 11 Approved for Highway Equipment	\$100,000							
2025 Town Meeting Approvals								
Article 15 Approved for new Grader Lease	315,000							
Article 16 Approved for new Loader/Backhoe	\$129,900							
Article 17 Approved for Highway Equip Res Fund	\$265,000							

7

2026-2032 CAPITAL IMPROVEMENTS PROGRAM - BRIDGE REPAIR								
	-	-	-	-	-	-	-	-
Updated	8/6/26	-	-	-	-	-	-	-
Project Year & Project Cost:	2026	2027	2028	2029	2030	2031	2032	Total 2026 - 2032
West Joppa Covered Bridge (replank)*	\$90,000							\$90,000
Newmarket Rd - Waterloo Covered Bridge (replank)*			\$125,000					\$125,000
Schoodac Rd. Culvert - Schoodac Brook (design/permit)	\$40,000							\$40,000
Schoodac Rd. Culvert - Schoodac Brook (replace)			\$400,000					\$400,000
Schoodac Rd Barkley Brook Crossing and Reclaim (Total \$185,807 75% grant)		\$185,807						\$185,807
Plains Road Culvert - Schoodac Brook (design/permit)				\$40,000	\$40,000			\$80,000
Plains Road Culvert - Schoodac Brook (replacement)						\$400,000		\$400,000
Waterloo St. - Stone Culvert Repair (design/plan)		\$35,000					\$300,000	\$335,000
East Joppa Road Ballard Brook (Design and Permit 2024) (Implementation)		\$400,000						\$400,000
Chemical Rd Bridge over Warner River (general repair/maintenance)		\$35,000						\$35,000
TOTALS:	\$130,000	\$655,807	\$525,000	\$40,000	\$40,000	\$400,000	\$300,000	\$2,090,807
Article 10 in 2026 Approval	\$75,000							

9

2026-2032 CAPITAL IMPROVEMENTS PROGRAM - ROAD CONSTRUCTION & REPAIR PLAN

Updated

8/6/26

Project Year and Cost:	2026	2027	2028	2029	2030	2031	2032	TOTAL 2026-2032
Pumpkin Hill Road (Mason Hill Rd. to Pumpkin Blossom Farm) ¹	\$400,000							\$400,000
Pumpkin Hill Road (#490 to Duck Pond Lane) Reclaim and drainage ¹	\$450,000							\$450,000
North Village Rd. fr. 2012 work to intersection of Flanders/Mink Hill) ¹	\$120,000							\$120,000
Clement Hill Road (Pleasant Pond to Town Line)			\$185,000					\$185,000
Pleasant Pond (Clement Hill to Gravel)			\$180,000					\$180,000
Kearsarge Mtn Road Rt 103 to #87		\$450,000						\$450,000
Couchtown (from schoodac approx 2,000 ft.		\$165,000	\$165,000					\$330,000
Newmarket (Bean Rd intersection to Retreat Rd) Complete rebuild				\$400,000				\$400,000
Expendable trust for paving		\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$1,500,000
Burnt Hill Rd (Mason Hill to end)					\$375,000	\$375,000		\$750,000
Newmarket (Retreat Road to Home Street) Reclaim and drainage				\$375,000				\$375,000
East roby redesign intersection rand rebuild							\$325,000	\$325,000
TOTALS:	\$970,000	\$865,000	\$780,000	\$1,025,000	\$625,000	\$625,000	\$575,000	\$5,465,000
2026 No CIP Warrants for Roads submitted								
¹ Loan authorized at 2022 Town Meeting								

11

2026-2032 CAPITAL IMPROVEMENTS PROGRAM - TRANSFER STATION								
-	-	-	-	-	-	-	-	-
Updated	8/5/26	-	-	-	-	-	-	-
Project Year & Project Cost:	2026	2027	2028	2029	2030	2031	2032	Total 2026 – 2032
Facility	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$700,000
Equipment	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$175,000
TOTALS:	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$350,000
2026 Article 12 Equipment Approval	\$25,000							

15

Warner Planning Board
Capital Improvements Program (CIP)
2027 through 2032
Project Form
Due Date July 24, 2026



Instructions:

- Please use only one Project Identification Form per CIP Project being identified.
- CIP Projects are defined as any project or item which costs are \$15,000 or more and has a useful life of 3 years or more.
- Select appropriate Ranking in Section 2.
- Please fill out all appropriate additional information fields. Use "N/A" to indicate areas which are "Not Applicable".

Department FIRE Anticipated Start Date On-going

Project Name Firefighters Equipment Anticipated Completion Date On-going

Section 1: General Description of Project or Item

The Firefighters Equipment CRF is used for the phased replacement of critical equipment such as:

- firefighter personal protection equipment (structural gear)
- portable radios
- cardiac monitor
- CPR assistance/mechanical chest compression system (LUCAS)
- Self-contained breathing apparatus (SCBA), Cylinders

Section 2: Overall Department Ranking of Project

- | | |
|--|--|
| ☐ U = Urgent | Cannot be delayed. Needed for health or safety; or legally required. |
| ☒ N = Necessary | Needed to maintain existing level & quality of community services. |
| ☐ DS = Desirable | Needed to improve quality of level of services. |
| ☐ DF = Deferrable | Can be placed on hold until after 6-year CIP period. |
| ☐ R = Research | Pending results on ongoing research, planning, and coordination. |

Please explain the ranking of the project:

This equipment is needed for health, safety and maintenance of existing services.

Section 3 : Justification Narrative & Information

Please address in detail any of the following that are relevant to this project:

- Does this project address safety or health issues?
- How does this project impact the level of service currently being provided (that is, does it bring the level of service up to an adopted minimum standard; does it maintain, improve, or provide a new level of service?)
- Is this project a response to state or federal requirements?
- Will completion of this project improve the efficiency of current Town programs or operations?
- Will this project increase capacity in anticipation of future growth?
- Will this project increase or reduce long-term operating costs?
- Will this project provide an incentive for economic development?
- Is the project eligible for grants or matching funds?

This overall project provides for firefighter health and safety and providing the Department with equipment to perform our functions in Emergency Response.

Structural firefighting gear has a life span of 10 years by National Fire Protection Association standards. Phased replacement of our gear has helped spread out the cost.

Equipment such as portable radios and self-contained breathing apparatus (SCBA) are essential to our needs to perform our duties.

Medical equipment such as the cardiac monitor and CPR assistance/mechanical chest compression device are essential for our response to medical emergencies.

Grant funding is limited and very competitive for the above items.

Section 3 : Justification Narrative & Information

Section 4 : Additional Justification Narrative

4.1: What is the proposed life expectancy of this project? Is this the first phase of many? Please explain.

