

THE TOWN OF POOLESVILLE

FY 2015 Close-Out

Executive Summary

Adopted August 17, 2015

Printed: 19-Aug-15

The Commissioners of Poolesville are proud to present the fiscal year end for the 2015 Budget. While the annual budget is comprised of multiple funds, this summary provides highlights to the Town's General Operating Fund, Water & Wastewater Operating Fund and Debt Service. Detailed information on each revenue and expenditure figures are included in the following pages.

The FY 2015 General Operating Fund, adopted May 19, 2014, was developed with the intent to sustain all level of municipal services, programs and events while maintaining a constant tax rate . The General Fund Operating Budget expenditures totaled \$2,330,396, which was higher than budgeted due to a Grant to the Water/Sewer Fund, increased snow removal operational costs, increased debt service due to the Westerly I&I project and additional employees.

The Water and Sewer Fund operated in a deficit this year due to well pump replacements, WWTP equipment replacement and 2 new employees. In addition to these costs, electrical bills were \$40,000 over as of the date of the close-out, reimbursements from Potomac Edison and Champion Electrical suppliers had not been received.

During the year, several amendments were made and approved by the Commissioners in the following accounts:

- 2005 - As part of the 2016 Budget, \$2,000 was added for future office equipment
- 2010 - As part of the 2016 Budget, \$7,500 was allocated from Impact Fees for the rebuild of the Town's existing monument sign.
- 2025 - Budget Amendment June 1, 2015 Funded \$75,000 to fully fund the West Willard sidewalk project.
- 2035 - Increased funding stream, received \$51,722 Parks & Community grant for Elgin Park.
- 3130 - Increased funding stream, received Huron reimbursement and sold to Town owned parcels, funding allocated to Well 11. As part of the 2016 Budget, Impact Fee allocation towards Well 14.
- 3167 - As part of the 2016 Budget, funding was added for Well 2 monitoring units.
- 3169 - Final loan and Westerly I&I project complete.
- 3170 - Created account for large contracted emergency repairs.

The end of year cash balance was \$2,711,005 of which \$915,607 was unrestricted, exceeding the Commissioners long standing goal.

In conclusion, the FY 2015 Budget addressed the goals and priorities established by the Commissioners of Poolesville for the Town's future. The budget is fiscally sound, addresses needs on a priority basis, and is balanced in accordance with State statutes.

D. Wade Yost
Town Manager

THE TOWN OF POOLESVILLE

FY 2015 Close-Out

FINANCIAL FORECAST: FY 16 Bgt. THROUGH FY 20

Adopted August 17, 2015

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

Item	FY 14 Actual	FY 15 Budget	FY 15 Close	FY 16 Budget
Revenue	2,934,908	2,651,443	\$3,025,922	2,796,190
Funding: General Projects	(520,500)	(414,000)	(436,000)	(367,000)
Funding: Water / Wastewater Projects	(301,000)	(175,500)	(206,384)	(272,500)
Sub-Total: Capital Projects	(821,500)	(589,500)	(642,384)	(639,500)
Operating Expenses	(1,999,155)	(2,061,520)	(2,330,396)	(2,151,485)
Total Annual Expenditures	(2,820,655)	(2,651,020)	(2,972,780)	(2,790,985)
Annual Balance	<u>\$114,253</u> 3.9%	<u>\$423</u> 0.0%	<u>\$53,142</u> 1.8%	<u>\$5,205</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 2015 Close-Out 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	(2,225,535)	(2,260,016)	(2,334,935)	(2,370,298)
Total Annual Expenditures	(2,832,535)	(2,924,516)	(3,013,435)	(3,102,798)
Projected Balances	<u>\$23,796</u> 0.8%	<u>\$19,586</u> 0.7%	<u>\$19,773</u> 0.7%	<u>\$20,878</u> 0.7%

Part 2[a] - Recap of Current Financial Reserves

Item	FY 14 Actual	FY 15 Budget	FY 15 Close	FY 16 Budget
Unspent Funds: General Projects	749,274	276,252	569,224	497,973
Unspent Funds: W & WW Projects	443,276	399,877	675,624	93,293
Sub-Total: Unspent Capital Funding	1,192,550	676,129	1,244,847	591,267
Unrestricted Reserve (Genl Fund)	862,464	816,798	915,607	740,812
Balance (Water / Wastewater Fund)	279	27,768	657	(3,453)
Restricted Funds	76,731	96,731	61,453	95,567
Total Financial Reserves On-Hand	<u>\$2,132,024</u>	<u>\$1,617,426</u>	<u>\$2,222,564</u>	<u>\$1,424,192</u>

Part 2[b] - Projections for Future Financial Reserves

Item	FY 17	FY 18	FY 19	FY 20
Unspent Funds: General Projects	311,562	680,062	496,562	933,062
Unspent Funds: W & WW Projects	257,794	440,794	664,794	935,794
Sub-Total: Unspent Capital Funding	569,356	1,120,856	1,161,356	1,868,856
Unrestricted Reserve (Genl Fund)	764,608	784,194	803,967	824,846
Balance (Water / Wastewater Fund)	(7,563)	(11,673)	(15,783)	(19,893)
Restricted Funds	95,567	95,567	95,567	95,567
Total Financial Reserves On-Hand	<u>\$1,421,968</u>	<u>\$1,988,944</u>	<u>\$2,045,108</u>	<u>\$2,769,376</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.

THE TOWN OF POOLESVILLE

FY 2015 Close-Out

RESTRICTED FUNDS and CASH SUMMARIES

Adopted August 17, 2015

Printed: 19-Aug-15

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 Close	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	111,015	100,000
	Admin Fee	(4,053)	(5,000)	(5,551)	(5,000)
	Paid to Maryland	(95,000)	(95,000)	(105,464)	(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	13,406	0
	Balance Forward	8,112	11,216	11,216	11,022
	Funds Allocated	(11,707)		(13,600)	0
	Closing Balance: Year End	\$11,216	\$11,216	\$11,022	\$11,022
	Economic Development				
	Funds transferred		0	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	26,133	0
	Balance Forward	0	0	0	18,783
	Funds Allocated	0	0	(7,350)	
	Closing Balance: Year End	\$0	\$0	\$18,783	\$18,783
	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	20,000	18,750
	Balance Forward	0	6,250	6,250	7,500
	I&I Loan	(18,750)	(18,750)	(18,750)	(18,750)
	Closing Balance: Year End	\$6,250	\$6,250	\$7,500	\$7,500
	Transfers From Restricted Funds				
	For General Fund	(54,722)	(18,750)	(39,700)	
	For General Capital Projects			(61,000)	0
	For W/WW Capital Projects	0	0	0	0
	Closing Balance - All Restricted Funds (Not Including Bay Restoration Funds)	\$76,731	\$96,731	\$61,453	\$95,567

