

The Commissioners of Poolesville

FY 2009 Close-Out

The Commissioners of Poolesville

FY 2009 Close-Out

FINANCIAL FORECAST: FY 10 THROUGH FY 14

FY2009 Close

Printed: 5-Feb-16

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

Item	FY 08 Actual	FY 09 Budget	FY 09 Actual	FY 10 Budget
Revenue	3,270,437	2,689,032	\$2,828,913	2,697,709
Funding: General Projects	(935,500)	(726,735)	(726,735)	(643,000)
Funding: Water / Wastewater Projects	(240,000)	(130,000)	(130,000)	(315,000)
Sub-Total: Capital Projects	(1,175,500)	(856,735)	(856,735)	(958,000)
Operating Expenses	(1,795,981)	(1,821,518)	(1,972,177)	(1,735,320)
Total Annual Expenditures	(2,971,481)	(2,678,253)	(2,828,912)	(2,693,320)
Annual Balance	\$298,957 9.1%	\$10,779 0.4%	\$0 0.0%	\$4,389 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 2009 Close-Out and the Current Five-Year Plan for Funding Capital Projects

Item	FY 11	FY 12	FY 13	FY 14
Revenue	2,750,255	2,823,748	2,921,003	3,020,546
Funding: General Projects	(422,000)	(522,000)	(542,000)	(467,000)
Funding: Water / Wastewater Projects	(506,000)	(435,000)	(385,000)	(435,000)
Sub-Total: Capital Projects	(928,000)	(957,000)	(927,000)	(902,000)
Operating Expenses	(1,830,373)	(1,886,919)	(2,051,754)	(2,128,270)
Total Annual Expenditures	(2,758,373)	(2,843,919)	(2,978,754)	(3,030,270)
Projected Balances	(\$8,118) -0.3%	(\$20,171) -0.7%	(\$57,751) -2.0%	(\$9,724) -0.3%

Part 2[a] - Recap of Current Financial Reserves

Item	FY 08 Actual	FY 09 Budget	FY 09 Actual	FY 10 Budget
Unspent Funds: General Projects	1,489,779	304,916	971,206	374,558
Unspent Funds: W & WW Projects	1,635,346	715,516	1,424,167	869,003
Sub-Total: Unspent Capital Funding	3,125,125	1,020,432	2,395,374	1,243,560
Unrestricted Reserve (Genl Fund)	1,140,836	1,162,393	1,701,621	1,161,107
Balance (Water / Wastewater Fund)	99	130	108	663
Restricted Funds	5,567	0	267,619	184,018
Total Financial Reserves On-Hand	\$4,271,627	\$2,182,955	\$4,364,722	\$2,589,349

Part 2[b] - Projections for Future Financial Reserves

Item	FY 11	FY 12	FY 13	FY 14
Unspent Funds: General Projects	376,755	678,755	510,755	887,755
Unspent Funds: W & WW Projects	1,013,843	1,028,843	1,253,843	1,528,843
Sub-Total: Unspent Capital Funding	1,390,598	1,707,598	1,764,598	2,416,598
Unrestricted Reserve (Genl Fund)	1,152,990	1,132,819	1,075,068	1,065,344
Balance (Water / Wastewater Fund)	1,218	1,773	2,328	2,883
Restricted Funds	184,018	184,018	184,018	184,018
Total Financial Reserves On-Hand	\$2,728,824	\$3,026,208	\$3,026,012	\$3,668,844

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 Commissioners of Boolesville

