

SECTION 9-Capital Improvement Program

Capital Improvement Request to Departments

City Ordinance - Article V. Capital Improvement Planning

Recommended CIP Ordinance Changes

Capital Improvement Funding Recommendations

Capital Improvement Project Requests by Department

Capital Improvement Plan

City Charter – Capital Improvement Plan

Section 30-166

A long range plan to serve as guidelines for capital improvement in the city shall be prepared each year in writing by the mayor, subject to review and approval by the city council. Development of the plan shall take into account the recommendations made by a capital improvement advisory board, which is established.

Section 30-167

- (a) The capital improvement advisory board shall consist of 12 members, which shall include eight members who shall serve by virtue of their office as follows: the mayor, the superintendent of schools, the chairperson or designee of the planning board, the director of planning, the chief of the police department, the chief of the fire department, the treasurer/collector, and the council president or his designee. The balance of the board's membership shall be made up of representatives of business, labor and the public at large, who shall be appointed by the mayor for staggered terms of three years. From the appointed members, the mayor shall designate the chairperson of the board, who shall serve for a term of one year and may be reappointed.
- (b) Minutes of each meeting of the capital improvement advisory board shall be forwarded forthwith to each member of the city council.

Section 30-168

- (a) The capital improvement plan shall be concerned with physical facilities, such as land, building or other structures, or pieces of equipment, which require a relatively large investment and have a relatively long useful life.
- (b) The capital improvement plan shall specify a detailed program of capital expenditures over a five fiscal year period from the effective date of the ordinance from which this article derives and shall specify the proposed methods of financing for the proposed capital improvements. It shall summarize in more general terms the major improvements anticipated beyond the five year period.
- (c) Guidelines for the planning process, specifying minimum cost and useful life of improvements to be considered in the capital improvement plan, the maximum proportion of the total budget to be devoted to capital improvements, and any restrictions on methods of financing, shall be established on recommendations of the mayor and approval by the city council.
- (d) The capital improvement plan shall be submitted by the mayor to the city council no later than 90 days before the first day of the fiscal year in which it is to take effect. The plan shall be updated annually during the time this article is in effect.

Capital Item Guidelines

The city has established the following parameters to determine what a capital item is:

1. All capital items must have a value of \$25,000 or greater;
2. All capital item should have a tangible nature (for instance an identifiable entity or large group of entities); and
3. All capital items must have a depreciable life of five (5) or more years.

Examples of Capital Assets are as follow:

<u>Capital Asset</u>	<u>Not a Capital Asset</u>
▪ Fire truck, DPW equipment, etc.	Services.
▪ Buildings (purchase or major renovations).	Painting rooms or a building.
▪ Sea walls, parks, fields.	Medical treatment.
▪ Building plans, some studies.	Books.
▪ Major, infrequent repairs.	Field Maintenance.
▪ Water and Sewer infrastructure	Routine Bldg. Maintenance.

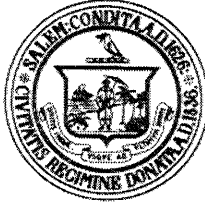
Capital Item Financing

The city currently has many different ways of providing for capital, or items that otherwise may be considered capital. For the FY 2008 budget, the city proposed the following model for capital-like items:

1. *Capital Leases* – The City currently has many items purchased through capital lease programs with AAIG and Salem 5. Capital leases are taken for a maximum of three years, and such costs are included in the operating budget of the department in which the lease applies. Capital leases will be considered operating expenses and should be considered for items such as police cruisers, DPW equipment, technology upgrades, and other items that cost less than \$100,000.
2. *CIP and Sale of City Owned Land* – The City currently has approximately \$83,000 in the Capital Outlay Fund and \$350,000 in the Sale of City Owned Land accounts. The finance director had recommended a freeze of spending in the Capital Outlay Fund for FY 2007 and recommends appropriating free cash (if available) to help build the reserves back up in this fund.

The Sale of City Owned Land account can be used for any purpose for which the city is authorized to incur debt for a period of five years or more. The city has pledged up to \$150,000 for the replacement of the library roof when it applied for grant funds.

3. *Long-term borrowing* – Chapter 44 sections 7 and 8 of the MGL defines the purposes that a municipality can borrow money inside and outside the debt limit. Most large project with a useful life of five or more years and expenditures of over \$100,000 should be financed as prescribed in MGL 44-7 (<http://www.mass.gov/legis/laws/mgl/44-7.htm>) and 44-8 <http://www.mass.gov/legis/laws/mgl/44-8.htm> .



