



CAPITAL IMPROVEMENT PROGRAM COMMITTEE

January 19, 2022

4:30PM

AGENDA

1. Review and finalize CIP 5 Year Work Plan
2. Discuss Environmental Justice inclusion in policy
3. Adjourn

Materials:

- 5 Year Work Plan
- Q2 Other Funds Report
- ARPA Funds Approved Allocation
- Links to Environmental Justice Information
 - [EPA Environmental Justice in Maine](#)
 - ["Maine joins debate over how to define environmental justice", David Thill, July 13, 2021, Energy News Network](#)

Upcoming Meetings:

- February 14, 2022 – presentation of FY23 – FY27 CIP to Council

The meeting is being held entirely remote due to the recent surge in COVID. The public may view the workshop via Zoom webinar. Register in advance for the webinar at:

https://us02web.zoom.us/webinar/register/WN_sYeeDC9qR3yKLArUN8917Q

CAP YEAR	FUND TYPE	FUND CODE	FUND DEPT	Project Name	TYPE	FY22 Approved	FY21 Year-End Transfers	Balance as of 12/31/2021	FY23 Plan	FY24 Plan	FY25 Plan	FY26 Plan	FY27 Plan	5 YR Totals	
CAPITAL HOLDING ACCOUNTS															
	HLDG	CP	4002	DPW	Right of Way Reserve	Infrastructure	\$ 500,000	\$ 279,274	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000	\$ 3,000,000	
	HLDG	CP	4013	FD	Fire Apparatus & Vehicle Reserve	Vehicles & Equip	93,000	288,591	435,000	50,000	235,000	235,000	245,000	1,200,000	
	HLDG	CP	4027	GG	Municipal Facility Reserve	Buildings	35,000	226,509	100,000	100,000	125,000	150,000	150,000	625,000	
CAPITAL HOLDING ACCOUNTS TOTAL							\$ 628,000	\$ -	\$ 794,375	\$ 1,135,000	\$ 750,000	\$ 960,000	\$ 985,000	\$ 995,000	\$ 4,825,000
CAPITAL RESERVE ACCOUNTS															
	RES	CP	4012	DPW	DPW Vehicles & Equipment Reserve	Vehicles & Equip	\$ 475,000	\$ 431,520	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000	\$ 275,000	\$ 1,675,000	
	RES	CP	4017	DPW	MS4 Compliance Reserve	Infrastructure	25,000	14,070	40,000	40,000	40,000	40,000	40,000	200,000	
	RES	CP	4043	DPW	Parks Reserve	Land Improv	10,000	29,015	20,000	20,000	20,000	20,000	20,000	100,000	
	RES	CP	SCH	ED	School Facility Reserve	Buildings	50,000							-	
	RES	CP	SCH	ED	School Vehicle Reserve	Vehicles & Equip	-							-	
	RES	CP	SCH	ED	School Equipment Reserve	Vehicles & Equip	20,000							-	
	RES	CP	SCH	ED	School Technology Reserve	Technology	40,000							-	
	RES	CP	4056	FD	Fire Equipment Reserve	Vehicles & Equip	40,400	229,863	60,400	60,400	60,400	60,400	60,400	302,000	
	RES	CP	4020	TM	Municipal Technology Reserve	Technology	63,000	100,266	70,000	70,000	70,000	70,000	70,000	350,000	
	RES	CP	4011	KCC	KCC Vehicle Reserve	Vehicles & Equip	-	23,050	-	-	-	-	-	-	
	RES	CP	4019	KCC	KCC Equipment Reserve	Vehicles & Equip	30,000	34,688	30,000	30,000	35,000	35,000	45,000	175,000	
	RES	CP	4051	KCC	KCC Facility Reserve	Buildings	30,000	28,407	25,000	25,000	25,000	25,000	50,000	150,000	
	RES	CP	4018	KPA	KPA Boat Reserve	Vehicles & Equip	-	8,706	-	150,000	15,000	15,000	15,000	195,000	
	RES	CP	4055	KPA	KPA Equipment Reserve	Vehicles & Equip	13,500	63,040	13,500	25,000	40,000	45,000	50,000	173,500	
	RES	CP	4116	KPA	KPA Facility Reserve	Infrastructure	8,500	8,891	8,500	15,000	15,000	15,000	15,000	68,500	
	RES	CP	4022	PD	Police Vehicle Reserve	Vehicles & Equip	112,000	174,801	140,000	130,000	165,000	165,000	165,000	765,000	
	RES	CP	4129	PD	Police Equipment Reserve	Vehicles & Equip	10,000	10,000	10,000	35,000	35,000	35,000	15,000	130,000	
	RES	CP	4100	FD	Fire Facility Reserve	Buildings	23,500	37,319	-	25,000	25,000	25,000	25,000	100,000	
	RES	CP	4026	GG	Town Hall Records Preservation	Regulatory	10,000	3,510	12,000	12,000	12,000	12,000	-	48,000	
CAPITAL RESERVE ACCOUNTS TOTAL							\$ 960,900	\$ 1,197,146	\$ 779,400	\$ 987,400	\$ 907,400	\$ 912,400	\$ 845,400	\$ 4,432,000	
CAPITAL PROJECTS															
2019	PRJ	CP	4060	GG	Rice Rehab and Expansion Design	Buildings	-	2,344,396	-	-	-	-	-	-	
2019	PRJ	CP	4123	GG	LED Lighting Conversion	Infrastructure	-	36,639	125,000	-	-	-	-	125,000	
2018	PRJ	CP	2094	DPW	Emery Field Phase 2	Infrastructure	-	370,745	-	-	-	-	-	-	
NEW	PRJ	CP	NEW	DPW	Legion Pond Rehabilitation	Land Improv	-	-	-	68,000	51,000	43,000	36,000	198,000	
2022	PRJ	CP	NEW	GG	Climate Action Plan	Infrastructure	-	65,000	-	-	-	-	-	-	
2023	PRJ	CP	NEW	TM	Memorial Field Assessment	Infrastructure	-	-	30,000	-	-	-	-	30,000	
NEW	PRJ	CP	NEW	DPW	Bike/Ped Master Plan	Infrastructure	-	100,000	-	50,000	50,000	50,000	50,000	200,000	
CAPITAL PROJECTS TOTAL							\$ -	\$ 165,000	\$ 2,851,780	\$ 155,000	\$ 118,000	\$ 101,000	\$ 93,000	\$ 86,000	\$ 553,000
TOTAL ALL CAPITAL							\$ 1,588,900	\$ 4,843,301	\$ 2,069,400	\$ 1,855,400	\$ 1,968,400	\$ 1,990,400	\$ 1,926,400	\$ 9,810,000	
Total Increase(Decrease) from Prior Year									\$ 480,500	\$ (214,000)	\$ 113,000	\$ 22,000	\$ (64,000)		
Proposed Use of PEG Surplus (Fund 2081)							\$ (35,000)		\$ (35,000)	\$ (35,000)	\$ (35,000)	\$ (35,000)	\$ (35,000)	\$ (175,000)	
TOTAL ALL CAPITAL ADJUSTED							\$ 1,553,900	\$ 4,843,301	\$ 2,034,400	\$ 1,820,400	\$ 1,933,400	\$ 1,955,400	\$ 1,891,400	\$ 9,635,000	
Increase (Decrease) from Prior Year							\$ 133,400		\$ 480,500	\$ (214,000)	\$ 113,000	\$ 22,000	\$ (64,000)		

