



TOWN OF
Poolesville
MARYLAND

FY 2016 Budget

Adopted May 18, 2015

THE TOWN OF POOLSVILLE

FY 2016 Budget

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Printed: 6-Apr-16

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Executive Summary

Adopted May 18, 2015

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The Draft Fiscal Year 2016 Budget is prepared and will be adopted by the Commissioners of Poolesville in accordance with State and local laws. The budget process will include specific budget hearings allowing the citizens the opportunity to provide input and to learn of the Commissioner's priorities and what the public believes should be the major focus areas of the Town. Following the hearing process, the Commissioners will evaluate citizen input, make adjustments as necessary and finalize the Budget.

The Draft FY 2016, budget remains focused on providing basic services, retaining employees, and maintaining the high quality of services that is fiscally responsible and prepares the Town for its future. In doing so, the Commissioners are faced with moderate budget challenges that will impact Property Tax Rates and Water & Sewer Rates. The budget, while limited in terms of expansion of service levels, is aligned with the Commissioner's goals and the best interest of the Town.

General revenues fund a wide variety of operational and capital accounts all listed in the Draft Budget linked below. For the most part, these accounts have been reduced annually or maintained at a level funding stream. Increased operational expenses this year are attributable to the maintenance of existing and new parks. With the conversion of all of our tot lots for ADA compliance, engineered wood fiber materials are used, which increase expenditures to maintain a safe foundation. Also, with additional parks, trails and roads being added to the Town, a planned new employee was needed and funded.

The General Fund, which is funded primarily through Property and Income Taxes is expected to generate \$2,776,190. In order to maintain a balanced budget, the current tax rate of \$0.1672 per \$100 of assessed property value will be rounded to \$0.17 per \$100 of assessed value.

The Water and Sewer Fund operations and maintenance, as a policy, are supported and sustained through user fees. Each year, the operational accounts are closely reviewed and, over the past several years, remain fairly constant. Most of the items are fixed costs such as electricity, chemicals, laboratory expenses and so on. With an expanding system, aging infrastructure and increased regulatory requirements, operational increases are on the rise. Another important investment contained in the proposed budget is an attempt to stem the employee turnover rate that has plagued the Town over the past several years. The Commissioners, in response to the impact of this turnover on the ability of the departments to provide quality services and lessen overtime, invested significant Town resources to provide for two additional employees.

The Commissioners do not take rate increases lightly and strive to find a balance between rate increases and operational efficiencies while ensuring that we provide safe reliable and economical water service. This year, to provide for a balanced budget, the rates are proposed to increase by 8%. This rate increase means that our average customer household can expect to pay less than \$4.00 more each month. Most of all of our neighboring water and sewer suppliers are faced with similar challenges, however, our rates do remain sufficiently lower in comparison.

The Draft FY2016 Budget reflects a conservative budget approach to maintain the level of service to which we have become accustomed. Any tax or fee based increases have been minimized to the fullest extent while maintaining the goals and of the Commissioners and in the best interest of the community.

D. Wade Yost
Town Manager

THE TOWN OF POOLSVILLE

FY 2016 Budget

BUDGET REVIEW - Operating Accounts

Adopted May 18, 2015

Printed: 6-Apr-16

General Fund Operations

The FY16 General Fund Operations Accounts detail specific costs associated with the management of Town affairs and maintenance of all aspects of Town owned properties and services on a daily basis.

The General Fund Operating Account can be divided into three parts:

Town Operations	\$1,916,637
Debt Service	\$234,851

1. Town Operations include the following:

Salaries and benefits for Town staff of 18 full-time and 2 summer helpers.

Administrative operations of Town Hall.

Professional support, such as engineering, legal, accounting/auditing, planning & zoning, inspections and code enforcement.

Annual maintenance of Town streets and parks, including snow removal, mowing, ball field maintenance, street tree care, park equipment maintenance and all such efforts required to keep Poolesville a pleasant and attractive place to live.

Trash collection, twice weekly, yard waste and recycling.

Support of community outreach programs, such as the senior activities program, annual fireworks display, Poolesville Day, Post Prom party, etc.

Support of Community Economic Development activities, such as the Holiday Lighting Ceremony, Movies in the Park, Spring Fest, Octoberfest and Marketing .

2. Debt Service includes the repayment of loans to complete certain public works projects. Currently, there are three outstanding loans:

In FY04, a \$1,250,000 loan was made to complete the upgrade and expansion of the Wastewater Treatment Plant. As Impact Fees are collected from new home construction, they are applied to the loan.

In FY07, a \$1,440,000 loan was made to complete the Wesmond I & I relining program. For the next few years, developer proffers will supplement the annual payments.

In FY15, a \$2,545,000 loan was initiated to fund the Westerly I & I relining project.

Water and Wastewater Operating Fund

The Commissioners continuously strive to streamline both the water and wastewater operations and the handling of the Fund's budget in order to control escalating costs as much as possible. In general, improvements have been made, but inflationary pressures, aging infrastructure and increasingly stringent requirements continue to challenge the efforts to maintain a self sufficient water and wastewater operating account.

Over the past year, additional employees, increasing costs in salaries, benefits, communications, chemicals and maintenance have escalated operational expenses.

This year, the Commissioners have will adopt an 8% rate increase to achieve a balanced Fund.

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BUDGET REVIEW - Capital Projects and Spending

Adopted May 18, 2015

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General Capital Projects

The Capital Projects section of the budget sets the priorities for funding and spending for projects for the betterment of Poolesville as well as those projects necessary to maintain our infrastructure.

General Fund Capital projects are divided into seven accounts, with the following FY15 funding allocations:

2005	Office Equipment	\$4,000
2010	Municipal Buildings and Equipment	\$15,000
2015	Parks and Streets Equipment	\$20,000
2020	Vehicles	\$35,000
2025	Major Town Projects	\$56,000
2035	Parks and Recreation	\$65,000
2040	Major Street Repair Projects	\$253,000

Highlights of the General Capital Funding Plan include:

1. The 2005 account includes (see page 17 for details)
Funding for future office requirements
2. The 2010 account funds municipal building needs (see page 17 for details)
Town Hall maintenance
3. The 2015 account funds general equipment and mower purchases (see page 18 for details)
Funds accumulating for holiday lights
4. The 2020 account accumulates funding for a ten year replacement of vehicles (see page 19 for details)
This year the Town will replace one truck and purchase a utility trailer
5. The 2025 account provides funding for major Town projects (see page 20 for details)
The Town will continue the LED Streetlight replacement program
This year the Town will embark on a steel name sign replacement program
6. The 2035 account includes (see page 21 for details)
Replacement and Steven's Park tennis court and Lori Gore Park.
Seed money for dog park
7. The 2040 account includes road reconstruction projects (see page 22 for details)

Water and Wastewater Capital Projects

All Water and Wastewater Capital Projects are funded from the General Fund, and are independent of the operating budget discussed previously.

Water and Wastewater Projects are divided into five accounts, with the following FY15 allocations:

3130	Water Collection and Distribution	\$323,000
3150	Wastewater Systems	\$75,000
3167	Water and Wastewater Equipment	\$54,500
3169	Inflow and Infiltration	\$0.00
3170	General Infrastructure Programs	\$0.00

Highlights of the Water and Wastewater Capital Projects Funding Plan include:

1. The 3130 account includes (see page 29 for details):
Funding for the development of the Rabanales Well, Water tank painting, alpha media replacement and well components.
2. The 3150 account includes (see page 30 for details):
Accumulation of funds for U.V. replacement, pump controllers, pump rebuilds, mixers and a sewer jet
3. The 3167 account includes (see page 31 for details):
Scheduled replacement of existing equipment and replacement of the well communication system
Funds for lab equipment and water meters
4. The 3169 account provides funding for the repair of the Town's sewer system.

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FINANCIAL FORECAST: FY 16 Bgt. THROUGH FY 20

Adopted May 18, 2015

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Part 1[a] - Recap of Recent Seven-Line Budgets

Item	FY 14 Actual	FY 15 Budget	FY 15 Projection	FY 16 Budget
Revenue	2,934,908	2,651,443	\$2,776,916	2,796,190
Funding: General Projects	(520,500)	(414,000)	(436,000)	(367,000)
Funding: Water / Wastewater Projects	(301,000)	(175,500)	(182,000)	(272,500)
Sub-Total: Capital Projects	(821,500)	(589,500)	(618,000)	(639,500)
Operating Expenses	(1,999,155)	(2,061,520)	(2,154,670)	(2,151,488)
Total Annual Expenditures	(2,820,655)	(2,651,020)	(2,772,670)	(2,790,988)
Annual Balance	<u>\$114,253</u> 3.9%	<u>\$423</u> 0.0%	<u>\$4,246</u> 0.2%	<u>\$5,202</u> 0.2%

Notes

[1] Part 1[a] is a recap from Page 2.

Part 1[b] - Projections for Future Seven-Line Budgets

Based on the Figures from the FY 2016 Budget and the Current Five-Year Plan for Funding Capital Projects

Item	FY 17	FY 18	FY 19	FY 20
Revenue	2,856,331	2,944,102	3,033,208	3,123,676
Funding: General Projects	(409,000)	(466,500)	(451,500)	(461,500)
Funding: Water / Wastewater Projects	(198,000)	(198,000)	(227,000)	(271,000)
Sub-Total: Capital Projects	(607,000)	(664,500)	(678,500)	(732,500)
Operating Expenses	(2,225,538)	(2,260,019)	(2,334,938)	(2,370,301)
Total Annual Expenditures	(2,832,538)	(2,924,519)	(3,013,438)	(3,102,801)
Projected Balances	<u>\$23,793</u> 0.8%	<u>\$19,583</u> 0.7%	<u>\$19,770</u> 0.7%	<u>\$20,875</u> 0.7%

Part 2[a] - Recap of Current Financial Reserves

Item	FY 14 Actual	FY 15 Budget	FY 15 Projection	FY 16 Budget
Unspent Funds: General Projects	749,274	262,244	354,244	538,244
Unspent Funds: W & WW Projects	344,942	394,623	800,160	345,660
Sub-Total: Unspent Capital Funding	1,094,216	656,867	1,154,404	883,904
Unrestricted Reserve (Genl Fund)	862,464	862,888	866,710	691,912
Balance (Water / Wastewater Fund)	279	15,717	914	(3,196)
Restricted Funds	76,731	96,731	41,614	61,614
Total Financial Reserves On-Hand	<u>\$2,033,690</u>	<u>\$1,632,203</u>	<u>\$2,063,643</u>	<u>\$1,634,234</u>

Part 2[b] - Projections for Future Financial Reserves

Item	FY 17	FY 18	FY 19	FY 20
Unspent Funds: General Projects	312,245	680,745	497,245	933,745
Unspent Funds: W & WW Projects	269,137	452,137	676,137	947,137
Sub-Total: Unspent Capital Funding	581,382	1,132,882	1,173,382	1,880,882
Unrestricted Reserve (Genl Fund)	715,705	735,288	755,058	775,933
Balance (Water / Wastewater Fund)	(7,306)	(11,416)	(15,526)	(19,636)
Restricted Funds	61,614	61,614	61,614	61,614
Total Financial Reserves On-Hand	<u>\$1,351,395</u>	<u>\$1,918,368</u>	<u>\$1,974,528</u>	<u>\$2,698,793</u>

Notes

[1] Part 2[a] of Poolesville's Financial reserves is summarized from Page 2; see that page for details.

[2] Unspent Funding for Capital Projects may include Impact Fees, Grants, and Restricted Funds. See the section on Capital Projects for details.

[3] Unrestricted General Fund Reserves for Part 2[b] is based on the budget and the Close-Out projections from Part 1[b] above.

[4] Water & Wastewater Fund Balances in Part 2[b] are based on the current budget operating balance projection being constant over the next 4 years.

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RESTRICTED FUNDS and CASH SUMMARIES

Adopted May 18, 2015

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Ref. Page	Item or Description	Y/E 06/30/14 FY 14 Actual	Y/E 06/30/15 FY 15 Budget	Y/E 06/30/15 FY 15 Projection	Y/E 06/30/16 FY 16 Budget
RESTRICTED FUNDS					
Note	Chesapeake Bay Restoration Fund ("Flush Tax")				
	Balance Forward	0	0	0	0
[4]	Yearly Activity				
	Recd with Water Bills	27,585	100,000	100,000	100,000
	Admin Fee	(4,053)	(5,000)	(5,000)	(5,000)
	Paid to Maryland	(95,000)	(95,000)	(95,000)	(95,000)
	Sub-total: Yearly Activity	(71,468)	0	0	0
	Closing Balance: Year End	\$0	\$0	\$0	\$0
	CEDC Roll-Over Funds				
	Funds Collected	14,811	0	0	0
	Balance Forward	8,112	11,216	11,216	11,216
	Funds Allocated	(11,707)			0
	Closing Balance: Year End	\$11,216	\$11,216	\$11,216	\$11,216
	Economic Development				
	Funds transferred		0	0	
	Balance Forward	33,800	9,535	9,535	9,535
	Funds Allocated	(24,265)	0		
	Closing Balance: Year End	\$9,535	\$9,535	\$9,535	\$9,535
	Senior Program				
	Funds Collected	0	0	0	0
	Balance Forward	0	0	0	0
	Funds Allocated	0	0	0	
	Closing Balance: Year End	\$0	\$0	\$0	\$0
	Reforestation Fees				
	Fees Collected			0	
	Balance Forward	14,114	14,114	14,114	14,114
	Funds Allocated	0	0	0	
	Closing Balance: Year End	\$14,114	\$14,114	\$14,114	\$14,114
	Speed Camera Revenue				
	Fees Collected	35,616	20,000	25,883	20,000
	Balance Forward	0	35,616	35,616	499
	Funds Allocated	0	0	(61,000)	0
	Closing Balance: Year End	\$35,616	\$55,616	\$499	\$20,499
	Development Funds				
	Kettler Proffer				
	Fees Collected	25,000	18,750	18,750	18,750
	Balance Forward	0	6,250	6,250	6,250
	I&I Loan	(18,750)	(18,750)	(18,750)	(18,750)
	Closing Balance: Year End	\$6,250	\$6,250	\$6,250	\$6,250
	Transfers From Restricted Funds				
	For General Fund	(54,722)			
	For General Capital Projects		0	(35,000)	0
	For W/WW Capital Projects	0	0	0	0
	Closing Balance - All Restricted Funds (Not Including Bay Restoration Funds)	\$76,731	\$96,731	\$41,614	\$61,614
SUMMARY OF CASH ASSETS AT YEAR END					
Ref Pg.	General Fund				
7	Unrestricted Funds at Year End	862,464	862,888	866,710	691,912
7	Accumulated Unspent Funds for Capital Projects	749,274	262,244	354,244	538,244
	Total Funds on Hand	\$1,611,738	\$1,125,132	\$1,220,954	\$1,230,156
	Water and Wastewater Fund				
24	Unrestricted Funds at Year End	279	15,717	914	(3,196)
24	Accumulated Unspent Funds for Capital Projects	344,942	394,623	800,160	345,660
	Total Funds on Hand	\$345,221	\$410,340	\$801,074	\$342,464
2	Restricted Funds				
3	Top of Page	\$76,731	\$96,731	\$41,614	\$61,614
	Impact Fees				
	Gen. Fund Impact Fee Balance at Year End	\$52,039	\$7,339	\$10,209	\$28,382
	W & WW Impact Fee Balance at Year End	\$344,240	\$281,417	\$311,758	\$343,923
	TOTAL CASH ASSETS AT YEAR END	\$2,429,969	\$1,920,959	\$2,385,610	\$2,006,540

Notes

- [1] The upper part of this page presents activity in the various Restricted Funds maintained by the Town.
- [2] The lower part of the page is a summary of all cash on hand, in the General Fund (Unrestricted and allocated to Capital Projects), in the Water and Wastewater Fund (Unrestricted and allocated to Capital Projects), and in Restricted Funds.
- [3] Included in the Accumulated Funds for Capital Projects (both General and Water/Wastewater) are the accumulated unspent Impact Fees on hand. See page 3 for those amounts and details.
- [4] The Chesapeake Bay Restoration Fund is a mandated program instituted by the State of Maryland. By law, the Town is required to collect \$15.00 per quarter on each water and wastewater bill issued. These funds are collected by the Town and then paid directly to The State of Maryland Bay Restoration Fund, a State agency, less a 5% administrative fee. Although this is a mandated public program, the State has advised this is not a "Tax" and is therefore not an eligible deduction on individual income tax returns.

