
CITY OF BELLE MEADE



Proposed Operating Budget for Fiscal Year 2023-2024

The City of Belle Meade

4705 Harding Road
Nashville, TN 37205
(615) 297-6041



FY 2023-2024 July 1, 2023 - June 30, 2024 Proposed Operating Budget

Rusty Moore, Mayor
Haley Dale, Vice Mayor
Louise Bryan, Commissioner
Neal Clayton, Commissioner
James V. Hunt, Sr., Commissioner

Jennifer Moody, City Manager
Leigh Mills, Finance Director

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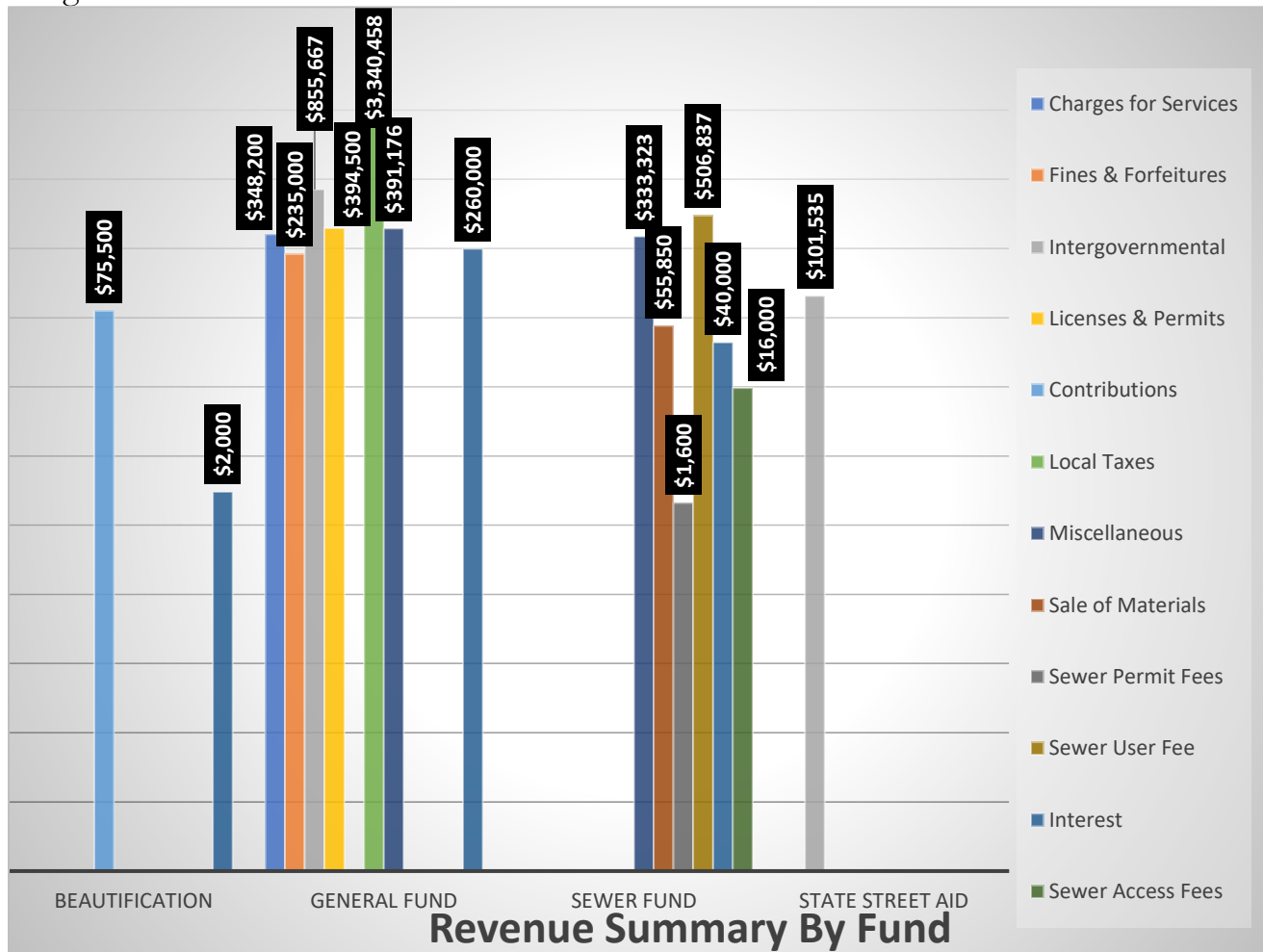
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Executive Summary

The purpose of this section is to provide an overview of major factors impacting the preparation of the budget for FY 2023-2024 and highlight any significant changes from the prior fiscal year. A more in-depth explanation of each line item can be found in the **Line-Item Budget** section of this document.

Revenues

The following tables summarize revenue sources by fund for the proposed 2023-2024 budget.

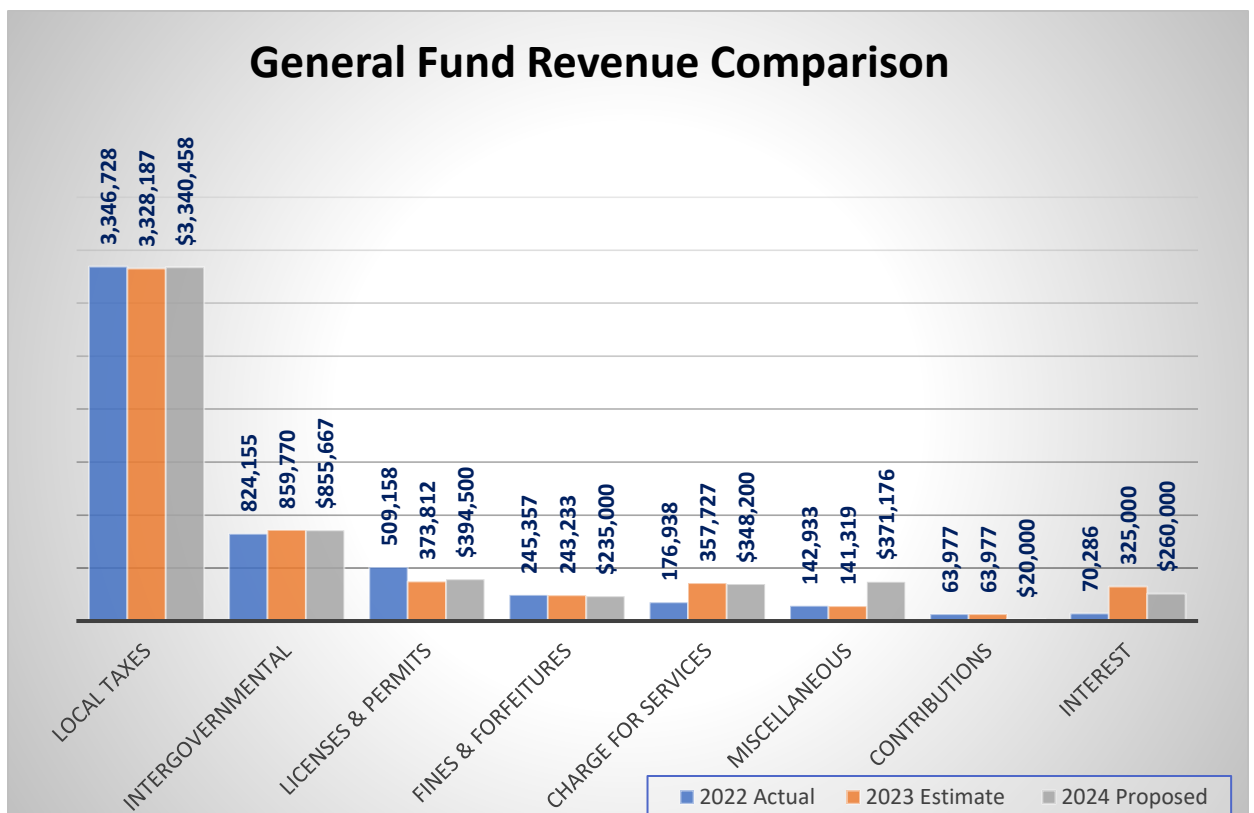
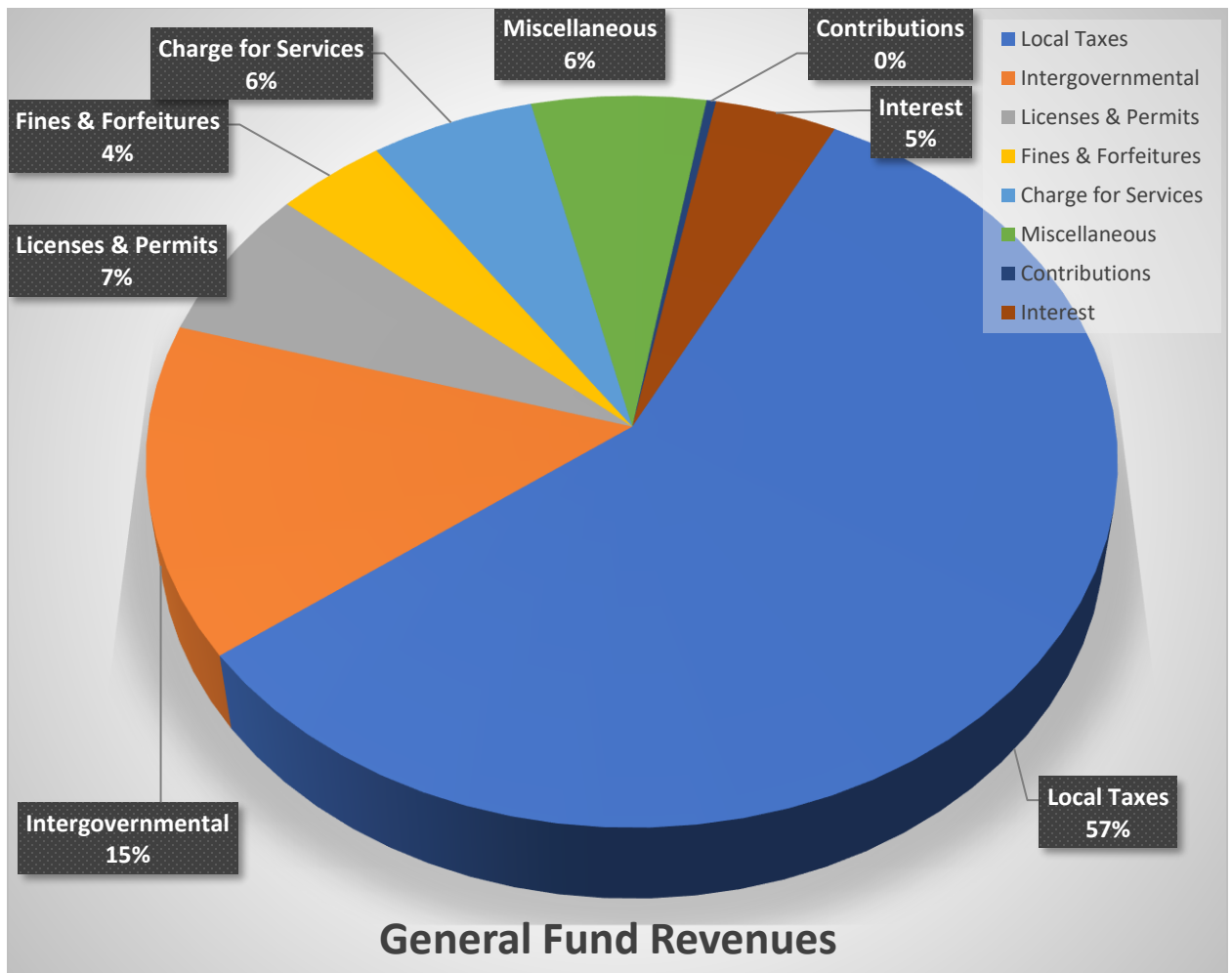


General Fund

Revenues are projected to increase slightly this fiscal year. A summary of each income item is below:

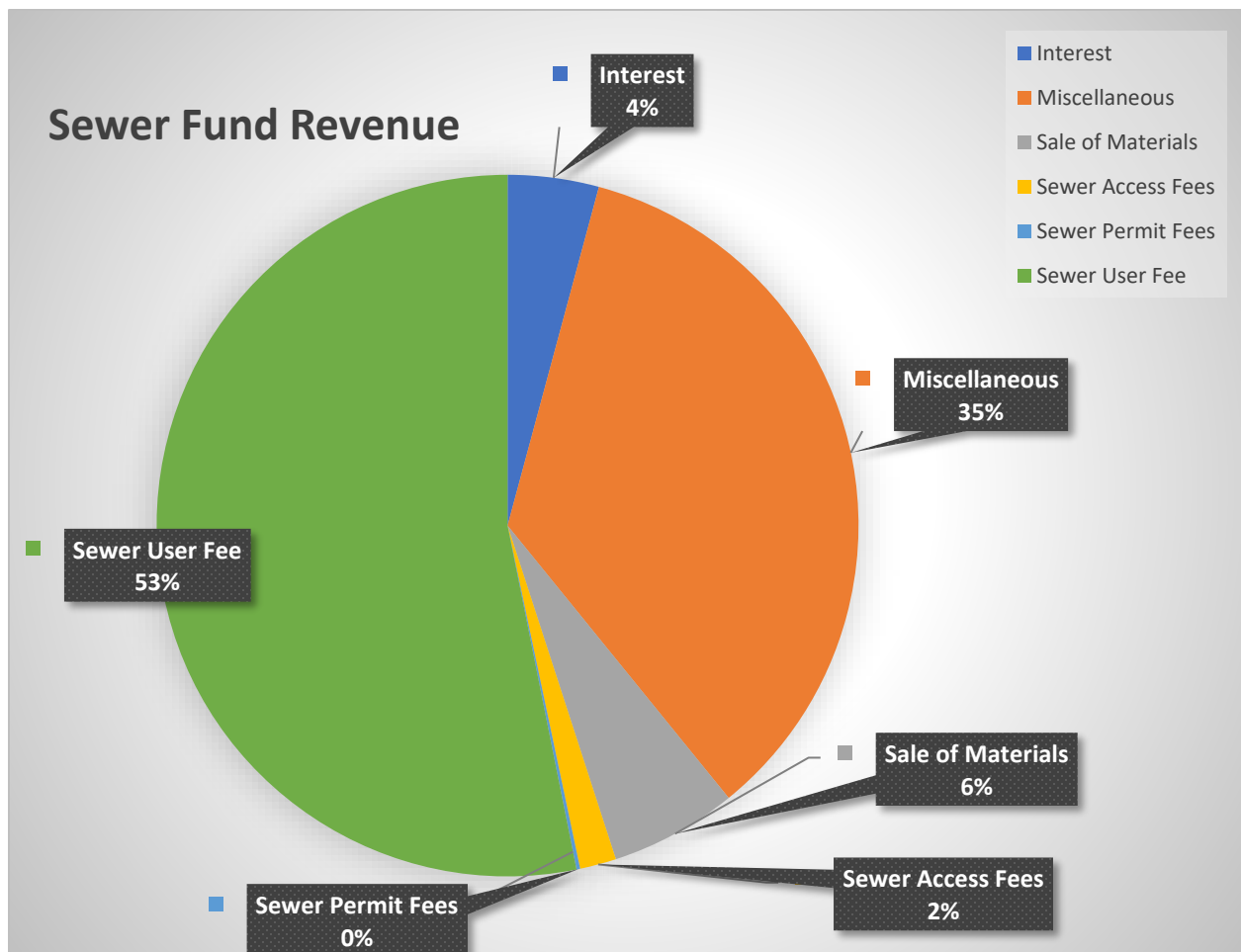
- **Local Taxes** – The 2023-2024 budget reflects no increase in property taxes.
 - The city **is required to adopt a tax ordinance** to set its rate at the same time as the budget is passed per TCA §6-53-207 and TCA §6-22-107.

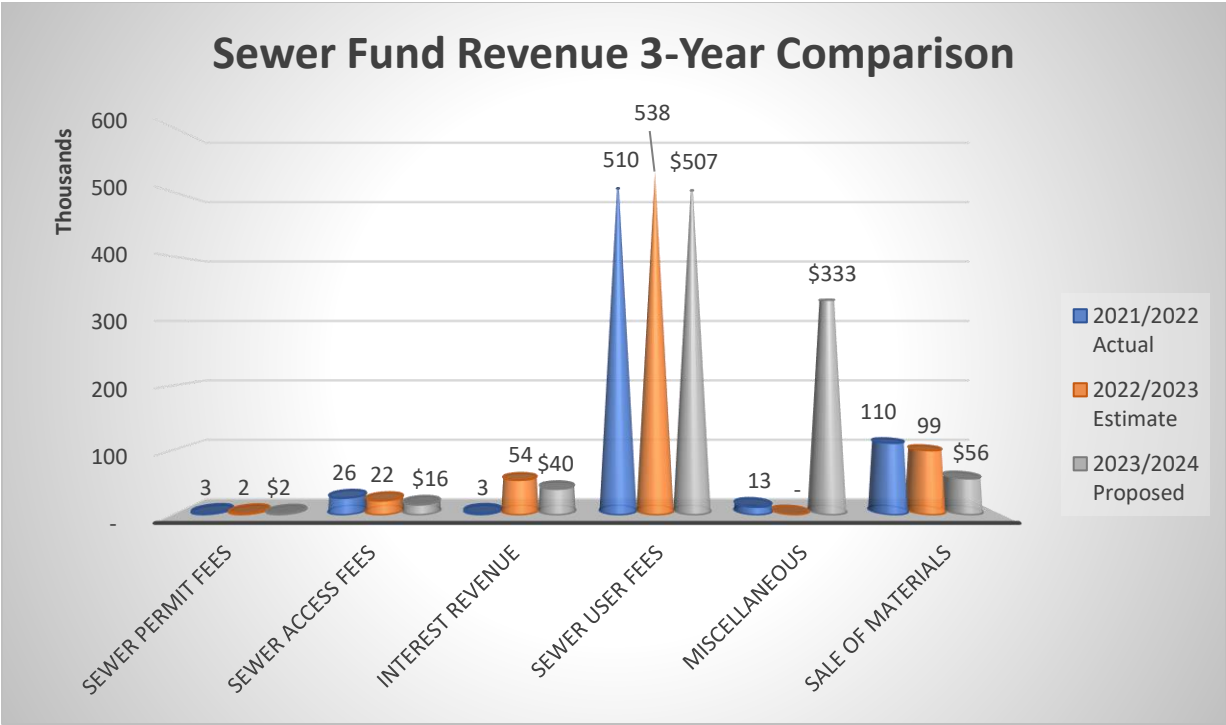
- The city can **amend its tax levy ordinance** if it is adopted before the taxes become due on the first Monday in October per TCA §67-1-702(a).
- **Intergovernmental** - We are in the fifth year of a fifteen-year MOU for road maintenance with Metro Nashville. The original contract states that we will receive \$297,872, this payment shall be increased or decreased annually by the percentage increase or decrease in the U.S. Consumer Price Index of All Urban Consumers. During the current year, we received \$323,191 for the Metro MOU. Sales tax, mixed drink tax and gas taxes are estimated to remain approximately the same based on this fiscal year's activity and based on estimates provided by MTAS (Municipal Technical Advisory Service).
- **Licenses & Permits** - Building permit fees, grading, demolition, and street cut permits are expected to decrease from the budgeted amount from the current fiscal year based on the activity the City has seen thus far.
- **Fines & Forfeitures** - Court fines and fees are budgeted to increase due to the trend the City has experienced this fiscal year and due to the anticipated hiring of an additional police officer.
- **Charges for Services** - Stormwater user fees were increased this fiscal year and are expected to remain approximately the same in the coming fiscal year.
- **Miscellaneous Revenue** - Interest revenue is expected to increase significantly with the rising of earning rates. There are \$296,000 of grants including those from ARPA (American Rescue Plans Act) and TDOT (Tennessee Department of Revenue).



Enterprise Fund

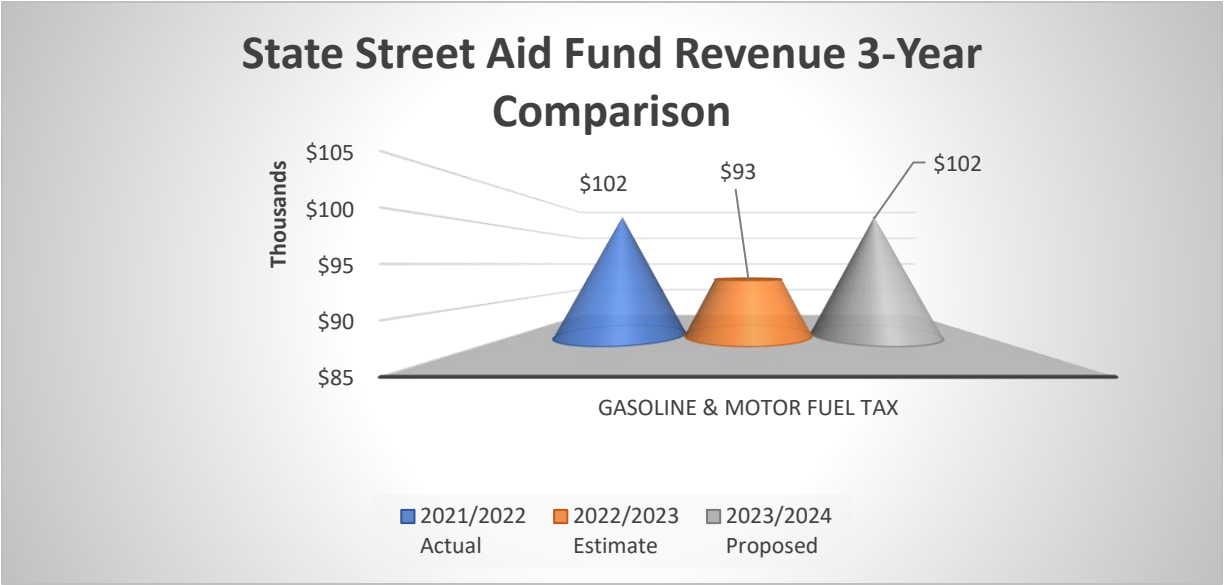
The sewer fund's primary source of revenue is user fees. A sewer rate study was performed in 2020-21 and the consultant recommended the City budget a 2% increase each year for the next five years (when the next rate study is performed). This increase is to keep up with the increasing fees Metro Nashville charges for processing and to remain competitive with other cities and utilities. Other revenue sources such as permit fees, tap fees and sale of pump systems are consistent with the previous fiscal year. Interest income is projected to increase significantly based on current rates.





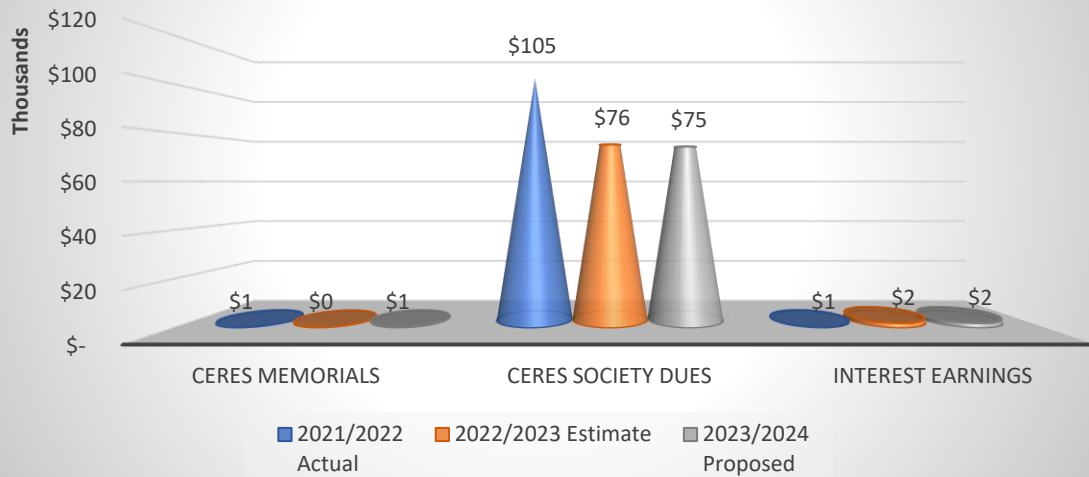
Special Revenue Funds

State Street Aid - The MTAS per capita projection for 2023-24 is \$35.00 for a total of \$101,535. The current fiscal year rate is \$36.00.