SUMMARY OF CASH ASSETS AT YEAR END

Ref Pg.	General Fund				
7	Unrestricted Funds at Year End	862,464	816,798	915,607	740,812
7	Accumulated Unspent Funds for Capital Projects	749,274	276,252	569,224	497,973
	Total Funds on Hand	\$1,611,738	\$1,093,050	\$1,484,830	\$1,238,785
	Water and Wastewater Fund				
24	Unrestricted Funds at Year End	279	27,768	657	(3,453)
24	Accumulated Unspent Funds for Capital Projects	443,276	399,877	675,624	93,293
	Total Funds on Hand	\$443,555	\$427,645	\$676,280	\$89,840
2	Restricted Funds				
3	Top of Page	\$76,731	\$96,731	\$61,453	\$95,567
	Impact Fees				
	Gen. Fund Impact Fee Balance at Year End	\$52,039	\$36,570	\$36,570	\$57,622
	W & WW Impact Fee Balance at Year End	\$344,240	\$451,871	\$451,871	\$514,412
	TOTAL CASH ASSETS AT YEAR END	\$2,528,303	\$2,105,867	\$2,711,005	\$1,996,226

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.

THE TOWN OF POOLSVILLE

FY 2015 Close-Out

SCHEDULE of IMPACT FEES

Adopted August 17, 2015

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Acct No.	Item or Description	Pct.	FY 15 Actual	FY 15 Close-Out	FY 16 Bgt. Budget	Forward Planning Cycle			
						FY 17	FY 18	FY 19	FY 20
	Number of New Homes (in Fiscal Year)		35	21	30	30	30	30	30
	Impact Fee per New Home		11,519	11,715	11,914	12,117	12,323	12,532	12,745
	Number of New Townhomes		0	0	17	0	0		
	Impact Fee per New Townhome		7,762	7,894	8,028	8,165	8,303		
	Total Impact Fees: New Homes		403,165	246,015	357,425	363,501	369,680	375,965	382,356
	Other Impact Fees		0	12,222	0	0	0	0	0
	Total: All Impact Fees		\$403,165	\$258,237	\$357,425	\$363,501	\$369,680	\$375,965	\$382,356
4005	Recreation	17.0%	68,538	43,900	60,762	61,795	62,846	63,914	65,001
	Public Facilities	5.0%	20,158	12,912	17,871	18,175	18,484	18,798	19,118
4000	Total: General Fund Capital Projects	22.0%	\$88,696	\$56,812	\$78,633	\$79,970	\$81,330	\$82,712	\$84,119
1110	Water System	48.0%	187,990	123,954	171,564	174,480	177,447	180,463	183,531
1120	Wastewater System	30.0%	117,493	77,471	107,228	109,051	110,903	112,790	114,706
1100	Total: Water/Wastewater Capital Projects	78.0%	\$305,483	\$201,425	\$278,792	\$283,531	\$288,350	\$293,253	\$298,237

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 15 Actual	FY 15 Close-Out	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	12,912	17,871	18,175	18,484	18,798	19,118
	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	43,900	60,762	61,795	62,846	63,914	65,001
	Allocation of Impact Fees	(30,000)	(15,000)					
	Actual / Projected Expenditures		(120,000)					
	Reimbursement to Developers	(160,550)	(35,781)	(60,759)	(61,792)	(62,842)	(63,910)	(64,997)
	General Fund Impact Fee Totals	\$54,635	\$39,166	\$42,040	\$60,218	\$78,706	\$97,508	\$116,630
Water & Wastewater Projects		FY 15 Actual	FY 15 Close-Out	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	123,954	171,564	174,480	177,447	180,463	183,531
	Reimbursement to Developers	(110,585)	(16,914)	(171,554)	(174,470)			
	Allocation of Impact Fees							
	Actual / Projected Expenditures		(120,000)					
3150	Wastewater Treatment							
	Carried forward from Prior Years	219,929	77,471	107,228	109,051	110,903	112,790	114,706
	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	\$310,246	\$340,605	\$372,787	\$584,258	\$800,632	\$1,021,990
Impact Fee Balances On Hand								
General Fund Impact Fees								
	On Hand at Start of Fiscal Year	153,893	52,039	36,570	39,444	57,622	76,110	94,912
	New Impact Fees Received	88,696	56,812	78,633	79,970	81,330	82,712	84,119
	Less Fees Expended (actual or Planned)	(190,550)	(72,281)	(75,759)	(61,792)	(62,842)	(63,910)	(64,997)
	Gen. Fund Impact Fee Balance at Year End	\$52,039	\$36,570	\$39,444	\$57,622	\$76,110	\$94,912	\$114,034
Water and Wastewater Fund Impact Fees								
	On Hand at Start of Fiscal Year	226,221	344,240	451,871	482,230	514,412	725,883	942,257
	New Impact Fees Received	305,483	201,425	278,792	283,531	288,350	293,253	298,237
	Less Fees Expended (actual or Planned)	(187,464)	(93,793)	(248,433)	(251,349)	(76,879)	(76,879)	(76,879)
	W & WW Impact Fee Balance at Year End	\$344,240	\$451,871	\$482,230	\$514,412	\$725,883	\$942,257	\$1,163,615

THE TOWN OF POOLSVILLE

FY 2015 Close-Out

SCHEDULE of OUTSTANDING DEBT

Adopted August 17, 2015

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Item No.	Description	Pay-off Year & Interest Rate	Balance: Y/E 06/30/14	FY 15 Actual	FY 15 Close-Out	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 \$2,297,978 in 2013 for 20 years	FY33 - 2.1% [Maryland]	2,194,273	64,851	64,848	64,848	64,848	64,848	64,848	64,848
				18,750	18,750	18,750	18,750	18,750	18,750	18,750
				205	128,201	170,000	170,000	170,000	170,000	170,000
Sub-total: Water & Wastewater Projects										
Paid From General Funds				\$65,056	\$193,049	\$234,848	\$234,848	\$234,848	\$234,848	\$234,848
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			\$3,415,603	\$160,685	\$288,678	\$330,477	\$330,477	\$311,727	\$311,727	\$311,727