City of Salem, Massachusetts

Finance Department
93 Washington Street
Salem, MA 01970
Ph. 978.745.9595 ext 210
Fax 978.741.3348

Kimberley L. Driscoll, Mayor
Richard Viscay, Finance Director

Memo

Date: May 1, 2006
To: Kim Driscoll, Mayor
From: Richard Viscay, Finance Director
Cc: Nina Bridgman, Assistant Finance Director
Re: CIP ordinance and recommended modifications

The City's Capital Improvement Planning ordinance is detailed in Sec. 30-166 through Sec. 30-169 of the Code of Ordinances for the City of Salem. Attached is a copy for your review. However, going forward, it may be in our best interest to revisit this ordinance and modify with some of the best practices of the Massachusetts Department of Revenue's manual "Developing a Capital Improvements Program".

I have summarized what I feel are the highlights of this publication for your consideration. Until we further develop this Program, we will use the CIP ordinance as the source of planning and implementing the City's FY08 CIP proposed budget. This document was originally proposed last year to the Financial Management Task Force.

Capital Improvements Program (CIP) Fund

What is a Capital Improvement Program (CIP)? A CIP is a blueprint for planning a community's capital expenditures and is one of the most important responsibilities of local government officials. It coordinates community planning, financial capacity, and physical development. A CIP is composed of two parts – a **capital program** and a **capital budget**. The capital program is a plan for capital expenditures that extends six (6) years beyond the capital budget. The capital budget is the upcoming year's spending plan for capital items (tangible assets or projects that cost at least \$25,000 and have a useful life of at least five (5) years.

The Finance Director's recommendation for implementation of a CIP program is to follow the model proposed by the DOR in *"Developing a Capital Improvement Program - A Manual for Massachusetts Communities"*. This guide is designed to assist municipalities in carrying out their responsibilities in planning, financing, and implementing capital improvements.

The CIP fund will be used to improve or add to the City's infrastructure,

The basic steps involved would be the following:

1. Mayor forms CIP Committee - Council adopts CIP ordinance (or use the one already in place) - *Beginning of FY08 (July 2007)*
2. CIP Committee gathers current inventory of all capital (value of \$25,000 or greater) - *October 1 through November 1*
3. CIP Committee surveys current status of previously approved capital projects - *October 1 through November 1*
4. CIP Committee prepares financial analysis - *November 1 through December 1*
5. Departments prepare and submit requests - *November 1 through December 1*
6. CIP Committee reviews and ranks requests - *December 1 through January 1*
7. CIP Committee prepares seven (7) year schedule of projects and makes decision on method of financing based upon financial analysis - *January 1 through February 1*
8. CIP Committee presents Capital Program and Capital Budget to Mayor; Mayor reviews, modifies, and approves CIP - *February 1 through March 15*
9. Projects scheduled for upcoming year are incorporated into the budget and submitted to Council - *March 15 through May 15*
10. Council approves budget - *May 15 through June 30*
11. Monitoring new and ongoing projects - *July 1 (beginning of Fiscal Year)*
12. Update Capital Program - *cyclical program, steps 2 through 11*

The following are recommendations that will give the CIP some benchmarks, as well as policy on how we fund our CIP. These recommendations should be contemplated and recommended to the Mayor prior to implementation. As such, they are for discussion purposes only at this point.

A. The projected yearly funding for long-term debt is recommended by the Finance Director to be 6% of the operating budget as listed on *Part 1a - total amount to be raised* - of the most recent certified tax rate. This amount would be approximately \$6,780,000 for FY07. The amount of long-term debt payable in the FY08 budget is

\$6,571,422. Please note that the majority of this obligation (\$5,140,317) is reimbursed to the City from the Massachusetts School Building Authority.

B. All capital projects for enterprise operations shall be financed from enterprise revenues exclusively.

C. State and/or federal grant funding shall be pursued and used to finance the capital budget whenever possible.

D. The allocation of the CIP budget should be the following: 4% debt financed/2% tax financed. Debt financing shall be reserved for capital projects and expenditures which either cost in excess of \$100,000 or have an anticipated useful life of five (5) years or more, or are expected to prolong the useful life of a capital asset by five (5) years or more. Bond maturities shall not exceed the anticipated useful life of the capital project being financed. Except for major buildings and water and sewer projects, bond maturities shall be limited to no more than fifteen (15) years.