Beautification Fund - All revenue in this special fund is from contributions. Contribution revenues are generally budgeted based on the average of the three previous years. The contribution campaign is still ongoing, and contributions are continuing to be received. Interest earnings are expected to significantly increase based on current rates.

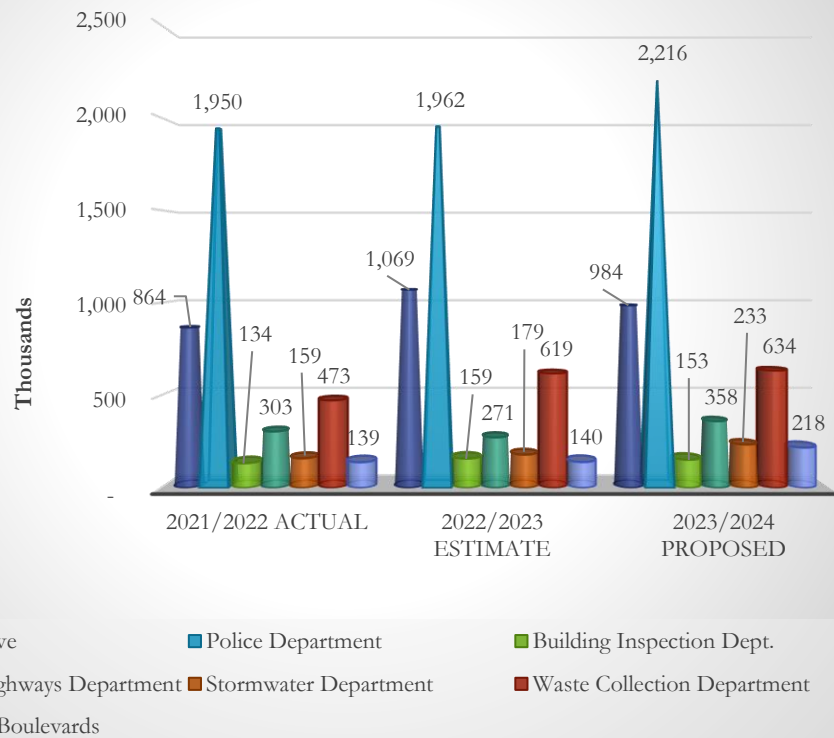
Beautification Fund Revenue 3-Year Comparison



Expenditures

The following table summarizes expenditure categories for the proposed 2023-24 budget.

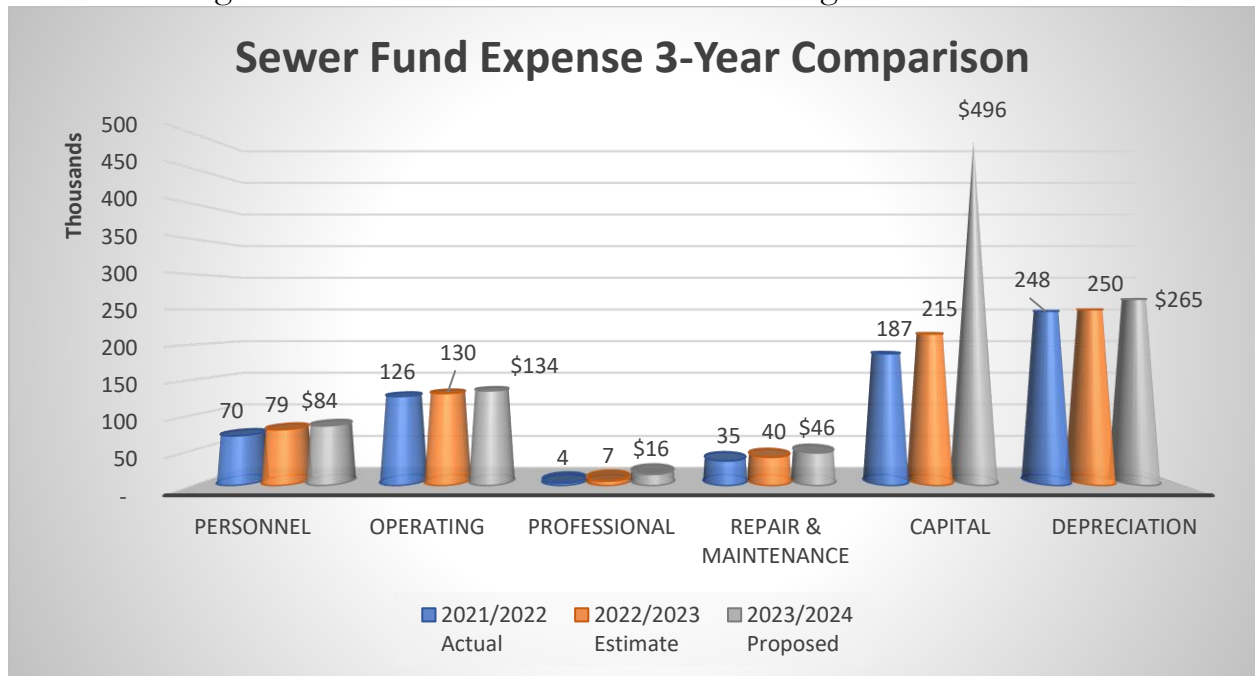
General Fund Expense 3-Year Comparison



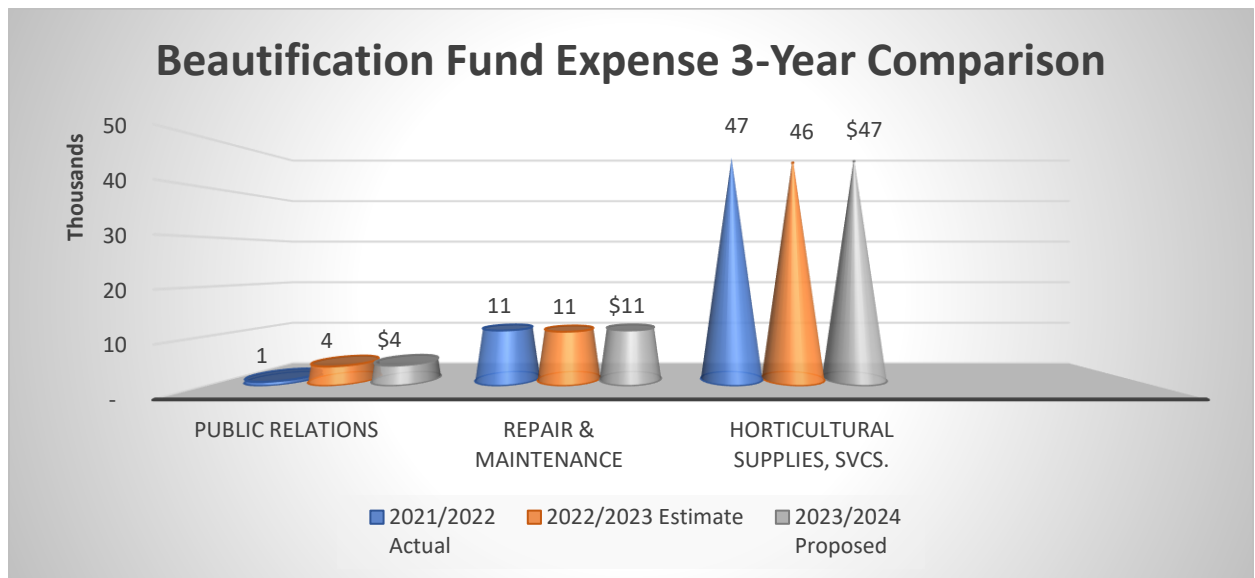
With regards to the Personnel Category, made up of salaries, benefits, training/education, and uniform expenses, the following major items should be noted:

- For the 2023-24 budget, there is a proposed minimum 5% salary increase included. The City is currently undergoing a salary study to ensure that we remain competitive with surrounding governmental entities. Health insurance premiums also include a 5% increase, which is average for the last few years. The salary survey has been completed and delivered to the City. The 5% raise that was included in the original budget was discussed with the compensation study firm and they advised that this increase was typical this year for surrounding cities. Therefore, no additional adjustments have been made. Additionally, the City received the health insurance premium worksheet for the state health insurance plan. For calendar year 2024, they have implemented an average 5.3% premium increase. Since the original budget included a 5% increase, no additional premium adjustments have been made.
- The TCRS (Tennessee Consolidated Retirement System) rate is currently 8.71% this year. TCRS legacy plan is closed for new employees, so there are less employer contributions being paid into the system. Contributions to the State's 401(k) plan vary according to each employee's elections but they are expected to remain level.
- With regards to the **General Fund**, the following changes should be noted:
 - **Administrative** operating expenses are expected to remain approximately the same this year, except for the following items: The City received information that the EMMA and GoGov services were increasing their fees, therefore the change has been reflected in the budget. Invoices for flood insurance have been received and they included a significant increase that is shown in the budget. This increase was explained to be a result of new rating methodology. Also, there has been additions for new standing desks and chairs for office staff. The chairs are very old and uncomfortable, and the standing desks will allow staff to vary their position during the day.
 - **Public Safety** operating expenses are projected to increase due to vehicle repairs and maintenance on an aging fleet. An additional police officer is also budgeted so that the current motorcycle officer can devote more patrol time to peak hours. The LEADS online subscription has sent the updated invoice and the change is shown in the budget.
 - **Highways & Streets** operating expenses remain consistent with the current fiscal year.
 - **Stormwater** operating expenses are not expected to change significantly from this fiscal year.
 - **Waste Collection** operating expenses are expected to increase this fiscal year. The brush collection contract expired earlier this year and there was a 23% increase in the new contract. The waste collection contract realized a 28% increase upon renewal.

- **Parkways & Boulevards** expenses are expected to increase due to the rising costs from Metro Water Services for irrigation.



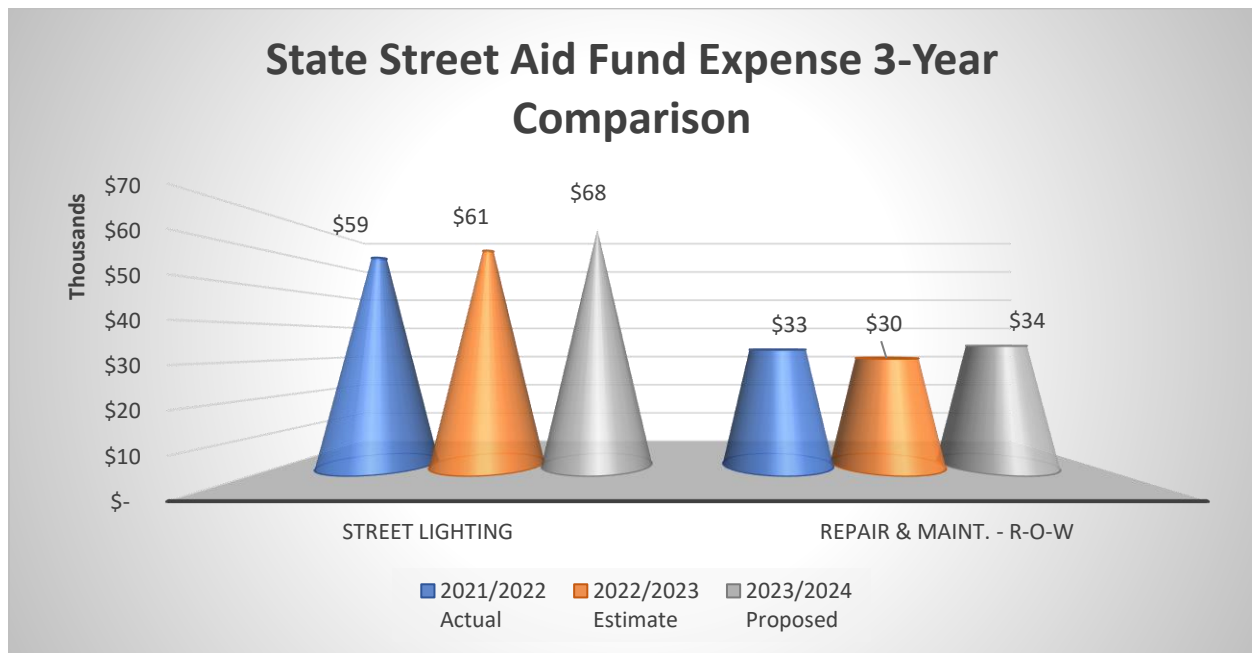
Regarding the Sewer **Enterprise Fund**, rising material and replacement costs have created an increase in operating expenses.