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SCHEDULE of IMPACT FEES

Adopted May 18, 2015

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Acct No.	Item or Description	Pct.	FY 14 Actual	FY 15 Projection	FY 16 Bgt. Budget	Forward Planning Cycle			
						FY 17	FY 18	FY 19	FY 20
	Number of New Homes (in Fiscal Year)		35	20	30	30	30	30	30
	Impact Fee per New Home		11,519	11,714	11,913	12,116	12,322	12,531	12,744
	Number of New Townhomes		0	5	12	0	0		
	Impact Fee per New Townhome		7,762	7,894	8,028	8,165	8,303		
	Total Impact Fees: New Homes		403,165	234,286	357,403	363,479	369,658	375,942	382,334
	Other Impact Fees		0	0	0	0	0	0	0
	Total: All Impact Fees		\$403,165	\$234,286	\$357,403	\$363,479	\$369,658	\$375,942	\$382,334
4005	Recreation	17.0%	68,538	39,829	60,759	61,791	62,842	63,910	64,997
	Public Facilities	5.0%	20,158	11,714	17,870	18,174	18,483	18,797	19,117
4000	Total: General Fund Capital Projects	22.0%	\$88,696	\$51,543	\$78,629	\$79,965	\$81,325	\$82,707	\$84,114
1110	Water System	48.0%	187,990	112,457	171,554	174,470	177,436	180,452	183,520
1120	Wastewater System	30.0%	117,493	70,286	107,220	109,044	110,897	112,783	114,700
1100	Total: Water/Wastewater Capital Projects	78.0%	\$305,483	\$182,743	\$278,774	\$283,514	\$288,333	\$293,235	\$298,220

Notes

- [1] Impact Fees escalate at a rate of 1.7% per Fiscal Year; new rates become effective at the start of each Fiscal Year (1-July)
- [2] Impact Fee Amounts and Distribution reflect the data 2009 adopted fee schedule
- [3] Impact Fee reimbursements are for Brightwell Crossing and Stoney Springs for the installation of well and park systems

Allocation and Expenditure of Impact Fees

General Projects		FY 14 Actual	FY 15 Projection	FY 16 Bgt. Budget	Forward Planning Cycle			
					FY 17	FY 18	FY 19	FY 20
2030	Public Facility							
	New/Carried forward from Prior Years	25,784	11,714	17,870	18,174	18,483	18,797	19,117
	Reimbursement to General Fund							
	Actual / Projected Expenditures		(21,500)	(15,000)				
2035	Recreation Programs							
	b. New Park Systems							
	New/Carried forward from Prior Years	219,401	39,829	60,759	61,791	62,842	63,910	64,997
	Allocation of Impact Fees	(30,000)	(15,000)					
	Actual / Projected Expenditures		(59,743)	(60,759)	(61,792)	(62,842)	(63,910)	(64,997)
	Reimbursement to Developers	(160,550)	(59,743)	(60,759)	(61,792)	(62,842)	(63,910)	(64,997)
	General Fund Impact Fee Totals	\$54,635	\$9,935	\$12,805	\$30,978	\$49,461	\$68,258	\$87,375
Water & Wastewater Projects		FY 14 Actual	FY 15 Projection	FY 16 Bgt. Budget	Forward Planning Cycle			
					FY 17	FY 18	FY 19	FY 20
3130	Well Implementation							
	New/Carried forward from Prior Years	290,150	112,457	171,554	174,470	177,436	180,452	183,520
	Reimbursement to Developers	(110,585)	(168,687)	(171,554)	(174,470)			
	Allocation of Impact Fees							
	Actual / Projected Expenditures		(120,000)					
3150	Wastewater Treatment							
	Carried forward from Prior Years	219,929	70,286	107,220	109,044	110,897	112,783	114,700
	Allocation for Debt Service	(76,879)	(76,879)	(76,879)	(76,879)	(76,879)	(76,879)	(76,879)
	Water & Wastewater Fund Impact Fee Totals	\$322,615	\$139,792	\$170,133	\$202,298	\$413,753	\$630,109	\$851,450
Impact Fee Balances On Hand								
General Fund Impact Fees								
	On Hand at Start of Fiscal Year	153,893	52,039	7,339	10,209	28,382	46,865	65,662
	New Impact Fees Received	88,696	51,543	78,629	79,965	81,325	82,707	84,114
	Less Fees Expended (actual or Planned)	(190,550)	(96,243)	(75,759)	(61,792)	(62,842)	(63,910)	(64,997)
	Gen. Fund Impact Fee Balance at Year End	\$52,039	\$7,339	\$10,209	\$28,382	\$46,865	\$65,662	\$84,779
Water and Wastewater Fund Impact Fees								
	On Hand at Start of Fiscal Year	226,221	344,240	281,417	311,758	343,923	555,378	771,734
	New Impact Fees Received	305,483	182,743	278,774	283,514	288,333	293,235	298,220
	Less Fees Expended (actual or Planned)	(187,464)	(245,566)	(248,433)	(251,349)	(76,879)	(76,879)	(76,879)
	W & WW Impact Fee Balance at Year End	\$344,240	\$281,417	\$311,758	\$343,923	\$555,378	\$771,734	\$993,075

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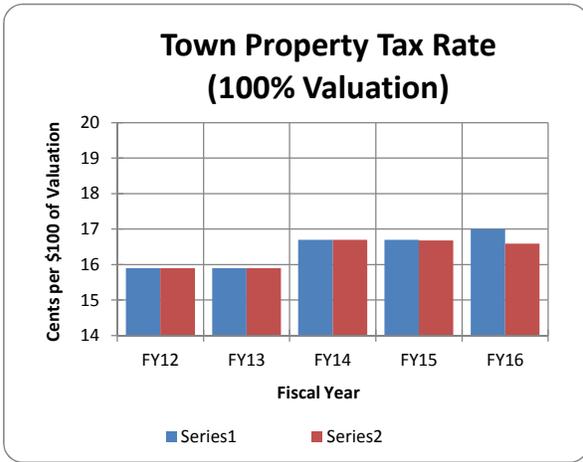
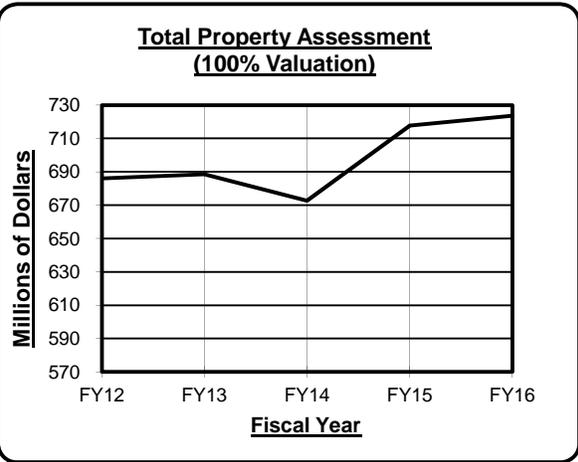
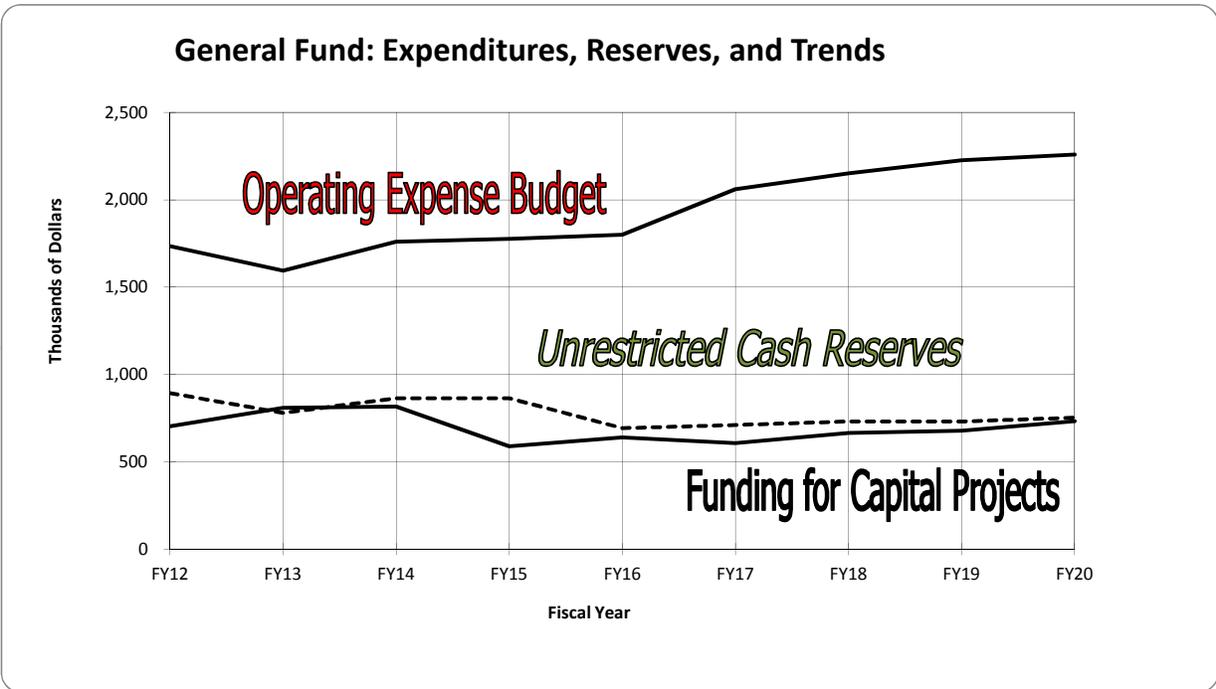
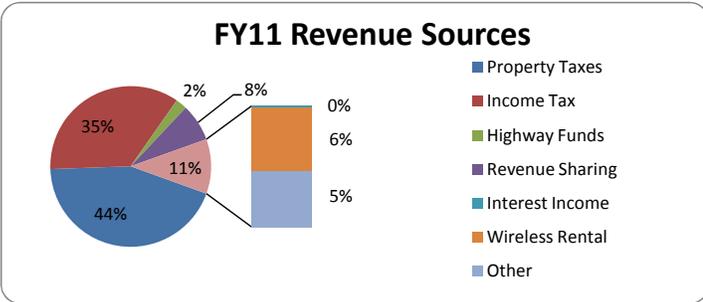
OVERVIEW - Budgets and Taxes

Adopted May 18, 2015

Printed: 6-Apr-16

As shown by the chart on the right, Poolesville's revenue comes from six major sources and many smaller ones. In addition, revenue may be received from Impact Fees and State Grants for specific projects. Those are highlighted in the appropriate areas of this Budget.

The curves below track the application of these funds for this fiscal year as well as the past 5 years. Projections and Reserves are also shown for the next 3 years. The charts on the bottom highlight the Town's assessable tax base over the same period and also reviews the property tax rate for the past 5 years.



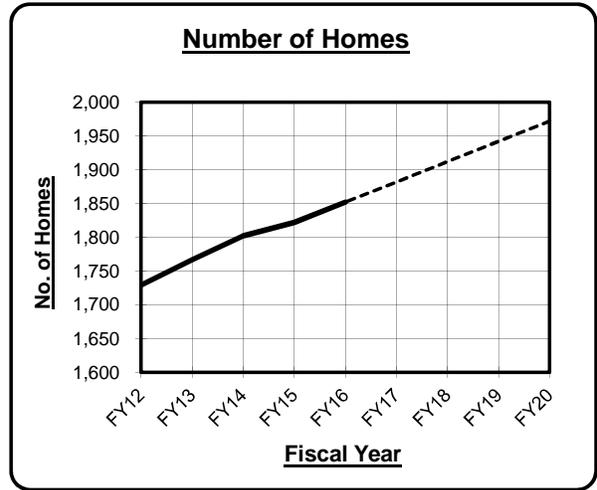
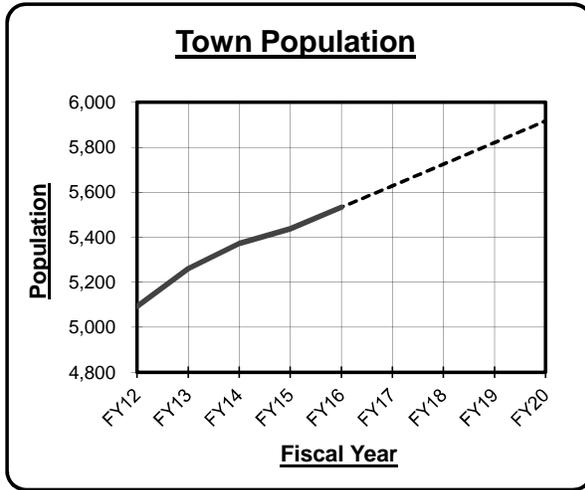
THE TOWN OF POOLSVILLE

FY 2016 Budget

OVERVIEW - Town Population and Public Infrastructure

Adopted May 18, 2015

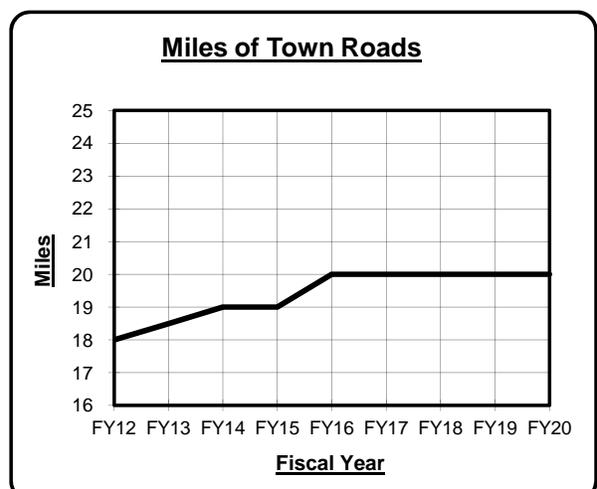
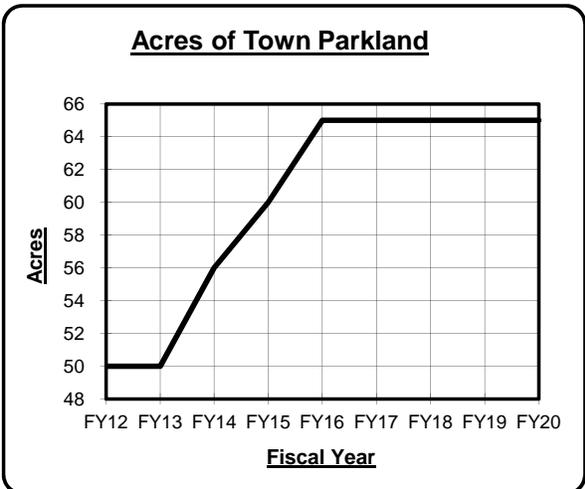
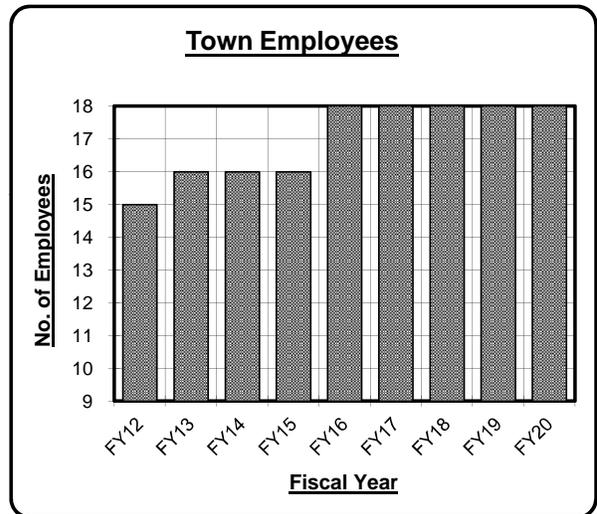
Printed: 6-Apr-16



The population chart reflects the 2010 Census results of 4,883 and a future average growth of approximately 30 houses per year.