E. Total outstanding general obligation debt shall not exceed 2.5% of the EQV and/or the total assessed value of property as listed on the most recent certified Tax Rate Recapitulation.

F. Free Cash shall be used to supplement the CIP Fund in accordance with the City's Free Cash policy.



City of Salem, Massachusetts

Finance Department
93 Washington Street
Salem, MA 01970
Ph. 978.745.9595 ext 5625
Fax 978.741.3348

Kimberley L. Driscoll, Mayor
Richard Viscay, Finance Director

Memo

Date: February 26, 2007

To: Kim Driscoll, Mayor

From: Rich Viscay, Finance Director

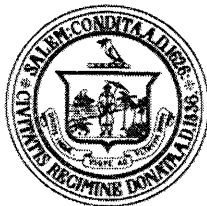
Cc: Nina Bridgman, Assistant Finance Director

Re: Capital Planning

The City currently has many different ways of providing for capital items, or items that otherwise may be considered capital. I am proposing the following model for capital-like items for the FY08 budget:

1. **Capital Leases:** We currently have many items purchased through capital lease programs with AAIG and Salem 5. Some of the examples of these capital leases are for the new telephone system (3 year agreement) and a fire pumper truck (7 year lease). I suggest that going forward, any capital lease taken would be for a maximum of three years. As such, we would include the costs of the capital lease in the operating budget of the department in which the lease applies. Capital leases will be considered operating expenses and should be considered for items such as police cruisers, DPW equipment, technology upgrades, and other items that cost less than \$100,000
2. **CIP and Sale of City Owned Land:** We currently have approximately \$83,000 in the CIP and \$350,000 in the Sale of City Owned Land accounts. I suggest that we discourage any drawdowns on the CIP money for the remainder of FY07. Furthermore, we should consider appropriating money from the Free Cash account or from the FY08 operating budget to build back the reserves in this account. The Sale of City Owned Land account can be used for any purpose for which the city is authorized to incur debt for a period of 5 years or more. We should strategize on how you would like to proceed with the use of this money, however, keep in mind that we did pledge up to \$150,000 for the Library roof when applying for grand funds.
3. **Long term borrowing:** Chapter 44 Sections 7 and 8 define the purposes that a city can borrow money inside and outside the debt limit. Most large projects with a useful life of 5 or more years and expenditures of over \$100,000 should be financed as prescribed in MGL 44/7 and 44/8

We should discuss this model in greater detail throughout the FY08 budget process.



City of Salem, Massachusetts

Finance Department
93 Washington Street
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Fax 978.741.3348

Kimberley L. Driscoll, Mayor
Richard Viscay, Finance Director

Memo

To: All Department Heads
From: Richard Viscay, Finance Director
Re: Five Year Capital Plan
Date: October 4, 2006

It is time to begin the FY08 budget season and, as such, I would like to begin the process with the development of a **Five Year Capital Plan**. Therefore, you will find attached a copy of a Capital Plan Packet which I would ask that you review, complete and send back to Nina Bridgman or me, **no later than December 1, 2006**. You will also soon receive an e-mailed copy of these forms so that you can complete and e-mail them back. An e-mailed copy is preferred, but is not required.

When completing your capital budget request, I would ask that you all bear in mind the following parameters:

1. Only capital purchases with a value of \$25,000 or greater should be included in your plan;
2. All entries should have a tangible nature (for instance an identifiable entity or large group of entities); and
3. Must have a depreciable life of five (5) or more years.

Examples of Capital Assets are as follow:

<u>Capital Asset</u>	<u>Not a Capital Asset</u>
▪ Fire truck, DPW equipment, etc.	Services.
▪ Buildings (purchase or major renovations).	Painting rooms or a building.
▪ Sea walls, roads, sidewalks, streetlights.	Medical treatment.
▪ Building plans, new parks, some studies.	Books.
▪ Major, infrequent repairs.	Field Maintenance.
▪ Water and Sewer infrastructure	Routine Bldg. Maintenance.

Again, the deadline for submittal of your capital plan requests is **Friday, December 1st at noon**. All packets should be either e-mailed back, hand delivered, or mailed to Nina Bridgman or me at City Hall prior to this date and time.

Thank you for your anticipated cooperation and please feel free to call if you should have any questions.