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 2015 Close-Out

GENERAL FUND SUMMARY

Adopted August 17, 2015

Printed: 19-Aug-15

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 Close	Y/E 06/30/16 FY 2016 Budget
	General Funds Operating Summary				
7	General Revenue Total	\$2,934,908	\$2,651,443	\$3,025,922	\$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)	(206,384)	(272,500)
	Sub-total: Capital Projects	(821,500)	(589,500)	(642,384)	(639,500)
7	Operating Expenses	(1,999,155)	(2,061,520)	(2,330,396)	(2,151,485)
	Total: General Expenditures	(\$2,820,655)	(\$2,651,020)	(\$2,972,780)	(\$2,790,985)
	Net Operating Balance	\$114,253	\$423	\$53,142	\$5,205
	Unrestricted Funds Carried Forward from Prior Year	798,239	816,375	862,464	915,607
7	Application of Excess Unrestricted Funds	0	0	0	0
	For General Capital Projects	(20,028)	0	0	0
	For WWW Capital Projects	(30,000)	0	0	(180,000)
	Closing Balance: Genl Funds [Unrestricted Reserve]	\$862,464	\$816,798	\$915,607	\$740,812
	General Funds Capital Projects Summary				
	Funding Balance Carried Forward from Prior Year	\$1,199,129	\$499,252	\$749,274	\$569,224
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	26,000
7	Funding from MD Grants, Others	37,500	0	51,722	40,000
	Available for Capital Projects	\$1,807,157	\$942,252	\$1,308,496	\$1,017,224
16	Capital Projects Expenditures	(1,057,883)	(666,000)	(739,272)	(519,251)
	Closing Balance: Capital Projects Funding	\$749,274	\$276,252	\$569,224	\$497,973

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:
- | | |
|---|--|
| Buildings and Municipal Facilities | Parks and Recreational Facilities |
| Town Hall | Campbell Park |
| Maintenance Building | Lori Gore Park |
| Stevens Park | W. Willard Practice Field |
| Eleven Well Houses | Collier Circle Pond |
| Bodmer Park | Dr. Dillingham Park |
| Equalization Lagoon | |
| Whalen Commons | |
| Perkin's Park | |
| | Elgin Park |
| | Hoewing Park |
- [4] See page 19 for Town-owned vehicles.

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GENERAL FUND REVENUE SUMMARY

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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 Close	Y/E 06/30/16 FY 16 Budget
General Revenue					
Part A - External Sources					
111	Property Taxes	1,137,490	1,124,643	1,205,991	1,229,390
112	P/P Property Unincorporated	2,376	6,000	10,122	6,000
113 & 114	P/P Public Utilities / Ordinary Corp.	49,610	45,000	42,993	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	1,042,956	985,000
156	Highway	136,260	45,000	152,495	65,000
222	Franchise / Traders License	54,157	30,000	56,742	30,000
121	Interest Income (120 & 465)	7,314	5,000	5,373	5,000
223	Building / Plumbing Permits	31,054	40,000	21,556	40,000
482	Senior Program	0	0	26,133	0
412	Zoning / Development Fees	64,441	15,000	38,580	15,000
414	Sale of Town Documents	0	0	45	0
462	Rental Income - Wireless Antennas	175,843	140,000	176,670	160,000
469	Miscellaneous Income	9,078	2,000	16,994	2,000
	Private Hook-Up Repayment	1,244	1,244	1,244	1,244
470	Rec Event Funding	14,811	0	13,406	0
480	Recreation Program	1,905	1,200	3,267	1,200
Sub-total: General Revenue (External Sources)		\$2,934,908	\$2,651,443	\$3,025,922	\$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	\$3,025,922	\$2,976,190
Impact Fee Revenue					
475.1	Recreation	68,538	59,743	43,900	59,743
475.2	Public Facilities	20,158	17,571	12,912	17,571
Sub-total: Impact Fee Revenue		\$88,696	\$77,314	\$56,812	\$77,314
Grants and Designated Funding					
A	MD Grant: Program Open Space	0	0	0	0
B	MD Grant: Parks & Playgrounds	0	0	51,722	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	\$51,722	\$40,000
Restricted Revenue					
	Kettler Proffer	25,000	0	20,000	0
	Reforestation Fees	0	0	0	0
	Speed Camera Revenue	35,616	20,000	25,883	20,000
Sub-total: Restricted Revenue		\$60,616	\$20,000	\$45,883	\$20,000
Total: General Fund Revenue		\$3,171,748	\$2,748,757	\$3,180,339	\$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 POOLSVILLE

FY 2015 Close-Out

GENERAL FUND EXPENSE SUMMARY

Adopted August 17, 2015

Printed: 19-Aug-15

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 Close	Y/E 06/30/16 FY 16 Budget
500	Town Administration	188,055	246,219	234,069	196,542
600	Elections	0	6,000	4,666	0
700	Staff Salaries and Benefits	714,069	722,900	749,629	865,545
800	Law	58,354	40,000	38,178	40,000
900	Municipal Buildings & Operations	127,932	104,050	134,457	104,050
1000	Streets, Sidewalks, & Storm Drains	133,723	126,800	185,294	134,800
1100	Parks & Recreation	47,418	62,700	48,655	57,700
1200	Engineering	113,602	40,000	146,000	40,000
1300	Planning & Zoning	0	5,000	1,170	5,000
1400	Public Safety	31,270	23,000	26,466	28,000
1500	Municipal Services	455,679	445,000	431,764	445,000
1600	Grant to Water & Wastewater Fund	64,000	0	137,000	
1700	Debt Service	65,053	239,851	193,049	234,848
Sub-total: General Fund Operating Expenses		\$1,999,155	\$2,061,520	\$2,330,396	\$2,151,485
2000	Funding for Capital Projects	520,500	414,000	436,000	367,000
3000	Granted for Water & Wastewater Capital Projects	301,000	175,500	206,384	272,500
Sub-total: General Fund Capital Expenses		\$821,500	\$589,500	\$642,384	\$639,500
Total: General Fund Expenses		<u>\$2,820,655</u>	<u>\$2,651,020</u>	<u>\$2,972,780</u>	<u>\$2,790,985</u>

Notes

[1]

THE TOWN OF POOLESVILLE

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GENERAL FUND EXPENSE DETAILS

Adopted August 17, 2015

Printed: 19-Aug-15

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 Close	Y/E 06/30/16 FY 16 Budget
500	<u>Town Administration</u>				
505	Executive Meetings and Training	15,755	15,625	12,876	15,625
510	Advertising	14,532	4,200	6,167	4,200
515	Dues and Subscriptions	8,793	12,922	12,800	12,922
525	Contract Services	7,096	6,000	1,167	0
530	Bonding and Employee Training	1,528	775	1,915	775
540	Accounting and Auditing	22,509	25,200	24,220	25,200
545	Printing and Duplicating	8,392	8,162	6,963	8,200
550	Communications	7,681	6,020	7,514	5,650
555	Office Supplies and Expense	11,687	12,590	12,771	12,590
565	Community & Economic Dev.	29,648	21,500	35,100	31,305
	Use of Roll-Over Funds	(11,707)	0	(13,600)	0
570	Community Goodwill	37,141	39,225	37,262	35,075
575	Economic Development/Marketing	59,265	65,000	59,913	45,000
	Use of Restricted Funds	(24,265)		0	
576	Senior Program		29,000	36,350	0
	Use of Outside Funding			(7,350)	
Total: Acct 500 Town Administration		\$188,055	\$246,219	\$234,069	\$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

