

CAPITAL IMPROVEMENT PROGRAM

For Fiscal Years 2016 - 2020

**Prepared by
The Town of Willington
Capital Improvement Planning Committee**

APPROVED BY CIP COMMITTEE – 02/24/15
APPROVED BY BOARD OF SELECTMEN – 03/02/15
APPROVED BY BOF – 03/19/15
APPROVED AT ANNUAL TOWN BUDGET MEETING – XX/XX/15

Introduction

In fiscal year 2011-2012 the Board of Selectmen voted to establish a CIP Committee of nine representatives with staggered terms. The first seven seats are appointed by the Board of Selectmen. The Board of Selectmen accepted the resignation of Tyler Millix and Jim Bulick's term expired on December 1, 2014. The new committee consists of:

- Kelly Trueb, Chairman (term expires December 1, 2015)
- John Patton, (term expires December 1, 2015)
- Steven Vera (term expires December 1, 2015)
- Stuart Cobb (term expires December 1, 2016)
- Peter Tanaka (term expires December 1, 2016)
- Mark Makuch (term expires December 1, 2016)
- Barry Wallett (term expires December 1, 2017)
- Christina Mailhos (First Selectman)
- Alan Ference, Vice Chairman (Board of Finance chairman)
- Donna Latincsics (Business Manager Ex-officio non-voting member)

The next two seats are automatically filled by the First Selectman and the Board of Finance chairman, or his delegate. The last representative is the Business Manager. The Town continued to pay a recording secretary to take meeting minutes for the committee.

Continuing the process begun in 1991, the Willington Capital Improvement Planning (CIP) Committee presents this report with the recommended capital improvement program for fiscal years 2016 - 2020. Specific projects are recommended for this time period. This report should be used as a set of specific budgetary recommendations for FY 2016 and as a plan for future years.

Purpose

The basic function of the CIP Committee is to provide the Town of Willington with an orderly process for planning and budgeting for capital needs. The plan is intended to prioritize current and future needs to fit within the anticipated level of financial resources available. The goal is to maintain all capital assets including buildings and infrastructure and to meet future demands, thus avoiding deterioration leading to costly maintenance requirements, threatening interruption of town services and decline of the community or stagnation of community growth.

The Capital Improvement Program (CIP) is a recommended schedule of public, physical improvements, including the planning and engineering thereof, for the Town of Willington over a five year period. The overall schedule is based upon a series of priorities which take into consideration the Town's current and anticipated financial capacity as well as the needs, desire and improvements requested from various departments, agencies, boards and commissions. The CIP is updated annually at which time the schedule of projects are revised as appropriate. This plan should be developed in concert with the comprehensive long-range goals of the Town of Willington as noted in the Plan of Conservation and Development.

Methodology

Using the Capital Improvement Program Request form and Appendix A and B, the Committee requested from all departments, boards and commissions an update of anticipated projects, costs and timetables.

All departments, boards or commissions of the Town supported in any portion by town funds, prepared detailed estimates of capital expenditure(s) to be made. Revenue other than local tax revenue expected to be received to offset the cost of the proposed capital expenditure was also listed.

The committee reviewed all projects and provided timetables, funding sources and departmental priorities. Finally, the Committee reviewed all data with an understanding of the fiscal capability of the Town and developed recommendations for the coming year and plans for future years. This would give townspeople a definitive plan of capital projects and would give the Board of Finance an understanding of the impact on upcoming budgets for their budgetary work. It would also allow the Committee to monitor LOCIP, Capital Reserves and local taxation to match projects for the most optimal configuration.

Summary of Project Requests, FY 2015-2019

The committee's recommendation is to fund twenty nine projects (29) costing \$7,990,400 over the five year plan. Table 1 summarizes the projects funded.

One of the primary goals of the committee is to increase modestly or hold level the net capital expenditures of the general budget while maintaining the capital plan of the Town.

For the FY 2015-2016 BUDGET, the capital spending impacts the General Fund by \$543,122. This represents a 1.6% increase, which is consistent with last year's plan.