This is an ongoing project to replace critical firefighter equipment needed to provide essential services. The specific life expectancy of equipment varies and is referenced on the attached spreadsheet.

4.2: What are the implications of delaying or deferring this project beyond the year(s) for which funding is requested?

Delaying or deferring equipment replacement has a direct effect on firefighter health and safety and service capability to the Town of Warner.

Section 5 - Financial Details

5.1: Estimated Project Costs (Complete this section if applicable. Please attach supporting documentation, if any.)

Aspect of Project	Comments / Details	Cost
Planning / feasibility analysis	N/A	
Architecture & engineering fees	N/A	
Real estate acquisition	N/A	
Site preparation	N/A	
Construction	N/A	
Furnishings & equipment	See attached spreadsheet	
Vehicle & capital equipment	N/A	
Other (specify)	N/A	
Total Project Costs		

5.2: Estimated Impacts to Future Budgets (Please attach supporting documentation, if any.)

Budget Area	Comments / Details	Cost Difference
Personnel	N/A	
Maintenance	Negligible change	
Other Operating (specify)	N/A	
Overall Annual Budget Impact (Indicate +/- and amount)		

5.3: Anticipated Sources of Funding

Source	Comments / Details	Percent or Amount
General Fund		
Separate Warrant Article	Request for 2027	\$40,000
Existing Capital Reserve		\$98,170
Grant		
Loan		
Donations / Private		
Special Assessment		
Other		
Explanation of anticipated funding process:		

5.4: Appropriation / Expenditure Spreadsheet

	Appropriated							
	2026	2027	2028	2029	2030	2031	2032	Total
Expenditures								
CRF Appropriation	\$30,000	\$40,000	\$50,000	\$60,000	\$100,000	\$30,000	\$30,000	\$340,000
Sources								
CRF Withdrawal	\$55,000	\$42,500	\$77,500	\$45,000	\$150,000	\$27,500	\$27,500	\$425,000

CRF = Capital Reserve Fund; funds may be appropriated and withdrawn in the same year.

Expenditures: for each year, list the type of expenditure and the amount, including appropriations to capital reserves.

Sources: for each year, list the source of funds and the amount from that source for each year. List all sources, including funds taken from capital reserves.

Section 6.0: Additional Notes

Submitted by: Jonathan D. France Date: 7/27/26

**WARNER FIRE RESCUE DEPARTMENT
CAPITAL REPLACEMENT PROGRAM-2027 PROPOSAL**

Equipment Name	Quantity	Purchase Date	Life Span (years)	2025	2026	2027	2028	2029	2030	2031	2032
Structural Gear	40	varies	10		\$ 20,000.00	\$ 22,500.00	\$ 22,500.00	\$ 25,000.00	\$	\$ 27,500.00	\$ 27,500.00
Cardiac Monitor	1	2017	10				\$ 55,000.00				
Lucas	1	2012	10					\$ 20,000.00			
SCBA	28	2016	10 typical						\$ 150,000.00		
Portable Radio	29	2007 +/-	10		\$ 35,000.00	\$ 20,000.00					
					\$ 55,000.00	\$ 42,500.00	\$ 77,500.00	\$ 45,000.00	\$ 150,000.00	\$ 27,500.00	\$ 27,500.00
			CRF Request		\$ 30,000.00	\$ 40,000.00	\$ 50,000.00	\$ 60,000.00	\$ 100,000.00	\$ 30,000.00	\$ 30,000.00
			Spent		\$ (55,000.00)	\$ (42,500.00)	\$ (77,500.00)	\$ (45,000.00)	\$ (150,000.00)	\$ (27,500.00)	\$ (27,500.00)
			Balance	\$ 98,170.00	\$ 73,170.00	\$ 70,670.00	\$ 43,170.00	\$ 58,170.00	\$ 8,170.00	\$ 10,670.00	\$ 13,170.00
					7 radios	4 radios					
					3 gear	4 gear	4 gear	4 gear		4 gear	4 gear
							1 Zoll Monitor	1 LUCAS	50 SCBA cylinders		

Note: 8/23- Radios to be purchased (5 Eng 2, 1 ea. T1, T2, T3, R1, R2, F1, 4 spares)



WARNER FIRE RESCUE DEPARTMENT

CAPITAL REPLACEMENT PROGRAM-2027 PROPOSAL

Equipment Name	Quantity	Purchase Date	Life Span (years)	2025	2026	2027	2028	2029	2030	2031
Structural Gear	40	varies	10		\$ 20,000.00	\$ 22,500.00	\$ 22,500.00	\$ 25,000.00	\$ -	\$ 27,500.00
Cardiac Monitor	1	2017	10				\$ 55,000.00			
Lucas	1	2012	10					\$ 20,000.00		
SCBA	28	2016	10 typical						\$ 150,000.00	
Portable Radio	29	2007 +/-	10		\$ 35,000.00	\$ 20,000.00				
					\$ 55,000.00	\$ 42,500.00	\$ 77,500.00	\$ 45,000.00	\$ 150,000.00	\$ 27,500.00
CRF Request					\$ 30,000.00	\$ 40,000.00	\$ 50,000.00	\$ 60,000.00	\$ 100,000.00	\$ 30,000.00
Spent					\$ (55,000.00)	\$ (42,500.00)	\$ (77,500.00)	\$ (45,000.00)	\$ (150,000.00)	\$ (27,500.00)
Balance				\$ 98,170.00	\$ 73,170.00	\$ 70,670.00	\$ 43,170.00	\$ 58,170.00	\$ 8,170.00	\$ 10,670.00
					7 radios	4 radios				
					3 gear	4 gear	4 gear	4 gear	50 SCBA cylinders	4 gear
							1 Zoll Monitor	1 LUCAS		

Note: 8/23- Radios to be purchased (5 Eng 2, 1 ea. T1, T2, T3, R1, R2, F1, 4 spares)

WARNER FIRE RESCUE DEPARTMENT
CAPITAL REPLACEMENT PROGRAM-2026 PROPOSAL

Equipment Name	Quantity	Purchase Date	Life Span (years)	2025	2026	2027	2028	2029	2030	2031
Structural Gear	40	varies	10	\$ 20,000.00	\$ 20,000.00	\$ 22,500.00	\$ 22,500.00	\$ 25,000.00	\$ 25,000.00	\$ 27,500.00
Cardiac Monitor	1	2017	10				\$ 50,000.00			
Lucas	1	2012	10			\$ 20,000.00				
SCBA	28	2016	10 typical						\$ 300,000.00	
Portable Radio	29	2007 +/-	10	\$ 27,500.00	\$ 28,000.00					
				\$ 47,500.00	\$ 48,000.00	\$ 42,500.00	\$ 72,500.00	\$ 25,000.00	\$ 325,000.00	\$ 27,500.00
				\$ 35,000.00	\$ 35,000.00	\$ 40,000.00	\$ 50,000.00	\$ 50,000.00	\$ 300,000.00	\$ 300,000.00
				\$ 61,250.00	\$ 48,000.00	\$ 42,500.00	\$ 72,500.00	\$ 25,000.00	\$ 325,000.00	
				\$ 67,740.36	\$ 54,740.36	\$ 52,240.36	\$ 29,740.36	\$ 54,740.36	\$ 29,740.36	\$ 329,740.36
				5 radios	5 radios					
				4 gear	4 gear	4 gear	4 gear	4 gear	4 gear	4 gear
						1 LUCAS	1 Zoll Monitor		28 SCBA	