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Adopted August 17, 2015

Printed: 19-Aug-15

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 Close	Y/E 06/30/16 FY 16 Budget
600	Elections				
605	Printing and Duplicating	0	1,500	1,333	0
610	Voting Machines and Supplies	0	3,000	2,712	0
615	Legal Fees	0	1,500	621	0
Total: Acct 600 Elections		\$0	\$6,000	\$4,666	\$0
700	Staff Salaries and Benefits				
705	Salaries	934,945	964,922	991,988	1,086,786
710	Social Security	71,523	73,817	75,887	83,139
715	Employee Benefits	143,296	140,381	205,082	225,353
720	Workmen's Compensation	46,160	44,383	53,439	51,603
	Sub-Total: Salaries and Benefits for All Employees	1,195,924	1,223,503	1,326,396	1,446,881
750	Salary Burden Allocation				
755	Water/Wastewater Salary Burden	(431,320)	(451,198)	(514,873)	(531,546)
760	Wastewater Admin Salary Burden	(10,621)	(10,450)	(11,596)	(10,532)
765	Water Admin Salary Burden	(39,915)	(38,955)	(50,298)	(39,258)
	Sub-Total: Salary Burden Allocations	(481,855)	(500,603)	(576,767)	(581,336)
Total: Acct 700 Staff Salaries and Benefits		\$714,069	\$722,900	\$749,629	\$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.

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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 Close	Y/E 06/30/16 FY 16 Budget
800	Law				
805	Legal Fees	58,354	40,000	38,178	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>\$38,178</u>	<u>\$40,000</u>
900	Municipal Buildings & Operations				
910	Insurance	22,126	23,700	22,026	23,700
915	Electricity and Heat	32,328	24,000	33,322	24,000
920	Maintenance and Building Supplies	1,496	3,000	1,647	3,000
925	Repairs and Maintenance	14,327	11,000	11,458	11,000
940	Uniforms	4,395	4,850	5,703	4,850
950	Vehicle Insurance	2,221	3,000	1,982	3,000
955	Truck Operations and Maintenance	49,795	33,500	57,297	33,500
960	Small Tools and Equipment	1,244	1,000	1,023	1,000
Total: Acct 900 Municipal Buildings & Operations		<u>\$127,932</u>	<u>\$104,050</u>	<u>\$134,457</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

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Printed: 19-Aug-15

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 Close	Y/E 06/30/16 FY 16 Budget
1000	Streets, Sidewalks, & Storm Drains				
1050	Repairs/Maintenance/Resurfacing	12,188	13,000	10,534	13,000
1055	Storm Drain Repair/Maintenance	4,795	4,500	5,661	7,500
1060	Street Signs	379	2,300	1,633	2,300
1065	Street Lighting	78,360	94,000	103,468	94,000
1070	Snow Removal	34,781	8,000	55,498	8,000
1085	Sidewalk Repair & Maintenance	3,219	5,000	8,500	10,000
Total: Acct 1000 Streets, Sidewalks, & Storm Drains		<u>\$133,723</u>	<u>\$126,800</u>	<u>\$185,294</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.

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GENERAL FUND EXPENSE DETAILS

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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 Close	Y/E 06/30/16 FY 16 Budget
1100	Parks & Recreation				
1150	Park Lighting	6,956	9,700	8,737	9,700
1155	Park Repair and Maintenance	28,453	30,000	28,913	35,000
1160	Streetscape (Tree) Expense	0	10,000	0	0
1165	Street Tree Maintenance	9,537	10,000	8,121	10,000
1170	Recreation Program	2,472	3,000	2,884	3,000
Total: Acct 1100 Parks & Recreation		<u>\$47,418</u>	<u>\$62,700</u>	<u>\$48,655</u>	<u>\$57,700</u>
1200	Engineering				
1205	General Engineering	43,393	30,000	51,030	30,000
1210	Engineering Development	70,210	10,000	94,970	10,000
Total: Acct 1200 Engineering		<u>\$113,602</u>	<u>\$40,000</u>	<u>\$146,000</u>	<u>\$40,000</u>
1300	Planning & Zoning				
1300	Planning and Zoning	0	5,000	1,170	5,000
Total: Acct 1300 Planning & Zoning		<u>\$0</u>	<u>\$5,000</u>	<u>\$1,170</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

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GENERAL FUND EXPENSE DETAILS

Adopted August 17, 2015

Printed: 19-Aug-15

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 Close	Y/E 06/30/16 FY 16 Budget
1400	Public Safety				
1425	Code Enforcement Officer	3,875	15,000	12,411	20,000
1435	Plumbing Inspection	27,395	8,000	14,055	8,000
Total: Acct 1400 Public Safety		<u>\$31,270</u>	<u>\$23,000</u>	<u>\$26,466</u>	<u>\$28,000</u>
1500	Municipal Services				
1500	Trash Collection	455,679	445,000	431,764	445,000
Total: Acct 1500 Municipal Services		<u>\$455,679</u>	<u>\$445,000</u>	<u>\$431,764</u>	<u>\$445,000</u>
1600	Grant to Water & Wastewater Fund				
1600	Grant to Water & Wastewater Fund	64,000	0	137,000	0
Total: Acct 1600 Grant to Water & Wastewater Fund		<u>\$64,000</u>	<u>\$0</u>	<u>\$137,000</u>	<u>\$0</u>
1700	Debt Service				
1700	Debt Service (Principal & Interest)	65,053	239,851	193,049	234,848
Total: Acct 1700 Debt Service		<u>\$65,053</u>	<u>\$239,851</u>	<u>\$193,049</u>	<u>\$234,848</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 2015 Close-Out

GENERAL FUND - CAPITAL PROJECTS SUMMARY

Adopted August 17, 2015

Printed: 19-Aug-15

Acct No.	Item or Description	Year To Do	Est. Project Cost	Prior Bal. + FY 14 Act.	FY 15 Close-Out	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	25,000	56,000	40,000	55,000	25,000	35,000
2035	Park Projects		1,986,500	220,384	176,722	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			\$7,214,500	\$1,807,158	\$559,222	\$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				51,722	40,000	40,000			
	Use of Impact Fees			30,000	15,000					
	Restricted Funds									
Sub-total: Direct Funding				\$348,726	\$123,222	\$81,000	\$40,000	\$0	\$0	\$0
2000	Funding by General Funds [Total less Direct Funding]			\$1,458,432	\$436,000	\$367,000	\$409,000	\$466,500	\$451,500	\$461,500
<i>Project Expenditures</i>										
				FY 14 Act.						
2005	Office Equipment			(8,023)	(16,453)	0	0	0	0	0
2010	Municipal Buildings			(47,882)	(20,444)	(61,117)	0	0	0	0
2015	Parks & Streets Equipment			(31,042)	(38,011)	(19,540)	(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)	(38,508)	(227,088)	0	0	0	0
2035	Park Projects			(119,773)	(83,087)	(151,505)	(80,000)	0	0	0
2040	Major Street Repair Projects			(398,709)	(542,769)	0	(545,412)	0	(570,000)	0
Total Expenditures				(\$1,057,883)	(\$739,272)	(\$519,251)	(\$635,412)	(\$98,000)	(\$635,000)	(\$25,000)
<i>Account Balance by Year</i>										
2005	Office Equipment			13,601	1,148	5,148	9,148	13,148	17,148	21,148
2010	Municipal Buildings			50,583	51,639	5,522	5,522	5,522	5,522	5,522
2015	Parks & Streets Equipment			37,677	32,666	33,126	70,626	85,126	92,626	122,626
2020	Vehicles			43,512	60,512	35,512	75,512	60,512	100,512	140,512
2025	Major Town Projects			200,069	186,561	15,473	55,473	110,473	135,473	170,473
2035	Park Projects			100,611	194,246	107,741	95,241	120,241	145,241	172,741
2040	Major Street Repair Projects			303,222	42,453	295,453	41	285,041	41	300,041
Account Balance by Year				\$749,275	\$569,225	\$497,974	\$311,562	\$680,062	\$496,562	\$933,062