The increase includes a transfer of \$146,104 to the Reserve Fund of which \$10,000 is budgeted to be spent on the HMS Library Roof and \$80,000 to be spend on The Town Office Building Roof and Gutters.

As has been customary, the biggest part of the capital expenditures budget is repayment of long-term debt. Payment for the library bond will continue until FY 2027 and is currently the only Town bond remaining. Next year the town will pay \$217,219 toward this bond. The Town has increasingly relied on long-term leasing for equipment. For the next fiscal year, the Town will pay \$94,799 in lease costs from the general fund for public works equipment (sweeper, backhoe, pickup, dump truck, Holder mower).

A total of \$202,383 in lease payments from the Emergency Equipment Reserve is planned for next year (WHFD Engine Tanker 249, WFD1 Pickup and Ambulance, WFD1 Engine Tanker). A substantial draw down in the Emergency Equipment Reserve is expected as lease payments are greater than the anticipated revenue thru fiscal year 2018 and there are adverse changes in federal and state reimbursements for ambulance and paramedic services. The Fund can no longer subsidize the ambulance operating budget.

PUBLIC WORKS: The priority for FY 2015-2016 is to replace the backhoe (\$125,000) and Holder mower (\$75,000) and crack sealing at the Transfer Station (\$20,000)

Long-term (2019) a 20-year bond is planned to finance two road projects; Turnpike Road and Village Hill Road and a new salt shed and fuel island at the PW Garage.

FIRE DEPARTMENTS: Funding was made available in the out years for breathing apparatus for WFD#1 (\$110,000) and WHFD (\$40,000). In FY 2016-17, the committee budgeted \$30,000 for Rescue Tools and in FY 2018-19, there is \$90,000 to refurbish WHFD 1991 Engine Tank 149.

TOWN BUILDINGS: The #1 priority per Selectman Mailhos is painting the Old Town Hall. We already know that the Town Office Building will need a new roof and gutters and masonry and door repairs and these were funded in the CIP plan for FY 2016 and FY 2017 respectively.

SCHOOLS: Superintendent Harding said that this year's capital spending focus is the Ventilation System and Media Center Roof at Hall School and Equipment Repairs at both schools in anticipation of a new contract for maintenance. After some discussion, the committee moved the new playground equipment at Hall School out to FY 2016-17 and suggested that Superintendent Harding look for grant opportunities to fund the CES Parking Lot lights.

POCD: The Plan of Conservation and Development needs to be updated by March of 2018 per state statute. The committee approved \$30,000 in FY 2017 and \$30,000 in FY 2018.

PARKS & RECREATION: The CIP committee voted to fund \$5,000 of the \$15,400 request for fitness stations along the walking path the River Road Athletic Complex. The committee suggested that WPRC seek donations for the balance of \$10,400. The committee targeted a STEAP grant for the remainder of the RRAC improvements in the out years.

CONSERVATION COMMISSION: A request for \$500,000 was submitted for the preservation of open space. The CIP committee struggled with this funding request and decided not to put money aside.

That being said, Alan Ference welcomed the Conservation Commission to come before the Board of Finance and they would be happy to work to fund any purchase opportunities that present themselves.

RECOMMENDATIONS FOR FY 2015-2016

Projects to Fund for FY 2016:

The following CIP committee recommendations are specific for the next fiscal year ending June 30, 2016 and should serve as the proposed capital budget to be adopted.