CIP FY 2023-2027

YEAR	CAP TYPE	FUND TYPE	FUND CODE	DEPT	Project Name	TYPE	FY22 Approved	FY21 Year-End Transfers	Balance as of 12/31/2021	FY23 Plan	FY24 Plan	FY25 Plan	FY26 Plan	FY27 Plan	5 YR Totals
DEBT SERVICE															
2016	TWN	DEBT		FD	Fire Stations (refinanced 2006 Bonds)	Buildings	\$ 127,800			\$ 125,500	\$ 118,250	\$ 116,050	\$ 113,713	\$ 111,238	\$ 584,751
2010	TWN	DEBT		DPW	Public Works Department	Buildings	21,974			21,058	20,313	19,825	19,338	18,850	\$ 99,384
2012	TWN	DEBT		KCC	Community Center	Buildings	352,275			346,775	341,275	335,088	328,900	322,025	\$ 1,674,063
2014	TWN	DEBT		KLT	KLT Rustlewood	Other	10,315			10,315	10,315	10,315	10,315	10,315	\$ 51,575
2016	TWN	DEBT		KLT	KLT Braveboat	Other	18,090			18,090	18,090	18,090	18,089	18,089	\$ 90,448
2016	TWN	DEBT		DPW	Road Improvements	Infrastructure	141,700			139,100	136,500	133,900	131,300	-	\$ 540,800
2016	TWN	DEBT		KCC	Community Center Annex	Buildings	103,550			101,650	99,750	97,850	95,950	-	\$ 395,200
2021	TWN	DEBT	NEW	GG	Rice Proposed Expansion/Renovation ¹	Buildings	353,133			337,230	330,030	322,830	315,630	308,430	\$ 1,614,150
2013	SCH	DEBT		SCH	Mitchell School (refinanced 2002 bonds)	Buildings	216,300			212,100	-	-	-	-	\$ 212,100
2010	SCH	DEBT		SCH	Mitchell & Shapleigh	Buildings	417,497			400,093	385,938	376,675	367,413	358,150	\$ 1,888,269
2016	SCH	DEBT		SCH	School Various	Buildings	87,200			85,600	84,000	82,400	80,800	-	\$ 332,800
TOTAL DEBT SERVICE							\$ 1,849,834	\$ -	\$ -	\$ 1,797,511	\$ 1,544,461	\$ 1,513,023	\$ 1,481,448	\$ 1,147,097	\$ 7,483,540
Total Town and School Debt Service Increase(Decrease)										\$ (52,323)	\$ (253,050)	\$ (31,438)	\$ (31,575)	\$ (334,351)	
TOTAL CAPTIAL + DEBT							\$ 3,403,734			\$ 3,831,911	\$ 3,364,861	\$ 3,446,423	\$ 3,436,848	\$ 3,038,497	\$ 17,118,540
VARIANCE FROM PRIOR YEAR							\$ 48,729			\$ 428,177	\$ (467,050)	\$ 81,562	\$ (9,575)	\$ (398,351)	
SEWER DEBT							\$ 764,270			\$ 763,738	\$ 691,937	\$ 865,858	\$ 865,858	\$ 865,859	\$ 4,053,250