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.

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GENERAL FUND - CAPITAL PROJECTS

Adopted August 17, 2015

Printed: 19-Aug-15

Acct No.	Item or Description	Year To Do	Est. Project Cost	Prior Bal. + FY 14 Act.	FY 15 Close-Out	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									
1	Office Equipment	Open		(1,347)	(3,101)					
2	Web Design	FY14		(6,676)	(13,352)					
Total Expenditures				(\$8,023)	(\$16,453)	\$0	\$0	\$0	\$0	\$0
2005	Account Balance by Year			\$13,601	\$1,148	\$5,148	\$9,148	\$13,148	\$17,148	\$21,148

Notes

Shading key in Table: FY 15 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 Close-Out	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 roof	FY15	14,000	47,220						
Use of Impact Fees										
6	Retrofit Monument Sign	FY15	7,500	25,000						
Use of Impact Fees										
7	Town Hall Maintenance	FY16								
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									
1	Community Center	Open								
2	Storage Building Additor	FY13			(4,072)	(20,928)				
3	Emergency Generator	FY13		(43,255)						
4	Historic Methodist Church	FY14		(4,627)	(2,683)	(17,690)				
5	Maintenance Building Roof	FY15			(13,688)					
6	Retrofit Monument Sign	FY15				(7,500)				
7	Town Hall Maintenance	FY16				(15,000)				
Total Expenditures				(\$47,882)	(\$20,444)	(\$61,117)	\$0	\$0	\$0	\$0
2010	Account Balance by Year			\$50,583	\$51,639	\$5,522	\$5,522	\$5,522	\$5,522	\$5,522

Notes

Shading key in Table: FY 15 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 2015 Close-Out

GENERAL FUND - CAPITAL PROJECTS

Adopted August 17, 2015

Printed: 19-Aug-15

Acct No.	Item or Description	Year To Do	Est. Project Cost	Prior Bal. + FY 14 Act.	FY 15 Close-Out	FY 16 Bgt. Budget	----- Forward Planning Cycle -----			
							FY 17	FY 18	FY 19	FY 20
Project Funding										
2015	Parks & Streets Equipment			7,274	4,227					
	Carry-over funds: Completed Projects									
	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 (4,227)	[Transferred to Carry-Over Funds]				
3	72" Mower	FY18	15,000			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	7,500
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	10,000
10	Holiday Lights	Open	20,000	19,747	10,000	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	\$55,000
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			(1,473)					
2	72" Mower/snow Blower	FY15			(28,773)					
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)	(7,765)	(11,540)	(10,000)	(10,000)	(10,000)	(10,000)
	Total Expenditures			(\$31,042)	(\$38,011)	(\$19,540)	(\$10,000)	(\$33,000)	(\$65,000)	(\$25,000)
2015	Account Balance by Year			\$37,677	\$32,666	\$33,126	\$70,626	\$85,126	\$92,626	\$122,626

Notes

Shading key in Table: FY 15 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.

2015 This account covers the expenses for capital improvements to existing streets and parks infrastructure and for specific equipment.

Mowers

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)

Project was funded with excess funding from completed projects.

1a Replacement salt spreaders
1b New Equipment
1c Replacement of existing equipment

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

Heavy Equipment
2003 JCB Backhoe
2002 Skid Loader
2008 tractor w/mower boom
2008 Mule (multi-use)

THE TOWN OF POOLSVILLE

FY 2015 Close-Out

GENERAL FUND - CAPITAL PROJECTS

Adopted August 17, 2015

Printed: 19-Aug-15

Acct No.	Item or Description	Year To Do	Est. Project Cost	Prior Bal. + FY 14 Act.	FY 15 Close-Out	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 15 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

- | | |
|---|--|
| <ul style="list-style-type: none"> 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. | <ul style="list-style-type: none"> 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) |
|---|--|

THE TOWN OF POOLSVILLE

FY 2015 Close-Out

GENERAL FUND - CAPITAL PROJECTS

Adopted August 17, 2015

Printed: 19-Aug-15

Acct No.	Item or Description	Year To Do	Est. Project Cost	Prior Bal. + FY 14 Act.	FY 15 Close-Out	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	(14,000)						
	Carry-over funds: Completed Projects				(10,000)	Transferred into Account # 2035					
	Carry-Over Funds allocated to projects										
1	Street Lighting Program	Open	Ongoing	51,191		15,000	20,000	25,000			
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]						
	Budget Amendment 6/1/2015				14,000	[Allocation of Carry-Over Funds]					
	Speed Camera Revenue			58,820	35,000	26,000					
6	Street Sign Replacement	FY16	15000			15,000					
Total Funding Allocations			\$700,000	\$567,848	\$25,000	\$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)	(477)	(1,521)					
2	Fisher Ave Streetscape	Open		(93,614)	(2,412)	(60,274)					
3	Hunter's Run S/W Pgm	FY13		(218,420)							
4	Fisher Ave Water Line Relocation	FY14			(31,718)	(13,473)					
5	W Willard Sidewalks	FY15		(6,553)	(3,901)	(136,821)					
6	Street Sign Replacement	FY16				(15,000)					
Total Expenditures				(\$367,779)	(\$38,508)	(\$227,088)	\$0	\$0	\$0	\$0	
2025	Account Balance by Year			\$200,069	\$186,561	\$15,473	\$55,473	\$110,473	\$135,473	\$170,473	

Notes

Shading key in Table: FY 15 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 2015 Close-Out