FY 2016 - Impacting General Fund

Project Description	FY 2016 Budget Impact	Note Budget Line #
Pay 2006 Bond for Library	217,219	Committed - #912
Pay 2011 Lease for PW Dump and Pickup	24,179	Committed - #311
Pay 2014 Lease for PW Sweeper	11,898	Committed - #311
Pay 2014 Lease for PW Dump Truck	24,722	Committed - #311
Pay 2016 Lease for PW Holder Mower and backhoe	34,000	Committed - #311
HMS Ventilation System	30,000	#930
BOE School Equipment Repairs	20,000	#930
RRAC Fit Trail	5,000	#930
Transfer Station Crack Sealing	20,000	#930
Sidewalk Repair South Willington	10,000	#930
General Reserve Fund	146,104	#504
TOTAL	\$543,122	

FY 2016 – Non-General Fund

Project Description		Funding Source
Pay 2011 WHFD Fire Apparatus Lease	72,536	Emergency Reserve
Pay 2014 WFD#1 Ambulance and Pickup Lease	39,847	Emergency Reserve
Pay 2015 WFD#1 Truck	90,000	Emergency Reserve
Old Town Hall Painting and Renovation	100,000	LoCIP
HMS Library Roof	10,000	Reserve
TOB Roof and Gutters	80,000	Reserve
Replace Holder Mower	75,000	Lease
Replace Backhoe	125,000	Lease
Turnpike Road	600,000	STEAP
Daleville School Road Bridge Replacement	125,000	Capital Projects
TOTAL	\$1,317,383	

Projects to Fund for FY 2017-2020:

The following CIP committee recommendations are for the following fiscal years ending June 30, 2017 through June 30, 2020 and should serve as a planning guide for the succeeding years.

Project Description	FY 2017-2020 Budget Impact	Note Budget Line #
Pay 2006 Bond for Library	813,938	Committed - #912
Pay 2011 Lease for PW Dump and Pickup	36,268	Committed - #311
Pay 2014 Lease for PW Sweeper	5,949	Committed - #311
Pay 2014 Lease for PW Dump Truck	98,888	Committed - #311
Pay 2016 Lease for PW Holder Mower and backhoe	136,000	Committed - #311
Pay 2017 Interest Bond Anticipation Notes	46,000	#913
Pay 2018 Bond for Salt Shed, Turnpike Rd, Village Hill Rd	382,700	#913
Pay 2018 Lease for PW Pickup	21,033	#311
Pay 2018 Lease for WFD#1 SCBA	46,817	#914
WHFD Rescue Tools	30,000	#930
HMS Chip Seal Parking Lot	24,000	#930
PW Environmental Reconfiguration Engineering	25,000	#930
Transfer Station Storm Water Interceptors	35,000	#930
General Reserve Fund	<u>583,410</u>	#504
TOTAL	\$2,285,003	

FY 2017-2020 – Impacting non-General Fund

Project Description		Funding Source
Pay 2011 Lease for WHFD ET249	108,804	Emergency Reserve
Pay 2014 Lease Ambulance and Pickup	159,388	Emergency Reserve
Pay 2015 Lease for WFD#1 1981 Engine Tank	360,000	Emergency Reserve
HMS Oil Tank replacement	44,000	Reserve Fund
HMS Playground Equipment	35,000	Reserve Fund
WHFD SCBA Bottle replacement	40,000	Reserve Fund
WHFD Refurbish 1991 Engine Tank	90,000	Reserve Fund
Plan of Conservation and Development	60,000	Reserve Fund
Revaluation 2018	105,000	Reserve Fund
PW Garage Rennovation	30,000	LOCIP
TOB Masonry Door Replacement	45,000	LOCIP
Turnpike Road Phase IV (paving)	900,000	BAN
Village Hill Road Drainage Phase I	250,000	BAN
PW Environmental Reconfiguration (Salt Shed&fuel island)	700,000	Bond
Village Hill Road Drainage Issues 176 & 241	300,000	Bond
WFD#1 Replace SCBA Packs and Tanks	110,000	Lease
PW Replace 2001 Chevy Pickup	50,000	Lease
Sidewalk Repair South Willington	65,000	STEAP
TOB Rennovations	70,000	STEAP
RRAC Improvements	322,700	STEAP
TOTAL	\$3,844,892	

FY 2016-2020 – Projects Not Funded

The following is a list of projects that were submitted, but not funded in the five year plan for fiscal years 2016-2020.