With regards to the **Special Revenue Funds**, the following changes should be noted:

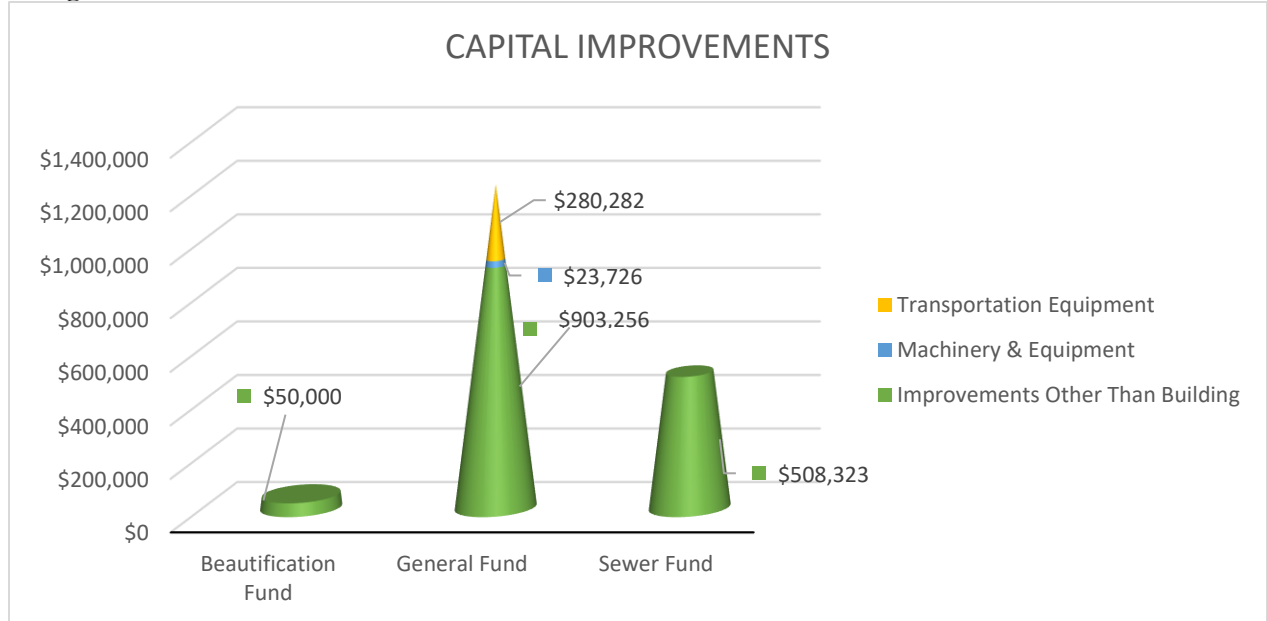
- Beautification expenses are expected to remain consistent with the current fiscal year.

- State Street Aid expenses are expected to increase slightly due to city-wide maintenance projects.



Capital

The following table summarizes capital projects by fund for the proposed 2023-2024 budget.



With regards to the **General Fund**, the following projects should be noted:

- The current electronic security system is outdated, and the maintenance company has gone out of business. Therefore, we have included \$15,384 to replace the current system.
- Desktop computers of \$6,400 have been budgeted to replace outdated machines.
- Stormwater projects budgeted at \$50,000 each have been included for Walnut Drive and for Sutherland Avenue.
- The Highways & Streets department has projected roadway projects budgeted at \$297,872. Also included are \$240,000 for Phase I of Master Plan (traffic calming) projects and \$200,000 for the TDOT sidewalk project along Harding Road.
- The Public Safety department has the following items budgeted this fiscal year:
 - In-car cameras and tablets budgeted at \$17,326.
 - Public Safety also has included \$183,896 in transportation equipment for four patrol vehicles to replace the aging Dodge Chargers.
 - A high-speed alternative, SpeedChase has also been budgeted for patrol officers to allow them to deploy a GPS tracking tag onto a fleeing vehicle.
 - \$22,870 has been set aside for a 2023 Ranger Utility Task Vehicle or UTV and a storage shed. It can be used to get to locations within the City that a patrol vehicle cannot reach as quickly.

With regards to the **Sewer Fund**, the following projects should be noted:

- Under the Capital Improvement Plan, \$508,323 is budgeted for the Asset Management Software, air relief valves and grinder replacement pumps.

With regards to the **Beautification Fund**, there is \$50,000 Master Plan landscaping budgeted.

In the **State Street Aid Fund**, there are no capital projects budgeted at this time.

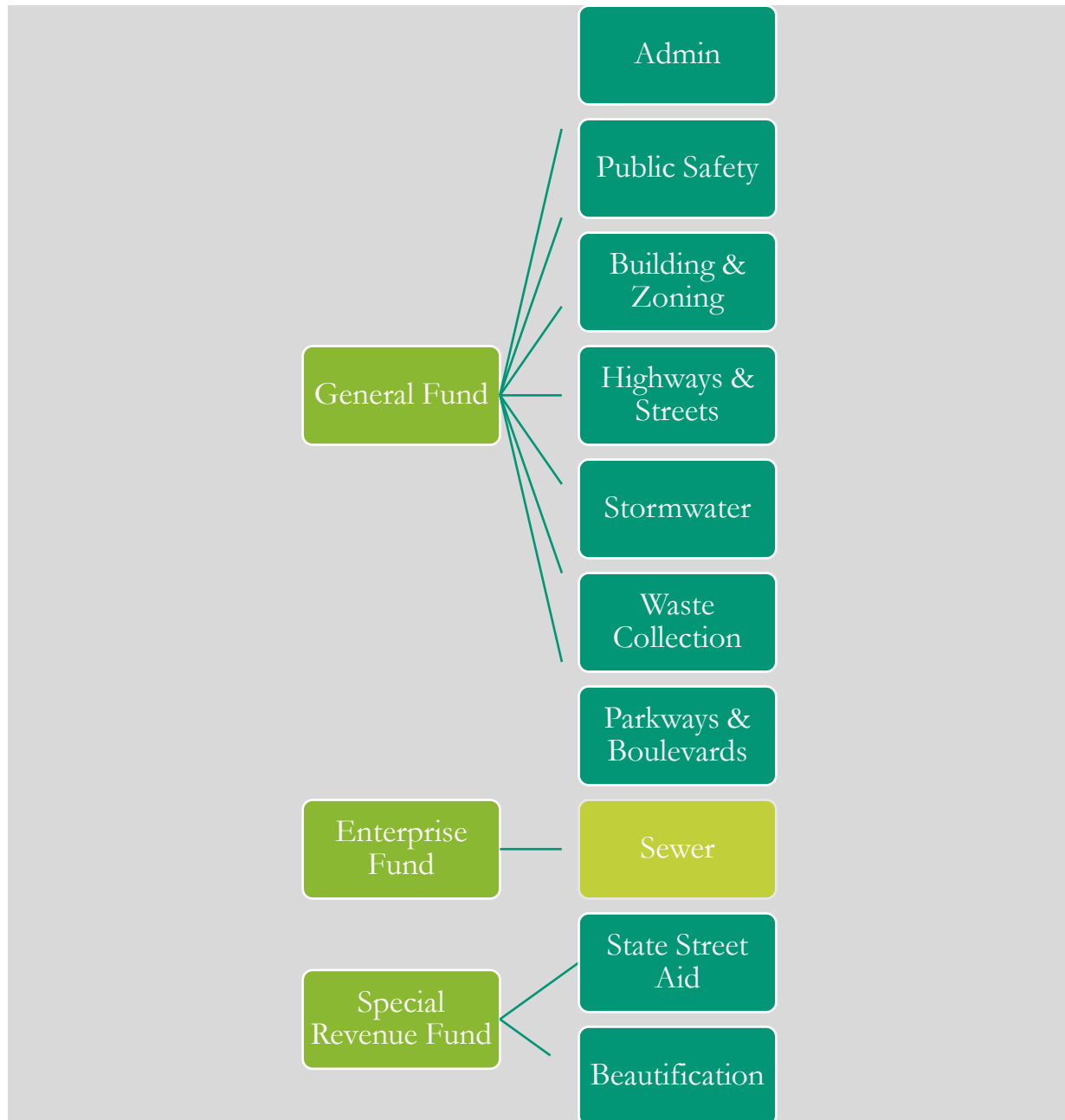
Budget Document

The remainder of the budget document consists of the following:

- Fund Structure- an explanation of the funds of the City of Belle Meade.
- Budget Process- a visual summary of the fiscal budgeting process.
- Budget Summary- a top level view of each fund's budget.
- Line-Item Budget- an in-depth look at each line item in each fund's budget.
- Fund Balance- the resources available to appropriate for this budget and future budget.