City of Salem
Capital Plan

Fiscal Year 2008 - 2012

DEPARTMENT HEAD REQUEST

CAPITAL REQUEST	FY08 PRIORITY	ACTUAL FY 2007	PROPOSED FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
Data Processing/Information Tech.							
New Telephone system		\$ 94,000.00					
Create Master File using GIS (central database)			\$ 75,000.00				
Replace 17 Windows 2000 PC's w/ Office 2003							
Munis ASP (includes Disaster Recovery/OSDBA/Maintenance/Licensing)				\$ 17,000.00			
Replace Domain Controller + Exchange Servers					\$ 210,000.00	\$ 220,500.00	\$ 231,525.00
Replace Six Windows 2003 Servers						\$ 36,967.00	
Replace 77 Windows XP PC's						\$ 48,059.00	
Replace 12 Switches located at 93/120 Wash. St							\$ 81,449.00
							\$ 18,492.00
Subtotal: Data Processing		\$ 94,000.00	\$ 75,000.00	\$ 17,000.00	\$ 210,000.00	\$ 305,525.00	\$ 331,466.00
Public Property							
	1						
Feasibility study, specs, plans			\$ 50,000.00				
Renovation of City Hall				\$ 1,000,000.00			
Departmental Vehicle - Veterans		\$ 20,000.00					
Subtotal: Public Property		\$ 20,000.00	\$ 50,000.00	\$ 1,000,000.00	\$ -	\$ -	\$ -
Library							
New Roof	1		\$ 200,000.00				
Subtotal: Library		\$ -	\$ 200,000.00	\$ -	\$ -	\$ -	\$ -
Parking Department							
Vehicle - Pickup truck		\$ 20,000.00					
Bridge St. Lot - Short Term Fix: Fill pot holes/Sealcoat/Restripe	1		\$ 30,000.00				
Technological upgrades: Pay and Display Machines	2		\$ 50,000.00				
Church St. Lot - Resurface/Restripe/Retro Fit Entrance & Exit for Prepay Equipment				\$ 150,000.00			
Mechanical Upgrades: Garages				\$ 100,000.00			
Bridge St. Lot - Long term fix: Dig up/Regrade/Resurface/Restripe					\$ 125,000.00		
Sweeper to maintain garages and lots					\$ 70,000.00		
Museum Place Garage - Waterproof, inspect/repair/replace joints						\$ 100,000.00	
South Harbor Garage - Waterproof, inspect/repair/replace joints						\$ 75,000.00	\$ 60,000.00
Crombie St. Lot - Resurface/Restripe							\$ 60,000.00
Subtotal: Parking Dept.		\$ 20,000.00	\$ 80,000.00	\$ 250,000.00	\$ 195,000.00	\$ 175,000.00	\$ 60,000.00

**City of Salem
Capital Plan
Fiscal Year 2008 - 2012**

DEPARTMENT HEAD REQUEST

CAPITAL REQUEST	FY08 PRIORITY	ACTUAL FY 2007	PROPOSED FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
Police							
Two 2007 Dodge Chargers (detective vehicles)		\$ 53,400.00					
Patrol Vehicles (6 beat cruisers - one supervisor SUV)		\$ 210,000.00					
Building repairs: (HVAC units - rooftop and equipment room, rubber roof repair)	1		\$ 75,000.00				
Range Repair			\$ 35,000.00				
Radio Replacement (60 portables @ \$1250 each and 12 mobiles @ \$4000 each)				\$ 123,000.00			
Vehicle Replacement (beat vehicles) @ 5 per yr.				\$ 150,000.00	\$ 150,000.00	\$ 150,000.00	\$ 150,000.00
Vehicle Replacement (non-beat vehicles) @ 3 per yr.				\$ 90,000.00	\$ 90,000.00	\$ 90,000.00	\$ 90,000.00
Bulletproof Vests (80 @ \$1000 each)				\$ 80,000.00			
Firearms/holsters				\$ 136,000.00			
Subtotal: Police		\$ 263,400.00	\$ 110,000.00	\$ 579,000.00	\$ 240,000.00	\$ 240,000.00	\$ 240,000.00
Fire							
New Pumper Truck #1		\$ 325,000.00					
Radio Equipment		\$ 78,000.00					
Fire Prevention - Tahoe		\$ 28,000.00					
Fire Prevention - Prius		\$ 20,000.00					
Self Contained Breathing Apparatus (grant purchase)		\$ 100,000.00					
New Protective Clothing - 25 sets @ \$1400	1	\$ 35,000.00	\$ 35,000.00				
New Protective Clothing - 25 sets @ \$1400	2		\$ 30,000.00				
Compressor for SCBA (above)			\$ 40,000.00				
Two Generators (\$20k ea.) - Emergency Preparedness	3			\$ 20,000.00			
Radio Box Receiver - Vision 21				\$ 30,000.00			
Fire Prevention - Tahoe				\$ 380,000.00			
New Pumper Truck #2							
Subtotal: Fire		\$ 586,000.00	\$ 105,000.00	\$ 50,000.00	\$ 380,000.00	\$ -	\$ -
Harbormaster							
Patrol Boat (from State Grant)	1	\$ 130,000.00					
Subtotal: Harbormaster		\$ 130,000.00	\$ -	\$ -	\$ -	\$ -	\$ -
Electrical							
Utility Truck - F350				\$ 35,000.00			
Utility Truck - F150 (John Giardi)				\$ 25,000.00			
Bucket Truck replacement					\$ 100,000.00		
Master Boxes (300 Total @ approx. \$2,500 ea.)				\$ 175,000.00	\$ 175,000.00	\$ 175,000.00	\$ 175,000.00
Subtotal: Electrical		\$ -	\$ -	\$ 235,000.00	\$ 275,000.00	\$ 175,000.00	\$ 175,000.00
Planning and Community Development							
Community Life Center				\$ 3,000,000.00			
Subtotal: Planning/Comm. Develop		\$ -	\$ -	\$ 3,000,000.00	\$ -	\$ -	\$ -