GENERAL FUND - CAPITAL PROJECTS

Adopted August 17, 2015

Printed: 19-Aug-15

Acct No.	Item or Description	Year To Do	Est. Project Cost	Prior Bal. + FY 14 Act.	FY 15 Close-Out	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	85,852					
	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)	<i>[Excess Funding Transferred into Carry-Over funds]</i>					
				9,153						
3	Bodmer Park T-Ball	FY14	5,000	5,000	<i>[Excess Funding Transferred into Carry-Over funds]</i>					
				(1,650)						
4	Hoewing Park	FY15	51,500	4,500	10,000					
				37,000	(27,540)	<i>[Excess Funding Transferred into Carry-Over funds]</i>				
5	Halmos Restrooms	FY15	20,000		20,000					
6	Steven's Park Tennis	FY16	70,000	20,000	25,000	25,000	<i>[Allocation of Carry-over Funds]</i>			
7	Lori Gore Park	FY16	60,000	<i>Funded Through Park Equipment Replacement Funding Stream</i>						
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				10,000					
	Use of Impact Fees			30,000	15,000					
	Parks and Playground Grant			70,000	<i>[Allocation of Carry-Over Funds]</i>					
					51,722	40,000	40,000			
					(58,312)	<i>[Excess Funding Transferred into Carry-Over funds]</i>				
	Total Funding Allocations		\$1,986,500	\$220,384	\$176,722	\$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			(20,960)	(3,000)				
5	Halmos Restrooms	FY15			(1,495)	(18,505)				
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)	(60,632)		(80,000)			
	Total Expenditures			(\$119,773)	(\$83,087)	(\$151,505)	(\$80,000)	\$0	\$0	\$0
2035	Account Balance by Year			\$100,611	\$194,246	\$107,741	\$95,241	\$120,241	\$145,241	\$172,741

Notes

Shading key in Table: FY 15 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 2015 Close-Out

GENERAL FUND - CAPITAL PROJECTS

Adopted August 17, 2015

Printed: 19-Aug-15

Acct No.	Item or Description	Year To Do	Est. Project Cost	Prior Bal. + FY 14 Act.	FY 15 Close-Out	FY 16 Bgt. Budget	----- Forward Planning Cycle -----			
							FY 17	FY 18	FY 19	FY 20
Project Funding										
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)						
1	FY13 Paving Program	FY13	180,000	457,688						
				(65,798)	Excess Funding Transferred into Carry-over Funds					

				20,000	[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

Project Expenditures										
2040	Major Street Repair Projects			FY 14 Act.						
1										
2	FY13 Paving Program	FY13		(391,890)						
3	FY 15 Paving Program	FY15		(6,819)	(542,769)					
4	FY17 Paving Program	FY17					(545,412)			
5	FY19 Paving Program	FY19							(570,000)	
	Total Expenditures			(\$398,709)	(\$542,769)	\$0	(\$545,412)	\$0	(\$570,000)	\$0

2040	Account Balance by Year			\$303,222	\$42,453	\$295,453	\$41	\$285,041	\$41	\$300,041

Notes

Shading key in Table: FY 15 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 2015 Close-Out

WATER and WASTEWATER FUND SUMMARY

Adopted August 17, 2015

Printed: 19-Aug-15

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 Close	Y/E 06/30/16 FY 2016 Budget
Water & Wastewater Operating Summary					
	W & WW Revenue	1,045,839	1,062,885	1,074,136	1,144,316
	Grant from General Funds	64,000	0	137,000	0
	W & WW Available Funding	1,109,838	1,062,885	1,211,136	1,144,316
Water & Wastewater Expenditures					
	For W&WW Capital Projects	0	0	0	0
	Operating Expenses	(1,109,636)	(1,047,448)	(1,210,759)	(1,148,426)
	Total: W & WW Expenditures	(\$1,109,636)	(\$1,047,448)	(\$1,210,759)	(\$1,148,426)
	Net Operating Balance	\$202	\$15,437	\$377	(\$4,110)
	Unrestricted Funds Carried Forward from Prior Year	77	12,331	279	657
	Closing Balance: Water/Wastewater Funds	\$279	\$27,768	\$657	(\$3,453)
Water & Wastewater Funds Capital Projects Summary					
	Funding Balance Carried Forward from Prior Year	\$448,071	\$248,377	\$443,276	\$675,624
	Funding from W & WW Revenues	0	0	0	0
	Funding Granted by Genl Funds	301,000	175,500	206,384	272,500
	Funding from Impact Fees	0	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	0	1,216,957	0
	Available for Capital Projects	\$2,162,197	\$423,877	\$1,986,617	\$1,128,124
	Capital Projects Expenditures	(1,718,921)	(24,000)	(1,310,993)	(1,034,830)
	Closing Balance: Funding for Capital Projects	\$443,276	\$399,877	\$675,624	\$93,293

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 POOLSVILLE

FY 2015 Close-Out

WATER and WASTEWATER FUND REVENUE SUMMARY

Adopted August 17, 2015

Printed: 19-Aug-15

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 Close	Y/E 06/30/16 FY 16 Budget
<u>Water & Wastewater Revenue</u>					
411.1	User Charges	973,301	1,017,885	988,033	1,099,316
	MDE Operations Grant	0	0	0	0
505	Interest Income (510 & 515)	5,012	3,000	4,272	3,000
590	WSSC & Contractor Fees	38,973	22,000	61,580	22,000
590B	Bay Fund Admin Fee	4,053	5,000	5,551	5,000
595	Tap Fees	24,500	15,000	14,700	15,000
Sub-total: Water & Wastewater Revenue		\$1,045,839	\$1,062,885	\$1,074,136	\$1,144,316
<u>Water & Wastewater Internal Support</u>					
	Grant from Unrestricted Gen'l Funds	64,000	0	137,000	0
Sub-total: Water and Wastewater Available Funding		\$1,109,839	\$1,062,885	\$1,211,136	\$1,144,316
<u>Impact Fee Revenue</u>					
597.1	Water System	187,990	168,686	107,039	168,686
597.2	Wastewater System	117,493	105,429	77,471	105,429
Sub-total: Impact Fee Revenue		\$305,483	\$274,115	\$184,510	\$274,115
<u>Grants and Designated Funding</u>					
A	Sale of Town Parcels	0	0	190,694	0
B	Huron Payment	84,572	0	26,839	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	999,424	0
Sub-total: Grants and Designated Funding		\$1,383,126	\$1,246,446	\$1,216,957	\$0
<u>Restricted Revenue</u>					
Sub-total: Restricted Revenue		\$0	\$0	\$0	\$0
Total: Water & Wastewater Fund Revenue		\$2,798,448	\$2,583,446	\$2,612,603	\$1,418,431

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 2015 Close-Out

WATER and WASTEWATER FUND EXPENSE SUMMARY

Adopted August 17, 2015

Printed: 19-Aug-15

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 Close	Y/E 06/30/16 FY 16 Budget
<u>Wastewater System</u>					
700	Wastewater Operations	433,912	354,500	448,362	364,500
750	Wastewater Administration	249,601	262,674	281,156	305,045
Sub-total: Wastewater System		683,513	617,174	729,518	669,545
<u>Water System</u>					
800	Water Operations	125,510	116,500	139,988	122,000
850	Water Administration	300,613	313,774	341,252	356,881
Sub-total: Water System		426,123	430,274	481,240	478,881
Sub-total: Water & Wastewater Operating Expenses		\$1,109,636	\$1,047,448	\$1,210,759	\$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	\$1,210,759	\$1,148,426