Project Description	
CES Parking Lot Lighting	7,500
WHFD New Firehouse Construction	4,700,000
WHFD Water Hookup and Bay Rennovation	90,000
WFD#1 Addition to Station	3,347,900
Open Space Preservation	500,000
TOTAL	\$8,645,400

CAPITAL IMPROVEMENT PROGRAM

APPROVAL PROCEDURE

1. Town of Willington Boards, Commissions, Agencies, Departments

- Responsible for preparing the CIP requests and forwarding them to the CIP committee by the November deadline of each year. The November deadline will be determined on a yearly basis by the CIP committee.
- Each Board, Commission, Agency or Department shall have representation available to meet with the CIP committee, at their request, to discuss, explain and justify each request.

2. CIP Committee Duties (Is a committee coordinating the capital requests of the town)

- Elects a committee chair.
- Follows municipal rules and regulations to be in compliance with such
- Submits to department heads – list of inventory and condition assessment survey for their review, along with request form and instructions
- Reviews all policies and criteria (especial with new elected officials or committee members)
- Reviews prior projects for completeness, elimination or continuation
- Review new requests for: 1) meeting criteria, 2) prioritizing, 3) assigning funding
- Holds meeting to help in completing or clarifying requests (if necessary).
- Adopts new CIP plan containing 5 year capital program to be approved in principle with the first year capital budget to be legally adopted
- Submits plan to BOS for their approval
- Revises CIP and sends to Referendum for adoption
- Meets monthly to monitor status of projects and conduct site visits as needed.

3. Board of Selectmen Duties

- Reviews recommendations of CIP and return for revision(s) if necessary.
- Submits recommended CIP and Capital Budget to Board of Finance and Planning and Zoning Commission in time for yearly budget preparation, in compliance with CT General Statutes 8-23 and 8-24.
- Shall revise the CIP to comply with the Board of Finance fiscal policies established in relation to the CIP.

4. Board of Finance Duties

- Approves fiscal policies and plans for the management and implementation of the CIP.
- BOF/TM approves appropriations for off budget projects.

5. Planning and Zoning Commission Duties

- Reviews the recommended CIP for compliance to CT General Statute 8-23.

6. Town Meeting

- At Town Meeting, the recommended CIP for the next fiscal year and the overall concept of the revised five (5) year plan shall be voted on.
- The Capital Budget and any appropriation for capital projects or expenditures and the authorization to issue the debt for such item must be voted on at a Town Meeting.

APPENDIX A

INSTRUCTIONS FOR PROJECT REQUEST FORM

PROJECT TITLE

List the Title of proposed project

DATE SUBMITTED

Date project is first submitted to CIP Committee

SUBMITTING DEPARTMENT

Name of your department, agency, board, or commission

SUBMITTED BY

Name of person to contact for additional details and questions

PROJECT # and ACCOUNT

These numbers will be assigned by CIP Committee

BRIEFLY DESCRIBE PROJECT

1. Give a brief description of the project
2. State if it is a new purchase or replacing an existing facility, equipment, land
3. List life expectancy
4. Include studies and/or reference material if available. Attach additional sheets if necessary.

BRIEFLY JUSTIFY PROJECT

Explain why this project is needed at this time.

IMPACT ON OPERATING BUDGET

Explain if it will create an increase or decrease in operating expenses and why.

TOTAL COST ESTIMATES

List **Total Project Cost**, outlining if the project will overlap fiscal years or be needed in multiple fiscal years, and other costs of the project such as planning, engineering, inspection, site acquisition. List other indirect costs of the project, personnel, annual maintenance costs, materials, furniture etc

TOTAL REVENUE ESTIMATES

List total project Revenues and source.

PROJECT RANK

Rank the importance of each project, using 1 as the highest priorities:

1. Committed: Projects the Town has already committed to undertake.
2. Urgent: Projects that address safety, health, code violations, or deficiencies in services provided.
3. Priority: Projects that are needed to replace unsatisfactory conditions or services.
4. Needed: Projects that are planned but can be delayed until funds are available.
5. Desirable: Projects that would be ideal if sufficient funds are available.

