

**TOWN OF ACWORTH  
CAPITAL IMPROVEMENT PLAN**

**FOR 2024**

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 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**

11/27/2023

Equipment	Notes	Projected year of replacement	Replacement, Cost or Trade	Estimated life of equipment	Year									
					2022	2023	2024	2025	2026	2027	2028	2029		
2004 Ford 250	Replace w/450 truck	2025	\$175,000	7 years					\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000
2018 Dodge 5500	Replace in 3 yrs	2027	\$155,000	5-7 years					\$26,000	\$26,000	\$26,000	\$26,000	\$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	\$18,048	\$18,048	\$56,000	\$56,000	\$56,000	\$56,000	\$56,000	\$56,000
2011 307D Caterpillar Excavator		2021	\$86,000	10 years										
2015 Western Star Dump Truck 10 wheeler		2026	\$300,000	10 years										
CS54 Caterpillar Roller		2038	\$101,000	25 years	\$11,400	\$7,600	\$10,000							\$56,000
2011 Excavator	Purchase thumb													
2015 Western Star rock body														
Equipment capital reserve fund deposits														
Equipment capital reserve fund withdrawals					\$20,000	\$20,000	\$35,000	\$35,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000
Block Grant Withdrawal of funds							-\$20,000	-\$25,000	-\$20,000	-\$25,000	-\$25,000	-\$25,000	-\$25,000	-\$20,000
Fund Balance														
<b>Totals</b>					<b>\$89,448</b>	<b>\$45,648</b>	<b>\$99,048</b>	<b>\$114,048</b>	<b>\$122,000</b>	<b>\$143,000</b>	<b>\$168,000</b>	<b>\$148,000</b>	<b>\$148,000</b>	<b>\$148,000</b>

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.

2023: It would be better if we could wait to replace the International until 2029. Purchasing in 2028 causes the bottom line to exceed \$200,000.

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

11/27/2023

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		\$ 35,000	\$ 20,000	\$ 61,457	
2025		\$ 35,000	\$ 25,000	\$ 71,457	
2026			\$ 20,000	\$ 51,457	
2027			\$ 25,000	\$ 26,457	
2028				\$ 26,457	
2029			\$ 20,000	\$ 6,457	

2023: Italics indicates interest not yet available





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

11/27/2023

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

Note: *Italic indicates estimate pending interest posting.*

2024 Expense against \$228,140 cost for engineering Forest Road Bridge replacement.

Additional match from Unanticipated Bridge Funds received from State 2023.

Recommend refund CRF on receipt Bridge Program reimbursement of \$182,512.





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

1/27/2023

Capital Reserve Account					
Year	Dump Closure	Revaluation	Fire Truck	Buildings	Transfer Station
Prior balance	\$ 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	\$ 10,000	\$ 10,000	\$ 5,000	\$ 0

*Italics indicates interest not yet posted*