Note: 8/23- Radios to be purchased (5 Eng 2, 1 ea. T1, T2, T3, R1, R2, F1, 4 spares)

52

**WARNER FIRE RESCUE DEPARTMENT
CAPITAL REPLACEMENT PROGRAM-2025 PROPOSAL**

Equipment Name	Quantity	Purchase Date	Life Span (years)	Age at Replacement	2019	2020	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
Structural Gear	40	varies	10	varies	\$ 5,000.00	\$ 10,000.00		\$ 5,000.00	\$ 10,000.00	\$ 12,000.00	\$ 12,000.00	\$ 20,000.00	\$ 20,000.00	\$ 22,500.00	\$ 22,500.00	\$ 25,000.00
Cardiac Monitor	1	2017	10	10										\$ 50,000.00		
Lucas	1	2012	10	10									\$ 20,000.00			
Gas Monitor	2	2013	10	10						\$ 4,000.00						
Thermal Imager	2	2015	10	10												
SCBA	28	2016	10 typical	15 proposed												
Portable Radio	29	2007 +/-	10	10 yrs-16 yrs		\$ 15,600.00		\$ 20,800.00	\$ 20,800.00	\$ 20,800.00	\$ 25,000.00	\$ 27,500.00	\$ 28,000.00			
				Total				\$ 20,800.00	\$ 20,800.00	\$ 20,800.00	\$ 37,000.00	\$ 47,500.00	\$ 68,000.00	\$ 72,500.00	\$ 22,500.00	\$ 25,000.00
				CRF Request				\$ 26,500.00	\$ 30,800.00	\$ 36,800.00	\$ 37,000.00	\$ 35,000.00	\$ 40,000.00	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00
				Spent							\$ 27,000.00	\$ 47,500.00	\$ 68,000.00	\$ 72,500.00	\$ 22,500.00	\$ 25,000.00
				Balance							\$ 64,238.00	\$ 51,738.00	\$ 23,738.00	\$ 1,238.00	\$ 28,738.00	\$ 53,738.00
								4 radios	4 radios	4 radios	5 radios	5 radios	5 radios			
								3 gear	4 gear	4 gear	4 gear	4 gear	4 gear	4 gear		
										1 meter			1 LUCAS		28 SCBA	

WARNER FIRE RESCUE DEPARTMENT
CAPITAL REPLACEMENT PROGRAM-2024 PROPOSAL

Equipment Name	Quantity	Purchase Date	Life Span (years)	Age at Replacement	2024	2025	2026	2027	2028	2029	2030
Structural Gear	40	varies	10	varies	\$ 12,000.00	\$ 13,000.00	\$ 14,000.00	\$ 15,000.00	\$ 16,000.00	\$ 17,000.00	\$ 18,000.00
Cardiac Monitor	1	2017	10	10				\$ 50,000.00			
Lucas	1	2012	10	10			\$ 20,000.00				
Gas Monitor	2	2013	10	10							
Thermal Imager	2	2015	10	10		\$ 10,000.00					
SCBA	28	2016	10 typical	15 proposed							\$ 300,000.00
Portable Radio	29	2007 +/-	10	10 yrs-16 yrs	\$ 25,000.00	\$ 26,500.00	\$ 28,000.00				
CRF Request					\$ 37,000.00	\$ 49,500.00	\$ 62,000.00	\$ 65,000.00	\$ 16,000.00	\$ 17,000.00	\$ 318,000.00

WARNER FIRE RESCUE DEPARTMENT
CAPITAL REPLACEMENT PROGRAM

Equipment Name	Quantity	Purchase Date	Life Span (years)	Age at Replacement	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Structural Gear	40	varies	10	varies	\$ 5,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00
Cardiac Monitor	1	2017	10	10							\$ 45,000.00			
Lucas	1	2012	10	10				\$ 15,000.00						
Gas Monitor	2	2013	10	10			\$ 4,000.00							
Thermal Imager	2	2015	10	10					\$ 10,000.00					
SCBA	28	2016	10	10						\$ 210,000.00				
Portable Radio	29	2007 +/-	10	10 yrs-16 yrs	\$ 20,800.00	\$ 20,800.00	\$ 20,800.00	\$ 20,800.00	\$ 31,200.00					
CRF Request					\$ 26,500.00	\$ 30,800.00	\$ 34,800.00	\$ 45,800.00	\$ 51,200.00	\$ 220,000.00	\$ 55,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00

**WARNER FIRE RESCUE DEPARTMENT
CAPITAL REPLACEMENT PROGRAM**

Equipment Name	Quantity	Purchase Date	Life Span (years)	Age at Replacement	2023	2024	2025	2026	2027	2028	2029	2030
Structural Gear	40	varies	10	varies	\$ 12,000.00	\$ 12,000.00	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 18,000.00	\$ 18,000.00	\$ 18,000.00
Cardiac Monitor	1	2017	10	10					\$ 45,000.00			
Lucas	1	2012	10	10		\$ 15,000.00						
Gas Monitor	2	2013	10	10	\$ 4,000.00							
Thermal Imager	2	2015	10	10			\$ 10,000.00					
SCBA	28	2016	10	10				\$ 225,000.00				
Portable Radio	29	2007 +/-	10	10 yrs-16 yrs	\$ 20,800.00	\$ 20,800.00	\$ 31,200.00					
				CRF Request	\$ 36,800.00	\$ 47,800.00	\$ 56,200.00	\$ 240,000.00	\$ 60,000.00	\$ 18,000.00	\$ 18,000.00	\$ 18,000.00

Warner Planning Board
Capital Improvements Program (CIP)
2027 through 2032



Project Form
Due Date July 24, 2026

Instructions:

- Please use only one Project Identification Form per CIP Project being identified.
- CIP Projects are defined as any project or item which costs are \$15,000 or more and has a useful life of 3 years or more.
- Select appropriate Ranking in Section 2.
- Please fill out all appropriate additional information fields. Use "N/A" to indicate areas which are "Not Applicable".