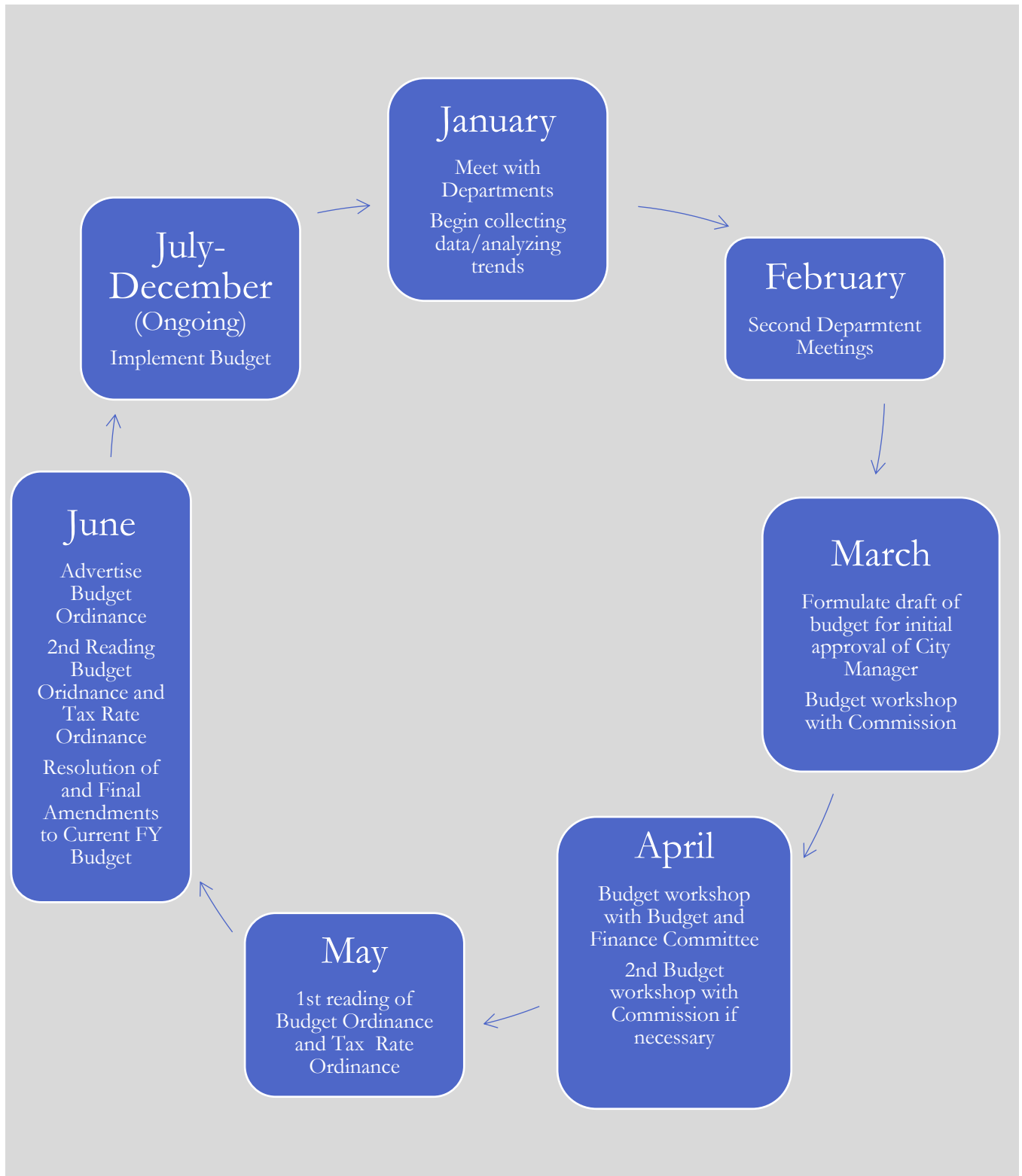
Fund Structure

The General Fund and Special Revenue Funds are modified-accrual funds. Essentially this means that they do not report depreciation expenses and have a “fund balance”. The sewer fund is an Enterprise fund and is accounted for using the full accrual method. Under this method, depreciation expense is accounted for and must be reported. In addition, you have “net position”. Net position has multiple categories such as “invested in capital assets”, “restricted net position”, and “unrestricted net position”. The graphic below shows the category of each fund/department.



Budget Process

The budget process is a year-round planning process. It also ensures that the city follows the Municipal Budgeting Law at all times. The graphic below is a brief overview of the budgeting cycle.



Budget Summary- General Fund

City of Belle Meade 3 Year Budget Comparison 2022-2024 110-GENERAL FUND

		<u>2021/2022</u> Actual	<u>2022/2023</u> Actual for 9 months, estimate for 3 months	<u>2023/2024</u> Proposed
Revenues:				
Total Local Taxes		\$ 3,346,728	\$ 3,328,187	\$ 3,340,458
Total Intergovernmental		1,033,745	859,770	855,667
Total Licenses & Permits		509,158	373,812	394,500
Total Fines & Forfeitures		245,357	243,233	235,000
Total Charges for Services		176,938	357,727	348,200
Interest Income		70,286	325,000	260,000
Total Miscellaneous		206,911	205,296	391,175
		\$ 5,589,123	\$ 5,693,025	\$ 5,825,000
Operating Expenses:				
Administrative		\$ 863,852	\$ 1,069,248	\$ 983,921
Police Department		1,950,441	1,961,769	2,215,649
Building Inspection Dept.		133,585	158,746	152,761
Streets & Highways Department		302,762	271,309	358,159
Stormwater Department		158,818	178,776	232,960
Waste Collection Department		473,092	618,550	633,800
Parkways & Boulevards		138,920	140,206	218,000
		\$ 4,021,470	\$ 4,398,604	\$ 4,795,250
Capital Expenses:				
Administrative		\$ 62,449	\$ 61,666	\$ 21,784
Police Department		120,111	151,414	297,608
Building Inspection Dept.		-	-	-
Streets & Highways Department		373,163	475,266	737,872
Stormwater Department		1,716	120,328	150,000
Waste Collection Department		-	-	-
Parkways & Boulevards		-	-	-
		\$ 557,438	\$ 808,674	\$ 1,207,264
Net Change in Fund Balance		1,010,215	485,746	(177,514)
Fund Balance, June 30		\$ 14,817,940	\$ 15,303,686	\$ 15,126,173

City of Belle Meade
3 Year Budget Comparison 2022-2024
412-SEWER FUND

		2022/2023 Actual for 9 months, estimate for 3 months			2023/2024 Proposed
		2021/2022 Actual			
Revenues:					
	Sewer Permit Fees	\$ 2,600	\$ 2,200	\$ 1,600	
	Sewer Access Fees	26,000	22,000	16,000	
	Interest Revenue	2,739	53,601	40,000	
	Sale of Surplus Property	-	-	-	
	Charges for Repairs/Replacement	-	-	-	
	Sewer User Fee (Metro Water)	510,071	537,941	506,837	
	Sale of Materials (Pumps, Equip)	110,453	99,049	55,850	
	Miscellaneous	12,500	-	333,323	
		664,364	714,791	953,610	
Operating Expenses:					
	Salaries	\$ 51,491	\$ 55,669	\$ 56,331	
	Social Security Tax	3,742	4,259	4,309	
	Health & Dental Insurance	10,852	12,544	13,166	
	Retirement - 401K	4,110	4,454	4,506	
	Vacation and Terminal Leave	-	2,000	6,001	
	Education & Training	935	800	820	
	Telephone, Internet	1,087	1,279	1,500	
	Engineer, Architect	-	732	7,500	
	Other Professional Services	4,117	6,192	8,930	
	Repair & Maintenance-Pumps	33,717	31,686	43,950	
	Repair & Maint. - Vehicles	1,416	8,608	1,500	
	Repair & Maint. - Other Equip.	-	-	1,000	
	Office Supplies	-	162	150	
	Operating Supplies	2,672	847	1,200	
	Chemicals	109,792	115,000	115,000	
	Clothing & Uniforms	885	1,011	1,330	
	Gasoline	5,066	5,123	8,000	
	Consumable Tools	365	500	500	
	Supplies for Resale (Pumps)	-	-	-	
	Commercial Insurance	5,116	5,400	5,400	
	Depreciation	247,712	250,000	265,000	
		\$ 483,075	\$ 506,268	\$ 546,094	
Capital Expenses:					
	Impr. Other Than Building	\$ 186,746	\$ 215,000	\$ 508,323	
	Machinery & Equipment	-	-	-	
	Transportation Equipment	-	-	-	
		\$ 186,746	\$ 215,000	\$ 508,323	
Net Change in Net Position		(5,457)	(6,477)	(100,807)	
Unrestricted Net Position		1,591,644	1,620,167	1,276,037	
Invested in Capital Assets		836,632	801,632	1,044,955	
Net Position, June 30		\$ 2,428,276	\$ 2,421,799	\$ 2,320,992	

Budget Summary - State Street Aid

City of Belle Meade 3 Year Budget Comparison 2022-2024 121-STATE STREET AID

		2021/2022 Actual	2022/2023 Actual for 9 months, estimate for 3 months	2023/2024 Proposed
Revenues:				
	Gasoline & Motor Fuel Tax	\$ 101,676	\$ 92,845	\$ 101,535
	Interest Earnings	-	-	-
		\$ 101,676	\$ 92,845	\$ 101,535
Operating Expenses:				
Highways, Streets & Roadways				
	Street Lighting	\$ 59,126	\$ 61,200	\$ 67,500
	Repair & Maint. - R-O-W	32,967	30,485	34,035
	Repair & Maint. - Other	-	-	-
		\$ 92,093	\$ 91,685	\$ 101,535
Net Change in Fund Balance				
		9,584	1,160	0
Fund Balance, June 30				
		\$ 162,354	\$ 163,514	\$ 163,514

Budget Summary - Beautification Fund

City of Belle Meade 3 Year Budget Comparison 2022-2024 123-BEAUTIFICATION FUND

		2021/2022 Actual	2022/2023 Actual for 9 months, estimate for 3 months	2023/2024 Proposed
Revenues:				
Contributions				
	Grant Revenue	\$ -	\$ -	\$ -
	Ceres Memorials	500	400	500
	Ceres Society Dues	105,070	75,890	75,000
	Interest Earnings	515	2,000	2,000
		\$ 106,085	\$ 78,290	\$ 77,500
Operating Expenses:				
Parkways & Boulevards				
	Public Relations	\$ 797	\$ 3,817	\$ 4,000
	Repair & Maintenance	10,980	10,740	11,000
	Horticultural Supplies, Svcs.	47,350	46,249	46,575
		\$ 59,127	\$ 60,805	\$ 61,575
Capital Expenses:				
	Other Improvements	-	-	50,000
		\$ -	\$ -	\$ 50,000
Net Change in Fund Balance				
		\$ 46,957	\$ 17,485	\$ (34,075)
Fund Balance, June 30				
		\$ 198,685	\$ 216,170	\$ 182,095

Line-Item Budget- General Fund

City of Belle Meade FY 2023-2024 110 - General Fund

ACCT #	ACCOUNT NAME AND DESCRIPTION	SUBTOTAL	LINE-ITEM TOTAL
REVENUES			
31100	PROPERTY TAXES, CURRENT Tax on property - based on 2023 assessment (.50)	3,324,747	\$ 3,324,747
31112	PERSONAL PROPERTY TAXES Tax on personal business property - based on tax roll	4,485	\$ 4,485
31120	PUBLIC UTILITIES PROPERTY TAX (Ad-Valorum taxes) Based on tax roll	3,225	\$ 3,225
31300	INTEREST, PENALTY, COURT COSTS ON DELINQ. TAXES Taxes are delinquent after Feb. 28 each year	3,000	\$ 3,000
31511	IN LIEU OF TAX - ELECTRIC UTILITIES Nashville Electric Service - Budget based on prior years receipts	5,000	\$ 5,000
31910	FRANCHISE TAXES From Metro Nashville (based on 3-year average and economic adjustment for current year)	80,000	\$ 80,000
31980	MIXED DRINK TAXES Based on average of actual collections - (3 previous years and economic adjustment for current year)	60,000	\$ 60,000
32610	BUILDING PERMIT FEES Based on average of actual collections - 3 previous years	350,000	\$ 350,000
32650	STREET CUT, EXCAVATING, BLASTING PERMIT FEES \$500 permit, estimate 19 permits	9,500	\$ 9,500
32660	ZONING APPEALS FEES Based on average of actual collections - 3 previous years	30,000	\$ 30,000
32690	GRADING, DEMOLITION, OTHER PERMIT FEES Based on average of actual collections - 3 previous years	5,000	\$ 5,000
33510	STATE SALES TAX Based on average of actual collections - 3 previous years and per capita amount of \$120	348,120	\$ 348,120
33530	STATE BEER TAX Based on average of actual collections - 3 previous years and per capita amount of \$.46	1,334	\$ 1,334
33552	STATE-CITY STREETS & TRANSPORTATION (Gasoline Inspection Fee) Per capita amount of \$1.83	5,309	\$ 5,309
33565	SPORTS BETTING TAX Based on estimated per capita amount of \$1.00	2,901	\$ 2,901
33591	GROSS RECEIPTS - TVA Based on estimated per capita amount of \$12.00	34,812	\$ 34,812