FY 2009 Close-Out

RESTRICTED FUNDS and CASH SUMMARIES

FY2009 Close

Printed: 5-Feb-16

Ref. Page	Item or Description	Y/E 06/30/08 FY 08 Actual	Y/E 06/30/09 FY 09 Budget	Y/E 06/30/09 FY 09 Actual	Y/E 06/30/10 FY 10 Budget
RESTRICTED FUNDS					
Chesapeake Bay Restoration Fund ("Flush Tax")					
	Balance Forward	0	0	0	(33)
	Yearly Activity	50,000	50,000	50,000	50,000
	Recd with Water Bills				
	Admin Fee	(2,525)	(2,500)	(2,533)	(2,500)
	Paid to Maryland	(47,476)	(47,500)	(47,500)	(47,500)
	Sub-total: Yearly Activity	(1)	0	(33)	0
	Closing Balance: Year End	\$0	\$0	(\$33)	(\$33)
Petrucelli Storm Drain					
	Balance Forward	6,000		0	0
	Funds Allocated	(6,000)		0	0
	Closing Balance: Year End	\$0	\$0	\$0	\$0
Reforestation Fees					
	Fees Collected				
	Balance Forward	5,567	5,567	5,567	0
	Funds Allocated		(5,567)	(5,567)	
	Closing Balance: Year End	\$5,567	\$0	\$0	\$0
Development Funds					
Elgin Family Proffer					
	Balance Forward	50,000		50,000	0
	Funds Allocated	(50,000)	0	(50,000)	0
	Sub-total: Yearly Balance	\$0	\$0	\$0	\$0
Winchester Proffer					
	Balance Forward		0	1,150,000	267,652
	I&I Project Repayment			(800,000)	
	Streetscape Portion			(50,000)	
	I&I Loan			(32,348)	(83,601)
	Sub-total: Yearly Balance	\$0	\$0	\$267,652	\$184,051
Kettler Proffer					
	Balance Forward		0	1,250	0
	I&I Loan			(1,250)	0
	Sub-total: Yearly Balance	\$0	\$0	\$0	\$0
	Closing Balance: Year End	\$0	\$0	\$267,652	\$184,051
Transfers From Restricted Funds					
	For General Capital Projects	(\$6,000)		(\$50,000)	
	For W/WW Capital Projects	\$0	\$0	\$0	\$0
	Closing Balance - All Restricted Funds (Not Including Bay Restoration Funds)	\$5,567	\$0	\$267,619	\$184,018
SUMMARY OF CASH ASSETS AT YEAR ENC					
General Fund					
7	Unrestricted Funds at Year End	1,140,836	1,162,393	1,701,621	1,161,107
7	Accumulated Unspent Funds for Capital Projects	1,489,779	304,916	971,206	374,558
	Total Funds on Hand	\$2,630,615	\$1,467,309	\$2,672,828	\$1,535,665
Water and Wastewater Fund					
24	Unrestricted Funds at Year End	99	130	108	663
24	Accumulated Unspent Funds for Capital Projects	1,635,346	715,516	1,424,167	869,003
	Total Funds on Hand	\$1,635,445	\$715,646	\$1,424,275	\$869,666
2	Restricted Funds	\$5,567	\$0	\$267,619	\$184,018
	TOTAL CASH ASSETS AT YEAR ENC	\$4,271,627	\$2,182,955	\$4,364,722	\$2,589,349

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 \$7.50 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 Commissioners of Doolesville

FY 2009 Close-Out

SCHEDULE of IMPACT FEES

FY2009 Close

Printed: 5-Feb-16

Acct No.	Item or Description	Pct.	FY 08 Actual	FY 09 Actual	FY 10 Budget	----- Forward Planning Cycle -----			
						FY 11	FY 12	FY 13	FY 14
	Number of New Homes (in Fiscal Year)		2	5	10	15	30	30	30
	Impact Fee per New Home		16,814	17,133	10,768	10,951	11,137	11,326	11,519
	Total Impact Fees: New Homes		33,628	85,665	107,680	164,265	334,110	339,780	345,570
	Other Impact Fees		0	0	0	0	0	0	0
	Total: All Impact Fees		\$33,628	\$85,665	\$107,680	\$164,265	\$334,110	\$339,780	\$345,570
4005	Recreation	14.0%	4,708	11,993	15,075	22,997	46,775	47,569	48,380
	Public Facilities	10.0%	3,363	8,567	10,768	16,427	33,411	33,978	34,557
4000	Total: General Fund Capital Projects	24.0%	\$8,071	\$20,560	\$25,843	\$39,424	\$80,186	\$81,547	\$82,937
1110	Water System	52.0%	17,487	44,546	55,994	85,418	173,737	176,686	179,696
1120	Wastewater System	24.0%	8,070	20,559	25,843	39,423	80,187	81,547	82,937
1100	Total: Water/Wastewater Capital Projects	76.0%	\$25,557	\$65,105	\$81,837	\$124,841	\$253,924	\$258,233	\$262,633

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

<u>General Projects</u>		FY 08 Actual	FY 09 Actual	FY 10 Budget	----- Forward Planning Cycle -----			
					FY 11	FY 12	FY 13	FY 14
2030	Public Facility							
	New/Carried forward from Prior Years	192,910						
	Reimbursement to General Fund		(8,567)					
	Actual / Projected Expenditures	(192,910)						
2035	Recreation Programs							
	a. Master Plan Trail System							
	New/Carried forward from Prior Years	291,284						
	Allocation of Impact Fees							
	Actual / Projected Expenditures	(63,529)		(227,755)				
	b. New Park Systems							
	New/Carried forward from Prior Years	4,708	11,993					
	Allocation of Impact Fees							
	Actual / Projected Expenditures							
	Reimbursement to Developers	(2,354)						
General Fund Impact Fee Totals		\$230,109	\$11,993	(\$227,755)	\$0	\$0	\$0	\$0

