

**TOWN OF ACWORTH  
CAPITAL IMPROVEMENT PLAN**

**FOR 2025**

Acworth Planning Board

**AUTHORIZATION**

The Acworth Planning Board was authorized to create a Capital Improvement Plan with funds designated for that purpose by vote at Town Meeting on March 13, 2007. The Plan was developed by a Town committee with assistance from Kenneth B. McWilliams & Associates. The first edition was adopted by the Planning Board on November 28, 2007.

**SCOPE**

NH RSA 674:5 describes a Capital Improvement Plan as a program of town capital improvements over a period as long as six years. The Acworth Capital Improvement Plan uses a cost criterion of at least \$8,000 and a life expectancy of at least three years. A capital expenditure is one that is generally not recurring.

**PURPOSE**

The purpose of the Capital Improvement Plan is to aid the Selectmen and Budget Committee in their development of the annual budget. Multi-year planning which incorporates consistency or gradual change is useful in maintaining a tax rate attainable by property owners.

**ANNUAL UPDATE**

The Planning Board reviews recommended levels of capital expenditure and arrives at suggested annual funding levels for each area. It is not the intention of the Planning Board to manage capital projects. The items listed are based on department projections and are subject to real time prioritization and implementation.

In 2022, Table 2, Road and Bridge Construction, was recalibrated to reflect repairs made and remaining as a result of damage incurred during the July, 2021 flooding in addition to continuing to show road projects needed before flooding occurred.

In 2023, on July 10, the Town sustained a second flood within two years due to heavy rain. Many of the 2021 repairs, which cost approximately \$3,000,000 were erased.

For the 2023 CIP, in response to compounded flood repairs, the Planning Board noted:

1. The need to strengthen Highway Department equipment capacity by increasing Table 2 spending;
2. The need to incorporate Hazard Mitigation and FEMA acceptable road standards into estimating road projects on Table 1;
3. The need to reconsider the Town's capacity to maintain the current number of paved roads.

The CIP has always been presented as a living document subject to change according to real time budget constraints as determined by the Select Board. The Planning Board will continue to provide projections based on the most current information available. In addition to accommodating storm repair which may take several budget cycles, the Planning Board will offer a long range vision for the resilience and sustainability of our roads, equipment and other capital needs.

**Table 1: Highway Equipment Replacement Program**  
**Acworth: 2022 - 2029**

Equipment	Notes	Projected year of replacement	Replacement, Cost or Trade	Estimated life of equipment										
					2022	2023	2024	2025	2026	2027	2028	2029		
2004 Ford 250	Replace w/450 truck	2025	\$175,000	7 years				\$100,000						
2018 Dodge 5500	Replace in 3 yrs	2027	\$155,000	5-7 years						\$26,000				\$26,000
2018 Internat. Dump 6wheeler		2028	\$300,000	7-10 years	\$40,000									\$56,000
2005 Grader		2025	\$310,000	20 years										
2021 John Deere 310SL Backhoe \$97,133 2021														
2012 550 Ford Truck	Replace w/10 wheeler	2024	\$300,000	7-10 years										
2019 John Deere 624L Loader \$185,400 2021					\$18,048	\$18,048	\$60,000	\$66,960	\$66,960	\$66,960	\$66,960	\$66,960	\$66,960	
2011 307D Caterpillar Excavator		2021	\$86,000	10 years				\$18,048						
2015 Western Star Dump Truck 10 wheeler		2026	\$300,000	10 years				\$18,048						
CS54 Caterpillar Roller		2038	\$101,000	25 years	\$11,400	\$7,600				\$67,000	\$67,000	\$67,000	\$67,000	\$67,000
2011 Excavator	Purchase thumb						\$10,000							
2015 Western Star rock body														
Equipment capital reserve fund deposits														
Equipment capital reserve fund withdrawals					\$20,000	\$20,000	\$20,000	\$10,000						\$20,000
Other funding sources	FEMA/TM vote						-\$20,000			-\$20,000				-\$20,000
Fund Balance								-\$100,000						
<b>Totals</b>					\$89,448	\$45,648	\$88,048	\$95,008	\$113,960	\$134,960	\$159,960	\$149,960	\$149,960	\$149,960