APPENDIX B

Qualification Criteria:

For the purpose of this report, “capital improvements” are major projects undertaken by the Town that are generally one or more of the following categories:

- All projects requiring debt obligation of borrowing.
- Any acquisition or lease of land.
- Purchase of major equipment and vehicles valued in excess of \$10,000 with life expectancy of three years or more.
- Construction of new building facilities including engineering, design and other pre-construction costs with an estimate cost in excess of \$10,000.
- Major building improvements that are not routine expenses and that substantially enhance the value of a structure with an estimated cost in excess of \$10,000.
- Major equipment or furnishing required to furnish new building or other projects with an estimated cost in excess of \$10,000.
- Major studies requiring the employment of outside professional consultants in excess of \$10,000.
- Projects costing greater than \$5,000 but less than \$10,000 with useful life of greater than 3 years that increase the asset value may be purchased from Capital Expenditure account 0930.

Evaluation Criteria:

Do the answers to these questions support doing this project?

Rank 0-3 (0-not very much, 1-somewhat, 2-is supportive, 3-very supportive)

Legal Issues

- Is this project needed to meet federal or state mandates such as code violations?

Social Issues

- Does this project promote economic vitality, encourage jobs or business development?
- Is there public support for this project?
- What is the departmental support for this project?
- Who will benefit from this project (percentage of population served)?
- Will this project benefit a special needs segment of the population?
- Will this project meet the needs of the community for the next 10-20 years?
- Are there community health or safety factors associated with this project?

Financial Issues

- Is the proposed funding reasonable for this project (benefit-to-cost ratio)?
- Are there State or Federal funds available for this project?
- What are the future operational and maintenance costs associated with this project?
- Will this project reduce current operational or maintenance costs?

Project Issues

- Is the timing or phasing of this project critical to availability or other projects?
- Are there alternatives to this project, other options available?
- How much disruption or inconvenience will be caused by this project?
- Has adequate planning been done regarding scope of work and cost estimates?
- What are the implications of deferring the project?
- Do any of these criteria carry extra weight?