33800	Local Revenue Allocations - Road Maintenance	\$	323,191
	Metro MOU - based on CPI annual increase/decrease (original amount)		323,191
34200	PUBLIC SAFETY CHARGES FOR SERVICES	\$	40,000
	Revenue from Police off-duty (offsets P/R exp. & depr. officers are paid \$40/hr.)		40,000
34312	STORMWATER USER FEES	\$	308,200
	Residential collections		297,900
	Commercial collections		7,800
	EPSC Fines		2,500
35110	CITY COURT FINES & COSTS	\$	235,000
	Collections estimated based on average of 3 previous years		235,000
36000	OTHER REVENUES	\$	371,176
	PEP Safety Grant		1,000
	Voting rental		300
	Recycle trash cans @ \$20 each		360
	VCIF grant revenue		73,516
	ARPA grant revenue (\$848,008 total)		50,000
	TDOT grant revenue (\$781,828 total)		200,000
	THSO grant revenue		46,000
36100	INTEREST REVENUE	\$	260,000
	LGIP		200,000
	CD Laddering program		60,000
37950	CONTRIBUTIONS - EMPLOYEE FUND	\$	20,000
	Donations from citizens and revenue from our snack machine		20,000
TOTAL REVENUES		\$	5,825,001
EXPENSES			
ADMINISTRATION			
41000-110	SALARIES	\$	342,567
	Manager, Recorder, Finance Dir., P/T Administrative Assistant		338,167
	Longevity payments at \$100 per year of service		400
	Overtime - Recorder, estimated at 7 hours/month		4,000
41000-141	SOCIAL SECURITY TAX	\$	26,206
	Estimated taxes at 7.65% of gross wages		26,206
41000-142	HEALTH & DENTAL INSURANCE	\$	42,339
	Health & dental insurance for 3 F/T employees - City portion		40,416
	Health & dental insurance - 0 retirees - City portion		-
	Life & accident insurance		1,923
41000-143	RETIREMENT	\$	27,405
	8% Finance Director & City Recorder 401K		27,405
41000-148	EDUCATION & TRAINING - ADMIN.	\$	8,350
	TAMCAR Fall/Spring conferences, CMC Certification Program TAMCAR (City Recorder)		600
	CMFO required Continuing Education /Course registration/Classes		2,000
	TGFOA Fall & Spring conference (Finance Director)		700
	TCMA conference (City Manager)		1,800

	ICMA conference (City Manager)	3,000		
	TML conference (City Manager)	250		
41000-149	EMPLOYEE FUND EXPENSES		\$	20,000
	These expenses do not come out of the General Fund - they are paid with revenue from donations from citizens. Expenses include holiday dinners, employee gift certificates, snacks for vending machine, flowers & gifts for sick employees, family members.			
		20,000		
41000-220	PRINTING, COPYING, POSTAGE, PROMOTIONS		\$	23,050
	Annual postage	6,500		
	Postage meter annual lease	2,475		
	Newsletter printing	4,380		
	Other printing - letterhead, envelopes, forms, checks, etc.	2,000		
	New resident packet/welcome kits	350		
	Codification of City Code Book	1,900		
	Copy machine maintenance contract & lease agreement	4,800		
	Publicity: Signs, banners, website photos, promotional	500		
	Subscriptions: Nashville Business Journal	145		
41000-230	MEMBERSHIP DUES		\$	4,623
	Tennessee Municipal League	1,061		
	Regional Transportation Authority	500		
	Greater Nashville Regional Council	931		
	Tennessee Secretary of State	20		
	TNPRIMA (City Manager)	75		
	TMAA (City Attorney)	125		
	TGFOA (Finance Director)	60		
	TAMCAR (City Recorder)	35		
	TCMA (City Manager)	353		
	ICMA (City Manager)	1,128		
	AGA (Finance Director)	105		
	Sam's	50		
	Costco	180		
41000-231	PUBLICATION OF LEGAL NOTICES		\$	1,600
	Bid notices and annual budget ad (newspaper)	1,400		
	Public Hearing Notices, Other	200		
41000-240	UTILITY SERVICES		\$	34,800
	Electric, Gas, Water - City Hall & Maintenance Garage	34,800		
41000-245	TELEPHONE, INTERNET, WEBSITE		\$	78,724
	City Hall phones	4,560		
	City Manager phone	720		
	Comcast internet	2,545		
	Local Government Software/Hardware Support & Fixed Assets CS	21,600		
	Web hosting (Element 47)	1,975		
	Zoom	350		
	Phone system support	500		
	EMMA	528		
	Office 365 and Windows 10 licenses	7,878		

	SSL, domain renewal, antivirus license, dark web monitoring, server maintenance - Keystone	10,800		
	Desktop support - Keystone	5,000		
	Adobe Software	1,200		
	Fortress Security (NextGen server)	300		
	Champs Live Streaming	3,000		
	GoGov - push notification service	2,568		
	MTAS web hosting	200		
	New website & permitting software	15,000		
41000-250	PROFESSIONAL SERVICES		\$	152,500
	Annual financial audit	22,500		
	Crosswalk integration (with audit firm, new requirement)	5,000		
	City attorney	70,000		
	Consultant - Zoning code review & rewrite	50,000		
	Insurance agent	5,000		
41000-261	REPAIR & MAINTENANCE - VEHICLES		\$	1,028
	Routine maintenance to admin vehicle/Verizon Connect (GPS)	1,028		
41000-262	REPAIR & MAINTENANCE - MACHINERY, EQUIPMENT		\$	8,745
	Generator - maintenance contract & repairs	3,665		
	HVAC - maintenance contract & repairs	3,580		
	Other equipment repairs	1,500		
41000-266	REPAIR & MAINTENANCE - BUILDINGS		\$	30,044
	Office cleaning contract, and doorway mats	23,488		
	Additional carpet and window cleaning	1,200		
	Restroom & kitchen paper/cleaning supplies	3,000		
	Pest control	356		
	Plumbing, electrical, hardware supplies	2,000		
41000-280	TRAVEL, LODGING, MEALS		\$	3,700
	Out of town conferences for City Manager, City Recorder, Finance Director	2,200		
	Commissioners' Retreat	1,500		
41000-310	OFFICE SUPPLIES, REFRESHMENTS, MISCELLANEOUS		\$	17,900
	Office supplies, small office equipment	6,000		
	Coffee & related, kitchen supplies, water	6,500		
	Office furnishings	4,000		
	Document shredding service	600		
	Free Shred Day for Residents	800		
41000-331	GASOLINE		\$	240
	Estimated 60 gallons @ \$4.00 per gallon	240		
41000-510	INSURANCE		\$	127,200
	PEP - liability, property, & workers compensation	100,395		
	Flood insurance	16,005		
	Long-term disability for employees	10,800		
41000-555	BANK SERVICE CHARGES		\$	400
	Checking accounts - Truxton and First Horizon	400		
41000-691	CREDIT CARD PROCESSING FEES		\$	2,500

	Monthly fees from card service processor	2,500	
	SUBTOTAL ADMINISTRATIVE EXPENSES		\$ 953,921
	TAX ADMINISTRATION		
41550-596	Property Tax Refunds		\$ 2,000
	Judgements from State of TN from property tax appraisal appeals	2,000	
	SUBTOTAL TAX ADMINISTRATION EXPENSES		\$ 2,000
	CITY HALL BUILDINGS		
41810-266	REPAIR & MAINTENANCE - BUILDINGS		\$ 28,000
	Flooring for City Hall	25,000	
	Miscellaneous repairs	3,000	
	SUBTOTAL CITY HALL BUILDINGS EXPENSES		\$ 28,000
	PUBLIC SAFETY		
42100-110	SALARIES		\$ 1,372,887
	Chief, Lieutenant, Investigator, Officers, dispatch, clerk	1,285,957	
	Early retirement & leave payout	-	
	Longevity Pay	16,700	
	Overtime estimate	7,500	
	Part-time dispatchers, Judge, officers	62,730	
42100-141	SOCIAL SECURITY TAX		\$ 105,883
	Tax on all gross wages & Longevity	105,026	
	7.65% of state In-Service payment of \$11,200	857	
42100-142	HEALTH & DENTAL INSURANCE		\$ 256,396
	Health and dental insurance - F/T employees - City portion	233,468	
	Health & dental insurance - 2 retirees - City portion	13,327	
	Life & accident insurance	9,601	
42100-143	RETIREMENT		\$ 106,907
	8.71% of all F/T salaries & longevity TCRS (Legacy Plan)	53,205	
	5-8% of salaries - 401K Plan	53,702	
42100-148	EDUCATION & TRAINING - POLICE		\$ 28,526
	TACP Conference (Chief & Lieutenant)	350	
	LEACT Conference	200	
	Educational Reimbursement Program	17,904	
	V-academy - online training for officers	748	
	Off-Site Training for officers	3,000	
	TIBRS, TIES, NCIC, APCO Dispatch training	2,074	
	Travel, Meals, Lodging	1,250	
	Firearms - (3) qualifications and (1) set duty ammunition	3,000	
42100-151	SOCIAL SECURITY TAX - SECONDARY EMPLOYMENT		\$ 3,060
	7.65% of secondary employment (off-duty) wages	3,060	
42100-165	COURT COSTS		\$ 13,529
	Printing - thermal paper for E-tickets	1,000	
	Attorney fees for traffic court appeals	3,400	
	Court supplies, publications, dues	950	
	Connection to RMS system for traffic court	450	
	CTRIS Local Government Software	7,729	

42100-188	SECONDARY EMPLOYMENT WAGES	\$	40,000
	Estimate of 1,000 hours at \$40/hour - paid to officers	40,000	
42100-230	PUBLICITY, SUBSCRIPTIONS, DUES	\$	2,265
	Tennessee Association of Chiefs of Police Dues (Chief and Lieutenant)	450	
	ROCIC Membership dues	300	
	LEACT dues	300	
	LESO Program dues	400	
	State Accreditation	650	
	National Child Safety Certification	165	
42100-245	TELEPHONE, INTERNET CONNECTIONS	\$	48,764
	Police department phone and fax lines	3,600	
	Cell phones: Chief, dispatch emergency cell phone	3,600	
	PowerDMS accreditation management support	2,808	
	Tennessee Portal Project	165	
	TBI connection fee	2,240	
	E-Agent software for TBI connection	1,900	
	TNCRIM	135	
	IT consulting for computer issues	2,000	
	LEADS online (pawn shop transactions search)	2,419	
	Tyler Technologies E-ticket software license and support	2,610	
	Omnigo support for records management system	18,077	
	RevCord Voice and Data support	1,332	
	Microsoft Planet Technologies	7,878	
42100-261	REPAIR & MAINTENANCE - VEHICLES	\$	55,076
	Oil changes - 17 vehicles	3,570	
	Tires, rotations, alignments	11,730	
	Brakes	4,400	
	Verizon Connect for tablet	3,876	
	Miscellaneous repairs (wipers, lights, tune-up, etc.)	2,000	
	Emergency, out of warranty, other	29,500	
42100-262	REPAIR & MAINTENANCE- VIDEO SURVEILLANCE SYSTEM	\$	53,900
	Repair, maintenance, IT services	40,500	
	VSS extra trip charge	2,000	
	Software licensing	11,400	
42100-269	REPAIRS & MAINTENANCE - OTHER SERVICES	\$	19,286
	Radio repair for Motorola radios	5,094	
	User fee to ITS Department	10,032	
	Radar re-certification	560	
	In-car video camera, radar repairs	2,000	
	Radio batteries	600	
	General equipment maintenance	1,000	
42100-320	OPERATING SUPPLIES	\$	9,710
	Community Outreach Programs	800	
	Office supplies, first aid supplies, traffic cones	5,000	
	Glock 45 Handguns - upgrade (net of trade-in)	3,910	
42100-326	CLOTHING & UNIFORMS	\$	17,580
	(16) officers @ \$500 each, (2) part-time officer @ \$250 each	8,500	