Notes:

²Policy compares FY22 CIP to FY21 budget projections.

POLICY ²	FY22	FY23
FY2022 Combined Town & School Operating Budget	\$ 35,094,422	
FY2022 Combined Town, School and Sewer Operating Budget	\$ 37,615,160	
Capital as a % of Combined Budget (Town and School)		5.90%
Debt as a % of Combined Budget (Town and School)	Policy: 10%	5.12%
Capital & Debt as a % of Combined Budget (Town, School & Sewer)	Policy: 15%	12.22%
Capital & Debt as a % of Combined Budget (Town and School)		10.92%
Unassigned Reserve Fund Requirement for 2.5 Months (Town & School)	\$ 7,311,338	
ESTIMATED Unassigned Fund Balance as of 6/30/2021	\$ 8,131,323	FINAL AUDIT - Town Only
Surplus/(Deficit) Unassigned Reserve Fund:	\$819,985	

Town of Kittery FISCAL YEAR 2022
Fund Balances - Capital Projects and Special Revenues
For the month ending December 31, 2021

Fund Type	New #	Account Name	Ending Fund Balance 6/30/2021	CIP Appropriation 7/1/2021	Transfers FY22	YTD Expense	YTD Revenue	Ending Fund Balance
Special Revenues (Grants, Designated Accounts, etc)								
SR	2005	Senior Tax Credit Program	4,000.00					4,000.00
SR	2006	FEMA Reimbursement	37,277.60					37,277.60
SR	2012	Fire Hazmat Spill Recovery Fees	11,266.60					11,266.60
SR	2014	Police Grants	517.32			(3,504.97)		(2,987.65)
SR	2022	Compensated Absences	289,739.36					289,739.36
SR	2028	Ballot Machines	6,078.00					6,078.00
SR	2038	Kittery Block Party	887.34				4,000.00	4,887.34
SR	2055	ASA Applicant Code NEW	30,998.86			(7,084.37)	250.30	24,164.79
SR	2056	Concerts in the Park	296.91			(2,900.00)	2,400.00	(203.09)
SR	2059	Conservation Comm	567.90					567.90
SR	2060	Wetlands Mitigation	80,703.00					80,703.00
SR	2063	Kittery Community Center (KCC) Donations	15,177.22			(7,572.21)	2,090.00	9,695.01
SR	2066	Police Forfeiture	11,387.25			(9,095.00)		2,292.25
SR	2068	Fort Foster Bench Donations	10,985.80					10,985.80
SR	2069	Boating Infrastructure Grant (BIG)	-					-
SR	2071	D.A.R.E	216.03					216.03
SR	2074-67503	TIF District #3	100,308.75					100,308.75
SR	2081	Channel 22 (PEG) Capital Funding	285,125.88			(48,941.90)	49,380.98	285,564.96
SR	2082	KCC Playgrounds	64,718.36					64,718.36
SR	2083	One-time Grants	42,757.67			(3,570.00)	2,500.00	41,687.67
SR	2086	Spruce Creek PH 5 Grant	2,351.78					2,351.78
SR	2091/67500	FEMA Flood Maps Ins Rate Appeal	-					-
SR	2091/43600	FEMA Flood Maps Ins Rate Appeal - Phase 2	-					-
SR	2093	LWCF Grant - Emery Field Phase 1	-					-
SR	2094	LWCF Grant - Emery Field Phase 2	370,745.00					370,745.00
SR	2301	Billable Police Details	27,405.21			(22,830.02)	30,680.00	35,255.19
SR	2303	Grant Supported Police Details	(7,770.25)			(1,054.38)	1,888.65	(6,935.98)
SR	2087	Joint Land Use OEA PH1	(107,157.39)			(76,317.10)	91,649.00	(91,825.49)
SR	4001-67500/43600	State Aid to Roads General	781,218.36				154,064.00	935,282.36
SR	4001-67502/43602	Whipple Road Improvements	249,854.89					249,854.89
SR	4001-67503/43603	Memorial Circle Improvements	5,551.66					5,551.66
SR	4001-67508/43608	Walker/Wentworth	200,305.40					200,305.40
SR	4001-67509/43605	Government Street	16,094.50					16,094.50
SR	4124	Tax Acquired Properties	(44,177.84)					(44,177.84)
SR	4125	Fort Foster Restoration (FEMA)	-					-
SR	4126	KCC Visual Arts Com	2,364.20				2,769.80	5,134.00
SR	4127	Reserve for Abatement Litigation	214,712.00					214,712.00