Note # 1: The costs listed in this table do not include any adjustments that may be necessary for inflation.  
 Note # 2: Replacement dates are for broad planning purposes only and are not indicative of automatic replacement.  
 Note # 3: Use of capital reserve funds for lease payments will require equipment leases to be structured without escape clauses.  
 2023: Each CRF withdrawal shown is applied against est. purchase price to reduce future payments.  
 2023: Purchases are one per year to increase bottom line gradually. Purchase first year appropriation is shown in bold under that year.  
 2024: Truck purchases include plowing and sanding capability.

**Table 1-1: Highway Equipment Capital Reserve  
Acworth: 2007-2029**

Final 2025

Capital Reserve Account					
Year	Interest	Appropriation	Expended	Balance	
prior balance	\$ 0	\$ 0	\$ 0	\$ 15,889	
2007	\$ 314	\$ 25,000	\$ 0	\$ 41,203	
2008	\$ 272	\$ 0	\$ 0	\$ 41,475	
2009	\$ 899	\$ 25,000	\$ 0	\$ 67,374	
2010	\$ 95	\$ 0	\$ 0	\$ 67,469	
2011	\$ 46	\$ 30,000	\$ 0	\$ 97,515	
2012	\$ 37	\$ 30,000	\$ 87,400	\$ 40,152	
2013	\$ 5	\$ 30,000	\$ 14,791	\$ 55,366	
2014	\$ 6	\$ 30,000	\$ 0	\$ 85,372	
2015	\$ 69	\$ 39,935	\$ 59,039	\$ 66,337	
2016	\$ 203	\$ 15,000	\$ 0	\$ 81,540	
2017	\$ 417	\$ 0	\$ 80,000	\$ 1,957	
2018	\$ 30	\$ 0	\$ 0	\$ 1,987	
2019	\$ 37	\$ 25,000		\$ 27,024	
2020	\$ 331	\$ 40,000		\$ 67,854	
2021	\$ 102	\$ 30,000	\$ 90,000	\$ 7,442	
2022	\$ 83	\$ 20,000		\$ 26,457	
2023		\$ 20,000		\$ 46,457	
2024		\$ 20,000	\$ 20,000	\$ 46,457	
2025		\$ 10,000		\$ 56,457	
2026			\$ 20,000	\$ 36,457	
2027			\$ 25,000	\$ 11,457	
2028				\$ 11,457	
2029		\$ 20,000	\$ 20,000	\$ 11,457	

2023: Italics indicates interest not available at printing.