<u>Water & Wastewater Projects</u>		FY 08 Actual	FY 09 Projection	FY 10 Budget	----- Forward Planning Cycle -----			
					FY 11	FY 12	FY 13	FY 14
3130	Well Implementation							
	Carried forward from Prior Years	17,487	44,546					
	Reimbursement to Developers	(8,743)	(53,289)					
	Allocation of Impact Fees							
	Actual / Projected Expenditures							
3150	Wastewater Treatment							
	Carried forward from Prior Years	8,070	20,560					
	Allocation for Debt Service		(28,630)					
Water & Wastewater Fund Impact Fee Totals		\$16,814	(\$16,814)	\$0	\$0	\$0	\$0	\$0

Impact Fee Balances On Hand

<u>General Fund Impact Fees</u>		FY 08 Actual	FY 09 Actual	FY 10 Budget	FY 11	FY 12	FY 13	FY 14
	On Hand at Start of Fiscal Year	480,831	230,109	242,102	40,190	79,614	159,800	241,347
	New Impact Fees Received	8,071	20,560	25,843	39,424	80,186	81,547	82,937
	Less Fees Expended (actual or Planned)	(258,793)	(8,567)	(227,755)	0	0	0	0
	Gen. Fund Impact Fee Balance at Year End	\$230,109	\$242,102	\$40,190	\$79,614	\$159,800	\$241,347	\$324,284
<u>Water and Wastewater Fund Impact Fees</u>								
	On Hand at Start of Fiscal Year	0	16,814	0	81,837	206,678	460,602	718,835
	New Impact Fees Received	25,557	65,105	81,837	124,841	253,924	258,233	262,633
	Less Fees Expended (actual or Planned)	(8,743)	(81,919)	0	0	0	0	0
	W & WW Impact Fee Balance at Year End	\$16,814	\$0	\$81,837	\$206,678	\$460,602	\$718,835	\$981,468

The Commissioners of Boolesville

FY 2009 Close-Out

SCHEDULE of OUTSTANDING DEBT

FY2009 Close

Printed: 5-Feb-16

Item No.	Description	Pay-off Year & Interest Rate	Balance: Y/E 06/30/08	FY 08 Actual	FY 09 Actual	FY 10 Budget	----- Forward Planning Cycle -----			
							FY 11	FY 12	FY 13	FY 14
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	WWTP Upgrade Original Loan for \$1,028,500 in 1992 for 40 years.	FY12 - 3.5% [Maryland]	222,903	81,602	82,262	222,903	Paid Loan Off			
2	WWTP Exp & BNR Upgrade Original Loan for \$1,250,000 in 2004 for 20 years.	FY24 - 1.20% [Maryland]	1,007,182	76,879	48,249	76,879	76,879	76,879	76,879	76,879
					28,630					
3	Use of Impact Fees Wesmond I&I Loan Original Loan for \$1,440,000 in 2007 for 20 years	FY27 - 1.0% [Maryland]	891,589	84,536					66,752	83,601
		Use of Kettler Proffer	\$221,250		1,250					
		Use of Winchester proffer	\$300,000		32,348	83,601	83,601	83,601	16,849	
		Use of Elgin Family Proffer	\$100,000	50,000	50,000					
Sub-total: Water & Wastewater Projects										
Paid From General Funds				\$243,017	\$130,511	\$76,879	\$76,879	\$76,879	\$143,631	\$160,480
Paid From Unrestricted Funds						\$222,903				
Paid From Restricted Funds				\$0	\$50,000	\$112,228	\$83,601	\$83,601	\$16,849	
TOTAL: ALL DEBT SERVICE			\$2,121,674	\$293,017	\$242,739	\$383,383	\$160,480	\$160,480	\$160,480	\$160,480

Notes

- [1] There are no outstanding loans for General Fund Capital Projects, and two are being paid off for Water & Wastewater Fund Capital Projects.
- [2] The WWTP Upgrade loan will be paid off in Fy10 using \$222,903 of unrestricted reserves.
- [3] 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.
- [4] The Wesmond I&I loan facilitated the completion the relining efforts in the Wesmond Subdivision. Proffers from developers are allocated towards this loan.