	(4) Dispatchers @ \$250 each, (3) part-time dispatchers @ \$150 each	1,450		
	Emergency, badges, holsters, miscellaneous	2,630		
	(5) bullet resistant vests	4,000		
	PEP Grant Safety Equipment Match	1,000		
42100-331	GASOLINE		\$	78,000
	(17) gasoline vehicles - approximately 19,500 gallons @ \$4.00/gallon less employee reimbursement	78,000		
42100-390	DETECTIVE		\$	3,880
	Cell phone	480		
	Lexis Nexis	2,400		
	Travel, research, supplies	1,000		
	SUBTOTAL PUBLIC SAFETY			\$ 2,215,649
	BUILDING & ZONING			
42420-110	SALARIES		\$	78,750
	Wages	78,750		
	Longevity	-		
42420-141	SOCIAL SECURITY TAX		\$	6,024
	Estimated taxes on gross wages, longevity	6,024		
42420-142	HEALTH & DENTAL INSURANCE		\$	10,420
	Health & dental insurance - City portion	9,916		
	Life & accident insurance	504		
42420-143	RETIREMENT		\$	6,859
	8.71% of salaries & longevity payments TCRS	6,859		
42420-148	EDUCATION & TRAINING		\$	2,900
	Continuing education required for certification, TCMA conference	2,900		
42420-230	SUBSCRIPTIONS, DUES		\$	2,007
	TN AFPM (Association Flood Plain Management) dues	50		
	MTCOA dues	40		
	ICC (International Code Council) dues	270		
	TN Stormwater Management Association dues (1/2 cost split with Streets Department)	300		
	Evernote annual renewal	75		
	Verizon Connect for tablet	1,272		
42420-250	PROFESSIONAL SERVICES		\$	41,500
	BZA sign printing, engineering consulting services, HZC signs, consultants	41,500		
42420-261	REPAIR & MAINTENANCE - VEHICLES		\$	600
	Estimated routine repairs	600		
42420-326	CLOTHING & UNIFORMS		\$	700
	Logo shirts, pants	700		
42420-325	SUPPLIES		\$	2,000
	Miscellaneous meeting supplies	2,000		
42420-331	GASOLINE		\$	1,000
	Estimated 250 gallons @ \$4.00 per gallon	1,000		
	SUBTOTAL BUILDING & ZONING			\$ 152,761
	HIGHWAYS & STREETS			
43100-110	SALARIES		\$	155,171

	Wages - Public Works Director & Assistant Public Works	152,071		
	Longevity	3,100		
43100-141	SOCIAL SECURITY TAX		\$	11,871
	7.65% on all gross wages and longevity	11,871		
43100-142	HEALTH & DENTAL INSURANCE		\$	32,177
	Health and dental insurance - City portion	31,088		
	Life & accident insurance	1,089		
43100-143	RETIREMENT		\$	13,515
	8.71% of salaries & longevity payments TCRS (Legacy Plan)	13,515		
43100-148	EDUCATION & TRAINING - STREETS DEPT.		\$	2,785
	TN AFPM (Association Flood Plain Management) dues	25		
	TN Stormwater Management Association dues (1/2 cost split with Zoning department)	150		
	TNAPWA (American Public Works Association) dues	450		
	TWWA (TN Wastewater Association) dues	10		
	State of TN wastewater management certification	150		
	TCAPWA annual conference	1,000		
	Other required training and travel to maintain certifications	1,000		
43100-261	REPAIR & MAINTENANCE - VEHICLES		\$	3,500
	Routine items for Public Works trucks/Verizon Connect (GPS)	3,500		
43100-262	REPAIR & MAINTENANCE - OTHER MACHINERY		\$	750
	Repairs to large tools and equipment, including forklift	750		
43100-265	REPAIRS & MAINTENANCE - STREET SIGNS		\$	4,000
	Repairs to existing signs, replacements for damaged signs, poles	4,000		
43100-269	REPAIR & MAINTENANCE - OTHER		\$	117,900
	Street Maintenance Contract work & miscellaneous maintenance	40,000		
	Culvert cleaning, CCTV, and engineering fees	15,500		
	Snow Removal	60,000		
	Tennessee One Call tickets	2,400		
43100-326	CLOTHING & UNIFORMS		\$	4,890
	Uniforms - 5 per week from Unifirst; 1 Carhart Jacket	1,290		
	Shoes - 4 pair	700		
	Cell phone, Verizon connection	2,700		
	Miscellaneous	200		
43100-331	GASOLINE		\$	8,600
	(2) Pick-up trucks - approximately 2,150 gallons @ \$4.00/gallon less employee reimbursement	8,600		
43100-340	SUPPLIES - REPAIR & MAINTENANCE		\$	3,000
	Small hand tools, hardware, rags, propane, gloves, misc.	3,000		
SUBTOTAL HIGHWAYS & STREETS			\$	358,159
STORMWATER				
43150-256	CONSULTANT'S SERVICES		\$	72,960
	MS4 Permit fee, paid to State of TN	3,460		
	EPSC inspections	8,500		
	Stream Monitoring, NPDES Annual Report, ESRI, other engineering services	61,000		

43150-269	REPAIR & MAINTENANCE - OTHER		\$	160,000
	Minor stormwater repairs, culvert cleaning	20,000		
	Creek debris removal maintenance work	140,000		
	SUBTOTAL STORMWATER		\$	232,960
WASTE COLLECTION				
43230-249	DUMPSTER SERVICES		\$	27,560
	(3) Trash dumpsters behind City Hall	18,000		
	(2) Cardboard dumpsters behind City Hall	7,560		
	Extra recycle trash cans and labels	1,000		
	Extra pick-up, week of Christmas - New Years	1,000		
43230-269	BRUSH COLLECTION / CHIPPER, TREE WORK		\$	222,240
	Brush collection & chipper contract	207,240		
	Emergency tree work, storm cleanup	15,000		
43230-290	TRASH COLLECTION		\$	384,000
	Once-weekly trash pick-up & recycle pick-up	384,000		
	SUBTOTAL WASTE COLLECTION		\$	633,800
PARKWAYS & BOULEVARDS				
44730-242	WATER FOR IRRIGATION		\$	55,000
	1/2 Watering truck and all irrigation	55,000		
44730-260	REPAIR & MAINTENANCE - OTHER		\$	18,000
	Install & store backflow, turf maintenance, irrigation repairs, back flow preventers repairs	18,000		
44730-321	HORTICULTURAL SUPPLIES & SERVICES		\$	145,000
	Landscape maintenance contract @ \$6,995/month	83,940		
	Extra supplies, services outside of contract, dirt work	6,060		
	Survey and clearing donated land	55,000		
	SUBTOTAL PARKWAYS & BOULEVARDS		\$	218,000
	TOTAL OPERATING EXPENSES		\$	4,795,250

CAPITAL EXPENSES

Line-Item Budget- Sewer Fund

City of Belle Meade FY 2023-2024 412 - Sewer Fund

ACCT #	ACCOUNT NAME AND DESCRIPTION	SUBTOTAL	TOTAL
REVENUES			
32630	SEWER PERMIT FEES	\$	1,600
	Charged when City installs new or relocates existing sewer grinder pump system (8 @ \$200)	1,600	
36100	INTEREST EARNINGS	\$	40,000
	Interest earned on balance of reserves in LGIP	40,000	
37230	SEWER USER FEE	\$	506,837
	Revenues collected by Metro Water and reimbursed, less 10% administrative fee. Sewer user rate of \$3.26 per 100 ccf	506,837	
37294	INSTALLATION CHARGES	\$	55,850
	(8) New sewer pump stations purchased for resale to homeowners. A handling fee per station is added to cost.	51,850	
	Cables, misc. parts for resale	4,000	
37296	SEWER ACCESS FEES	\$	16,000
	\$2,000 fee required when new pump station is installed estimated at (8) this year	16,000	
33400	OTHER REVENUES	\$	333,323
	TDEC grant revenue (\$666,646 total)	333,323	
	TOTAL REVENUES	\$	953,610
EXPENSES			
52210-110	SALARIES	\$	56,331
	Wages - Collections Operator	52,880	
	Overtime, estimated at 7 hours/month	3,051	
	Longevity	400	
52210-131	TERMINAL AND SICK LEAVE	\$	4,001
	Accrued sick leave payable to the employee upon separation	4,001	
52210-133	VACATION LEAVE	\$	2,000
	Accrued vacation leave payable to the employee upon separation	2,000	
52210-141	SOCIAL SECURITY TAX	\$	4,309
	Estimated taxes on all gross wages, longevity	4,309	
52210-142	HEALTH & DENTAL INSURANCE	\$	13,166
	Health and dental insurance	12,761	
	Life & accident insurance	405	
52210-143	RETIREMENT	\$	4,506
	8% of salaries & longevity payments 401K	4,506	
52210-148	EDUCATION & TRAINING - SEWER DEPT.	\$	820
	Travel, lodging, meals for training	500	

	TAUD annual conference	95		
	TNEPSC training	125		
	State of TN wastewater management certification	100		
52210-245	TELEPHONE, INTERNET		\$	1,500
	Mobile phone and Verizon connection	1,500		
52210-254	PROFESSIONAL SERVICES - ARCHITECT, ENGINEER, ETC.		\$	7,500
	Engineering services	7,500		
52210-259	OTHER PROFESSIONAL SERVICES		\$	8,930
	Semi-annual wastewater testing	3,450		
	State Division of Water Pollution Control - annual maintenance fee	1,380		
	Satellite telemetry annual support (for 5 underground odor tanks)	2,100		
	Residential grinder telemetry	1,200		
	TAUD dues	800		
52210-260	REPAIR & MAINTENANCE - GRINDER PUMP SYSTEM		\$	43,950
	Grinder pump rebuilds	17,000		
	Pump truck, plumbing, electrical contractors, and labor to assist with installs	13,100		
	Parts, hardware, miscellaneous repair items	950		
	Jefferson sales - replacement pump for odor tanks	900		
	Certified Labs - repair parts	7,000		
	(5) Telemetry upgrade to E-1 pump systems	5,000		
52210-261	REPAIR & MAINTENANCE - VEHICLES		\$	1,500
	Routine items for large service truck; small truck oil changes	1,500		
52210-262	REPAIR & MAINTENANCE - OTHER EQUIPMENT		\$	1,000
	Miscellaneous repairs	1,000		
52210-310	OFFICE SUPPLIES		\$	150
	Forms, printing, toner, and other misc. office supplies	150		
52210-320	OPERATING SUPPLIES		\$	1,200
	Disposable coveralls, latex gloves, disposable wipes, hardware, rags	1,200		
52210-322	CHEMICALS		\$	115,000
	Odor treatment for 5 underground tanks, Millrace, Parkhill, Clarendon, Westview & Lynwood/Westview, 4 times per year, averages 4,000 gallons each time @ \$6.00/gal; bio packs (\$8,000); caustic soda	115,000		
52210-326	CLOTHING & UNIFORMS		\$	1,330
	Uniforms - 5-6 per week from Unifirst	630		
	Boots - 2 pair	350		
	Bib overalls and jacket- 1 pair and miscellaneous	350		
52210-331	GASOLINE		\$	8,000
	(2) Sewer Dept. trucks - approximately 2,000 gallons @ \$4.00/gallon	8,000		
52210-341	CONSUMABLE TOOLS		\$	500

	Small hand tools	500		
52210-510	INSURANCE		\$	5,400
	Property, equipment, auto, liability, workers compensation	5,400		
52210-540	DEPRECIATION EXPENSE		\$	265,000
	Depreciation of sewer system equipment	265,000		
	TOTAL OPERATING EXPENSES		\$	546,094
CAPITAL EXPENSES				
52210-930	IMPROVEMENTS OTHER THAN BUILDING		\$	508,323
	Asset management software (TDEC grant)	333,323		
	Air relief valves (5)	15,000		
	New pump systems reimbursed by homeowner (8)	60,000		
	Grinder pump replacements	100,000		
	TOTAL CAPITAL EXPENSES		\$	508,323
	NET INCREASE (DECREASE) TO NET POSITION		\$	(100,807)
	TRANSFER FROM RESERVES		\$	100,807
	NET INCREASE (DECREASE) TO NET POSITION		\$	(0)