Town of Kittery FISCAL YEAR 2022
Fund Balances - Capital Projects and Special Revenues
For the month ending December 31, 2021

Fund Type	New #	Account Name	Ending Fund Balance 6/30/2021	CIP Appropriation 7/1/2021	Transfers FY22	YTD Expense	YTD Revenue	Ending Fund Balance
SR	4128	Climate Action Plan	65,000.00					65,000.00
SR	4030	Public Safety Impact Fees	89,312.05			(20,000.00)	14,310.00	83,622.05
SR	5023	Library Donations	11,426.31			(1,556.97)	676.41	10,545.75
SR	5500	MMA Grants	120.56					120.56
SR	5501	Mass Transit Reserve Fund	82,500.00			(32,500.00)		50,000.00
SR	5502	Keep Maine Healthy Grant	866.89					866.89
SR	5503	CTCL Election Grant	-					-
SR	5024	COVID 19 Clinics						
SR	5504	ARPA	-			(458,920.40)	518,520.78	59,600.38
SR	5505	PREPA Grant	-			(1,225.00)		(1,225.00)
SR	5506	Affordable Housing	-				150,000.00	150,000.00
SR	5024	COVID-19 Vaccine Clinics	7,016.91					7,016.91
Total Special Revenue			2,960,750.09	-	-	(697,072.32)	1,025,179.92	3,288,857.69

CIP Bonds

CP	2036	Kittery Community Center Bonds	-					-
CP	2085	2016 Municipal Projects	3,999.82					3,999.82

CIP Programs

CP	2057	Open space	-					-
CP	2078	Athletic Fields Master Plan (Design)	-					-
CP	4002	Right of Way Reserve	589,999.49	500,000.00		(810,725.20)		279,274.29
CP	4011	KCC Vehicle Reserve	23,049.66					23,049.66
CP	4012	Public Works Vehicles/Equipment	85,370.40	475,000.00		(128,850.78)		431,519.62
CP	4013	Fire Apparatus Reserve	195,591.14	93,000.00				288,591.14
CP	4017	GIS/MS4 Compliance	4,847.40	25,000.00		(15,777.08)		14,070.32
CP	4018	KPA Boat Reserve	9,288.78			(582.40)		8,706.38
CP	4019	KCC Equipment Reserve	5,162.82	30,000.00		(475.00)		34,687.82
CP	4020	Municipal Technology Reserve	50,285.43	63,000.00		(13,019.20)		100,266.23
CP	4022	Police Vehicle/Equipment	81,354.40	112,000.00		(18,553.31)		174,801.09
CP	4026	Records Preservation	10.13	10,000.00		(6,500.00)		3,510.13
CP	4027	Municipal Facility Reserve	218,430.49	35,000.00		(26,921.16)		226,509.33
CP	4031	Public Safety Base Station Radio Replace	-					-
CP	4043	Parks Building & Grounds	41,920.59	10,000.00		(22,905.22)		29,015.37
CP	4051	KCC Facility Reserve	6,045.86	30,000.00		(7,638.88)		28,406.98
CP	4055	KPA Equipment Reserve	53,296.94	13,500.00		(3,757.40)		63,039.54
CP	4056	Fire Dept Equipment Reserve	210,676.84	40,400.00		(36,213.39)	15,000.00	229,863.45
CP	4100	Fire Dept Facility Reserve	13,818.84	23,500.00				37,318.84
CP	4110	PW Sign Shed	20.00					20.00