**City of Salem
Capital Plan**

Fiscal Year 2008 - 2012

DEPARTMENT HEAD REQUEST

CAPITAL REQUEST	FY08 PRIORITY	ACTUAL FY 2007	PROPOSED FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
Public Services - Equipment							
F-550 1 ton dump diesel (sander/plow)	1		\$ 55,000.00				
Mad Vacuum Truck	2		\$ 35,000.00				
Graffiti Removal Machine	3		\$ 42,500.00				
F-550 1 ton dump diesel (sander/plow)			\$ 55,000.00				
Vehicle Lift - Motor pool			\$ 40,000.00				
F-350 diesel utility liftgate with plow			\$ 45,000.00				
Rubbish packer			\$ 70,000.00				
F-550 1 ton dump diesel (sander/plow)			\$ 55,000.00				
F-550 1 ton pickup			\$ 50,000.00				
Bandit wood chipper			\$ 50,000.00				
Salt Shed (estimated)			\$ 200,000.00				
Building Repairs (estimated)				\$ 100,000.00			
Bombardier sidewalk plow				\$ 90,000.00			
F-550 1 ton dump diesel (sander/plow)				\$ 55,000.00			
4x4 economical				\$ 32,000.00			
F-550 1 ton dump diesel (sander/plow)					\$ 55,000.00		
4x4 economical					\$ 32,000.00		
Aerial bucket F-600					\$ 125,000.00		
Subtotal: Public Services		\$ -	\$ 132,500.00	\$ 565,000.00	\$ 277,000.00	\$ 212,000.00	\$ -
Engineering - Roads							
Road Improvement/Re-Paving			\$ 25,000.00	\$ 75,000.00	\$ 75,000.00	\$ 75,000.00	\$ 75,000.00
Upgrade Plan Filing system				\$ 50,000.00			
Chap. 90 Funding (FY08 = actual per letter)		\$ 400,000.00	\$ 649,541.00	\$ 550,000.00	\$ 550,000.00	\$ 550,000.00	\$ 550,000.00
Subtotal: Engineering - Roads		\$ 400,000.00	\$ 674,541.00	\$ 675,000.00	\$ 625,000.00	\$ 625,000.00	\$ 625,000.00
Engineering - Sidewalks							
Sidewalk improvement program	1		\$ 75,000.00	\$ 75,000.00	\$ 75,000.00	\$ 75,000.00	\$ 75,000.00
Subtotal: Engineering - Sidewalks		\$ -	\$ 75,000.00	\$ 75,000.00	\$ 75,000.00	\$ 75,000.00	\$ 75,000.00
Engineering - Crosswalks							
Crosswalk improvement program	1		\$ 50,000.00	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00
Subtotal: Engineering - Crosswalks		\$ -	\$ 50,000.00	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00