In addition to the increase in the number of homes that will occur, over the next several years, the miles of Town streets used by our residents and maintained by Town staff will increase. Likewise, the acreage of Town parks and recreational areas will also increase. With the developer parkland dedication requirements, developed recreational areas will increase to over 65 acres as depicted on the chart below.

As the Town prospers and grows, the day-to-day operations will require additional personnel to deal with the additional needs of the parks, road maintenance, wells and wastewater treatment.



THE TOWN OF POOLSVILLE

FY 2016 Budget

SCHEDULE of OUTSTANDING DEBT

Adopted May 18, 2015

Printed: 6-Apr-16

Item No.	Description	Pay-off Year & Interest Rate	Balance: Y/E 06/30/14	FY 14 Actual	FY 15 Projection	FY 16 Bgt. Budget	----- Forward Planning Cycle -----			
							FY 17	FY 18	FY 19	FY 20
GENERAL PROJECTS DEBT SERVICE										
1	No Debts Outstanding									
Sub-total: General Projects			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
WATER & WASTEWATER PROJECTS DEBT SERVICE										
1										
2	WWTP Exp & BNR Upgrade Original Loan for \$1,250,000 in 2004 for 20 years. <i>Use of Impact Fees</i>	FY24 - 1.20% [Maryland]	689,547							
3	Wesmond I&I Loan Original Loan for \$1,440,000 in 2007 for 20 years <i>Use of Kettler Proffer</i>	FY27 - 1.0% [Maryland] \$221,250	531,783	76,879	76,879	76,879	76,879	76,879	76,879	76,879
4	Westerly I&I Loan Original Loan for \$2,545,000 in 2013 for 20 years	FY33 - 1.8% [Maryland]	2,545,000	205	116,688	170,000	170,000	170,000	170,000	170,000
Sub-total: Water & Wastewater Projects										
Paid From General Funds				\$65,056	\$181,539	\$234,851	\$234,851	\$234,851	\$234,851	\$234,851
Paid From Unrestricted Funds				\$0	\$0	\$0	\$0	\$0	\$0	\$0
Paid From Restricted Funds			\$0	\$95,629	\$95,629	\$95,629	\$95,629	\$76,879	\$76,879	\$76,879
TOTAL: ALL DEBT SERVICE			\$3,766,330	\$160,685	\$277,168	\$330,480	\$330,480	\$311,730	\$311,730	\$311,730

Notes

- [1] There are no outstanding loans for General Fund Capital Projects.
- [2] The WWTP Expansion and Upgrade loan was based on the expansion portion of the construction. As Impact Fees are collected, they will be applied towards the loan.
- [3] The Wesmond Inflow & Infiltration (I&I) loan facilitated the completion the relining efforts in the Wesmond Subdivision. Proffers from developers are allocated towards this loan.
- [4] The Westerly Inflow and Infiltration (I&I) loan will provide a complete reline of main sewer lines and the relining and installation of clean-out on the public side of each lateral.

THE TOWN OF POOLSVILLE

FY 2016 Budget

GENERAL FUND SUMMARY

Adopted May 18, 2015

Printed: 6-Apr-16

Ref. Page	Item or Description	Y/E 06/30/14 FY 14 Actual	Y/E 06/30/15 FY 15 Budget	Y/E 06/30/15 FY 15 Projection	Y/E 06/30/16 FY 2016 Budget
General Funds Operating Summary					
7	General Revenue Total	\$2,934,908	\$2,651,443	\$2,776,916	\$2,796,190
General Expenditures					
Funding for Capital Projects					
16	General Capital Projects	(520,500)	(414,000)	(436,000)	(367,000)
28	Water/Wastewater Cap Projs	(301,000)	(175,500)	(182,000)	(272,500)
	Sub-total: Capital Projects	(821,500)	(589,500)	(618,000)	(639,500)
7	Operating Expenses	(1,999,155)	(2,061,520)	(2,154,670)	(2,151,488)
	Total: General Expenditures	(\$2,820,655)	(\$2,651,020)	(\$2,772,670)	(\$2,790,988)
Net Operating Balance					
		\$114,253	\$423	\$4,246	\$5,202
Unrestricted Funds Carried Forward from Prior Year					
		798,239	862,465	862,464	866,710
Application of Excess Unrestricted Funds					
7		0	0	0	0
	For General Capital Projects	(20,028)	0	0	0
	For W/WW Capital Projects	(30,000)	0	0	(180,000)
	0	0	0	0	0
Closing Balance: Genl Funds [Unrestricted Reserve]					
		\$862,464	\$862,888	\$866,710	\$691,912
General Funds Capital Projects Summary					
Funding Balance Carried Forward from Prior Year					
		\$1,199,129	\$749,274	\$749,274	\$354,244
7	Funding from General Revenues	520,500	414,000	436,000	367,000
3	Funding from Impact Fees	30,000	29,000	36,500	15,000
2	Transfers from Restricted Funds	0	0	35,000	0
	Internal Transfers	20,028	0	0	0
7	Funding from MD Grants, Others	37,500	0	55,000	40,000
	Available for Capital Projects	\$1,807,157	\$1,192,274	\$1,311,774	\$776,244
16	Capital Projects Expenditures	(1,057,883)	(930,030)	(957,530)	(238,000)
Closing Balance: Capital Projects Funding					
		\$749,274	\$262,244	\$354,244	\$538,244

Notes

[1] The General Fund Summary is divided into two parts:

- * The upper section presents the status of the Operating Account, including yearly revenue, allocations for Capital Projects, the Annual Operating Balance, Unrestricted Funds carried forward, and finally, the Unrestricted Funds Close-Out Balance for the year. Included in the summary is the application of any excess Cash Reserves into the budget year.
- * The Commissioners strive to maintain unrestricted reserves at levels not to drop below 25% of the overall budget.

[2] from the Operating Account, and funding from other sources, all summarized in the total funds available for General Capital Projects. Actual or Planned Capital Spending is shown, ending in the Funding Balance for Capital Projects.

[3] In addition to cash assets, the Town owns several pieces of real property:

<u>Buildings and Municipal Facilities</u>		<u>Parks and Recreational Facilities</u>	
Town Hall	Maintenance Building	Stevens Park	Campbell Park
Old Methodist Church, Thrift Shop	Eleven Well Houses	Halmos Park	Wootton Heights Park
Wastewater Treatment Plant	Equalization Lagoon	Bodmer Park	Brooks Park
Six Sewage Pump Stations		Whalen Commons	Old Methodist Cemetery
		Perkin's Park	Elgin Park
			Hoewing Park
			Lori Gore Park
			W. Willard Practice Field
			Collier Circle Pond
			Dr. Dillingham Park

[4] See page 19 for Town-owned vehicles.

THE TOWN OF POOLESVILLE

FY 2016 Budget

GENERAL FUND REVENUE SUMMARY

Adopted May 18, 2015

Printed: 6-Apr-16

Acct No.	Account Name	Y/E 06/30/14 FY 14 Actual	Y/E 06/30/15 FY 15 Budget	Y/E 06/30/15 FY 15 Projection	Y/E 06/30/16 FY 16 Budget
General Revenue					
Part A - External Sources					
111	Property Taxes	1,137,490	1,124,643	1,180,000	1,229,390
112	P/P Property Unincorporated	2,376	6,000	6,000	6,000
113 & 114	P/P Public Utilities / Ordinary Corp.	49,610	45,000	45,000	45,000
311.4	Revenue Sharing	210,634	210,634	210,634	210,634
330.5	Property Tax Grant	0	722	722	722
360.1	Income Tax	1,038,692	985,000	985,000	985,000
156	Highway	136,260	45,000	130,116	65,000
222	Franchise / Traders License	54,157	30,000	30,000	30,000
121	Interest Income (120 & 465)	7,314	5,000	5,000	5,000
223	Building / Plumbing Permits	31,054	40,000	25,000	40,000
0	0	0	0	0	0
412	Zoning / Development Fees	64,441	15,000	15,000	15,000
414	Sale of Town Documents	0	0	0	0
462	Rental Income - Wireless Antennas	175,843	140,000	140,000	160,000
469	Miscellaneous Income	9,078	2,000	2,000	2,000
	Private Hook-Up Repayment	1,244	1,244	1,244	1,244
470	Rec Event Funding	14,811	0	0	0
480	Recreation Program	1,905	1,200	1,200	1,200
Sub-total: General Revenue (External Sources)		\$2,934,908	\$2,651,443	\$2,776,916	\$2,796,190
Part B - Internal Transfers					
Application of Excess Unrestricted Funds					
	For General Capital Projects	20,028	0	0	0
	For W/WW Capital Projects	30,000	0	0	180,000
Sub-total: General Revenue		\$2,984,936	\$2,651,443	\$2,776,916	\$2,976,190
Impact Fee Revenue					
475.1	Recreation	68,538	59,743	59,743	59,743
475.2	Public Facilities	20,158	17,571	17,571	17,571
Sub-total: Impact Fee Revenue		\$88,696	\$77,314	\$77,314	\$77,314
Grants and Designated Funding					
A	MD Grant: Program Open Space	0	0	0	0
B	MD Grant: Parks & Playgrounds	0	0	55,000	40,000
C	Heritage Montgomery Streetscape	37,500	0	0	0
D	Internal Transfers	0	0	0	0
Sub-total: Grants and Designated Funding		\$37,500	\$0	\$55,000	\$40,000
Restricted Revenue					
	Kettler Proffer	25000	0	0	0
	Reforestation Fees	0	0	0	0
	Speed Camera Revenue	35,616	20,000	20,000	20,000
Sub-total: Restricted Revenue		\$60,616	\$20,000	\$20,000	\$20,000
Total: General Fund Revenue		\$3,171,748	\$2,748,757	\$2,929,230	\$3,113,504

Account Descriptions

- 111 Property Taxes cover both commercial and residential properties at \$0.17 per \$100 of assessed valuation..
- 112 Personal Property Tax for Unincorporated businesses in Poolesville.
- 113/114 These are Personal Property Tax accounts: 113 for Public Utilities (Verizon, Washington Gas), and 114 for other corporations in Poolesville
- 311.4 Covers the Tax Duplication formula with the County and is based on the miles of Town roads.
- 330.5 Covers bank shares and comes from Montgomery County, the same every year.
- 360.1 Revenue is based on a State formula, with a piggy-back County tax added. The formula is based on taxable income reported.
- 156 The State computes this amount based on the miles of Town roads and the vehicles registered in Town by residents.
- 222 Franchise Fees includes Comcast Cable TV, Verizon and a portion of the business licenses granted by the County.
- 121 Interest earned on the General Fund savings account and our account with the County's Investment Fund
- 412 Zoning applications and Development fees for new subdivisions are offset by Expense Acct. 1210.
- 462 Includes the rental of space on the Water Tower to Sprint, Verizon, AT&T and T-Mobile.
- 480 Fees charged for participants in the Summer Recreation Program.

THE TOWN OF POOLESVILLE

FY 2016 Budget

GENERAL FUND EXPENSE SUMMARY

Adopted May 18, 2015

Printed: 06-Apr-16

Acct No.	Account Name	Y/E 06/30/14 FY 14 Actual	Y/E 06/30/15 FY 15 Budget	Y/E 06/30/15 FY 15 Projection	Y/E 06/30/16 FY 16 Budget
500	Town Administration	188,055	246,219	242,219	196,542
600	Elections	0	6,000	6,000	0
700	Staff Salaries and Benefits	714,069	722,900	780,595	865,545
800	Law	58,354	40,000	40,000	40,000
900	Municipal Buildings & Operations	127,932	104,050	118,505	104,050
1000	Streets, Sidewalks, & Storm Drains	133,723	126,800	126,800	134,800
1100	Parks & Recreation	47,418	62,700	62,700	57,700
1200	Engineering	113,602	40,000	40,000	40,000
1300	Planning & Zoning	0	5,000	5,000	5,000
1400	Public Safety	31,270	23,000	23,000	28,000
1500	Municipal Services	455,679	445,000	445,000	445,000
1600	Grant to Water & Wastewater Fund	64,000	0	25,000	0
1700	Debt Service	65,053	239,851	239,851	234,851
Sub-total: General Fund Operating Expenses		\$1,999,155	\$2,061,520	\$2,154,670	\$2,151,488
2000	Funding for Capital Projects	520,500	414,000	436,000	367,000
3000	Granted for Water & Wastewater Capital Projects	301,000	175,500	182,000	272,500
Sub-total: General Fund Capital Expenses		\$821,500	\$589,500	\$618,000	\$639,500
Total: General Fund Expenses		<u>\$2,820,655</u>	<u>\$2,651,020</u>	<u>\$2,772,670</u>	<u>\$2,790,988</u>

Notes

[1]

THE TOWN OF POOLESVILLE

FY 2016 Budget

GENERAL FUND EXPENSE DETAILS

Adopted May 18, 2015

Printed: 6-Apr-16

Acct No.	Account Name	Y/E 06/30/14 FY 14 Actual	Y/E 06/30/15 FY 15 Budget	Y/E 06/30/15 FY 15 Projection	Y/E 06/30/16 FY 16 Budget
500	<u>Town Administration</u>				
505	Executive Meetings and Training	15,755	15,625	15,625	15,625
510	Advertising	14,532	4,200	4,200	4,200
515	Dues and Subscriptions	8,793	12,922	12,922	12,922
525	Contract Services	7,096	6,000	2,000	0
530	Bonding and Employee Training	1,528	775	775	775
540	Accounting and Auditing	22,509	25,200	25,200	25,200
545	Printing and Duplicating	8,392	8,162	8,162	8,200
550	Communications	7,681	6,020	6,020	5,650
555	Office Supplies and Expense	11,687	12,590	12,590	12,590
565	Community & Economic Dev. <i>Use of Roll-Over Funds</i>	29,648 (11,707)	21,500 0	21,500 0	31,305 0
570	Community Goodwill	37,141	39,225	39,225	35,075
575	Economic Development/Marketing <i>Use of Restricted Funds</i>	59,265 (24,265)	65,000	65,000 0	45,000
576	Senior Program <i>Use of Outside Funding</i>		29,000	29,000	0
Total: Acct 500 Town Administration		\$188,055	\$246,219	\$242,219	\$196,542

Account Descriptions

The Major Account Group 500 covers those expenses that are incurred in the day-to-day operation of Town affairs, including our municipal outreach to the community at large. The following breakdown is included in this general category:

- 505 Includes meetings and training the Commissioners and Town Manager attend, including the Maryland Municipal League (MML) Conferences, MML Montgomery County Chapter Meetings, Chamber of Commerce Meetings, meetings with State and County officials, and other official functions.
- 510 Advertising in the media.
- 515 Includes dues for organizations such as the MML, Manager's Association, etc., as well as subscriptions for various publications.
- 525 Includes the transcriber for minutes and public hearing transcripts.
- 530 Includes bonding for the Town Manager and Town Clerk and training for all Town employees.
- 540 CPA Accounting assistance and costs for end of year audit are doubled as a result of newly mandated reporting requirements.
- 545 Includes copying machine lease, copy paper, printing and postage for the Town Newsletter.
- 550 Includes telephone service in Town Hall and the Maintenance Building, fax machine, cellular phones for senior staff and Internet service.
- 555 Includes office supplies for both Town Hall and the Maintenance Building offices, as well as postage, business cards, etc.
- 565 Community and Economic Development. The projects include:
 - Holiday lighting ceremony 2,500
 - Octoberfest 5,000
 - Friday on the Commons 14,605
 - Spring Fest 5,000
 - Welcome Bags 800
 - Business Support 1,200
 - Fall festival 1,500
 - Big flea 700
- 570 Community Goodwill includes:
 - Fireworks 11,250
 - Grants 5,000
 - Post Prom 800
 - Poolesville Day 15,000
 - Gifts for volunteers 750
 - Skatepark Contest 1,275
 - Misc 1,000
- 575 \$1,500 of this fund will be allocated towards a Civil War Commemoration. The balance includes costs for media outreach, digital media support, event support/advertising, press releases, social media/website content, tweets and business attraction.
- 576 Start up of senior based program & interim Support

THE TOWN OF POOLESVILLE

FY 2016 Budget

GENERAL FUND EXPENSE DETAILS

Adopted May 18, 2015

Printed: 6-Apr-16

Acct No.	Account Name	Y/E 06/30/14 FY 14 Actual	Y/E 06/30/15 FY 15 Budget	Y/E 06/30/15 FY 15 Projection	Y/E 06/30/16 FY 16 Budget
600	Elections				
605	Printing and Duplicating	0	1,500	1,500	0
610	Voting Machines and Supplies	0	3,000	3,000	0
615	Legal Fees	0	1,500	1,500	0
Total: Acct 600 Elections		\$0	\$6,000	\$6,000	\$0
700	Staff Salaries and Benefits				
705	Salaries	934,945	964,922	1,000,000	1,086,786
710	Social Security	71,523	73,817	76,000	83,139
715	Employee Benefits	143,296	140,381	170,000	225,353
720	Workmen's Compensation	46,160	44,383	54,000	51,603
	Sub-Total: Salaries and Benefits for All Employees	1,195,924	1,223,503	1,300,000	1,446,881
750	Salary Burden Allocation				
755	Water/Wastewater Salary Burden	(431,320)	(451,198)	(470,000)	(531,546)
760	Wastewater Admin Salary Burden	(10,621)	(10,450)	(10,450)	(10,532)
765	Water Admin Salary Burden	(39,915)	(38,955)	(38,955)	(39,258)
	Sub-Total: Salary Burden Allocations	(481,855)	(500,603)	(519,405)	(581,336)
Total: Acct 700 Staff Salaries and Benefits		\$714,069	\$722,900	\$780,595	\$865,545

Account Descriptions

The Major Account Group 600 has funds budgeted in every even-numbered year, when elections for Town Commissioners take place. Included is the cost of all pre-election preparation, election day activities, and follow-up as may be required.