Water and Wastewater Fund Analysis

Wastewater System	\$617,174	\$729,518	\$669,545
	59%	60%	58%
Water System	\$430,274	\$481,240	\$478,881
	41%	40%	42%

Notes

THE TOWN OF POOLSVILLE

FY 2015 Close-Out

WATER and WASTEWATER FUND EXPENSE DETAILS

Adopted August 17, 2015

Printed: 19-Aug-15

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 Close	Y/E 06/30/16 FY 16 Budget
700	Wastewater Operations				
701	Sludge Hauling	93,902	80,000	107,331	80,000
702	Outside Laboratory Services	57,953	43,000	46,148	43,000
703	Electricity	122,451	96,000	124,307	96,000
705	Chemicals	62,060	63,000	72,492	63,000
707	Building Maintenance	1,403	1,000	1,015	1,000
708	Laboratory Expenses	5,990	3,000	4,096	3,000
709	Small Tools	364	500	508	500
710	WWTP Repair & Maintenance	42,503	35,000	53,664	40,000
711	Ultra Violet Bulb Maintenance	7,346	8,000	10,061	8,000
712	Sewer Repair and Maintenance	39,939	25,000	28,740	30,000
Total:	Acct 700 Wastewater Operations	<u>\$433,912</u>	<u>\$354,500</u>	<u>\$448,362</u>	<u>\$364,500</u>
750	Wastewater Administration				
755	Alloc: Staff Salary Burden from GF755	215,660	225,599	242,689	265,773
757	Alloc: Admin Sal'y Burden from GF760	10,621	10,450	10,794	10,532
761	Personnel Uniforms and Training	6,737	6,850	10,838	8,250
763	Accounting Services	3,000	3,000	3,000	3,000
771	Office Supplies	1,309	1,075	1,266	1,275
773	Telephone	3,361	3,200	4,425	3,715
775	Property Insurance	6,684	10,000	6,982	10,000
781	Truck Insurance	398	500	462	500
783	Truck Operations	1,831	2,000	700	2,000
Total:	Acct 750 Wastewater Administration	<u>\$249,601</u>	<u>\$262,674</u>	<u>\$281,156</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 2015 Close-Out

WATER and WASTEWATER FUND EXPENSE DETAILS

Adopted August 17, 2015

Printed: 19-Aug-15

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 Close	Y/E 06/30/16 FY 16 Budget
800	Water Operations				
801	Lab Supplies / Testing	12,850	15,500	15,272	15,500
802	Building Supplies	341	500	365	500
805	Electricity	68,344	65,000	77,380	65,000
806	Chemicals	3,278	2,500	2,365	2,500
807	Water Repair and Maintenance	39,964	32,000	43,624	37,500
809	Small Tools	733	1,000	983	1,000
Total: Acct 800 Water Operations		<u>\$125,510</u>	<u>\$116,500</u>	<u>\$139,988</u>	<u>\$122,000</u>
850	Water Administration				
855	Alloc: Staff Salary Burden from GF755	215,660	225,599	242,689	265,773
857	Alloc: Admin Sal'y Burden from GF765	39,914	38,955	47,294	39,258
859	Bonding	100	150	200	150
861	Personnel Uniforms and Training	8,116	9,550	9,426	10,100
863	Accounting Services	3,000	3,000	3,000	3,000
871	Office and Billing Supplies	18,094	16,200	20,164	18,000
873	Telephone	2,516	4,120	2,541	3,400
875	Property Insurance	4,167	6,000	4,375	6,000
881	Truck Insurance	1,038	1,200	1,083	1,200
883	Truck Operations	8,008	9,000	10,480	10,000
Total: Acct 850 Water Administration		<u>\$300,613</u>	<u>\$313,774</u>	<u>\$341,252</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 2015 Close-Out

WATER and WASTEWATER FUND - CAPITAL PROJECTS SUMMARY

Adopted August 17, 2015

Printed: 19-Aug-15

Acct No.	Item or Description	Year To Do	Est. Project Cost	Prior Bal. + FY 14 Act.	FY 15 Close-Out	FY 16 Bgt. Budget	Forward Planning Cycle			
							FY 17	FY 18	FY 19	FY 20
<i>Project Funding</i>										
3130	Water Collection & Distribution		2,445,000	238,833	427,953	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.		222,700	58,558	49,000	54,500	35,000	35,000	35,000	35,000
3169	Inflow & Infiltration		0	1,511,231	1,016,389	0	40,000	30,000	70,000	65,000
3170	Gen'l. Infrastructure Programs		0	92	35,000	0	0	0	0	0
Total Funding Allocations			\$3,277,700	\$2,162,197	\$1,543,342	\$452,500	\$198,000	\$198,000	\$227,000	\$271,000
<i>Direct Funding</i>										
3130	Allocation of unrestricted funds			30,000		180,000				
3130	Impact Fees				120,000					
	Huron Payment			84,572	26,839					
	Sale of Town Parcels				190,694					
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	999,424					
3170	Allocation of unrestricted funds									
Sub-total: Direct Funding				\$1,478,999	\$1,336,958	\$180,000	\$0	\$0	\$0	\$0
3000	Funding by Gen'l Fund Grant [Total less Direct Funding]			\$683,198	\$206,384	\$272,500	\$198,000	\$198,000	\$227,000	\$271,000
<i>Project Expenditures</i>										
3130	Water Collection & Distribution			FY 14 Act. (21,673)	(60,082)	(877,704)	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)	(26,577)	(97,127)	(6,500)	0	0	0
3169	Inflow & Infiltration			(1,337,306)	(1,190,313)	0	0	0	0	0
3170	Gen'l. Infrastructure Programs			0	(34,021)	0	0	0	0	0
Total Expenditures				(\$1,718,921)	(\$1,310,993)	(\$1,034,830)	(\$33,500)	(\$15,000)	(\$3,000)	\$0
<i>Account Balance by Year</i>										
3130	Water Collection & Distribution			217,160	585,031	30,327	71,327	112,327	160,327	261,327
3150	Wastewater Systems			7,066	22,066	37,066	92,066	169,066	240,066	310,066
3167	Small Water & Wastewater Equip.			45,033	67,456	24,830	53,330	88,330	123,330	158,330
3169	Inflow & Infiltration			173,925	0	0	40,000	70,000	140,000	205,000
3170	Gen'l. Infrastructure Programs			92	1,071	1,071	1,071	1,071	1,071	1,071
Available For Capital Projects				\$443,276	\$675,624	\$93,294	\$257,794	\$440,794	\$664,794	\$935,794