Line-Item Budget- Beautification Fund

City of Belle Meade FY 2023-2024 123 - Beautification Fund

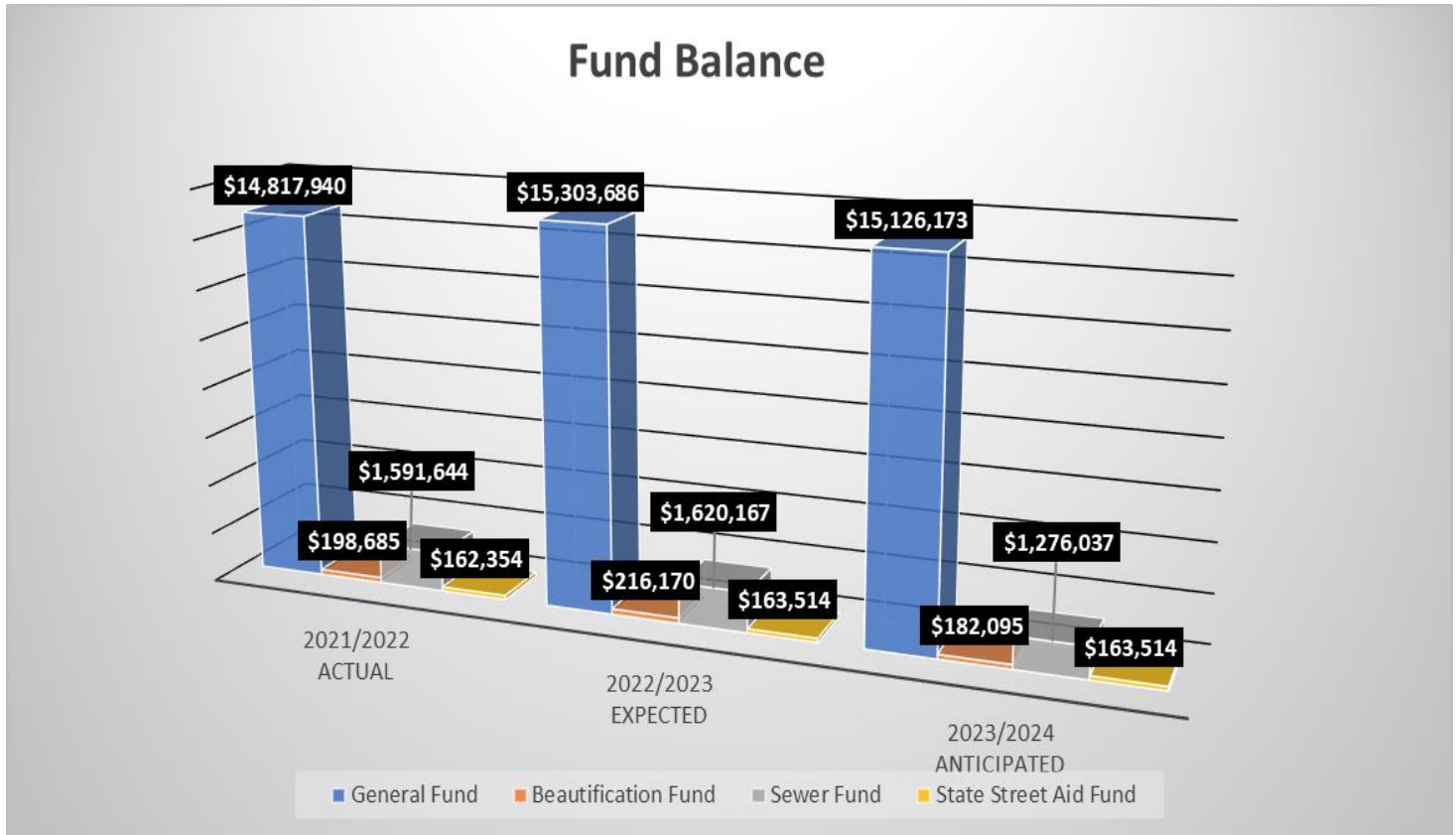
ACCT #	ACCOUNT NAME AND DESCRIPTION	SUBTOTAL	TOTAL
REVENUES			
36100	INTEREST EARNINGS		\$ 2,000
	Interest on checking	2,000	
36730	CONTRIBUTIONS - MEMORIALS		\$ 500
	Memorial donations - based on experience	500	
37950	CONTRIBUTIONS - CERES		\$ 75,000
	Ceres Society - based on previous three years receipts	75,000	
	TOTAL REVENUES		\$ 77,500
EXPENSES			
44730-236	PUBLIC RELATIONS		\$ 4,000
	Promotional mailings, other publicity, or Ceres event	4,000	
44730-260	REPAIR & MAINTENANCE SERVICES		\$ 11,000
	1/2 Watering truck	11,000	
44730-321	HORTICULTURAL SUPPLIES & SERVICES		\$ 46,575
	Holiday wreaths for street signs	5,000	
	Bedding plants, bulbs, new and replacement trees	40,000	
	Boxwood treatments (3 @ \$525 each)	1,575	
	TOTAL OPERATING EXPENSES		\$ 61,575
CAPITAL EXPENSES			
44730-930	IMPROVEMENTS OTHER THAN BUILDING		\$ 50,000
	Landscaping for Master Plan projects	50,000	
	TOTAL CAPITAL EXPENSES		\$ 50,000
	TRANSFER FROM RESERVES		34,075
	NET INCREASE (DECREASE) TO FUND BALANCE		\$0

Line-Item Budget- State Street Aid Fund

City of Belle Meade FY 2023-2024 121 - State Street Aid

ACCT #	ACCOUNT NAME AND DESCRIPTION	SUBTOTAL	TOTAL
REVENUES			
33551	GASOLINE & MOTOR FUEL TAXES	\$	101,535
	Per capita amount of \$35.00 budgeted by state legislature	101,535	
	TOTAL REVENUES	\$	101,535
EXPENSES			
43120-247	STREET LIGHTING	\$	67,500
	Monthly payments to NES for streetlights	67,500	
43120-268	REPAIR & MAINTENANCE - ROADS & R-O-W's	\$	34,035
	Monthly payments to NES for Video Surveillance to run 21 locations (Verizon)	7,510	
	Monthly payments for cellular connectivity of 25 locations	8,285	
	Street Sweeping Contract at \$1,520/month	18,240	
	TOTAL OPERATING EXPENSES	\$	101,535
CAPITAL EXPENSES			
43120-930	IMPROVEMENTS OTHER THAN BUILDING	\$	-
		-	
	TOTAL CAPITAL EXPENSES	\$	-
	NET INCREASE (DECREASE) TO FUND BALANCE	\$	0

Fund Balance



	General Fund	Beautification Fund	Sewer Fund	State Street Aid Fund
ANTICIPATED FUND BALANCE JUNE 30, 2023	\$ 14,817,940	\$ 198,685	\$ 2,428,276	\$ 162,354
Add: Proposed Operating Revenues	5,825,000	77,500	953,610	101,535
Deduct:				
Proposed Operating Expenditures (less depr.)	4,795,250	61,575	281,094	101,535
Proposed Capital Items FY 2024	1,207,264	50,000	508,323	-
ANTICIPATED FUND BALANCE JUNE 30, 2024	14,640,426	164,610	2,592,469	162,354
One year's operating expenses (103% of proposed)	4,939,107	-	289,527	-
Reserves for unfunded pension liability	-	-	-	-
Reserves for compensated absences	217,500	-	4,850	-
Debt Service	-	-	-	-
Designated for Stormwater (user fees)	308,200	-	-	-
Designated for Streets (franchise fees)	80,000	-	-	-
Reserves for Projected Capital Items, FY 2024-2028	4,363,688	-	1,679,615	-
UNASSIGNED FUND BALANCE JUNE 30, 2024	4,731,931	164,610	618,477	162,354

5 Year Capital Improvement Plan

City of Belle Meade CAPITAL IMPROVEMENT PLAN (CIP) FISCAL YEARS 2024 - 2028

DESCRIPTION/ FUND	Projected FY 2023-24	Projected FY 2024-25	Projected FY 2025-26	Projected FY 2026-27	Projected FY 2027-28
GENERAL FUND					
Fleet Replacement - Admin. & Building Insp.			20,000		
Fleet Replacement - Police Department	183,896	193,091	202,745	106,441	111,763
Fleet Replacement - Streets Department		35,000	35,000		
Machinery/Equip. - Admin. - Computer replacements & electronic security system	21,784				
Machinery/Equip.- Police Dept. - Video security system	17,326	50,000	52,500	55,125	57,881
Machinery/Equip.- Police Dept. - UTV & Starchase	96,386	32,000	33,600	37,044	42,883
Machinery/Equip.- Bldg and Zoning					
Machinery/Equip.- Streets Dept.					
Streets Dept - Impr. Other than Bldg. - Street paving, sidewalk, Infrastructure Impr.	497,872	300,000	315,000	330,750	347,288
Streets Dept- Impr. Other than Bldg.- Master plan	240,000	500,000	525,000	551,250	578,813
Stormwater Dept.- Capital Impr. /Infrastructure Impr.	50,000	52,500	55,125	57,881	60,775
TOTAL	\$1,107,264	\$1,162,591	\$1,238,970	\$1,138,492	\$1,199,403
STATE STREET AID FUND					
TOTAL	\$0	\$0	\$0	\$0	\$0
BEAUTIFICATION FUND					
Parkways & Boulevards - Impr. Other than Bldg.	\$50,000				
TOTAL	\$50,000	\$0	\$0	\$0	\$0
SEWER FUND					
Fleet Replacement		35,000			
New grinder pump replacements - approx 40 per year	100,000	105,000	115,763	134,010	162,889
Pump System (tank, pumps, connectors) purchased by homeowners/contractors -8-10 per year	60,000	63,000	69,458	80,406	97,734
Asset management software	333,323	80,000	84,000	88,200	92,610
Air Relief Valves	15,000				
TOTAL	\$508,323	\$283,000	\$269,220	\$302,615	\$353,233
TOTAL ALL FUNDS	\$1,665,587	\$1,445,591	\$1,508,190	\$1,441,107	\$1,552,636

City of Belle Meade
CAPITAL IMPROVEMENT PLAN (CIP)
FISCAL YEARS 2024 - 2028

DETAIL DESCRIPTION/ FUND	Projected FY 2023-24	Projected FY 2024-25	Projected FY 2025-26	Projected FY 2026-27	Projected FY 2027-28
GENERAL FUND					
Fleet Replacement - Admin. & Building Insp.			bldg insp. Car		
Fleet Replacement - Police Department	Police vehicles (4)	Police vehicles (4)	Police vehicles (4)	Police vehicles (2)	Police vehicles (2)
Fleet Replacement - Streets Department		Truck-Nathan	Truck-Larry		
Machinery/Equip. - Admin.	Computer replacements & electronic security system				
Machinery/Equip.- Police Dept. - Video Security System	Upgrades/Repl. - Older Cameras	Upgrades/Repl. - Older Cameras	Upgrades/Repl. - Older Cameras	Upgrades/Repl. - Older Cameras	Upgrades/Repl. - Older Cameras
Machinery/Equip.- Police Dept.	UTV & Starchase	Car Radios & Handhelds (4)	Equipment replacements/ upgrades	Equipment replacements/ upgrades	Equipment replacements/ upgrades
Machinery/Equip.- Building Inspection/Zoning					
Machinery/Equip.- Streets Dept.					
Streets Dept - Impr. Other than Bldg. - Street Paving, Infrastructure Impr.	Paving Reserve & sidewalk	Paving Reserve	Paving Reserve	Paving Reserve	Paving Reserve
Streets Dept- Impr. Other than Bldg.- Sidewalks	Master Plan	Master Plan	Master Plan	Master Plan	Master Plan
Stormwater Dept.- Capital Impr. /Infrastructure Impr.	Walnut Drive stormwater improvement	Reserve	Reserve	Reserve	Reserve
BEAUTIFICATION FUND					
Parkways & Boulevards -	Landscaping	Landscaping	Landscaping	Landscaping	Landscaping
SEWER FUND					
Fleet Repl. - Sewer		Truck-Dylan			
Sewer Grinder Pump Repl.	40 replacement pumps per year; budget increased by 5% each year purchased by homeowners/contractors - 10 per year				
Pump System (tank, pumps, connectors)					
Capital Impr. /Infrastructure Impr. - Sewer	Asset Management software	Other Capital Improvements	Other Capital Improvements	Other Capital Improvements	Other Capital Improvements