- 605 These are costs associated with printing Absentee Ballots, delivered by certified mail, etc.
- 610 Costs include the rental of four voting machines and the services of one operator.
- 615 This account covers the costs of attorney's fees to meet with the Board of Elections, offer legal guidance, and respond to other inquiries.

The Major Account Group 700 includes salaries, social security, insurance, hospitalization, and retirement plan contributions for the Town Manager, Town Clerk-Treasurer, Deputy Clerk, the Public Works staff, Water and Wastewater staff, and other temporary employees, such as for the Summer Recreation Program, that may be hired. At present, Poolesville has a total of fifteen (18) employees.

- 705 Includes salaries for all Town employees.
- 710 Includes the costs for federally-mandated Social Security and Medicare programs
- 715 This account includes the Town's voluntary benefits package, including Medical plan, Insurance plan, and Retirement contributions
- 720 This account covers the cost of mandated Workmen's Compensation Insurance.
- 755, 760, 765 These accounts reflect the cost associated with salaries and benefits attributed to water and wastewater.

THE TOWN OF POOLSVILLE

FY 2016 Budget

GENERAL FUND EXPENSE DETAILS

Adopted May 18, 2015

Printed: 6-Apr-16

Acct No.	Account Name	Y/E 06/30/14 FY 14 Actual	Y/E 06/30/15 FY 15 Budget	Y/E 06/30/15 FY 15 Projection	Y/E 06/30/16 FY 16 Budget
800	Law				
805	Legal Fees	58,354	40,000	40,000	40,000
810	Legal Fees - Development	0	0	0	0
815	Code Organization	0	0	0	0
Total: Acct 800 Law		<u>\$58,354</u>	<u>\$40,000</u>	<u>\$40,000</u>	<u>\$40,000</u>
900	Municipal Buildings & Operations				
910	Insurance	22,126	23,700	32,655	23,700
915	Electricity and Heat	32,328	24,000	24,000	24,000
920	Maintenance and Building Supplies	1,496	3,000	3,000	3,000
925	Repairs and Maintenance	14,327	11,000	11,000	11,000
940	Uniforms	4,395	4,850	4,850	4,850
950	Vehicle Insurance	2,221	3,000	3,000	3,000
955	Truck Operations and Maintenance	49,795	33,500	39,000	33,500
960	Small Tools and Equipment	1,244	1,000	1,000	1,000
Total: Acct 900 Municipal Buildings & Operations		<u>\$127,932</u>	<u>\$104,050</u>	<u>\$118,505</u>	<u>\$104,050</u>

Account Descriptions

The Major Account Group 800 summarizes the costs associated with Poolesville's service contract with the Town Attorney.

- 805 The account covers attorney's fees for attendance at meetings, normal opinions, responding to questions, and other general legal issues. This includes costs for representing Poolesville in lawsuits and other challenges that may be raised by third parties.
- 810 This covers the review of Bond documentation, preparation of easements, review of site plans, and negotiations with property owners.
- 815 The Planning Commission has completed the Code Revisions.

The Major Account Group 900 covers general/liability insurance for Town Hall, the Maintenance Building, and Old Methodist Church. In addition, this Group covers the costs of electricity, maintenance, and supplies for all General Fund Town buildings, as well as costs associated with municipal operations.

- 910 Includes insurance coverage (property, general, and liability) for Town buildings and for insurance for the Commissioners acting as a legislative unit.
- 915 Electricity and Heat includes utility costs for Town buildings. In general, electricity is used to heat and air-condition all buildings.
- 920 This account covers the cost of all expendable and supply items, such as nuts, bolts, nails, cleaning supplies, paper towels, toilet paper and other general supplies necessary to properly maintain and operate all Town buildings.
- 925 This account covers the cost of maintenance and repair of Town buildings. Townhall cleaning service, fire monitoring system, infestation control and Montgomery County Fire Code Inspections.
- 940 Includes expenses associated with providing proper work clothes, rain gear, cold weather gear, safety boots, etc.
- 950 This account covers the cost of maintaining insurance on Town vehicles.
- 955 This account covers the repair and maintenance, including the costs of gas and oil, for Town trucks and mowers.
- 960 This covers items such as hammers, screwdrivers, shovels, drills, etc., and other small items not generally included in the Capital Projects Budget.

THE TOWN OF POOLESVILLE

FY 2016 Budget

GENERAL FUND EXPENSE DETAILS

Adopted May 18, 2015

Printed: 6-Apr-16

Acct No.	Account Name	Y/E 06/30/14 FY 14 Actual	Y/E 06/30/15 FY 15 Budget	Y/E 06/30/15 FY 15 Projection	Y/E 06/30/16 FY 16 Budget
1000	Streets, Sidewalks, & Storm Drains				
1050	Repairs/Maintenance/Resurfacing	12,188	13,000	13,000	13,000
1055	Storm Drain Repair/Maintenance	4,795	4,500	4,500	7,500
1060	Street Signs	379	2,300	2,300	2,300
1065	Street Lighting	78,360	94,000	94,000	94,000
1070	Snow Removal	34,781	8,000	8,000	8,000
1085	Sidewalk Repair & Maintenance	3,219	5,000	5,000	10,000
Total: Acct 1000 Streets, Sidewalks, & Storm Drains		<u>\$133,723</u>	<u>\$126,800</u>	<u>\$126,800</u>	<u>\$134,800</u>

Account Descriptions

The Major Account Group 1000 covers all costs associated with the general maintenance and repair of all Town streets, storm water systems, street signs, street lighting, truck expenses, as well as the cost supplies and specific expenses for snow removal (note that Town staff salaries, including overtime, for snow removal, are included in Account Group 700).

- 1050 This account includes minor repair and maintenance to roads following water main breaks and other road surface failures with gravel and cold patch. Permanent repairs are completed when major resurfacing projects are scheduled as identified in the Capital Project section of this Budget.
- 1055 Included in this account are the costs for the cleaning of, and minor repairs to, storm drain inlets and pipes. Again, major work items are included in the Capital Projects section of this Budget.
- 1060 This account covers the installation of new street signs, and the repair/replacement of older signs, as may be required
- 1065 The operation of the Town's residential street lights (565) and Cobra Head lights (about 65) was performed under contract with Allegheny Power, including maintenance and electric cost.
- 1070 Included in this account is the cost of salt, and other materials that may be spread on Town roads, as may be required during snow/ice events. It also includes the cost of special items that may be needed for snow removal, as well as the cost of truck repairs specifically due to snow removal.
- 1085 This account covers the cost of repairing and maintaining all Town sidewalks.

THE TOWN OF POOLESVILLE

FY 2016 Budget

GENERAL FUND EXPENSE DETAILS

Adopted May 18, 2015

Printed: 6-Apr-16

Acct No.	Account Name	Y/E 06/30/14 FY 14 Actual	Y/E 06/30/15 FY 15 Budget	Y/E 06/30/15 FY 15 Projection	Y/E 06/30/16 FY 16 Budget
1100	Parks & Recreation				
1150	Park Lighting	6,956	9,700	9,700	9,700
1155	Park Repair and Maintenance	28,453	30,000	30,000	35,000
1160	Streetscape (Tree) Expense	0	10,000	10,000	0
1165	Street Tree Maintenance	9,537	10,000	10,000	10,000
1170	Recreation Program	2,472	3,000	3,000	3,000
Total: Acct 1100 Parks & Recreation		<u>\$47,418</u>	<u>\$62,700</u>	<u>\$62,700</u>	<u>\$57,700</u>
1200	Engineering				
1205	General Engineering	43,393	30,000	30,000	30,000
1210	Engineering Development	70,210	10,000	10,000	10,000
Total: Acct 1200 Engineering		<u>\$113,602</u>	<u>\$40,000</u>	<u>\$40,000</u>	<u>\$40,000</u>
1300	Planning & Zoning				
1300	Planning and Zoning	0	5,000	5,000	5,000
Total: Acct 1300 Planning & Zoning		<u>\$0</u>	<u>\$5,000</u>	<u>\$5,000</u>	<u>\$5,000</u>

Account Descriptions

The Major Account Group 1100 covers those expenses associated with maintaining Poolesville's parks, and the aesthetics of the Town streets. Included also are the costs of summer recreation programs. In general, major projects are included in the Capital Projects section of the Budget.

- 1150 This includes the cost of lighting of the tennis and basketball courts at Halmos Park, and the security lights at Halmos and Stevens Parks.
- 1155 This account covers the cost of repair and maintenance of equipment in the tot lots, as well as the baseball field fences and bleachers. It also includes re-seeding the fields as necessary, annual fertilizing and weed killing treatments, gravel to repair parking lot damage, as well as mosquito control. Major projects addressing the upkeep of our recreational facilities are included in the Capital Projects section
- 1160 This line item covers the cost of the purchasing and planting of all street trees.
- 1165 This account primarily addresses the costs for the maintenance and replacement of existing street trees and the miscellaneous purchase of shrubs and annuals.
- 1170 Included are the costs for equipment, and supplies.

The Major Account Group 1200 covers the costs associated with the services contract with the Town Engineer for general engineering services, including attendance at Town meetings and other projects as directed by the Commissioners and/or Town Manager. It also includes the cost of services rendered for supervision of building roads, sidewalks, storm drainage systems, and other infrastructure in new subdivisions.

- 1205 This account captures the cost of providing the services described above, other than costs charged directly to specific Capital Projects.
- 1210 Some of the costs in this account are offset by the receipt of developer fees.
- 1300 This account provides funding for reports, surveys, duplicating or publishing of plans and reports specific to the duties of the Planning Commission.

THE TOWN OF POOLESVILLE

FY 2016 Budget

GENERAL FUND EXPENSE DETAILS

Adopted May 18, 2015

Printed: 6-Apr-16

Acct No.	Account Name	Y/E 06/30/14 FY 14 Actual	Y/E 06/30/15 FY 15 Budget	Y/E 06/30/15 FY 15 Projection	Y/E 06/30/16 FY 16 Budget
1400	Public Safety				
1425	Code Enforcement Officer	3,875	15,000	15,000	20,000
1435	Plumbing Inspection	27,395	8,000	8,000	8,000
Total: Acct 1400 Public Safety		<u>\$31,270</u>	<u>\$23,000</u>	<u>\$23,000</u>	<u>\$28,000</u>
1500	Municipal Services				
1500	Trash Collection	455,679	445,000	445,000	445,000
Total: Acct 1500 Municipal Services		<u>\$455,679</u>	<u>\$445,000</u>	<u>\$445,000</u>	<u>\$445,000</u>
1600	Grant to Water & Wastewater Fund				
1600	Grant to Water & Wastewater Fund	64,000	0	25,000	0
Total: Acct 1600 Grant to Water & Wastewater Fund		<u>\$64,000</u>	<u>\$0</u>	<u>\$25,000</u>	<u>\$0</u>
1700	Debt Service				
1700	Debt Service (Principal & Interest)	65,053	239,851	239,851	234,851
Total: Acct 1700 Debt Service		<u>\$65,053</u>	<u>\$239,851</u>	<u>\$239,851</u>	<u>\$234,851</u>

Account Descriptions

The Major Account Group 1400 covers the activities of the Code Enforcement Officer and the Plumbing Inspector.

1425 This is a contract position established to insure enforcement of Poolesville's Code.

1435 This is a contract position covering the inspection of new connections to the municipal system and gas connections, as well as alterations to existing connections. In general, the costs in this account are offset by the permit fees in revenue account 223.

The Major Account Group 1500, Municipal Services, includes the cost associated with the Town's contract with Unity Trash Service to provide regular residential trash, yard waste and recycling pickup.

The Major Account Group 1600 is used to maintain a positive balance in the Water & Wastewater operating account. Funds are intermittently transferred on an as-needed basis at the direction of the Town Manager, with the cognizance of the Commissioners. Funds for Water & Wastewater Capital Projects are funded separately by the General Fund as part of the Town's overall Capital Projects program, and are identified elsewhere in this Budget.

The Major Account Group 1700 covers the repayment of loans incurred for past Capital Projects. The details of the current outstanding loans are found on page 6. The Commissioners have adopted a policy that all Capital Projects, both General Fund and Water/Wastewater Fund are paid for by General Revenues.