The Commissioners of Boonesville

FY 2009 Close-Out

GENERAL FUND SUMMARY

FY2009 Close

Printed: 5-Feb-16

Ref. Page	Item or Description	Y/E 06/30/08 FY 08 Actual	Y/E 06/30/09 FY 09 Budget	Y/E 06/30/09 FY 09 Actual	Y/E 06/30/10 FY 10 Budget
General Funds Operating Summary					
6	General Revenue Total	\$3,270,437	\$2,689,032	\$2,828,913	\$2,697,709
General Expenditures					
Funding for Capital Projects					
13	General Capital Projects	(935,500)	(726,735)	(726,735)	(643,000)
25	Water/Wastewater Cap Projs	(240,000)	(130,000)	(130,000)	(315,000)
	Sub-total: Capital Projects	(1,175,500)	(856,735)	(856,735)	(958,000)
7	Operating Expenses	(1,795,981)	(1,821,518)	(1,972,177)	(1,735,320)
	Total: General Expenditures	(\$2,971,481)	(\$2,678,253)	(\$2,828,912)	(\$2,693,320)
Net Operating Balance					
		\$298,957	\$10,779	\$0	\$4,389
Unrestricted Funds Carried Forward from Prior Year					
		1,351,723	1,151,614	1,140,836	1,701,621
Developer Proffers					
	Winchester I&I Project Repayment			800,000	
6	Application of Excess Unrestricted Funds	0	0	0	0
	For General Capital Projects	(509,844)	0	(89,367)	(322,000)
	For W/WW Capital Projects	0	0	0	0
	Transfer to General Fund	0	0	(149,848)	0
4	For Debt Service	0	0	0	(222,903)
Closing Balance: Genl Funds [Unrestricted Reserve]					
		\$1,140,836	\$1,162,393	\$1,701,621	\$1,161,107
General Funds Capital Projects Summary					
Funding Balance Carried Forward from Prior Year					
		\$1,123,393	\$353,286	\$1,489,779	\$971,206
6	Funding from General Revenues	935,500	726,735	726,735	643,000
3	Funding from Impact Fees	8,071	61,679	20,560	41,902
	Prior Balance - Impact Fees	480,831			
2	Transfers from Restricted Funds	6,000	0	50,000	0
6	Funding from MD Grants, Others	728,783	50,000	359,061	80,000
Available for Capital Projects					
		\$3,282,578	\$1,191,700	\$2,646,135	\$1,736,108
13	Capital Projects Expenditures	(1,792,799)	(886,784)	(1,674,928)	(1,361,551)
Closing Balance: Capital Projects Funding					
		\$1,489,779	\$304,916	\$971,206	\$374,558

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 set the minimum Unrestricted Fund reserves using the operations and maintenance expenses of both the General and Water/Wastewater Funds for a four month period. This year, with the Winchester Proffer, this fund is in excess until the Commissioners determine when and how to fully allocate the I&I project repayment.
 - * In FY09, \$89,367 was Allocated to Acct.# 2030 for the completion of the Town Hall.
 - * In FY10 \$322,000 was allocated to Acct.# 2025, \$72,000 for the Westerly Swales Project and \$250,000 towards sidewalk construction.
 - * \$222,903 was allocated to pay-off the 1992 WWTP loan.
 - * The \$182,196 transfer to the General Fund was due to a \$100,000 drop in water and sewer revenue and the streetlight purchase delay.
- [2] The lower section summarizes the activity in the General Funds Capital Projects Account, including funds carried forward, new funding 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 | Maintenance Building | Stevens Park | Campbell Park | Lori Gore Park | |
| Old Methodist Church, Thrift Shop | Nine Well Houses | Halmos Park | Wootton Heights Park | W. Willard Practice Field | |
| Wastewater Treatment Plant | Overflow Lagoon | Bodmer Park | Brooks Park | Collier Circle Pond | |
| | | Whalen Commons | Old Methodist Cemetery | Parcel 840 | |