Department FIRE Anticipated Start Date On-going

Project Name Fire Department Vehicle Replacement Anticipated Completion Date On-going

Section 1: General Description of Project or Item

The fleet includes 2 fire engines (Engines 1 & 2), 3 tankers (Tankers 1, 2 & 3), 1 medium duty rescue (Rescue 1), 1 Forestry (Forestry 1), 1 Suburban (Rescue 2) and 1 Mahindra UTV.

The replacement of Forestry 1 was planned in the 2024 budget. Forestry 1 was purchased in 1984. The replacement of Rescue 2 was planned in the 2025 budget. These projects are ongoing.

This year's request is for the continued investment of funds for the ongoing periodic replacement of apparatus. The next anticipated vehicle replacement will be a tanker in 2029. The build time is anticipated at 2 years (delivery in 2031). The tanker will be 30 years old at that time.

Section 2: Overall Department Ranking of Project

- | | |
|---|--|
| ☐ U = Urgent | Cannot be delayed. Needed for health or safety; or legally required. |
| ☒ N = Necessary | Needed to maintain existing level & quality of community services. |
| ☐ DS = Desirable | Needed to improve quality of level of services. |
| ☐ DF = Deferrable | Can be placed on hold until after 6-year CIP period. |
| ☐ R = Research | Pending results on ongoing research, planning, and coordination. |

Please explain the ranking of the project:

The overall project is ranked as necessary in order to provide fire, rescue and emergency services to the Town. Each year the urgency of a specific purchase may vary depending on the age and mechanical status of the fleet.

Section 3 : Justification Narrative & Information

Please address in detail any of the following that are relevant to this project:

- Does this project address safety or health issues?
- How does this project impact the level of service currently being provided (that is, does it bring the level of service up to an adopted minimum standard; does it maintain, improve, or provide a new level of service?)
- Is this project a response to state or federal requirements?
- Will completion of this project improve the efficiency of current Town programs or operations?
- Will this project increase capacity in anticipation of future growth?
- Will this project increase or reduce long-term operating costs?
- Will this project provide an incentive for economic development?
- Is the project eligible for grants or matching funds?

This overall project maintains the fire department fleet at a level necessary to provide fire, rescue and emergency services to the Town. Apparatus replacement schedule follows industry best practices. New vehicles are designed to meet current National Fire Protection Association standards as applicable. The current schedule does not anticipate any growth. The biggest long-term impacts that require constant evaluation relative to the fleet is the availability of aerial apparatus and ambulance service from our mutual aid partners.

The fleet status is a factor in the ISO Public Protection Classification program evaluation, a reduction in fleet may have an adverse impact on community fire insurance premiums which could impact future growth. Our current ISO classification is a 7/7X.

Maintaining a reliable fleet typically keeps the maintenance costs down. Grant funding is limited and very competitive. The department uses state bid purchasing and/or consortium purchasing programs to keep purchase costs down when possible.

Section 3 : Justification Narrative & Information

Section 4 : Additional Justification Narrative

4.1: What is the proposed life expectancy of this project? Is this the first phase of many? Please explain.

The fire engines, heavy rescue and tankers are expected to last 20-25 years.
The small fleet (Rescue 2, Forestry 1 & UTV) are expected to last 10-15 years.

4.2: What are the implications of delaying or deferring this project beyond the year(s) for which funding is requested?

Delaying or deferring fleet replacement may result in impacts to emergency response availability and increased maintenance costs.

Section 5 - Financial Details

5.1: Estimated Project Costs (Complete this section if applicable. Please attach supporting documentation, if any.)

Aspect of Project	Comments / Details	Cost
Planning / feasibility analysis	N/A	
Architecture & engineering fees	N/A	
Real estate acquisition	N/A	
Site preparation	N/A	
Construction	N/A	
Furnishings & equipment	N/A	
Vehicle & capital equipment	See attached for long term planning	\$550,000
Other (specify)	N/A	
Total Project Costs		

5.2: Estimated Impacts to Future Budgets (Please attach supporting documentation, if any.)

Budget Area	Comments / Details	Cost Difference
Personnel	N/A	
Maintenance	Negligible change	
Other Operating (specify)	N/A	
Overall Annual Budget Impact (Indicate +/- and amount)		

5.3: Anticipated Sources of Funding

Source	Comments / Details	Percent or Amount
General Fund		
Separate Warrant Article	Request for 2027	\$75,000
Existing Capital Reserve		\$410,762
Grant		
Loan		
Donations / Private		
Special Assessment		
Other		
Explanation of anticipated funding process:		

5.4: Appropriation / Expenditure Spreadsheet

	Appropriated							
	2026	2027	2028	2029	2030	2031	2032	Total
Expenditures								
CRF Appropriation	\$50,000	\$75,000	\$125,000	\$150,000	\$125,000	\$125,000	\$125,000	\$775,000
Sources								
CRF Withdrawal	\$225,000			\$550,000				

CRF = Capital Reserve Fund; funds may be appropriated and withdrawn in the same year.

Expenditures: for each year, list the type of expenditure and the amount, including appropriations to capital reserves.

Sources: for each year, list the source of funds and the amount from that source for each year. List all sources, including funds taken from capital reserves.

Section 6.0: Additional Notes

Submitted by: Jonathan D. France Date: 7/27/26

32

Fire Department Fleet Replacement Schedule-2027 Proposal

Equipment	Year in Service	Life Span	Replacement Age (Year)	2024	2025	2026	2027	2028	2029	2030	2031	2032
Engine 1	2020	25	25 (2045)									
Engine 2	2017	25	25 (2042)									
Tanker 1	2001	30	30 (2031)						\$ 550,000.00			
Tanker 2	2007	30	30 (2037)									
Tanker 3	1982	20	44 (2026)									
Rescue 1	2024	20	20 (2044)									
Rescue 2	2013	12	12 (2025)		\$ 100,000.00							
Forestry 1	1984	15	41 (2025)		\$ 125,000.00							
UTV	2016	15	15 (2031)									
Total				\$ -	\$ 225,000.00	\$ -	\$ -	\$ -	\$ 550,000.00	\$ -	\$ -	\$ -
CRF Appropriation			0	\$ 125,000.00	\$ 100,000.00	\$ 50,000.00	\$ 75,000.00	\$ 125,000.00	\$ 150,000.00	\$ 125,000.00	\$ 125,000.00	\$ 125,000.00
CRF Withdrawal				\$ -	\$ (225,000.00)				\$ (550,000.00)			
CRF Balance				\$ 277,642.00	\$ 152,642.00	\$ 202,642.00	\$ 277,642.00	\$ 402,642.00	\$ 2,642.00	\$ 127,642.00	\$ 252,642.00	\$ 377,642.00
				(Forestry)	(Rescue 2)				(Tank 1)			