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Table 2: Road & Bridge Construction program												
Acworth 2024-2033												
										Final 2025		
		2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Charlestown Rd 90% FEMA 2021 Flood	Scenic											
Derry Hill: (Reclaim, Underdrainage, Fabric and Gravel)	X	300,000	900,000									
Cold Pond Rd: (14 Culverts) (Contractor installed)	X		140,000									
Cold Pond Rd: (2.9 Miles needs shim and overlay)	X		530,000									
Forest Road bridge engineering: (State Program) 80%		228,140										
Forest Road: Reclaim			15,000									
Forest Road Culverts: (15 Culverts) (Inhouse)			30,000									
Forest Road: Gravel (3500 Yards) (Inhouse)			21,000									
Crane Brook Road: (Reclaim)			15,000									
Crane Brook Road: Gravel (2000 Yards) (Inhouse)			12,000									
Crane Brook Road 75% FEMA 2023 Flood (Engineering)		200,000		750,000								
Thayer Brook Road FEMA 2023 Flood 75%				250,000								
Crane Brook Road 75% FEMA 2023 Flood (Engineering)												
Crane Brook Road 75% FEMA 2023 Flood (Engineering)												
Crane Brook Road 75% FEMA 2023 Flood					250,000							
Crane Brook Culverts (Hazard Mitigation 2023 Flood) 80%						1,000,000						
Forest Road Bridge (State Program) 80%					1,426,800							
Forest Road FEMA 2021 Flood 90% (Pave)					475,000							
Crane Brook Road Pave FEMA 2021 Flood 90%						720,000						
River Road (Culverts)								50,000				
River Road (Shim and pave)									140,000			
Beryl Mountain Bridge				100,000								
Town hall and Turkey (Shim and Pave)	X							25,000				
Luther Hill(Pave)	X							140,000				
Crescent Lake Rd (Culverts,)	X							50,000				
Crescent Lake Rd (Reclaim and gravel)	X							200,000				
Crescent Lake Rd (Pave)	X							325,000				
Charlestown Rd (Shim and pave)	X								340,000			
Beryl Mountain rd. (Shim and Pave)	X									248,000		
Grout Hill Bridge	X										450,000	
Cold Pond Rd shim and overlay)		0	10,000	25,000	25,000	25,000	50,000	50,000	50,000	50,000	50,000	50,000
Bridge Capital Reserve Deposit												
Bridge Capital Reserve Withdrawal												
Gravel Crushing		50,000	75,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
Alterative Project			-800,000									
Fund Balance			-300,000	-75,000								
Bridge Fund (60,000 CR and 62,000 State Bridge Fund)		-122,000										
State reimbursement (Bridge fund 80%)					-1,141,440							
Flood loan and or FEMA					-427,500							
Totals		656,140	548,000	550,000	557,860	595,000	515,000	475,000	580,000	348,000	550,000	550,000

Note #1: Table includes Bridge reserve deposits and withdrawals to cover Town portion of bridge projects.

**Table 2-1: Town Bridge Capital Reserve  
2010-Current**

Final 2025

Capital Reserve Account			
Year	Appropriation	Expended	Balance
prior balance			\$ 0
2014	\$ 20,000	\$ 0	\$ 20,000
2015	\$ 50,000	\$ 0	\$ 70,023
2016	\$ 100,000	\$ 50,000	\$ 120,478
2017	\$ 0	\$ 100,000	\$ 20,988
2018	\$ 20,000	\$ 0	\$ 41,329
2019	\$ 20,000	\$ 0	\$ 62,101
2020	\$ 20,000	\$ 0	\$ 84,008
2021	\$ 20,000	\$ 55,000	\$ 48,027
2022	\$ 10,000	\$ 0	\$ 61,654
2023	\$ 10,000	\$ 0	\$ 71,654
2024	\$ 0	\$ 60,000	\$ 11,654
2025	\$ 10,000		\$ 21,654
2026	\$ 10,000		\$ 31,654
2027	\$ 10,000		\$ 41,654

Note: *Italic indicates interest not available at printing.*



**Table 3-1: Other Town Capital Reserve Accounts  
Acworth: 2021-Current**

Capital Reserve Account					
Year	Dump Closure	Revaluation	Fire Truck	Buildings	Transfer Station
<b>Prior balance</b>	\$ 15,966	\$ 16,690	\$ 19,883	\$ 9,947	\$ 10,000
Funding 2022	\$ 0	\$ 8,000	\$ 10,000	\$ 0	\$ 10,000
<b>Balance</b>	\$ 15,473	\$ 23,848	\$ 28,863	\$ 9,622	\$ 19,302
Funding 2023	\$ 0	\$ 8,000	\$ 10,000	\$ 0	\$ 0
<b>Balance</b>	\$ 15,473	\$ 31,848	\$ 38,863	\$ 9,622	\$ 19,302
Funding 2024	\$ 0	\$ 5,000	\$ 10,000	\$ 2,500	\$ 0
<b>Balance</b>	\$ 15,473	\$ 36,848	\$ 48,863	\$ 12,122	\$ 19,302
Funding 2025	\$ 0	\$ 5,000	\$ 10,000	\$ 2,500	\$ 0
W/draw 2025	\$ 0	\$ 24,750	\$ 0	\$ 0	\$ 0
<b>Balance</b>	\$ 15,473	\$ 17,098	\$ 58,863	\$ 14,622	\$ 19,302

*Italics indicates interest not available at printing.*