TABLE 1 CIP 2016 - 2020

	P	Q	R	S	T	CO	CP	CQ	CR	CS	CT	CU	CV	CW	CX	CY	CZ	DA	DB	DC	DD	DE	DF	DG	DH
1		CIP	MOST CURRENT 5 YEAR TOTAL			FY	Local	Off	Fund	FY	Local	Off	Fund	FY	Local	Off	Fund	FY	Local	Off	Fund	FY	Local	Off	Fund
2	Project Title	Rank	5 yr Est Cost	Gen Fund	Other Funds	2015-16	Funds	Budget	Source	2016-17	Funds	Budget	Source	2017-18	Funds	Budget	Source	2018-19	Funds	Budget	Source	2019-20	Funds	Budget	Source
11	2006 Bond for Library 2027 - 3.95%	1	1,031,157	1,031,157	-	217,219	217,219		900	211,781	211,781		900	206,344	206,344		900	200,813	200,813		900	195,000	195,000		900
14	2011 WHFD New ET249 2017 - 3.02%	1	181,340	-	181,340	72,536		72,536	17	72,536		72,536	17	36,268		36,268	17	-				-			
15	2011 PW Dump and Pickup 2017 - 3.035%	1	60,447	60,447	-	24,179	24,179		311	24,179	24,179		311	12,089	12,089		311	-				-			
16	2014 PW Sweeper 2017 - 1.72%	1	17,847	17,847	-	11,898	11,898		311	5,949	5,949		311	-			311	-	-		311	-	-		311
18	2014 PW Dump Truck 2021 - 2.15%		123,610	123,610	-	24,722	24,722		311	24,722	24,722		311	24,722	24,722		311	24,722	24,722		311	24,722	24,722		311
19	2014 Amb and FD1 Pickup 2021 - 2.39%		199,235	-	199,235	39,847		39,847	17	39,847		39,847	17	39,847		39,847	17	39,847		39,847	17	39,847		39,847	17
21	2015 Replacement Truck WFD #1 (8 yr)		450,000	-	450,000	90,000		90,000	17	90,000		90,000	17	90,000		90,000	17	90,000		90,000	17	90,000		90,000	17
22	2016 PW Holder mower, backhoe		170,000	170,000	-	34,000	34,000	0	311	34,000	34,000	0	311	34,000	34,000	0	311	34,000	34,000	0	311	34,000	34,000	0	311
23	2017 Bond Anticipation Notes		46,000	46,000	-	-			900	11,500	11,500		900	34,500	34,500		900	-			900	-			900
24	2018 Bond Tnpke, Salt Shed, Vill Hill	1	382,700	382,700	-	-	-			-	-		900	-	-			193,500	193,500		900	189,200	189,200		900
25	2018 PW Replace 2001 Chevy Pickup		21,033	21,033	-	-				-			900	4,207	4,207		311	8,413	8,413		311	8,413	8,413		311
26	2018 WFD#1 SCBA		46,817	46,817	-	-				-				9,363	9,363		900	18,727	18,727		900	18,727	18,727		900
27	General Reserve Fund	2	729,514	729,514	-	146,104	146,104		504	152,394	152,394		504	215,814	215,814		504	96,775	96,775		504	118,427	118,427		504
40	HMS Ventilation System		30,000	30,000	-	30,000	30,000		930	-				-				-				-			
43	HMS Library Roof		10,000	-	10,000	10,000		10,000	04	-				-				-				-			
44	HMS Chip Seal Parking Lot	>	24,000	24,000	-	-				-				24,000	24,000		930	-				-			
45	HMS Oil Tank Replacement		44,000	-	44,000	-				-				44,000		44,000	04	-				-			
46	HMS Playground Equipment	>	35,000	-	35,000	-				35,000		35,000	04	-				-				-			
90	BOE School Equipment Repairs		20,000	20,000	-	20,000	20,000		930	-				-				-				-			
92	WHFD Replacement of SCBA Bottles		40,000	-	40,000	-				-				-				40,000		40,000	04	-		-	
93	WHFD Refurbish 1991 Engine Tank 149		90,000	-	90,000	-				-				-				90,000		90,000	04	-			
109	WHFD Rescue tools	>	30,000	30,000	-	-	-			30,000	30,000		930	-				-				-			
112	WFD#1 Replace SCBA Pack & Tanks		110,000	-	110,000	-		-		-		-		110,000		110,000	LE	-				-			
160	RRAC Fitness Stations along Walking Path		5,000	-	5,000	5,000	5,000		930	-				-				-				-			
161	RRAC support building, field lighting, etc.		322,700	-	322,700	-				-				322,700		322,700	STEAP	-				-			
162	Revaluation 2018		105,000	-	105,000	-				-				25,000		25,000	04	80,000		80,000	04	-			
163	TOB Masonry/Door Replacement (per CM)	>	45,000	-	45,000	-	-			45,000		45,000	02	-				-				-			
164	TOB Roof and Gutters (per CM)		80,000	-	80,000	80,000		80,000	04	-				-				-				-			