37

Fire Department Fleet Replacement Schedule-2025 Proposal

Equipment	Year in Service	Life Span	Replacement Age (Year)	2023	2024	2025	2026	2027	2028	2029	
Engine 1	2020	20	20 (2040)								
Engine 2	2017	20	20 (2037)								
Tanker 1	2001	20	26 (2027)					500,000			
Tanker 2	2007	20	22 (2029)							600,000	
Tanker 3	1982	20	44 (2026)								
Rescue 1	2024	20	20 (2044)	269,536							
Rescue 2	2013	12	12 (2025)			100,000					
Forestry 1	1984	15	40 (2024)		125,000						
UTV	2016	15	15 (2031)								
Total				269,536	125,000	100,000	-	500,000	-	600,000	1,325,000
CRF Appropriation			0	130,000	125,000	100,000	150,000	200,000	275,000	325,000	
CRF Withdrawal				(269,536)	(125,000)	(100,000)		(500,000)		(600,000)	
CRF Balance				152,642	152,642	152,642	302,642	2,642	277,642	2,642	
				(Rescue 1)	(Forestry)	(Rescue 2)		(Tank 1)		(Tank 2)	

Fire Department Fleet Replacement Schedule-2026 Proposal

Equipment	Year in Service	Life Span	Replacement Age (Year)	2024	2025	2026	2027	2028	2029	2030	2031
Engine 1	2020	20	20 (2040)								
Engine 2	2017	20	20 (2037)								
Tanker 1	2001	20	27 (2028)					550,000			
Tanker 2	2007	20	23 (2030)							650,000	
Tanker 3	1982	20	44 (2026)								
Rescue 1	2024	20	20 (2044)								
Rescue 2	2013	12	12 (2025)		100,000						
Forestry 1	1984	15	41 (2025)		125,000						
UTV	2016	15	15 (2031)								
Total				-	225,000	-	-	550,000	-	650,000	- 1,425,000
CRF Appropriation			0	125,000	100,000	100,000	175,000	225,000	250,000	300,000	275,000
CRF Withdrawal				-	(225,000)			(550,000)		(650,000)	
CRF Balance				277,642	152,642	252,642	427,642	102,642	352,642	2,642	277,642
				(Forestry)	(Rescue 2)			(Tank 1)		(Tank 2)	

8

Fire Department Fleet Replacement Schedule-2024 Proposal

Equipment	Year in Service	Life Span	Replacement Age (Year)	2023	2024	2025	2026	2027	2028
Engine 1	2020	20	20 (2040)						
Engine 2	2017	20	20 (2037)						
Tanker 1	2001	20	25 (2026)				400,000		
Tanker 2	2007	20	21 (2028)						450,000
Tanker 3	1982	20	44 (2026)						
Rescue 1	1999	20	24 (2023)	325,000					
Rescue 2	2013	12	12 (2025)			90,000			
Forestry 1	1984	15	40 (2024)		125,000				
UTV	2016	15	15 (2031)						
Total				325,000	125,000	90,000	400,000	-	450,000
CRF Appropriation			0	130,000	175,000	175,000	175,000	200,000	250,000
CRF Withdrawal				(325,000)	(125,000)	(90,000)	(400,000)	-	(450,000)
CRF Balance				97,178	147,178	232,178	7,178	207,178	7,178
				(Rescue 1)	(Forestry)	(Rescue 2)	(Tank 1)		(Tank 2)

Equipment	Year in Service	Life Span	Replacement Age (Year)	2020	2021	2022	2023	2024	2025	2026	2027	2028	Total
Engine 1	2020	20	20 (2040)										-
Engine 2	2017	20	20 (2037)										-
Tanker 1	2001	20	23 (2024)						350,000				350,000
Tanker 2	2007	20	21 (2028)									400,000	400,000
Tanker 3	1982	20	42 (2024)										-
Rescue 1	1999	20	23 (2022)	100,000	75,000	75,000							250,000
Rescue 2	2013	12	13 (2026)							80,000			80,000
Forestry 1	1984	15	39 (2023)				125,000						125,000
UTV	2016	15	15 (2031)										-
Total				100,000	75,000	75,000	125,000	-	350,000	80,000	-	400,000	1,205,000
CRF Appropriation			0	100,000	75,000	96,678	150,000	150,000	150,000	150,000	150,000	175,000	1,196,678
CRF Withdrawal						(250,000)	(125,000)		(350,000)	(80,000)	-	(400,000)	
CRF Balance				120,500	195,500	42,178	67,178	217,178	17,178	87,178	237,178	17,178	

41

Warner Planning Board
Capital Improvements Program (CIP)
2027 through 2032
Project Form
Due Date July 24, 2026



Instructions:

- Please use only one Project Identification Form per CIP Project being identified.
- CIP Projects are defined as any project or item which costs are \$15,000 or more and has a useful life of 3 years or more.
- Select appropriate Ranking in Section 2.
- Please fill out all appropriate additional information fields. Use "N/A" to indicate areas which are "Not Applicable".

Department: _____ Select Board _____ Anticipated Start Date: _____ as needed _____

Project Name: Town Hall Building Improvements Anticipated Completion Date: _____ 2027 _____

Section 1: General Description of Project or Item

Town Hall building improvements and deferred maintenance, including necessary repairs and replacement of aging building systems and components.

Section 2: Overall Department Ranking of Project

☐ U = Urgent	Cannot be delayed. Needed for health or safety; or legally required.
☐ N = Necessary	Needed to maintain existing level & quality of community services.
☐ DS = Desirable	Needed to improve quality of level of services.
☐ DF = Deferrable	Can be placed on hold until after 6-year CIP period.
☐ R = Research	Pending results on ongoing research, planning, and coordination.

Please explain the ranking of the project:

Town Hall has significant deferred maintenance. Maintaining adequate reserves will allow the Town to address major building needs proactively rather than through emergency repairs.

Section 3 : Justification Narrative & Information

Please address in detail any of the following that are relevant to this project:

- **Does this project address safety or health issues?**
Yes. The Town Hall has significant deferred maintenance, including deteriorated windows and recurring sewer backups.
- **How does this project impact the level of service?**
Maintains the existing level of municipal services by keeping Town Hall safe, functional, and usable.
- **Is this project a response to state or federal requirements?**
N/A at this time.
- **Will this improve efficiency of Town programs or operations?**
Yes. Addressing deferred maintenance will reduce disruptions, emergency repairs, and ongoing maintenance needs.
- **Will this increase capacity for future growth?**
N/A. This project is focused on maintaining the existing facility.
- **Will this increase or reduce long-term operating costs?**
May reduce long-term maintenance and emergency repair costs.
- **Will this provide an incentive for economic development?**
N/A.
- **Is the project eligible for grants or matching funds?**
Potentially, depending on the specific improvement and available programs.