THE TOWN OF POOLSVILLE

FY 2016 Budget

GENERAL FUND - CAPITAL PROJECTS SUMMARY

Adopted May 18, 2015

Printed: 6-Apr-16

Acct No.	Item or Description	Year To Do	Est. Project Cost	Prior Bal. + FY 14 Act.	FY 15 Projection	FY 16 Bgt. Budget	----- Forward Planning Cycle -----			
							FY 17	FY 18	FY 19	FY 20
<i>Project Funding</i>										
2005	Office Equipment		0	21,624	4,000	4,000	4,000	4,000	4,000	4,000
2010	Municipal Buildings		2,621,500	98,465	21,500	15,000	0	0	0	0
2015	Parks & Streets Equipment		251,500	68,719	33,000	20,000	47,500	47,500	72,500	55,000
2020	Vehicles		400,000	128,187	17,000	35,000	40,000	50,000	40,000	40,000
2025	Major Town Projects		700,000	567,848	20,000	56,000	40,000	55,000	25,000	35,000
2035	Park Projects		2,026,500	190,384	185,000	65,000	67,500	25,000	25,000	27,500
2040	Major Street Repair Projects		1,255,000	701,931	282,000	253,000	250,000	285,000	285,000	300,000
Total Funding Allocations			\$7,254,500	\$1,777,158	\$562,500	\$448,000	\$449,000	\$466,500	\$451,500	\$461,500
<i>Direct Funding</i>										
2005	Transfer of Unrestricted Funds			20,028						
2010	Use of Impact Fees				21,500	15,000				
2025	Montgomery Heritage Grant			50,000						
	Transfer of Unrestricted Funds			100,000						
	Winchester Proffer			21,758						
	Speed Camera Revenue			126,940	35,000	26,000				
2035	MD Grants				55,000	40,000	40,000			
	Use of Impact Fees			30,000	15,000					
	Restricted Funds									
Sub-total: Direct Funding				\$348,726	\$126,500	\$81,000	\$40,000	\$0	\$0	\$0
2000	Funding by General Funds [Total less Direct Funding]			\$1,428,432	\$436,000	\$367,000	\$409,000	\$466,500	\$451,500	\$461,500
<i>Project Expenditures</i>										
				FY 14 Act.						
2005	Office Equipment			(8,023)	(13,352)	0	0	0	0	0
2010	Municipal Buildings			(47,882)	(66,873)	(15,000)	0	0	0	0
2015	Parks & Streets Equipment			(31,042)	(50,805)	(18,000)	(10,000)	(33,000)	(65,000)	(25,000)
2020	Vehicles			(84,675)	0	(60,000)	0	(65,000)	0	0
2025	Major Town Projects			(367,779)	(175,596)	(15,000)	0	0	0	0
2035	Park Projects			(119,773)	(143,723)	(130,000)	(80,000)	0	0	0
2040	Major Street Repair Projects			(398,709)	(507,181)	0	(581,000)	0	(570,000)	0
Total Expenditures				(\$1,057,883)	(\$957,530)	(\$238,000)	(\$671,000)	(\$98,000)	(\$635,000)	(\$25,000)
<i>Account Balance by Year</i>										
2005	Office Equipment			13,601	4,249	8,249	12,249	16,249	20,249	24,249
2010	Municipal Buildings			50,583	5,210	5,210	5,210	5,210	5,210	5,210
2015	Parks & Streets Equipment			37,677	19,872	21,872	59,372	73,872	81,372	111,372
2020	Vehicles			43,512	60,512	35,512	75,512	60,512	100,512	140,512
2025	Major Town Projects			200,069	44,473	85,473	125,473	180,473	205,473	240,473
2035	Park Projects			70,611	111,888	46,888	34,388	59,388	84,388	111,888
2040	Major Street Repair Projects			303,222	78,041	331,041	41	285,041	41	300,041
Account Balance by Year				\$719,275	\$324,245	\$534,245	\$312,245	\$680,745	\$497,245	\$933,745

Notes

[1] This page summarizes the seven Capital Projects accounts associated with General Fund capital expenditures. The summary is divided into three sections as follows:

- * The top part of the page summarizes the costs of the various projects and the overall funding streams developed to implement those projects. Also included in the top section is a summary of all special funding available to augment the regular General Funding. The bottom line in the top section, Acct. 2000, subtracts the special funding and identifies the Net Amount which has been, or will be, funded from General Fund Revenues.
- * The middle part of the page summarizes the programmed expenditures of the funds to accomplish the various capital projects
- * The bottom part of the page reflect the remaining balances in each of the accounts at the end of each Fiscal Year

[2] See the following Capital Account pages for detailed information.

THE TOWN OF POOLESVILLE

FY 2016 Budget

GENERAL FUND - CAPITAL PROJECTS

Adopted May 18, 2015

Printed: 6-Apr-16

Acct No.	Item or Description	Year To Do	Est. Project Cost	Prior Bal. + FY 14 Act.	FY 15 Projection	FY 16 Bgt. Budget	Forward Planning Cycle			
							FY 17	FY 18	FY 19	FY 20
Project Funding										
2005	Office Equipment									
Carry-over funds: Completed Projects										
Carry-Over Funds allocated to projects										
1	Future Office Requirements	Open		1,596	4,000	4,000	4,000	4,000	4,000	4,000
2	Website Design	FY14		20,028						
Budget Amendment 2/3/2014										
Total Funding Allocations			\$0	\$21,624	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000
Project Expenditures										
2005	Office Equipment	Open		FY 14 Act.						
1	Office Equipment	Open		(1,347)						
2	Web Design	FY14		(6,676)	(13,352)					
Total Expenditures				(\$8,023)	(\$13,352)	\$0	\$0	\$0	\$0	\$0
2005	Account Balance by Year			\$13,601	\$4,249	\$8,249	\$12,249	\$16,249	\$20,249	\$24,249

Notes

Shading key in Table: FY 14 Completed/Closed Projects **Budgeting, Planned Expenditures for this Budget Year**

The indicated funding balances for closed/completed projects are transferred to the Carry-Over Funds in the year following closure.

Project Definitions

2005 **The Office Equipment Account covers the purchase of durable office equipment with an expected service life of more than 3 years**

1 This is a replacement of existing equipment

2 The website will combine the two existing sites into one. The new site will showcase events, activities and contain resident interactive module to keep updates, notifications and calendars for improved communications

Acct No.	Item or Description	Year To Do	Est. Project Cost	Prior Bal. + FY 14 Act.	FY 15 Projection	FY 16 Bgt. Budget	Forward Planning Cycle			
							FY 17	FY 18	FY 19	FY 20
Project Funding										
2010	Municipal Buildings									
Carry-over funds: Completed Projects										
Carry-Over Funds allocated to projects										
1	Community Center	Open	2,500,000	1,245						
Funding From Impact Fees										
2	Storage Building Additor	FY13	25,000	11,413						
3	Emergency Generator	FY13	50,000	13,587						
Budget Amendment 8/6/12										
4	Historic Methodist Church	FY14	25,000	(3,965)						
5	Maintenance Building roo	FY15	14,000	47,220						
Use of Impact Fees										
6	Retrofit Monument Sign	FY15	7,500	25,000	14,000					
Use of Impact Fees										
7	Town Hall Maintenance	FY16			7,500	15,000				
Use of Impact Fees										
Total Funding Allocations			\$2,621,500	\$98,465	\$21,500	\$15,000	\$0	\$0	\$0	\$0
Project Expenditures										
2010	Municipal Buildings			FY 14 Act.						
1	Community Center	Open								
2	Storage Building Additor	FY13			(25,000)					
3	Emergency Generator	FY13		(43,255)						
4	Historic Methodist Church	FY14		(4,627)	(20,373)					
5	Maintenance Building Roo	FY15			(14,000)					
6	Retrofit Monument Sign	FY15			(7,500)					
7	Town Hall Maintenance	FY16				(15,000)				
Total Expenditures				(\$47,882)	(\$66,873)	(\$15,000)	\$0	\$0	\$0	\$0
2010	Account Balance by Year			\$50,583	\$5,210	\$5,210	\$5,210	\$5,210	\$5,210	\$5,210

Notes

Shading key in Table: FY 14 Completed/Closed Projects **Budgeting, Planned Expenditures for this Budget Year**

The indicated funding balances for closed/completed projects are transferred to the Carry-Over Funds in the year following closure.

Project Definitions

2010 **The Municipal Buildings Account covers the major maintenance of, and additions to, existing Town properties**

1 The Community Center is conceptual only at this point

2 The addition will provide additional equipment storage

3 The Generator will provide for emergency operations at Town Hall

4 The Historic Methodist Church (Thrift Shop) is in need of replacement window seals and exterior brick repair

5 Replacement of existing roof

6 Replace polycarbonate face, enlarge to accommodate 36" wide inser

7 Interior caulking, painting and carpet replacemen

THE TOWN OF POOLSVILLE

FY 2016 Budget

GENERAL FUND - CAPITAL PROJECTS

Adopted May 18, 2015

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Acct No.	Item or Description	Year To Do	Est. Project Cost	Prior Bal. + FY 14 Act.	FY 15 Projection	FY 16 Bgt. Budget	----- Forward Planning Cycle -----			
							FY 17	FY 18	FY 19	FY 20
Project Funding										
2015	Parks & Streets Equipment			7,274						
	Carry-over funds: Completed Projects				(7,000)					
	Carry-Over Funds allocated to projects									
1	Accm.for Current and Future Equip Require.			21,698	10,000	10,000	15,000	15,000	15,000	15,000
a	Replacement salt spreaders (3)	Open	8,000 EA.							
b	Solar Speed Sign	FY14	5,000							
c	Replacement Chain Saws	FY15	1,500							
2	72" Mower/snow Blower	FY15	40,000	20,000	13,000	[Allocation of Carry-over Funds]				
3	72" Mower	FY18	15,000		7,000		7,500	7,500		
4	15' Batwing Mower	FY19	55,000				15,000	15,000	25,000	
5	72" Mower	FY20	15,000						7,500	7,500
6	72" Mower	FY21	15,000							7,500
7	Mule (Utility Vehicle)	FY21	15,000						5,000	5,000
8	72" Mower	FY23	15,000							
9	15' Batwing Mower	FY23	55,000						10,000	10,000
10	Holiday Lights	Open	20,000	19,747	10,000		10,000	10,000	10,000	10,000
	Total Funding Allocations		\$251,500	\$68,719	\$33,000		\$20,000	\$47,500	\$47,500	\$72,500
Project Expenditures										
2015	Parks & Streets Equipment			FY 14 Act.						
1	Accm.for Current and Future Equip Require.									
a	Replacement salt spreaders	Open		(5,420)		(8,000)		(8,000)		
b	Solar Speed Sign	FY14		(5,180)						
c	Replacement Chain Saws	FY15			(1,500)					
2	72" Mower/snow Blower	FY15			(40,000)					
3	72" Mower	FY18					(15,000)			
4	15' Batwing Mower	FY19						(55,000)		
5	72" Mower	FY20							(15,000)	
6	72" Mower	FY21								
7	Mule (Utility Vehicle)	FY21								
8	72" Mower	FY23								
9	15' Batwing Mower	FY23								
10	Holiday Lights	Open		(20,442)	(9,305)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)
	Total Expenditures			(\$31,042)	(\$50,805)	(\$18,000)	(\$10,000)	(\$33,000)	(\$65,000)	(\$25,000)
2015	Account Balance by Year			\$37,677	\$19,872	\$21,872	\$59,372	\$73,872	\$81,372	\$111,372

Notes	
<p style="text-align: center;">Shading key in Table: FY 14 Completed/Closed Projects</p> <p>The indicated funding balances for closed/completed projects are transferred to the Carry-Over Funds in the year following closure.</p> <p>2015 This account covers the expenses for capital improvements to existing streets and parks infrastructure and for specific equipment.</p> <p>Project was funded with excess funding from completed projects.</p> <p>1a Replacement salt spreaders 1b New Equipment 1c Replacement of existing equipment</p> <p>2 This multi purpose equipment replaces the 2002 Mower/Blower 3 This mower will replace the 2006 72" mower 4 This mower will replace the 2006 HR111 Jacobson 5 This mower will replace the 2008 72" mower 6 This mower will replace the 2011 72" mower 7 This equipment will replace the 2008 Mule 8 This mower will replace the 2013 72" mower 9 This mower will replace the 2013 HR111 Jacobson 10 Light replacement/repair...no new additions</p>	<p style="text-align: center;">Budgeting, Planned Expenditures for this Budget Year</p> <p style="text-align: center;">Mowers</p> <p>1989 Kubota L2250 (field use) 2002 72" Mower/Blower 2006 HR111 Jacobson (mower) 2006 Kubota ZD21 (mower) 2008 Kubota ZD21 (mower) 2011 Kubota ZD21 (mower) 2013 Kubota ZD21 (mower) 2013 HR111 Jacobson (mower)</p> <p style="text-align: center;">Heavy Equipment</p> <p>2003 JCB Backhoe 2002 Skid Loader 2008 tractor w/mower boom 2008 Mule (multi-use)</p>

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FY 2016 Budget

GENERAL FUND - CAPITAL PROJECTS

Adopted May 18, 2015

Printed: 6-Apr-16

Acct No.	Item or Description	Year To Do	Est. Project Cost	Prior Bal. + FY 14 Act.	FY 15 Projection	FY 16 Bgt. Budget	----- Forward Planning Cycle -----			
							FY 17	FY 18	FY 19	FY 20
Project Funding										
2020	Vehicles									
	Carry-over funds: Completed Projects			8,512						
	Carry-Over Funds allocated to projects				(8,000)					
1	1-ton Flatbed truck	FY14	45,000	45,000						
2	3/4 Ton Pick-up truck	FY14	40,000	30,000						
				9,675	[Allocation of Carry-Over Funds]					
3	1- Ton Utility Truck	FY16	55,000	20,000	12,000	15,000				
					8,000	[Allocation of Carry-over Funds]				
4	Utility Trailer	FY16				5,000				
5	5- Ton Dump Truck	FY18	65,000	15,000	5,000	15,000	15,000	15,000		
6	1- Ton Utility Truck	FY21	55,000				15,000	10,000	10,000	10,000
7	1-Ton Utility Truck	FY21	55,000				10,000	15,000	15,000	10,000
8	1-Ton Utility Truck	FY22	55,000					10,000	10,000	10,000
9	1/2 Ton Pick-up	FY22	30,000						5,000	10,000
Total Funding Allocations			\$400,000	\$128,187	\$17,000	\$35,000	\$40,000	\$50,000	\$40,000	\$40,000
Project Expenditures										
2020	Vehicles			FY 14 Act.						
1	1-ton Flatbed truck	FY14		(45,000)						
2	3/4 Ton Pick-up truck	FY14		(39,675)						
3	1 -Ton Utility Truck	FY16				(55,000)				
4	Utility Trailer	FY16				(5,000)				
5	5- Ton Dump Truck	FY18					(65,000)			
6	1-Ton Utility Truck	FY21								
7	1-Ton Utility Truck	FY21								
8	1-Ton Utility Truck	FY22								
9	1/2 Ton Pick-up	FY22								
Total Expenditures				(\$84,675)	\$0	(\$60,000)	\$0	(\$65,000)	\$0	\$0
2020	Account Balance by Year			\$43,512	\$60,512	\$35,512	\$75,512	\$60,512	\$100,512	\$140,512

Notes

Shading key in Table: FY 14 Completed/Closed Projects

Budgeting, Planned Expenditures for this Budget Year

The indicated funding balances for closed/completed projects are transferred to the Carry-Over Funds in the year following closure

The Town owns the following vehicles:

Town vehicles are targeted for replacement on a ten year cycle.

Trucks

- 1 The 1-ton flatbed scheduled in 2014 will replace the 2003 flatbed truck.
- 2 The 3/4 ton truck scheduled for 2014 will replace the 2004 Ford F350.
- 3 The 1- ton utility truck scheduled for 20016 will replace the 2008 F-350.
- 4 The utility trailer will be outfitted with water/sewer emergency equipment.
- 5 The 5 ton truck scheduled for 2018 will replace the 2006Chevy dump truck.
- 6 The 1-ton utility truck scheduled for 2020 will replace the 2010 F-350.
- 7 The 1-ton utility truck scheduled for 2021 will replace the 2011 F-350.
- 8 The 1-ton utility truck scheduled for 2022 will replace the 2011 F-350.
- 9 The 1/2 Ton will replace the 2011 Ford Ranger.

- 1995 International Bucket Truck (P/S)
- 1997 Dodge one ton Utility Truck (W/S)
- 2005 Ford F750 Dump Truck (Both)
- 2006 Chevy 5 Ton Dump (P/S)
- 2008 Ford F-350 (W/S)
- 2010 Ford F 350 Truck (P/S)
- 2011 Ford F 350 Truck (W/S)
- 2011 Ford F 350 Truck (P/S)
- 2011 Ford Ranger (WW)
- 2012 Ford F350 (P/S)
- 2013 Ford F 350 Truck (P/S)
- 2014 1-Ton Flatbed (P/S)
- 2014 F-250 Truck (W/S)

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Acct No.	Item or Description	Year To Do	Est. Project Cost	Prior Bal. + FY 14 Act.	FY 15 Projection	FY 16 Bgt. Budget	----- Forward Planning Cycle -----			
							FY 17	FY 18	FY 19	FY 20
<u>Project Funding</u>										
2025	Major Town Projects			24,472						
	Carry-over funds: Completed Projects				(15,000)	Transferred into Account # 2035				
	Carry-Over Funds allocated to projects									
1	Street Lighting Program	Open	Ongoing	51,191		15,000	20,000	25,000		
	Speed Camera Revenue				35,000	26,000				
2	Fisher Ave Streetscape	Open	350,000	84,542			20,000	30,000	25,000	35,000
	Winchester Proffer			21,758						
	Montgomery Heritage Grant			50,000						
3	Hunter's Run S/W Pgm	FY13	250,000	(22,403)	Excess Funding Transferred into Carry-over Funds					
	Speed Camera Revenue			68,120						
	Use of Unrestricted Reserves			100,000						
				72,703	[Transferred From Acct # 2040]					
4	Fisher Ave Water Line Relocation	FY14		45,190						
	Budget Amendment 4/21/2014									
5	W Willard Sidewalks	FY15	85,000	13,455	[Allocation of Carry-Over Funds]					
	Transfer From Restricted Funds									
	Speed Camera Revenue			58,820						
6	Street Sign Replacement	FY16	15000			15,000				
	Total Funding Allocations		\$700,000	\$567,848	\$20,000	\$56,000	\$40,000	\$55,000	\$25,000	\$35,000
<u>Project Expenditures</u>										
2025	Major Town Projects			FY 14 Act.						
1	Street Lighting Program	Open		(49,192)	(1,998)					
2	Fisher Ave Streetscape	Open		(93,614)	(62,686)					
3	Hunter's Run S/W Pgm	FY13		(218,420)						
4	Fisher Ave Water Line Relocation	FY14			(45,190)					
5	W Willard Sidewalks	FY15		(6,553)	(65,722)					
6	Street Sign Replacement	FY16				(15,000)				
	Total Expenditures			(\$367,779)	(\$175,596)	(\$15,000)	\$0	\$0	\$0	\$0
2025	Account Balance by Year			\$200,069	\$44,473	\$85,473	\$125,473	\$180,473	\$205,473	\$240,473

Notes

Shading key in Table: FY 14 Completed/Closed Projects Budgeting, Planned Expenditures for this Budget Year

The indicated funding balances for closed/completed projects are transferred to the Carry-Over Funds in the year following closure

2025 The Major Town Project Account covers new Capital Improvement Projects aimed at improving the Town's infrastructure.