**City of Salem
Capital Plan
Fiscal Year 2008 - 2012**

DEPARTMENT HEAD REQUEST

CAPITAL REQUEST	FY08 PRIORITY	ACTUAL FY 2007	PROPOSED FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
Engineering - Seawalls							
Seawall - Willows - Engineering			\$ 32,231.00				
Seawall - Willows - Construction			\$ 313,005.00				
Seawall - Hubon St.				\$ 75,000.00			
Seawall - Columbus Ave.				\$ 325,000.00			
Seawall - Collins Cove					\$ 100,000.00		
Seawall - Franklin St. Park						\$ 100,000.00	
Subtotal: Engineering - Seawalls		\$ -	\$ 345,236.00	\$ 400,000.00	\$ 100,000.00	\$ 100,000.00	\$ -
Recreation							
Salem Willown Pier rehabilitation	1		\$ 150,000.00				
Playground upgrades (various)	2		\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00
Witch House Roof				\$ 50,000.00			
Golf Course Garage Roof				\$ 25,000.00			
Garage Roof @ Mack Park					\$ 25,000.00		
Forest River Pool - resurfacing					\$ 25,000.00		
Wall around Mack Park						\$ 200,000.00	
Subtotal: Recreation		\$ -	\$ 175,000.00	\$ 100,000.00	\$ 75,000.00	\$ 225,000.00	\$ 25,000.00
Council on Aging							
Repairs to COA building - Broad St.				\$ 2,000,000.00			
Subtotal: Council on Aging		\$ -	\$ -	\$ 2,000,000.00	\$ -	\$ -	\$ -
Schools							
Connet CTY		\$ 41,735.00					
Witchcraft Heights Elementary			\$ 30,000.00				
Bates Elementary School				\$ 1,400,000.00			
Saltonstall School				\$ 4,500,000.00			
Collins Middle School					\$ 8,500,000.00		
Salem High School - Phase II Renovation						\$ 38,000,000.00	\$ 18,000,000.00
Horace Mann School - Replacement Cost							
Subtotal: Schools		\$ 41,735.00	\$ 30,000.00	\$ 5,900,000.00	\$ 8,500,000.00	\$ 38,000,000.00	\$ 18,000,000.00

**City of Salem
Capital Plan**

CAPITAL REQUEST		FY08 PRIORITY	ACTUAL FY 2007	PROPOSED FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
Water Enterprise-Engineering								
	Salem Pump Station (Wenham Lake)							
	upgrade mechanical system	1	\$ 125,293.00	\$ 25,000.00	\$ 25,000.00	\$ 50,000.00	\$ 50,000.00	
	Gallow's Hill Reservoir Mech System upgrade		\$ 20,128.00					
	Capital Improvement Program/Transmission Mains/Water Meter System		\$ 88,000.00					
	Up Grade Water Meters - Commercial meters							
	Up Grade Water Meters - Residential meters			\$ 1,500,000.00	\$ 2,250,000.00			
	Design/Construction of Transmission Main Upgrades			\$ 3,000,000.00	\$ 250,000.00	\$ 250,000.00		
	Main System Upgrades Vales/Pipe replacement			\$ 50,000.00	\$ 50,000.00	\$ 50,000.00		
	Water System Up grades - 2003 Bond Issue/SRF Loan		tbd	\$ 3,500,000.00	\$ 1,500,000.00	\$ 1,000,000.00		
	Subtotal: Water Enterprise		\$ 233,421.00	\$ 3,575,000.00	\$ 6,075,000.00	\$ 3,600,000.00	\$ 350,000.00	\$ -
Sewer Enterprise-Engineering								
	Sewer Pump Station Upgrades/Replacements			\$ 50,000.00	\$ 250,000.00	\$ 50,000.00	\$ 50,000.00	
	Sewre Line Replacement			\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	
	ILI Removal Program			\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	
	Drainage System Upgrtades			\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	
	South River Basin Upgrades			\$ 250,000.00	\$ 500,000.00	\$ 250,000.00		
	Highland Ave. Sewer Investigations/Gift Fund		tbd	\$ 60,000.00				
	Subtotal: Sewer Enterprise		\$ -	\$ 485,000.00	\$ 875,000.00	\$ 425,000.00	\$ 175,000.00	\$ -
Subtotal - General Fund			\$ 1,555,135.00	\$ 2,102,277.00	\$ 14,871,000.00	\$ 10,977,000.00	\$ 40,157,526.00	\$ 19,556,466.00
Subtotal - Enterprise Fund			\$ 233,421.00	\$ 4,060,000.00	\$ 6,950,000.00	\$ 4,025,000.00	\$ 525,000.00	\$ -
Total			\$ 1,788,556.00	\$ 6,162,277.00	\$ 21,821,000.00	\$ 15,002,000.00	\$ 40,682,526.00	\$ 19,556,466.00
			FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012