Section 4 : Additional Justification Narrative

4.1: What is the proposed life expectancy of this project? Is this the first phase of many? Please explain.

Individual improvements will have varying useful lives. This is an ongoing, phased approach to Town Hall maintenance and improvements as needs are identified and prioritized.

4.2: What are the implications of delaying or deferring this project beyond the year(s) for which funding is requested?

Delaying needed repairs may result in further deterioration, more costly emergency repairs, disruption of Town operations, and increased long-term costs.

Section 5 - Financial Details

5.1: Estimated Project Costs (Complete this section if applicable. Please attach supporting documentation, if any.)

Aspect of Project	Comments / Details	Cost
Planning / feasibility analysis	As needed	-
Architecture & engineering fees	As needed	-
Real estate acquisition	N/A	0
Site preparation	As needed	-
Construction	Town Hall improvements to be prioritized	-
Furnishings & equipment	N/A	0
Vehicle & capital equipment	N/A	0
Other (specify)	Deferred maintenance and building improvements	-
Total Project Costs/CRF Request – Capital Reserve Funding		\$25,000

5.2: Estimated Impacts to Future Budgets (Please attach supporting documentation, if any.)

Budget Area	Comments / Details	Cost Difference
Personnel	No anticipated change	0
Maintenance	May decrease as major deficiencies are corrected	TBD
Other Operating (specify)	Potential reduction in emergency repair costs and building disruptions	\$25000
Overall Annual Budget Impact (Indicate +/- and amount) – 2027 appropriation to Town Hall CRF		\$25000

5.3: Anticipated Sources of Funding

Source	Comments / Details	Percent or Amount
General Fund		25000
Separate Warrant Article		
Existing Capital Reserve		49,755.62
Grant	hopefully	
Loan		
Donations / Private		
Special Assessment		
Other		

Explanation of anticipated funding process:

\$25,000 will be appropriated and deposited into the existing Town Hall Capital Reserve Fund. The current fund balance is \$49,755.62. The additional appropriation will bring the fund balance to approximately \$74,755.62, providing resources to address significant Town Hall deferred maintenance and building improvements as projects are identified and prioritized.

5.4: Appropriation / Expenditure Spreadsheet

	Appropriated							
	2026	2027	2028	2029	2030	2031	2033	Total
Expenditures								
CRF Appropriation	0	25000	25000	25000	25000	25000	25000	150000
Sources								
CRF Withdrawal	650	As needed	As needed	As needed	As needed	As needed	As needed	650

CRF = Capital Reserve Fund; funds may be appropriated and withdrawn in the same year.

Expenditures: for each year, list the type of expenditure and the amount, including appropriations to capital reserves.

Sources: for each year, list the source of funds and the amount from that source for each year. List all sources, including funds taken from capital reserves.

Section 6.0: Additional Notes

The Town Hall Capital Reserve Fund was established by warrant at the 2008 Town Meeting for the purpose of Town Hall building improvements. The fund provides a dedicated source for addressing deferred maintenance and significant building needs as they are identified.

Submitted by: Alfred Hanson Date: 8/8/2026

Warner Planning Board
Capital Improvements Program (CIP)
2026 through 2031



Project Form

Due Date: _____

Instructions:

- Please use only one Project Identification Form per CIP Project being identified.
- CIP Projects are defined as any project or item which costs are \$15,000 or more and has a useful life of 3 years or more.
- Select appropriate Ranking in Section 2.
- Please fill out all appropriate additional information fields. Use "N/A" to indicate areas which are "Not Applicable".

Department: Assessing

Anticipated Start Date: 2026

Project Name: Property Revaluation Capital Reserve Fund

Anticipated Completion Date: 2030 Revaluation

Section 1: General Description of Project or Item

This is to cover the cost for Revaluation of properties in the Town.

Section 2: Overall Department Ranking of Project

- | | |
|--|--|
| ☐ U = Urgent | Cannot be delayed. Needed for health or safety; or legally required. |
| ☒ N = Necessary | Needed to maintain existing level & quality of community services. |
| ☐ DS = Desirable | Needed to improve quality of level of services. |
| ☐ DF = Deferrable | Can be placed on hold until after 6-year CIP period. |
| ☐ R = Research | Pending results on ongoing research, planning, and coordination. |

Please explain the ranking of the project:

Every municipality in NH is required by RSA to perform a revaluation of its property at least every 5 years.

Section 3: Justification Narrative & Information

Please address in detail any of the following that are relevant to this project:

- Does this project address safety or health issues?

No

- How does this project impact the level of service currently being provided (that is, does it bring the level of service up to an adopted minimum standard; does it maintain, improve, or provide a new level of service)?

This will address costs for the revaluation in 2030. This will ensure we have enough savings to pay for the revaluation.

- Is this project a response to state or federal requirements?

No

- Will completion of this project improve the efficiency of current Town programs or operations?

No

- Will this project increase capacity in anticipation of future growth?

No

- Will this project increase or reduce long-term operating costs?

No

- Will this project provide an incentive for economic development?

No

- Is the project eligible for grants or matching funds?

No

Section 4 : Additional Justification Narrative

4.1: What is the proposed life expectancy of this project? Is this the first phase of many? Please explain.

N/A

4.2: What are the implications of delaying or deferring this project beyond the year(s) for which funding is requested?

Needing to use general funds for revaluation.

Section 5 - Financial Details

5.1: Estimated Project Costs (Complete this section if applicable. Please attach supporting documentation, if any.)

\$117,708 in 2030 for Revaluation – if we keep our regular operating budget of \$32,172/yr for that year it will leave a balance of \$85,536 for 2030 to complete the reval per the contract we have right now.

Aspect of Project	Comments / Details	Cost
Planning / feasibility analysis		
Architecture & engineering fees		
Real estate acquisition		
Site preparation		
Construction		
Furnishings & equipment		
Vehicle & capital equipment		
Other (specify)		
Total Project Costs		

5.2: Estimated Impacts to Future Budgets (Please attach supporting documentation, if any.)

Budget Area	Comments / Details	Cost Difference
Personnel		
Maintenance		
Other Operating (specify)		
Overall Annual Budget Impact (Indicate +/- and amount)		

5.3: Anticipated Sources of Funding

Source	Comments / Details	Percent or Amount
General Fund		
Separate Warrant Article		
Existing Capital Reserve	Yes	
Grant		
Loan		
Donations / Private		
Special Assessment		
Other		
Explanation of anticipated funding process:		

5.4: Appropriation / Expenditure Spreadsheet

	Appropriated							
	2024	2025	2026	2027	2028	2029	2030 2031	Total
Expenditures								
CRF Appropriation	0	40000	32500	15000	15000	15000	15000 25K	132500
Sources								
CRF Withdrawal		Please see log from finance						

CRF = Capital Reserve Fund; funds may be appropriated and withdrawn in the same year.