167	TOB Rennovations		70,000	-	70,000	-	-			70,000		70,000	STEAP	-				-				-			
168	Plan of Conservation & Development		60,000	-	60,000	-				30,000		30,000	04	30,000		30,000	04	-				-			
183	Old Town Hall Painting and Renovations		100,000	-	100,000	100,000		100,000	02	-				-				-				-			
189	PW Replace Holder Mower		75,000	-	75,000	75,000		75,000	LE	-				-				-				-			
190	PW Replace backhoe		125,000	-	125,000	125,000		125,000	LE	-				-				-				-			
194	PW Renovation PW Garage		30,000	-	30,000	-	-			20,000		20,000	02	10,000		10,000	02	-	-			-	-		
197	PW Environmental Reconfiguration		725,000	25,000	700,000	-	-			25,000	25,000		930	700,000		700,000	BO	-				-			
207	PW Replace 2001 Chevy pickup		50,000	-	50,000	-				-				50,000		50,000	LE	-				-			
208	Turnpike Road - Phase III reconstruct		325,000	-	325,000	325,000		325,000	STEAP	-				-				-				-			
209	Turnpike Road - Section 1 &2 paving		275,000	-	275,000	275,000		275,000	STEAP	-				-				-				-			
210	Turnpike Road - Phase IV (Paving)		900,000	-	900,000	-				900,000		900,000	BAN	-				-				-			
219	Daleville School Bridge Replacement Eng		125,000	-	125,000	125,000		125,000	03	-				-				-				-			
220	Village Hill Drainage Phase I		250,000	-	250,000	-				250,000		250,000	BAN	-				-				-			
223	Village Hill Drainage Issues 176 & 241		300,000	-	300,000	-	-			-		-		300,000	0	300,000	BO	-	-			-	-		
242	Transfer Station Storm Water Pollution		35,000	35,000	-	-				35,000	35,000		930	-				-				-			
247	Transfer Station Crack sealing		20,000	20,000	-	20,000	20,000		930	-				-				-				-			
248	Sidewalk repair South Willington		75,000	10,000	65,000	10,000	10,000		930	65,000		65,000	STEAP	-				-				-			
249			7,990,400	2,828,125	5,162,275	\$ 1,860,505	\$ 543,122	\$ 1,317,383		\$ 2,171,908	\$ 554,525	\$ 1,617,383		\$ 2,322,854	565,039	\$ 1,757,815		\$ 916,797	\$ 576,950	\$ 339,847		\$ 718,336	\$ 588,489	\$ 129,847	
250	Line Item 930 Capital Expenditure					(85,000)	(85,000)			(90,000)	(90,000)			(24,000)	(24,000)			-	-			-	-		
251	Line Item 900 Series Debt Repayment					(312,018)	(312,018)	-		(312,131)	(312,131)	-		(325,225)	(325,225)	-		(480,175)	(480,175)	-		(470,062)	(470,062)	-	
252	move to a Capitial Projects Fund 03					-	-	-		-	-	-		-	0	-		-	-	-		-	-	-	
253	move to the Reserve Fund 04					(146,104)	(146,104)	-		(152,394)	(152,394)	-		(215,814)	(215,814)	-		(96,775)	(96,775)	-		(118,427)	(118,427)	-	
254	move to the Emergency Reserve Fund 17					-	-			-	-			-	0			-	-			-	-		
255	General Fund Expense					(543,122)				(554,525)				(565,039)				(576,950)				(588,489)			
256	Fund 02 Locip					(100,000)	-	(100,000)		(65,000)	-	(65,000)		(10,000)	0	(10,000)		-	-	-		-	-	-	
257	Fund 04 General Reserve					(90,000)	-	(90,000)		(65,000)	-	(65,000)		(99,000)	0	(99,000)		(210,000)	-	(210,000)		-	-	-	
258	Fund 03 Capital Projects Polster Rd Br							(125,000)																	
259	Fund 17 Emergency Equipment reserve					(202,383)	-	(202,383)		(202,383)	-	(202,383)		(166,115)	0	(166,115)		(129,847)	-	(129,847)		(129,847)	-	(129,847)	
261	Other Funding Expense					(392,383)	\$ -	\$ 800,000		(332,383)	\$ -	\$ 1,285,000		(275,115)	0	\$ 1,482,700		(339,847)	\$ -	\$ -		(129,847)	\$ -	\$ -	
262	Borrowing - Bond / Note / Lease					(200,000)	-	(200,000)	LE	(135,000)		(135,000)	STEAP	(322,700)	0	(322,700)	STEAP	-	-			-	-		
263						(600,000)		(600,000)	STEAP	(1,150,000)		(1,150,000)	BAN	(1,000,000)		(1,000,000)	BOND	-	-			-	-		
295						-		-		-				(160,000)		(160,000)	LE	-				-			

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