Town of Kittery FISCAL YEAR 2022
Fund Balances - Capital Projects and Special Revenues
For the month ending December 31, 2021

Fund Type	New #	Account Name	Ending Fund Balance 6/30/2021	CIP Appropriation 7/1/2021	Transfers FY22	YTD Expense	YTD Revenue	Ending Fund Balance
CP	4116	KPA Facility Reserve	7,578.80	8,500.00		(7,187.82)		8,890.98
CP	4060	Rice Rehab/Expansion	4,438,050.83			(2,265,843.29)	172,188.61	2,344,396.15
CP	4123	LED Streetlight Conversion	36,639.08					36,639.08
CP	4129	Police Equipment Reserve	-	10,000.00				10,000.00
Total Capital Projects			6,075,437.74	1,478,900.00	-	(3,364,950.13)	187,188.61	4,376,576.22

TOTAL GENERAL OPERATIONS			9,036,187.83	1,478,900.00	-	(4,062,022.45)	1,212,368.53	7,665,433.91
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Permanent Funds (Scholarship Funds/Trust Funds)

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PF	5001	Connie Samuels Beautification Fund	58,600.93					58,600.93
PF	5002	Public Health	26,378.88					26,378.88
PF	5003	York Hospital Scholarship	13,201.40				10,000.00	23,201.40
PF	5005	Lester Raynes Fund	8,462.26					8,462.26
PF	5007	Thresher Memorial Fund	7,526.41			(1,128.69)	750.00	7,147.72
PF	5008	Mary Safford Wildes Trust	745,635.99					745,635.99
PF	5009	George Smart Santa Fund	6,518.39					6,518.39
PF	5010	Kittery Education Scholarship Fund-Recycling	7,854.04				5,876.74	13,730.78
PF	5021	Cemetery	14,680.35			(14,680.00)		0.35
Total Permanent Funds			888,858.65	-	-	(15,808.69)	16,626.74	889,676.70

Enterprise Fund (Sewer)

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ER	2900	Sewer Impact fees	654,702.07			(92,891.57)	33,600.00	595,410.50
ER	2901	Sewer Betterment (Entrance)	204,998.98			(5,908.09)	27,000.00	226,090.89
ER	2902	Sewer Safety Grants	26.64					26.64
ECP	4900	Sewer Vehicle Reserve	45,722.80					45,722.80
ECP	4901	Sewer Capital Reserve	272,467.92			(21,433.41)		251,034.51
Total Enterprise Funds			1,177,918.41	-	-	(120,233.07)	60,600.00	1,118,285.34

GRAND TOTAL ALL FUNDS			11,102,964.89	1,478,900.00	-	(4,198,064.21)	1,289,595.27	9,673,395.95
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AMERICAN RESCUE PLAN

Estimated Allocation		\$ 1,037,041		
Proposed Uses		% of Funds		USE CATEGORY
Senior Tax Circuit Breaker	\$ 375,000	36%	Increase allocation for eligible recipients	Assistance to Households
COVID Supplies and Operations	\$ 10,000	1%	Reserve fund	Public Health Emergency
Capital	\$ 265,000	26%	Addl technology upgrades	Revenue Loss
Affordable Housing Programs	\$ 150,000	14%	Grants to assist homeowners in need	Assistance to Households
FY22 Revenue Loss Offset	\$ 175,000	17%	Reduces tax levy requirement	Revenue Loss
Total Remaining Allocation	\$ 62,041			

FISCAL YEAR ALLOCATION

FY22

Senior Tax Circuit Breaker	\$ 150,000
COVID Supplies and Operations	\$ 10,000
Capital	\$ 265,000
Affordable Housing Programs	\$ 100,000
Revenue Loss from KCC	\$ 175,000

FY22 Allocation \$ 700,000

FY23

Senior Tax Circuit Breaker	\$ 125,000
Affordable Housing Programs	\$ 50,000

FY23 Allocation \$ 175,000

FY24

Senior Tax Circuit Breaker	\$ 100,000
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FY24 Allocation \$ 100,000

CAPITAL & COVID SUPPLIES

Emergency Generator - Town Hall	\$ 65,000
Technology/VIOP	\$ 100,000
Sidewalks	\$ 100,000
Capital and COVID Supplies Allocation	\$ 265,000

Qualifying Revenue Loss

Total Available for Revenue Loss Category	\$ 10,000,000
Total Allocated	\$ 440,000

Compliant (Y/N) YES