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 2015 Close-Out

WATER & WASTEWATER FUND - CAPITAL PROJECTS

Adopted August 17, 2015

Printed: 19-Aug-15

Acct No.	Item or Description	Year To Do	Est. Project Cost	Prior Bal. + FY 14 Act.	FY 15 Close-Out	FY 16 Bgt. Budget	----- Forward Planning Cycle -----			
							FY 17	FY 18	FY 19	FY 20
Project Funding										
3130	Water Collection & Distribution									
	Carry-over funds: Completed Projects			6,330						
	Carry-Over Funds allocated to projects			(6,000)						
1	Westerly Valve Repl	open		47,423	2,419					
2	Well Implementation	Annl.		4,508						
3	Well 11 (Rabanales)	FY19	610,000		40,000	100,000				
	Huron Payment			84,572	26,839					
	Sale of Town Parcels				190,694					
	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	[Transferred From Unrestricted Reserves]					
6	Well Component Rehab. 2,3 &5	FY16	30,000	6,000	[Allocation of Carry-over Funds]					
				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		120,000					
	Use of Impact Fees									
9	Well 15 (Cattail/Jamison)	Open	800,000							
Total Funding Allocations			\$2,445,000	\$238,833	\$427,953	\$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)	(39,750)					
2	Well Implementation	Annl.		(1,237)	(1,766)	(1,506)				
3	Well 11 (Rabanales)	FY19				(622,106)				
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)	(4,863)	(14,794)				
7	Repaint Ext. 500K Gal. Tank	FY21								
8	Well 14 (Westerly/Jamison)	Open			(13,703)	(106,297)				
9	Well 15 (Cattail/Jamison)	Open								
Total Expenditures				(\$21,673)	(\$60,082)	(\$877,704)	\$0	\$0	(\$3,000)	\$0
3130	Account Balance by Year			\$217,160	\$585,031	\$30,327	\$71,327	\$112,327	\$160,327	\$261,327

Notes

Shading key in Table: FY 15 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 2015 Close-Out

WATER & WASTEWATER FUND - CAPITAL PROJECTS

Adopted August 17, 2015

Printed: 19-Aug-15

Acct No.	Item or Description	Year To Do	Est. Project Cost	Prior Bal. + FY 14 Act.	FY 15 Close-Out	FY 16 Bgt. Budget	----- Forward Planning Cycle -----			
							FY 17	FY 18	FY 19	FY 20
<u>Project Funding</u>										
3150	Wastewater Systems									
	Carry-over funds: Completed Projects			7,066						
	Carry-Over Funds allocated to projects			(7,000)						
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
<u>Project Expenditures</u>										
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 15 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 POOLSVILLE

FY 2015 Close-Out

WATER & WASTEWATER FUND - CAPITAL PROJECTS

Adopted August 17, 2015

Printed: 19-Aug-15

Acct No.	Item or Description	Year To Do	Est. Project Cost	Prior Bal. + FY 14 Act.	FY 15 Close-Out	FY 16 Bgt. Budget	----- Forward Planning Cycle -----			
							FY 17	FY 18	FY 19	FY 20
Project Funding										
3167	Small Water & Wastewater Equip. Carry-over funds: Completed Projects Carry-Over Funds allocated to projects			25						
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	Hydrant	FY15	2,600							
h	CL2 Scales	FY16	13,000							
i	WWTP Air Dryer	FY16	3,500							
j	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			\$222,700	\$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				(2,128)					
c	Cutoff Saw				(1,523)					
d	Leak Detector				(2,255)					
e	Pipe Locator				(2,238)					
f	Push Sewer Camera				(6,000)					
g	Hydrant				(2,636)					
h	CL2 Scales	FY16				(6,500)	(6,500)			
i	WWTP Air Dryer	FY16				(3,500)				
j	Water Analyzing Equipment					(1,500)				
2	Water Meter Replacement	Annl.		(11,325)	(6,924)					
3	Well #2 Monitoring units				(2,873)					
4	WWTP Lab Equipment	FY16				(7,000)				
5	Water Communication System	FY16				(75,000)				
Total Expenditures				(\$13,525)	(\$26,577)	(\$97,127)	(\$6,500)	\$0	\$0	\$0
3167	Account Balance by Year			\$45,033	\$67,456	\$24,830	\$53,330	\$88,330	\$123,330	\$158,330

Notes

Shading key in Table: FY 15 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 2015 Close-Out

WATER & WASTEWATER FUND - CAPITAL PROJECTS

Adopted August 17, 2015

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Acct No.	Item or Description	Year To Do	Est. Project Cost	Prior Bal. + FY 14 Act.	FY 15 Close-Out	FY 16 Bgt. Budget	----- Forward Planning Cycle -----			
							FY 17	FY 18	FY 19	FY 20
Project Funding										
3169	Inflow & Infiltration									
Carry-over funds: Completed Projects										
Carry-Over Funds allocated to projects										
1	On-going I & I Reduction Pgm.	Annl.	Open	15,532			40,000	30,000	70,000	65,000
2	Fisher Avenue	FY13		92,519						
Use of Impact Fees										
3	Westerly Inflow & Infiltration	FY13		38,753	16,965					
	Westerly I&I Loan	FY14		1,298,554	999,424					
Total Funding Allocations			\$0	\$1,511,231	\$1,016,389	\$0	\$40,000	\$30,000	\$70,000	\$65,000
Project Expenditures										
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)	(63,481)					
3	Westerly Inflow & Infiltration	FY13		(1,238,973)	(1,126,832)					
Total Expenditures				(\$1,337,306)	(\$1,190,313)	\$0	\$0	\$0	\$0	\$0
3169	Account Balance by Year			\$173,925	\$0	\$0	\$40,000	\$70,000	\$140,000	\$205,000

Notes

Shading key in Table: FY 15 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 Close-Out	FY 16 Bgt. Budget	----- Forward Planning Cycle -----			
							FY 17	FY 18	FY 19	FY 20
Project Funding										
3170	Gen'l. Infrastructure Programs			92						
Carry-over funds: Completed Projects										
Carry-Over Funds allocated to projects										
1	Emergency Repairs	open			35,000					
Total Funding Allocations			\$0	\$92	\$35,000	\$0	\$0	\$0	\$0	\$0
Project Expenditures										
3170	Gen'l. Infrastructure Programs			FY 14 Act.						
1	Sewer System				(22,096)					
2	Water System				(11,925)					
Total Expenditures				\$0	(\$34,021)	\$0	\$0	\$0	\$0	\$0
3170	Account Balance by Year			\$92	\$1,071	\$1,071	\$1,071	\$1,071	\$1,071	\$1,071

Notes

Shading key in Table: FY 15 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 account provides funding for large contracted infrastructure repairs outside the normal maintenance and repair