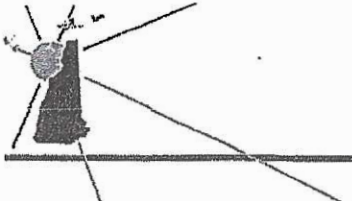
Expenditures: for each year, list the type of expenditure and the amount, including appropriations to capital reserves.

Sources: for each year, list the source of funds and the amount from that source for each year. List all sources, including funds taken from capital reserves.

Section 6.0: Additional Notes

While our complete yearly cost for 2030 is \$117,708, I've added extra funds for supplies, postage, and employee labor. See contract (it is a five year however we can exit at any time without penalty).

Submitted by: Elizabeth Labbe Date: 6/13/2026



51

Avitar Associates of New England, Inc.

A Municipal Services Company

October 27, 2025

Town of Warner
Elizabeth Labbe
Board of Selectmen
5 E. Main Street
Warner, NH 03278

Re: New Multi-Year Assessing Agreement

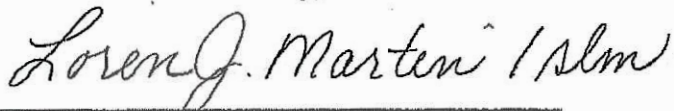
Dear Elizabeth & Board Members:

As your current agreement is set to expire on 12/31/25, I have drafted and enclosed a new 5-year assessors' agreement. We have worked diligently over the years to reduce costs and to pass those savings on to our clients. However, this contract, five years into the future, is slightly higher than the previous annual assessing contract (\$31,314 vs. \$32,172 (up 2.7%). This largely accounts for work five years into the future.

This contract provides you with known costs for 5 years, which should help with your annual budget of assessing needs. I believe this contract meets all your assessing needs, and I hope it exceeds your expectations. Please do not hesitate to contact me should you have questions or concerns. If you have none, simply sign and return. I will cosign, executing the agreement. I will return the original to you and forward a copy to the DRA as required.

Please do not hesitate to reach out should have questions or concerns as I would be happy to discuss with you.

Sincerely,



Loren J. Martin, CNHA, Sr. Assessor
Director, Assessing Services

LJM/slm
Enclosures



Avitar Associates of New England, Inc.

Municipal Services Company

**WARNER, NH
5 YEAR
ASSESSOR'S AGREEMENT
1/1/2026 THROUGH 12/31/2030
DRA CERTIFICATION 2030**

This agreement is made by Avitar Associates of N.E. Inc., located at 150 Suncook Valley Highway, Chichester NH, 03258, herein called "The Company", for the Town of Warner, NH, herein called "The Town".

Avitar shall act as the responsible assessing agent under this agreement for the Municipal Assessing Officials of the Town of Warner, 5 East Main Street, PO Box 265, Warner, NH 03278, email administrator@warnernh.gov, phone number (603) 456-2298 x1.

ASSESSING AGREEMENT

I. **CONTRACT ASSESSING** – Will appear on monthly invoice as *Contract Assessing (CA)*, to be billed in equal monthly installments of \$2,681 for the term of the contract.

A) **Office Hours:** This time is set aside to meet with taxpayers and/or other department heads in matters associated with assessment procedures, valuations, etc., as well as field work, as needed and the duties described below. On average 1 day per month.

B) **Duties:** Shall include routine assessment tasks which are normally part of the assessor's duties. Such as the administration of Timber Yield Taxes, Excavation Yield Taxes, MS-1 report, tax warrant, applications for current use, and/or other exemptions such as blind, elderly, veterans, etc. Provide written recommendations for land use change taxes (LUCT).

a) **Annual Changes:** The assessor shall reassess and generate new values for any new parcels created from subdivisions, LLA's, merger which have occurred prior to April 1st of the tax year. These changes must still be provided to your map vendor under separate notification and should not be assumed to be the responsibility of the assessor.

b) **Pick-ups:** Normal routine assessment updates resulting from changes whether it be from new construction, such as in additions or renovations; or conversely if a diminution of value should occur from fire damage or some other possible unforeseen circumstances.

c) **Meetings:** The assessor shall be available for any normal meeting not to exceed once a month (on average), with the Board of Selectmen/Assessors for any assessment or budget matter. Scheduled on one of the assessing days for which the Assessor is in Town.

d) **Abatements:** The assessor shall consider all abatement requests properly filed by any taxpayer and after review and research, shall make a recommendation to the Board of Selectmen/Assessors in writing. Utilities are not included in this Section. See Section I. Utility Work.

C) **Appeals:** The assessor shall represent the Town and its best interest in all abatements or appeals. Appeals will be billed at a per diem rate of \$200/hour.

D) **Miscellaneous:** Miscellaneous duties and/or special assignments involving valuations shall be considered by the assessor, if reasonable and time is available, and cost is not economically prohibitive for the assessor.

- E) **Sales Ratio:** The Assessor will review and verify sales as required by DRA and will provide information for use in the states Mosaic system. Neighborhoods or classes of property will be updated as needed to conform with the town's general level of assessment and an addendum to the USPAP report will be provided to document these types of changes when they occur. This is not a full update of values. Value notices and informal hearings are not included and if requested would be at an additional charge.
- F) **DRA Monitoring:** Meet and work with State Monitors to ensure the Town meets all certification requirements of DRA and to maintain a good working relationship.
- G) **Auto Expense:** No additional mileage or auto expense billing. All included herein.
- H) **Data Processing:** Data entry of all assessment related changes as a result of either the new construction or cycled inspection process.
- I) **Utility Work:** Any needed updates to utility properties for new construction (ie, RSA 72:8-d) or defense of values before the BTLA or Superior Court shall be billed **additionally** at the developed annual per diem rate (currently \$200/hour). This per diem fee is also applied to any utility defense (abatement & appeal) work. Should this rate change, Avitar will mail a letter advising the community of the annual utility rate.
- J) **Work Product:** All work files to be delivered in final form to municipal assessing officials.

II. TOWN RESPONSIBILITIES

The Town shall be responsible to provide an office space with desks, tables, chairs, telephone and access to a computer with links to the CAMA system. Access to a copy machine for copying work related documents and keys to the workspace at no cost to the contractor. An assessing clerk, employee of the town/city shall be assigned to aid the assessor with their duties. The clerk's responsibility will include:

- A) To respond to any taxpayer's request for applications for exemptions, current use or abatements.
- B) To help property owners interpret assessment facts as contained on individual cards, if unsure, they should forward to or advise the assessor of all said requests or schedule an appointment for the assessor's next visit.
- C) To aid the assessor by acting as the secretary, duties may include typing, record keeping, appointment scheduling, and any other duty typically associated with a proper and efficient administration of assessment tasks, etc.
- D) The cost of any additional mailings and/or any notices or publications not previously identified in this contract shall be the responsibility of the Town.
- E) To annually provide an updated set of tax maps to the assessor.