- 1 Street Lighting Program includes;
 - C) FY14 Wootton (Fisher to Hempstone) LED Lighting.
- 2 Improvements along Fisher Avenue, including crosswalks, raised intersections, signage, banners and streetlights
FY 13-14 improvements include new signage and crosswalks, streetlights and banners fronting Whalen Commons
- 3 Provides curb, gutter and a 5-foot sidewalk to replace existing walk along Tom Fox from Hughes to the Middle School.
- 4 The relocation will lower the water main to allow for drainage improvements to be made under Fisher Avenue
- 5 Replacement of existing sidewalk.
- 6 Replacement of existing street signs throughout Town.

THE TOWN OF POOLSVILLE

FY 2016 Budget

GENERAL FUND - CAPITAL PROJECTS

Adopted May 18, 2015

Printed: 6-Apr-16

Acct No.	Item or Description	Year To Do	Est. Project Cost	Prior Bal. + FY 14 Act.	FY 15 Projection	FY 16 Bgt. Budget	----- Forward Planning Cycle -----			
							FY 17	FY 18	FY 19	FY 20
Project Funding										
2035	Park Projects									
	Carry-over funds: Completed Projects			108,889	55,000					
	Carry-Over Funds allocated to projects			(107,000)		(25,000)				
1	Park Equipment Replacement	Open		20,000	20,000	20,000	20,000	20,000	20,000	20,000
2	Bathroom Renovation	FY14	20,000	(5,508)	[Excess Funding Transferred into Carry-Over funds]					
				9,153						
3	Bodmer Park T-Ball	FY14	5,000	5,000						
				(1,650)	[Excess Funding Transferred into Carry-Over funds]					
4	Hoewing Park	FY15	51,500	4,500	10,000					
				37,000	[Allocation of Carry-over Funds]					
5	Halmos Restrooms	FY15	60,000		20,000					
6	Steven's Park Tennis	FY16	70,000	20,000	25,000	25,000	[Allocation of Carry-over Funds]			
7	Lori Gore Park	FY16	60,000	Funded Through Park Equipment Replacement Funding Stream						
8	Dog Park	FY20	60,000			5,000	7,500	5,000	5,000	7,500
9	The following project is listed in the Master Plan Impact Fee Schedule and will be funded through impact fees.									
	Northern Quadrant Park	Open	1,700,000	30,000	25,000					
	Transferred From Acct# 2025				15,000					
	Use of Impact Fees				15,000					
				70,000	[Allocation of Carry-Over Funds]					
	Parks and Playground Grant				55,000	40,000	40,000			
					(55,000)	[Excess Funding Transferred into Carry-Over funds]				
	Total Funding Allocations		\$2,026,500	\$190,384	\$185,000	\$65,000	\$67,500	\$25,000	\$25,000	\$27,500
Project Expenditures										
2035	Parks and Recreation			FY 14 Act.						
1	Park Equipment Replacement	Open								
2	Bathroom Renovation	FY12		(3,645)						
3	Bodmer Park T-Ball	FY14		(3,350)						
4	Hoewing Park	FY15			(51,500)					
5	Halmos Restrooms	FY15			(20,000)					
6	Steven's Park Tennis	FY16				(70,000)				
7	Lori Gore Park	FY16				(60,000)				
8	Dog Park	FY20								
9	Northern Quadrant Park	Open		(112,778)	(72,223)		(80,000)			
	Total Expenditures			(\$119,773)	(\$143,723)	(\$130,000)	(\$80,000)	\$0	\$0	\$0
2035	Account Balance by Year			\$70,611	\$111,888	\$46,888	\$34,388	\$59,388	\$84,388	\$111,888

Notes

Shading key in Table: FY 14 Completed/Closed Projects

Budgeting, Planned Expenditures for this Budget Year

The indicated funding balances for closed/completed projects are transferred to the Carry-Over Funds in the year following closure

- 1 Park replacement will occur as part of the Parks Board's replacement recommendations. Lori Gore Park is scheduled for FY16
- 2 Refurbishment of Stevens Park restroom facilities.
- 3 Provides backstop, ball diamond mix and team benches. (Bodmer Ave)
- 4 Provides fencing, grading, seeding, parking area for 2 youth size soccer fields Hoewing. (Budd Road)
- 5 Refurbishment of Halmos Park restroom facilities.
- 6 Provides for resurfacing and block wall.
- 7 Replacement of existing park equipment - Woods of TAMA.
- 8 Construction of a dog park facility at Dr. Dillingham Park is contingent upon receiving matching funds.
- 9 The 10-12 acre quadrant park has been divided into two 5 acre sites due to land constraints. The accumulation of funds provide for equipment in the Brightwell Crossing Subdivision.

THE TOWN OF POOLESVILLE

FY 2016 Budget

GENERAL FUND - CAPITAL PROJECTS

Adopted May 18, 2015

Printed: 6-Apr-16

Acct No.	Item or Description	Year To Do	Est. Project Cost	Prior Bal. + FY 14 Act.	FY 15 Projection	FY 16 Bgt. Budget	----- Forward Planning Cycle -----			
							FY 17	FY 18	FY 19	FY 20
<i>Project Funding</i>										
2040	Major Street Repair Projects			65,231						
	Carry-over funds: Completed Projects			(45,190)	Transferred to Account # 2025					
	Carry-Over Funds allocated to projects			(20,000)						
<hr style="border-top: 1px dashed black;"/>										
1	FY13 Paving Program	FY13	180,000	457,688						
				(65,798)	Excess Funding Transferred into Carry-over Funds					
[Allocation of Carry-over Funds]										
5	Halmos Park Upper Lot	FY15	30,000	30,000						
6	Hoskinson (Bodmer to Tom Fox)	FY15	95,000	95,000						
7	Halmos Rd	FY15	35,000	35,000						
8	Hillard St (Phase I)	FY15	70,000	70,000						
9	Milford Mill Road	FY15	20,000	20,000						
10	Seymour Ct	FY15	20,000	20,000						
11	Hoskinson Ct	FY15	20,000	20,000						
12	Hackett Ct	FY15	27,000		27,000					
13	Billek Ct	FY15	27,000		27,000					
14	Westerly Pave	FY15	150,000		150,000					
15	Tom Fox Ct	FY17	30,000		30,000					
16	Haller Ave	FY17	30,000		30,000					
17	Haller Ct	FY17	18,000		18,000					
18	Hickman St	FY17	38,000			38,000				
19	Hickman Way	FY17	25,000			25,000				
20	Conlon Ct	FY17	18,000			18,000				
21	Gray Farm Ct	FY17	14,000			14,000				
22	Halmos Park Lower Lot	FY17	30,000			30,000				
23	McKernon Way	FY17	90,000			90,000				
24	Hillard Ct	FY17	18,000			18,000				
25	Shannon Way	FY17	20,000			20,000				
26	Dowden Circle	FY17	60,000				60,000			
27	Dowden Way	FY17	20,000				20,000			
28	Hempstone Ct	FY17	23,000				23,000			
29	Luhn St	FY17	35,000				35,000			
30	Gott St	FY17	22,000				22,000			
31	Soper St	FY17	55,000				55,000			
32	Whitaker Rd	FY17	35,000				35,000			
	Future Roads to be determined							285,000	285,000	300,000
	Total Funding Allocations		\$1,255,000	\$701,931	\$282,000	\$253,000	\$250,000	\$285,000	\$285,000	\$300,000
<i>Project Expenditures</i>										
2040	Major Street Repair Projects			FY 14 Act.						
1										
2	FY13 Paving Program	FY13		(391,890)						
3	FY 15 Paving Program	FY15		(6,819)	(507,181)					
4	FY17 Paving Program	FY17					(581,000)			
5	FY19 Paving Program	FY19							(570,000)	
	Total Expenditures			(\$398,709)	(\$507,181)	\$0	(\$581,000)	\$0	(\$570,000)	\$0
2040	Account Balance by Year			\$303,222	\$78,041	\$331,041	\$41	\$285,041	\$41	\$300,041

Notes

Shading key in Table: FY 14 Completed/Closed Projects

Budgeting, Planned Expenditures for this Budget Year

The indicated funding balances for closed/completed projects are transferred to the Carry-Over Funds in the year following closure.

2040 Major Street Repair Projects address the need to maintain, repair and resurface Town streets.

All Town roads were evaluated and prioritized in 2014. Estimates in the out years reflect a 3% annual increase each year.

Speed humps may be added to increase speed awareness in residential areas.

THE TOWN OF POOLSVILLE

FY 2016 Budget

WATER and WASTEWATER FUND SUMMARY

Adopted May 18, 2015

Printed: 6-Apr-16

Ref. Page	Item or Description	Y/E 06/30/14 FY 14 Actual	Y/E 06/30/15 FY 15 Budget	Y/E 06/30/15 FY 15 Projection	Y/E 06/30/16 FY 2016 Budget
<u>Water & Wastewater Operating Summary</u>					
	W & WW Revenue	1,045,839	1,062,885	1,062,885	1,144,316
	Grant from General Funds	64,000	0	25,000	0
	W & WW Available Funding	1,109,838	1,062,885	1,087,885	1,144,316
<u>Water & Wastewater Expenditures</u>					
	For W&WW Capital Projects	0	0	0	0
	Operating Expenses	(1,109,636)	(1,047,448)	(1,087,250)	(1,148,426)
	Total: W & WW Expenditures	(\$1,109,636)	(\$1,047,448)	(\$1,087,250)	(\$1,148,426)
<hr/>					
	Net Operating Balance	\$202	\$15,437	\$635	(\$4,110)
	Unrestricted Funds Carried Forward from Prior Year	77	280	279	914
	Closing Balance: Water/Wastewater Funds	\$279	\$15,717	\$914	(\$3,196)
<hr/>					
<u>Water & Wastewater Funds Capital Projects Summary</u>					
	Funding Balance Carried Forward from Prior Year	\$382,198	\$344,942	\$344,942	\$800,160
	Funding from W & WW Revenues	0	0	0	0
	Funding Granted by Genl Funds	301,000	175,500	182,000	272,500
	Funding from Impact Fees	65,873	0	120,000	0
	Prior Balance - Impact Fees				
	Transfers from Restricted Funds		0	0	0
	Internal transfers	30,000	0	0	180,000
	Funding from MD Grants, Others	1,383,126	1,246,446	1,426,446	0
	Available for Capital Projects	\$2,162,197	\$1,766,888	\$2,073,388	\$1,252,660
	Capital Projects Expenditures	(1,817,255)	(1,372,265)	(1,273,228)	(907,000)
	Closing Balance: Funding for Capital Projects	\$344,942	\$394,623	\$800,160	\$345,660

Notes

[1] The Water and Wastewater Fund Summary is divided into two parts:

- * The upper section presents the status of the Operating Account, including yearly revenue, allocations for Capital Projects, the Annual Operating Balance, Unrestricted Funds carried forward, and finally, the Unrestricted Funds Close-Out Balance for the year. Note that the Water and Wastewater Fund Capital Projects are funded by the General Fund, as W&WW revenues are used to cover the Operating Expenses.
- * The lower section summarizes the activity in the Water & Wastewater Fund Capital Projects Account, including funds carried forward, new funding from the Operating Account, and funding from other sources (including Granted General Funds), all summarized in the total funds available for Water & Wastewater Capital Projects. Actual or Planned Capital Spending is shown, ending in the Funding Balance for Capital Projects.
- * In an effort to maintain the Water and Wastewater funds as an Enterprise Fund, rates will be raised to fund these operations. As always a critical eye is on spending. However, many of the costs associated with the operations, such as electricity, chemicals and fuel are fixed and are reduced or maintained as much as possible. Over the past years, grants have been received for the installation of variable drive motor controllers and lighting upgrades to reduce electrical demands
- ** Funds to cover the Water Tank Main Break were transferred from Unrestricted Funds.

THE TOWN OF POOLESVILLE

FY 2016 Budget

WATER and WASTEWATER FUND REVENUE SUMMARY

Adopted May 18, 2015

Printed: 6-Apr-16

Acct No.	Account Name	Y/E 06/30/14 FY 14 Actual	Y/E 06/30/15 FY 15 Budget	Y/E 06/30/15 FY 15 Projection	Y/E 06/30/16 FY 16 Budget
<u>Water & Wastewater Revenue</u>					
411.1	User Charges	973,301	1,017,885	1,017,885	1,099,316
	MDE Operations Grant	0	0	0	0
505	Interest Income (510 & 515)	5,012	3,000	3,000	3,000
590	WSSC & Contractor Fees	38,973	22,000	22,000	22,000
590B	Bay Fund Admin Fee	4,053	5,000	5,000	5,000
595	Tap Fees	24,500	15,000	15,000	15,000
Sub-total: Water & Wastewater Revenue		\$1,045,839	\$1,062,885	\$1,062,885	\$1,144,316
<u>Water & Wastewater Internal Support</u>					
	Grant from Unrestricted Gen'l Funds	64,000	0	25,000	0
Sub-total: Water and Wastewater Available Funding		\$1,109,839	\$1,062,885	\$1,087,885	\$1,144,316
<u>Impact Fee Revenue</u>					
597.1	Water System	187,990	168,686	168,686	168,686
597.2	Wastewater System	117,493	105,429	105,429	105,429
Sub-total: Impact Fee Revenue		\$305,483	\$274,115	\$274,115	\$274,115
<u>Grants and Designated Funding</u>					
A	Sale of Town Parcels	0	0	180,000	0
B	Huron Payment	84,572	0	0	0
C	Internal Transfers	0	0	0	0
D	Allocation of Unrestricted Funds	0	0	0	0
E	State Loan for I&I	1,298,554	1,246,446	1,246,446	0
Sub-total: Grants and Designated Funding		\$1,383,126	\$1,246,446	\$1,426,446	\$0
<u>Restricted Revenue</u>					
598	Chesapeake Bay Restoration Fund	27,585	100,000	100,000	100,000
Sub-total: Restricted Revenue		\$27,585	\$100,000	\$100,000	\$100,000
Total: Water & Wastewater Fund Revenue		\$2,826,033	\$2,683,446	\$2,888,446	\$1,518,431

Account Descriptions

411

<u>Gallon Tiers</u>	Adopted FY2016
0-30,000	<u>Structured Rate System Per 1,000 Gallons</u>
30,001 - 40,000	\$9.46
40,001 - 50,000	\$10.60
50,001 - up	\$11.71
	\$12.85

Water Only Hydrant Use - \$6.43/1,000 Gal

505 Interest income for funds in the County Investment Fund.
 590 Revenue generated from contractor/hydrant use and WSSC.
 595 Paid by new users to the water and wastewater system
 598 This fee is collected by the Town for the State (See page 2 for details)