III. COMPANY RESPONSIBILITIES

- A) The Company will provide the Department of Revenue with a copy of the certificate of insurance no more than thirty (30) days after the signing of the contract. The municipality will be notified within fifteen (15) days in the event of loss or change in coverage or conditions or amounts of coverage. A financially secure insurer, duly licensed to do business in the State of New Hampshire, shall issue each policy of insurance.
- B) The Company agrees to provide all services, support, personnel, labor, personal materials and equipment to perform the services as indicated in the contract, in an accurate and professional manner and in accordance with all applicable laws and rules in effect at the time of contract satisfaction.
- C) The Company will not assign any part of this agreement without expressed written permission by the municipality.

IV. COMPENSATION

The Company shall be compensated as an independent contractor under this agreement. As such, the company shall be responsible for providing FICA, Workmen's Compensation, Unemployment Compensation and Liability to all company employees assigned to work in the Town.

Monthly statements detailing services rendered during the month will be provided by the Company and paid as indicated on Page 2 I. Contract Assessing by the municipality within 20 days, unless a written question or concern of the statement is provided to the Company describing any problem, at which time payment may be held until an answer is given or problem/concern is corrected.

V. TERMINATION

If for any reason either party desires to terminate the agreement, they may do so with 30 days written notice to the other party. Compensation for services rendered will be determined amicably amongst the parties or through 3rd party mediation if unable to concur.

VI. VALUATION UPDATE

2030 Valuation Update (value anew) of all properties in town to ensure compliance with the 2030 DRA Certification.

The update includes the following:

- Sales Verification
- Sales Analysis
- Development of New Cost Tables (Land & Buildings)
- Testing of New Cost Tables
- Recalculation of All Values
- Parcel by Parcel Field Review (in the field driving property to property)
- Notice of New Values
- Preliminary values posted on our website (for 60 days) (posting begins when notice of new values are mailed)
- Informal Hearings
- Review After Hearings
- All Data Processing
- Final Sales Analysis & New Values
- Printing of Final Cards
- **A USPAP Compliant Report**
- Written responses to Board of Selectmen on all abatement requests for Tax year 2030
- Utility values will be done by another
- Based on 2,074 parcels.

There is no obligation by either party to do an update under this agreement. This is merely an estimate provided for budgetary purposes and is subject to change. An update agreement detailing the specifics noted above must be signed under separate agreement as required by RSA 21-J:11 and will be forwarded for review and signature in the fall of 2029.

Circumstances outside of Avitar's control, such as changes in the law, DRA rules, Assessing Standards Board rules or makeup of the town may result in changes to the scope of work required which may alter this estimated cost.

Total - \$85,536

To be billed in update year 2030 in equal monthly installments of \$7,128 and will be noted on invoice as Update Contract (UC).

COST SUMMARY

	2026	2027	2028	2029	2030
Contract Assessing I. A-J (CA)	\$32,172	\$32,172	\$32,172	\$32,172	\$32,172
Update Contract					\$85,536
Yearly Cost	\$32,172	\$32,172	\$32,172	\$32,172	\$117,708
Monthly Cost	\$2,681	\$2,681	\$2,681	\$2,681	\$9,809

CONTRACT EXECUTION

☒ 5-Year Contract General Assessing & Update As Noted Above \$246,396		☐ 1-Year Contract General Assessing General As Noted Above \$32,172
---	--	--

AVITAR ASSOCIATES OF NE, INC.

Company:

Loren J. Martin
 Loren J. Martin, Director of Assessing Operations

12/17/25
 Date

 Michelle Twombly, CFO or
 Chad or Evan Roberge, Co-CEO's

 Date

TOWN OF WARNER, NH

[Signature]
[Signature]
[Signature]
[Signature]

12/15/25
 Date
12/15/25
 Date
12/15/25
 Date
12/15/25
 Date

 Board of Selectmen/Assessors

 Date

Offer valid thru 12/31/25 and must contain 2 company signatures and majority of the Board of Selectmen/Assessors.

AVITAR PERSONNEL THAT MAY WORK ON THE PROJECT

<u>ID</u>	<u>EMPLOYEE</u>	<u>AVITAR POSITION</u>	<u>NH DRA OR OPLC CERTIFICATION</u>
GR	Gary J. Roberge	Sr. Assessor	
LM	Loren J. Martin	Director, Sr. Assessor	Certified Assessor Supervisor
CR	Chad Roberge	Co-CEO/Assessor/Supervisor	Certified Assessor Supervisor
ER	Evan Roberge	Co-CEO/Assessor/Supervisor	Certified Assessor Supervisor
JD	Jaron Downes	Assessor/Supervisor	Certified Assessor Supervisor
MN	Monique Newcomb	Assessor/Supervisor	Certified Assessor Supervisor
KC	Kerry Connor	Assessor	Certified Assessor
BH	Brian Hathorn	Assessor Assistant	Certified Assessor Assistant
DM	Dan Martin	Assessor Assistant	Certified Assessor Assistant
RW	Robert Weeks	Assessor Assistant	Certified Assessor Assistant
RD	Richard Delmont	Building Data Collector	Certified Building Measurer & Lister
WG	Wade Gibson	Building Data Collector	Certified Building Measurer & Lister

Tax

Warner Planning Board
Capital Improvements Program (CIP)
2027 through 2032
Project Form
Due Date July 24, 2026



59

Instructions:

- Please use only one Project Identification Form per CIP Project being identified.
- CIP Projects are defined as any project or item which costs are \$15,000 or more and has a useful life of 3 years or more.
- Select appropriate Ranking in Section 2.
- Please fill out all appropriate additional information fields. Use "N/A" to indicate areas which are "Not Applicable".

Department Tax Collector's Office Anticipated Start Date _____

Project Name No 2027 projects / purchases anticipated Anticipated Completion Date _____

Section 1: General Description of Project or Item

Tax
Collector
No CIP

Section 2: Overall Department Ranking

- | | |
|---|---|
| ☐ U = Urgent | Cannot be delayed due to health or safety; or legally required. |
| ☐ N = Necessary | Needed to maintain current level & quality of community services. |
| ☐ DS = Desirable | Needed to improve quality of level of services. |
| ☐ DF = Deferrable | Can be placed on hold until after 6-year CIP period. |
| ☐ R = Research | Pending results on ongoing research, planning, and coordination. |

Please explain the ranking of the project:

Section 3 : Justification Narrative & Information