THE TOWN OF POOLESVILLE

FY 2016 Budget

WATER and WASTEWATER FUND EXPENSE SUMMARY

Adopted May 18, 2015

Printed: 6-Apr-16

Acct No.	Account Name	Y/E 06/30/14 FY 14 Actual	Y/E 06/30/15 FY 15 Budget	Y/E 06/30/15 FY 15 Projection	Y/E 06/30/16 FY 16 Budget
Wastewater System					
700	Wastewater Operations	433,912	354,500	367,500	364,500
750	Wastewater Administration	249,601	262,674	272,075	305,045
Sub-total: Wastewater System		683,513	617,174	639,575	669,545
Water System					
800	Water Operations	125,510	116,500	124,500	122,000
850	Water Administration	300,613	313,774	323,175	356,881
Sub-total: Water System		426,123	430,274	447,675	478,881
Sub-total: Water & Wastewater Operating Expenses		\$1,109,636	\$1,047,448	\$1,087,250	\$1,148,426
3000	Water & Wastewater Funding for Capital Projects	0	0	0	0
Sub-total: Water & Wastewater Capital Expenses		\$0	\$0	\$0	\$0
Total: Water & Wastewater Fund Expenses		\$1,109,636	\$1,047,448	\$1,087,250	\$1,148,426

Water and Wastewater Fund Analysis

Wastewater System	\$617,174	\$639,575	\$669,545
	59%	59%	58%
Water System	\$430,274	\$447,675	\$478,881
	41%	41%	42%

Notes

THE TOWN OF POOLSVILLE

FY 2016 Budget

WATER and WASTEWATER FUND EXPENSE DETAILS

Adopted May 18, 2015

Printed: 6-Apr-16

Acct No.	Account Name	Y/E 06/30/14 FY 14 Actual	Y/E 06/30/15 FY 15 Budget	Y/E 06/30/15 FY 15 Projection	Y/E 06/30/16 FY 16 Budget
700	Wastewater Operations				
701	Sludge Hauling	93,902	80,000	80,000	80,000
702	Outside Laboratory Services	57,953	43,000	43,000	43,000
703	Electricity	122,451	96,000	96,000	96,000
705	Chemicals	62,060	63,000	63,000	63,000
707	Building Maintenance	1,403	1,000	1,000	1,000
708	Laboratory Expenses	5,990	3,000	8,000	3,000
709	Small Tools	364	500	500	500
710	WWTP Repair & Maintenance	42,503	35,000	38,000	40,000
711	Ultra Violet Bulb Maintenance	7,346	8,000	8,000	8,000
712	Sewer Repair and Maintenance	39,939	25,000	30,000	30,000
Total:	Acct 700 Wastewater Operations	<u>\$433,912</u>	<u>\$354,500</u>	<u>\$367,500</u>	<u>\$364,500</u>
750	Wastewater Administration				
755	Alloc: Staff Salary Burden from GF755	215,660	225,599	235,000	265,773
757	Alloc: Admin Sal'y Burden from GF760	10,621	10,450	10,450	10,532
761	Personnel Uniforms and Training	6,737	6,850	6,850	8,250
763	Accounting Services	3,000	3,000	3,000	3,000
771	Office Supplies	1,309	1,075	1,075	1,275
773	Telephone	3,361	3,200	3,200	3,715
775	Property Insurance	6,684	10,000	10,000	10,000
781	Truck Insurance	398	500	500	500
783	Truck Operations	1,831	2,000	2,000	2,000
Total:	Acct 750 Wastewater Administration	<u>\$249,601</u>	<u>\$262,674</u>	<u>\$272,075</u>	<u>\$305,045</u>

Account Descriptions

The Major Account Group 700 covers all direct expenses associated with the administration, operation and maintenance of the Wastewater System, including outside contracts, utility costs, water and sewer supplies, and maintenance and repair costs.

- 701 This account pays for the sludge hauling to landfills and periodic permit sludge testing
- 702 This account covers sample analysis from outside labs.
- 703 This account covers the electricity of the whole compound, and 7 sewerage pumping stations are included in this account
- 705 This account is for chemicals used in the treatment of the wastewater.
- 707 This account is for minor building maintenance.
- 708 This account covers in house lab testing supplies and minor test equipment.
- 709 This account covers small tools specific to wastewater system work.
- 710 This account covers parts and direct costs associated with maintaining the Wastewater Treatment Plant.
- 711 This account funds the annual replacement of the ultra violet disinfection lamps.
- 712 This account covers minor repairs and general maintenance of the sewer piping systems and various pump stations
- 755 This account covers salaries for field staff.
- 757 This account pays for the portion attributed for office staff.
- 761 This account pays for employee uniforms, t-shirts, sweatshirts and safety boots.
- 763 This account pay a portion of the accounting fees.
- 765 This account pays for legal fees connected with the system.
- 771 This account pays for office supplies connected with the system.
- 773 This pays for phone bills connected with the system.
- 775 This account pays for wastewater properties, such as the plant and pump stations.
- 781 This account covers a proportionate share of the total cost.
- 783 This account pays a proportionate share of truck operations.

The Major Account Group 750 covers all direct expenses associated with the administration of the Wastewater System, including full salary burden, personnel costs, office operation, all insurance, and truck operations.

THE TOWN OF POOLESVILLE

FY 2016 Budget

WATER and WASTEWATER FUND EXPENSE DETAILS

Adopted May 18, 2015

Printed: 6-Apr-16

Acct No.	Account Name	Y/E 06/30/14 FY 14 Actual	Y/E 06/30/15 FY 15 Budget	Y/E 06/30/15 FY 15 Projection	Y/E 06/30/16 FY 16 Budget
800	Water Operations				
801	Lab Supplies / Testing	12,850	15,500	15,500	15,500
802	Building Supplies	341	500	500	500
805	Electricity	68,344	65,000	65,000	65,000
806	Chemicals	3,278	2,500	2,500	2,500
807	Water Repair and Maintenance	39,964	32,000	40,000	37,500
809	Small Tools	733	1,000	1,000	1,000
Total: Acct 800 Water Operations		<u>\$125,510</u>	<u>\$116,500</u>	<u>\$124,500</u>	<u>\$122,000</u>
850	Water Administration				
855	Alloc: Staff Salary Burden from GF755	215,660	225,599	235,000	265,773
857	Alloc: Admin Sal'y Burden from GF765	39,914	38,955	38,955	39,258
859	Bonding	100	150	150	150
861	Personnel Uniforms and Training	8,116	9,550	9,550	10,100
863	Accounting Services	3,000	3,000	3,000	3,000
871	Office and Billing Supplies	18,094	16,200	16,200	18,000
873	Telephone	2,516	4,120	4,120	3,400
875	Property Insurance	4,167	6,000	6,000	6,000
881	Truck Insurance	1,038	1,200	1,200	1,200
883	Truck Operations	8,008	9,000	9,000	10,000
Total: Acct 850 Water Administration		<u>\$300,613</u>	<u>\$313,774</u>	<u>\$323,175</u>	<u>\$356,881</u>
Account Descriptions					
<p>The Major Account Group 800 covers all direct expenses associated with operation and maintenance of the Town's water system.</p> <p>801 This account covers the costs of all laboratory supplies and expenses, and test equipment, for the Town's municipal water system</p> <p>802 This account covers the cost of all consumable supplies and replenishable hardware supplies for the Water & Wastewater systems.</p> <p>805 Electricity consumed at the various well sites (11).</p> <p>806 The chlorine added to the municipal water supply is included in this account</p> <p>807 Included in this account is the cost of minor repairs and maintenance to the water system, as accomplished by Town staff</p> <p>809 This account covers small tools specific to water system work.</p>					
<p>The Major Account Group 850 covers all direct expenses associated with the administration of the Water System, including full salary burden, personnel costs, office operation, all insurance, and truck operations. Acct descriptions are similar for 750's and 850's.</p> <p>855 General Fund Account 755 allocates the total salary burden for Water/Wastewater employees, which is then included here.</p> <p>857 Likewise, the allocated share of Town Hall staff is calculated in GF Accts 760 & 765 and included here.</p> <p>859 Cost of Bonding for Deputy Clerk who handles water billing and payments received</p> <p>861 This accounts cover the cost of Town uniforms and training for water employees respectively.</p> <p>863 This account represent the costs for applicable accounting.</p> <p>871 This account cover the costs of office supplies for water dept. functions including water billing costs.</p> <p>873 This account include telephone service, including emergency notification systems, at all well houses</p> <p>875 This account cover the cost of property insurance for all parts of the water infrastructure.</p> <p>881/883 The cost of truck insurance, gasoline, repairs, parts, etc., is included here for water trucks.</p>					

THE TOWN OF POOLESVILLE

FY 2016 Budget

WATER and WASTEWATER FUND - CAPITAL PROJECTS SUMMARY

Adopted May 18, 2015

Printed: 6-Apr-16

Acct No.	Item or Description	Year To Do	Est. Project Cost	Prior Bal. + FY 14 Act.	FY 15 Projection	FY 16 Bgt. Budget	Forward Planning Cycle			
							FY 17	FY 18	FY 19	FY 20
Project Funding										
3130	Water Collection & Distribution		2,445,000	238,833	418,000	323,000	41,000	41,000	51,000	101,000
3150	Wastewater Systems		610,000	353,483	15,000	75,000	82,000	92,000	71,000	70,000
3167	Small Water & Wastewater Equip.		220,100	58,558	49,000	54,500	35,000	35,000	35,000	35,000
3169	Inflow & Infiltration		0	1,511,231	1,005,423	0	40,000	30,000	70,000	65,000
3170	Gen'l. Infrastructure Programs		0	92	0	0	0	0	0	0
Total Funding Allocations			\$3,275,100	\$2,162,197	\$1,487,423	\$452,500	\$198,000	\$198,000	\$227,000	\$271,000
Direct Funding										
3130	Allocation of unrestricted funds			30,000		180,000				
3130	Impact Fees				120,000					
	Huron Payment			84,572						
	Sale of Town Parcels				180,000					
3150	Impact Fees									
3150	MD Grant									
3167	Allocation of unrestricted funds									
3169	Allocation of unrestricted funds									
	Impact Fees			65,873						
	I&I Loan			1,298,554	1,005,423					
Sub-total: Direct Funding				\$1,478,999	\$1,305,423	\$180,000	\$0	\$0	\$0	\$0
3000	Funding by Gen'l Fund Grant [Total less Direct Funding]			\$683,198	\$182,000	\$272,500	\$198,000	\$198,000	\$227,000	\$271,000
Project Expenditures										
3130	Water Collection & Distribution			FY 14 Act. (21,673)	(168,260)	(755,000)	0	0	(3,000)	0
3150	Wastewater Systems			(346,417)	0	(60,000)	(27,000)	(15,000)	0	0
3167	Small Water & Wastewater Equip.			(13,525)	(25,500)	(92,000)	(6,500)	0	0	0
3169	Inflow & Infiltration			(1,435,640)	(1,079,468)	0	0	0	0	0
3170	Gen'l. Infrastructure Programs			0	0	0	0	0	0	0
Total Expenditures				(\$1,817,255)	(\$1,273,228)	(\$907,000)	(\$33,500)	(\$15,000)	(\$3,000)	\$0
Account Balance by Year										
3130	Water Collection & Distribution			217,160	466,900	34,900	75,900	116,900	164,900	265,900
3150	Wastewater Systems			7,066	22,066	37,066	92,066	169,066	240,066	310,066
3167	Small Water & Wastewater Equip.			45,033	68,533	31,033	59,533	94,533	129,533	164,533
3169	Inflow & Infiltration			75,591	1,546	1,546	41,546	71,546	141,546	206,546
3170	Gen'l. Infrastructure Programs			92	92	92	92	92	92	92
Available For Capital Projects				\$344,942	\$559,137	\$104,637	\$269,137	\$452,137	\$676,137	\$947,137

Notes

- [1] This page summarizes the five Capital Projects accounts associated with Water & Wastewater Fund capital expenditures. The summary is divided into three sections as follows:
- * The top part of the page summarizes the costs of the various projects and the overall funding streams developed to implement those projects. Also included in the top section is a summary of all special funding available to augment the regular Funding Grant from the General Fund. The bottom line in the top section, Acct. 3000, subtracts the special funding and identifies the Net Amount which has been, or will be, funded by means of a Capital Projects Grant from the General Fund Revenues.
 - * The middle part of the page summarizes the programmed expenditures of the funds to accomplish the various capital projects.
 - * The bottom part of the page reflect the remaining balances in each of the accounts at the end of each Fiscal Year.
- [2] See the following Capital Account pages for detailed information.

THE TOWN OF POOLSVILLE

FY 2016 Budget

WATER & WASTEWATER FUND - CAPITAL PROJECTS

Adopted May 18, 2015

Printed: 6-Apr-16

Acct No.	Item or Description	Year To Do	Est. Project Cost	Prior Bal. + FY 14 Act.	FY 15 Projection	FY 16 Bgt. Budget	----- Forward Planning Cycle -----			
							FY 17	FY 18	FY 19	FY 20
Project Funding										
3130	Water Collection & Distribution			6,330						
	Carry-over funds: Completed Projects			(6,000)						
	Carry-Over Funds allocated to projects									
1	Westerly Valve Repl	open		47,423						
2	Well Implementation	Annl.		4,508						
3	Well 11 (Rabanales)	FY19	610,000		70,000	100,000				
	Huron Payment			84,572						
	Sale of Town Parcels				180,000					
	Use of Unrestricted Reserves					180,000				
4	Alpha Media	Open		2,000	1,000		1,000	1,000	1,000	1,000
5	Repaint Intr. of 500K Gal. Tank	FY16	130,000	50,000	25,000	25,000				
				30,000						
6	Well Component Rehab. 2,3 &5	FY16	30,000	6,000						
				4,000	12,000	8,000				
7	Repaint Ext. 500K Gal. Tank	FY21	350,000	10,000	10,000	10,000	40,000	40,000	50,000	100,000
	The following projects are listed in the Master Plan Impact Fee Schedule and will be funded through impact fees.									
8	Well 14 (Westerly/Jamison)	Open	525,000							
	Use of Impact Fees				120,000					
9	Well 15 (Cattail/Jamison)	Open	800,000							
	Total Funding Allocations		\$2,445,000	\$238,833	\$418,000	\$323,000	\$41,000	\$41,000	\$51,000	\$101,000
Project Expenditures										
3130	Water Collection & Distribution			FY 14 Act.						
1	Westerly Valve Repl	Open		(10,093)	(37,331)					
2	Well Implementation	Annl.		(1,237)	(3,272)					
3	Well 11 (Rabanales)	FY19				(610,000)				
4	Alpha Media	Open			(3,000)				(3,000)	
5	Repaint Intr. 500K Tank	FY16				(130,000)				
6	Well Component Rehab. 2,3 &5	FY16		(10,343)	(4,657)	(15,000)				
7	Repaint Ext. 500K Gal. Tank	FY21								
8	Well 14 (Westerly/Jamison)	Open			(120,000)					
9	Well 15 (Cattail/Jamison)	Open								
	Total Expenditures			(\$21,673)	(\$168,260)	(\$755,000)	\$0	\$0	(\$3,000)	\$0
3130	Account Balance by Year			\$217,160	\$466,900	\$34,900	\$75,900	\$116,900	\$164,900	\$265,900

Notes

Shading key in Table: FY 14 Completed/Closed Projects

Budgeting, Planned Expenditures for this Budget Year

The indicated funding balances for closed/completed projects are transferred to the Carry-Over Funds in the year following closure

3130 This account covers all aspects of expanding and improving the Town's water collection and distribution system.

- 1 This project provides for the replacement of poorly operating water main valves.
- 2 Well implementation includes final permitting and ongoing monitoring required by MDE
- 3 This well will provide redundancy and back-up to the other wells in the Horsepen Branch watershed
- 4 Wells 7, 9 & 10 treatment system media is replaced on a three year cycle.
- 5 Recoating the interior of the 500K Water Tank.
- 6 Replacement of valves and electrical components.
- 7 Recoating the exterior of the 500K Water Tank.
- 8 Well Funded through Developer and Impact Fee Funds. Part of the Westerly 7 Subdivision.
- 9 Future well funded by the developers through impact fees.

THE TOWN OF POOLESVILLE

FY 2016 Budget

WATER & WASTEWATER FUND - CAPITAL PROJECTS

Adopted May 18, 2015

Printed: 6-Apr-16

Acct No.	Item or Description	Year To Do	Est. Project Cost	Prior Bal. + FY 14 Act.	FY 15 Projection	FY 16 Bgt. Budget	----- Forward Planning Cycle -----			
							FY 17	FY 18	FY 19	FY 20
<i>Project Funding</i>										
3150	Wastewater Systems			7,066						
	Carry-over funds: Completed Projects			(7,000)						
	Carry-Over Funds allocated to projects									
1	Belt Press	FY13	300,000	351,151						
				(4,734)	[Transferred into Carry-Over Funds]					
2	Pump Station Level Controllers	FY16				33,000				
3	Replacement WWTP Mixers	FY16				12,000	12,000			
4	Rebuild Main WWTP Pumps	FY16				15,000	15,000	15,000		
5	U.V. System Rebuild	FY19	55,000	7,000	[Allocation of Carry-Over Funds]					
					10,000	10,000	10,000	12,000	6,000	
6	Refurbish WWTP Filters	FY19	60,000				20,000	20,000	20,000	
7	Sewer Jet	FY20	30,000		5,000	5,000	5,000	5,000	5,000	5,000
8	WWTP Monitoring System	FY20	85,000				20,000	20,000	20,000	25,000
9	Paint WWTP	FY20	80,000				20,000	20,000	20,000	40,000
	Total Funding Allocations		\$610,000	\$353,483	\$15,000	\$75,000	\$82,000	\$92,000	\$71,000	\$70,000
<i>Project Expenditures</i>										
3150	Wastewater Systems			FY 14 Act.						
1	Belt Press	FY13		(346,417)						
2	Pump Station Level Controllers	FY16				(33,000)				
3	Replacement WWTP Mixers	FY16				(12,000)	(12,000)			
4	Rebuild Main WWTP Pumps	FY16				(15,000)	(15,000)	(15,000)		
5	U.V. System Rebuild	FY19							(55,000)	
6	Refurbish WWTP Filters	FY19							(60,000)	
7	Sewer Jet	FY20								(30,000)
8	WWTP Monitoring System	FY20								(85,000)
9	Paint WWTP	FY20								(80,000)
	Total Expenditures			(\$346,417)	\$0	(\$60,000)	(\$27,000)	(\$15,000)	\$0	\$0
3150	Account Balance by Year			\$7,066	\$22,066	\$37,066	\$92,066	\$169,066	\$240,066	\$310,066

Notes

Shading key in Table: FY 14 Completed/Closed Projects Budgeting, Planned Expenditures for this Budget Year

The indicated funding balances for closed/completed projects are transferred to the Carry-Over Funds in the year following closure

3150 Includes all major maintenance, modernizations, upgrades and expansions to the sewage collection/treatment/disposal systems.

- 1 Replacement of the original equipment for the processing of sludge.
- 2 Replacement of level pump controllers and flow recorder.
- 3 Replacement of the original equipment.
- 4 Rebuild of three large pumps.
- 5 Rebuild of WWTP disinfection system.
- 6 Refurbish the gravel, sand, and anthracite.
- 7 Replacement of sewer cleaning equipment.
- 8 System used to all monitor aspects of operations for process control.
- 9 Includes interior and exterior painting.

THE TOWN OF POOLESVILLE

FY 2016 Budget

WATER & WASTEWATER FUND - CAPITAL PROJECTS

Adopted May 18, 2015

Printed: 6-Apr-16

Acct No.	Item or Description	Year To Do	Est. Project Cost	Prior Bal. + FY 14 Act.	FY 15 Projection	FY 16 Bgt. Budget	----- Forward Planning Cycle -----			
							FY 17	FY 18	FY 19	FY 20
Project Funding										
3167	Small Water & Wastewater Equip.			25						
	Carry-over funds: Completed Projects									
	Carry-Over Funds allocated to projects									
1	Future W&S Equipment Needs	Open		20,000	5,000	10,000	20,000	20,000	20,000	20,000
a	CL2 Regulator	FY12	4,600							
b	Portable Generator	FY13	2,000							
c	16" Cutoff Saw	FY14	1,500							
d	Leak Detector	FY14	4,500							
e	Pipe Locator	FY14	3,500							
f	Push Sewer Camera	FY15	6,000							
g	CL2 Scales	FY16	13,000							
h	WWTP Air Dryer	FY16	3,500							
i	Water Analyzing Equipment	FY16	1,500							
2	Water Meter Replacement	Annl.	105,000	8,533	15,000	15,000	15,000	15,000	15,000	15,000
3	Well #2 Monitoring units	FY15			6,500					
4	WWTP Lab Equipment	FY16				7,000				
5	Water Communication System	FY16	75,000	30,000	22,500	22,500				
Total Funding Allocations			\$220,100	\$58,558	\$49,000	\$54,500	\$35,000	\$35,000	\$35,000	\$35,000
Project Expenditures										
3167	Other Water & Wastewater Equip.			FY 14 Act.						
1	Future W&S Equipment Needs									
a	CL2 Regulator			(2,200)						
b	Portable Generator				(2,000)					
c	Cutoff Saw				(1,500)					
d	Leak Detector				(4,500)					
e	Pipe Locator				(3,500)					
f	Push Sewer Camera				(6,000)					
g	CL2 Scales	FY16				(6,500)	(6,500)			
h	WWTP Air Dryer	FY16				(3,500)				
i	Water Analyzing Equipment				(1,500)					
2	Water Meter Replacement	Annl.		(11,325)						
3	Well #2 Monitoring units				(6,500)					
4	WWTP Lab Equipment	FY16				(7,000)				
5	Water Communication System	FY16				(75,000)				
Total Expenditures				(\$13,525)	(\$25,500)	(\$92,000)	(\$6,500)	\$0	\$0	\$0
3167	Account Balance by Year			\$45,033	\$68,533	\$31,033	\$59,533	\$94,533	\$129,533	\$164,533

Notes

Shading key in Table: FY 14 Completed/Closed Projects

Budgeting, Planned Expenditures for this Budget Year

The indicated funding balances for closed/completed projects are transferred to the Carry-Over Funds in the year following closure

[1] Committed funds may be reallocated, based on final incurred costs of completed projects, and/or revised priorities and needs

3167 This account includes all of the miscellaneous capital costs associated with the operation of the Town's Water & Wastewater Systems.

- 1a Replacement equipment for chlorine treatment.
- 1b Replacement equipment water main repair.
- 1c Replacement equipment water main repairs.
- 1d Replacement equipment for identifying leaks.
- 1e Replacement equipment for locating underground lines
- 1f Replacement equipment sewer system.
- 1g Replacement equipment for chlorine tanks.
- 2 This line item provides for water meters for replacements and new installations.
- 3 Replacement for monitoring chlorine and turbidity required by MDE
- 4 Replace and upgrade process control testing equipment.
- 5 Replace outdated communications for entire water system.

THE TOWN OF POOLSVILLE

FY 2016 Budget

WATER & WASTEWATER FUND - CAPITAL PROJECTS

Adopted May 18, 2015

Printed: 6-Apr-16

Acct No.	Item or Description	Year To Do	Est. Project Cost	Prior Bal. + FY 14 Act.	FY 15 Projection	FY 16 Bgt. Budget	----- Forward Planning Cycle -----			
							FY 17	FY 18	FY 19	FY 20
<u>Project Funding</u>										
3169	Inflow & Infiltration			1,546						
	Carry-over funds: Completed Projects									
	Carry-Over Funds allocated to projects									
1	On-going I & I Reduction Pgm.	Annl.	Open	13,986			40,000	30,000	70,000	65,000
2	Fisher Avenue	FY13		92,519						
	Use of Impact Fees			65,873						
3	Westerly Inflow & Infiltration	FY13		38,753						
	Westerly I&I Loan			1,298,554	1,005,423					
	Total Funding Allocations		\$0	\$1,511,231	\$1,005,423	\$0	\$40,000	\$30,000	\$70,000	\$65,000
<u>Project Expenditures</u>										
3169	Inflow & Infiltration			FY 14 Act.						
1	On-going I & I Reduction Pgm.	Annl.								
	Wesmond Cleanouts									
	Monitoring & Main Insp.									
2	Fisher Avenue	FY13		(98,333)	(112,798)					
3	Westerly Inflow & Infiltration	FY13		(1,337,307)	(966,670)					
	Total Expenditures			(\$1,435,640)	(\$1,079,468)	\$0	\$0	\$0	\$0	\$0
3169	Account Balance by Year			\$75,591	\$1,546	\$1,546	\$41,546	\$71,546	\$141,546	\$206,546

Notes

Shading key in Table: FY 14 Completed/Closed Projects Budgeting, Planned Expenditures for this Budget Year

The indicated funding balances for closed/completed projects are transferred to the Carry-Over Funds in the year following closure

3169 Funding and expenditures for the on-going inflow and infiltration reduction program.

Annually funded program to analyze the sewerage system, identify major leaks, and make the necessary repairs

Acct No.	Item or Description	Year To Do	Est. Project Cost	Prior Bal. + FY 14 Act.	FY 15 Projection	FY 16 Bgt. Budget	----- Forward Planning Cycle -----			
							FY 17	FY 18	FY 19	FY 20
<u>Project Funding</u>										
3170	Gen'l. Infrastructure Programs			92						
	Carry-over funds: Completed Projects									
	Carry-Over Funds allocated to projects									
1	Water/Sewer Extensions	open								
	Total Funding Allocations		\$0	\$92	\$0	\$0	\$0	\$0	\$0	\$0
<u>Project Expenditures</u>										
3170	Gen'l. Infrastructure Programs			FY 14 Act.						
1	Water/Sewer Extensions									
	Private Hook-ups									
	Total Expenditures			\$0	\$0	\$0	\$0	\$0	\$0	\$0
3170	Account Balance by Year			\$92	\$92	\$92	\$92	\$92	\$92	\$92

Notes

Shading key in Table: FY 14 Completed/Closed Projects Budgeting, Planned Expenditures for this Budget Year

The indicated funding balances for closed/completed projects are transferred to the Carry-Over Funds in the year following closure

3170 General Infrastructure Programs, which do not "fit" into other Water & Wastewater Accounts, are tracked in this Account.

1 This program will follow the wellhead protection plan by providing water and/or sewer lines to "in Town" properties currently served by private wells and septic. The private wells and septic will be abandoned to eliminate sources of potential aquifer contamination

THE TOWN OF POOLESVILLE

FY 2016 Budget

TOWN STATISTICS

Adopted May 18, 2015

Printed: 6-Apr-16

Note No.	Item or Description	Fiscal Year 2010	Fiscal Year 2011	Fiscal Year 2012	Fiscal Year 2013	Fiscal Year 2014	Fiscal Year 2015	Fiscal Year 2016
[1]	Population	4,883	5,020	5,134	5,261	5,373	5,437	
	Housing							
	Single Family	1,312	1,355	1,391	1,431	1,466	1,486	
	Town Houses	336	336	336	336	336	336	
	Total Family Dwellings	1,648	1,691	1,727	1,767	1,802	1,822	0
	Other	56	56	56	56	56	56	
[2]	Net Assessable Base							
	As Reported	711,531,977	669,438,357	685,977,580	688,453,667	662,170,967	717,731,127	723,710,825
[2]	Tax Rate							
	As Adopted	\$0.15	\$0.16	\$0.16	\$0.16	\$0.17	\$0.17	\$0.17
[3]	General Fund Budget	[Actual]	[Actual]	[Actual]	[Actual]	[Actual]	[Projected]	[Budget]
	Operating Expenses	1,748,685	1,594,372	1,786,937	1,868,988	1,999,155	2,154,670	2,151,488
	Funding: Capital Projects	646,642	433,353	520,549	372,913	520,500	436,000	367,000
	Funding: Water/Wastewater Projects	335,000	270,000	225,000	463,397	301,000	182,000	272,500
	Total Budget (General Funds)	2,730,327	2,297,725	2,532,486	2,705,298	2,820,655	2,772,670	2,790,988
	Budgeted Cash Reserve	1,161,107	982,713	892,192	780,054	892,192	862,888	691,912
	Actual Close-Out Cash Reserve	980,505	1,328,508	882,096	798,239	862,464	866,710	
							[Projected]	
	Water and Wastewater Fund Budget							
	Operating Expenses	958,816	964,430	1,043,522	1,032,788	1,109,636	1,087,250	1,148,426
	Funding: Capital Projects	0	0	0	0	0	0	0
	Total Town Acreage	2,374	2,374	2,374	2,374	2,374	2,374	2,374
	Parks and Open Spaces							
	Number	12	12	12	13	14	14	14
	Area (acres)	56	56	56	60	65	65	65
	Number of:							
	Tennis Courts	4	4	4	4	4	4	4
	Basketball Courts	3	3	3	3	3	3	3
	Baseball Fields	4	4	4	4	4	4	4
	Soccer Fields	4	4	4	5	6	6	6
	Tot Lots	6	6	6	7	7	7	7
	Miles of Town Roads	16.31	16.31	16.31	18.00	18.50	19.00	20.00
	Number of Municipal Water Wells	9	11	11	11	11	11	13
	Avg. Water Production (Gal/Day)	409,000	385,000	437,670	468,393	438,160		
	Calander year							
	Avg - WWTP (Gal/Day)	621,586	755,000	513,391	670,530	630,000		
	Calander year							
	Number of Town Employees							
	Full Time	14	14	14	16	16	18	18
	Part Time	0	0	0	1	0	0	0
	Summer Help				1	2	2	2
Notes								
[1]	The 2010 Census reported a population of 4,883 and an average of 3.18 persons per household, Housing numbers are actual .							
[2]	All Budget figures exclude special revenues such as Impact Fees or dedicated Grants.							

THE TOWN OF POOLESVILLE

FY 2016 Budget

POOLESVILLE EMPLOYEE SALARY STRUCTURE

Adopted May 18, 2015

Printed: 6-Apr-16

The Poolsville Employee Salary Structure is organized into twenty salary grades, each grade based on a general job description.

Within each Salary Grade, there are ten separate levels, from entry level to full experience.

The salary level for each employee is based on experience, tenure, job performance ratings, and individual responsibilities and initiatives.

<u>Salary Grade</u>	<u>Grade Definition</u>	<u># Employees</u>
1		
2	Part-time Clerical/Summer help	2
3		
4	Entry Level - 6 Month Trial Period	
5	Level Following Six Month Trial Period	
6	Level After One Year of Service	5
7		
8	Holder of One License	2
9	Holder of Two Licenses	1
10	Holder of Three Licenses	
11	Wastewater 5/P&S Crew Chief/Deputy Clerk/ Events Coordinator	4
12		
13		
14	Water & Sewer Superintendent, Wastewater Superintendent Director of Parks & Streets	3
15		
16	Clerk-Treasurer	1
17		
18		
19		
20	Town Manager	1

<u>Salary Grade</u>	<u>FY 15 Budget Minimum Level</u>	<u>FY 15 Budget Maximum Level</u>	<u>FY 2016 Budget Minimum Level</u>	<u>FY 2016 Budget Maximum Level</u>
1				
2	25,130	32,798	25,331	33,060
3				
4	28,669	[n/a]	28,898	[n/a]
5	30,531	46,019	30,775	46,387
6	32,020	48,314	32,276	48,701
7				
8	35,222	53,144	35,504	53,569
9	38,443	59,143	38,751	59,616
10	42,287	65,568	42,625	66,093
11	44,401	68,846	44,756	69,397
12				
13				
14	53,282	82,306	53,708	82,964
15				
16	55,945	86,421	56,393	87,112
17				
18				
19				
20	81,360	106,785	82,011	107,639

Maximum 0.008 increase based upon performance

Notes

THE TOWN OF POOLESVILLE

FY 2016 Budget

MUNICIPAL ORGANIZATION CHART

Adopted May 18, 2015

Printed: 6-Apr-16