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

The Commissioners of Poolesville

FY 2009 Close-Out

GENERAL FUND REVENUE SUMMARY

FY2009 Close

Printed: 5-Feb-16

Acct No.	Account Name	Y/E 06/30/08 FY 08 Actual	Y/E 06/30/09 FY 09 Budget	Y/E 06/30/09 FY 09 Actual	Y/E 06/30/10 FY 10 Budget
General Revenue					
Part A - External Sources					
111	Property Taxes	995,266	992,917	1,019,239	1,067,298
112	P/P Property Unincorporated	3,654	3,600	3,908	3,600
113 & 114	P/P Public Utilities / Ordinary Corp.	41,248	48,000	30,646	41,248
311.4	Revenue Sharing	221,771	221,771	221,771	221,771
330.5	Property Tax Grant	722	722	722	722
360.1	Income Tax	954,518	836,626	881,952	836,626
156	Highway	287,077	291,752	270,668	255,510
222	Franchise / Traders License	27,790	25,200	29,381	25,200
121	Interest Income (120 & 465)	174,993	120,000	49,060	90,000
223	Building / Plumbing Permits	8,255	4,000	13,415	4,000
330.9	State of Maryland Grants	0	0	0	0
412	Zoning / Development Fees	411,532	1,000	1,700	1,000
414	Sale of Town Documents	1,440	200	136	200
462	Rental Income - Wireless Antennas	133,522	140,000	140,561	147,290
469	Miscellaneous Income	4,816	1,000	2,846	1,000
	Private Hook-Up Repayment	1,244	1,244	1,244	1,244
470	Impact Fee Reimbursement	0	0	8,567	0
480	Recreation Program	2,590	1,000	3,247	1,000
	Unrestricted Funds Transfer			149,848	
	Sub-total: General Revenue (External Sources)	\$3,270,437	\$2,689,032	\$2,828,913	\$2,697,709
	Developer Proffers				
	Winchester I&I Project Repayment			\$800,000	
	Part B - Internal Transfers				
	Application of Excess Unrestricted Funds	0	0	0	0
	For General Capital Projects	509,844	0	89,367	322,000
	For W/WW Capital Projects	0	0	0	0
	Transfer to General Fund	0	0	149,848	0
	For Debt Service	0	0	0	222,903
	Sub-total: General Revenue	\$3,780,281	\$2,689,032	\$3,868,128	\$3,242,612
	Impact Fee Revenue				
475.1	Recreation	4,708	35,979	11,993	24,443
475.2	Public Facilities	3,363	25,700	8,567	17,459
	Sub-total: Impact Fee Revenue	\$8,071	\$61,679	\$20,560	\$41,902
	Grants and Designated Funding				
A	MD Grant: Program Open Space	0	0	288,000	0
B	MD Grant: Parks & Playgrounds	48,939	0	21,061	0
C	Heritage Montgomery Streetscape	20,000	50,000	25,000	5,000
D	MHHA Bandshell			25,000	75,000
E	MD Grant: Constr. Of Town Hall	150,000	0	0	0
F	Internal Transfers	509,844	0	0	0
	Sub-total: Grants and Designated Funding	\$728,783	\$50,000	\$359,061	\$80,000
	Restricted Revenue				
	Transferred from "Development Funds" Reforestation Fees	5,567		0	
	Sub-total: Restricted Revenue	\$5,567	\$0	\$0	\$0
	Total: General Fund Revenue	\$4,522,702	\$2,800,711	\$4,247,748	\$3,364,514

Account Descriptions

- 111 Property Taxes cover both commercial and residential properties; the latter at \$0.15 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, 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, and is offset by Expense Acct. 1210
- 462 Includes the rental of space on the Water Tower to Sprint, Verizon, Nextel, and AT&T-Mobile
- 480 Fees charges for participants in the Summer Recreation Program.

The Commissioners of Boolesville

FY 2009 Close-Out

GENERAL FUND EXPENSE SUMMARY

FY2009 Close

Printed: 05-Feb-16

Acct No.	Account Name	Y/E 06/30/08 FY 08 Actual	Y/E 06/30/09 FY 09 Budget	Y/E 06/30/09 FY 09 Actual	Y/E 06/30/10 FY 2009 Close-Out
500	Town Administration	128,109	145,287	150,293	153,640
600	Elections	0	7,500	9,388	7,500
700	Staff Salaries and Benefits	519,713	568,119	561,102	617,201
800	Law	39,456	33,600	48,630	40,000
900	Municipal Buildings & Operations	89,522	61,670	83,530	87,300
1000	Streets, Sidewalks, & Storm Drains	170,075	124,900	174,679	120,100
1100	Parks & Recreation	51,364	57,700	44,891	57,700
1200	Engineering	93,489	35,000	127,861	40,000
1300	Planning & Zoning	536	10,000	993	10,000
1400	Public Safety	7,026	11,000	17,795	17,000
1500	Municipal Services	395,675	395,000	395,804	395,000
1600	Grant to Water & Wastewater Fund	58,000	129,000	226,700	113,000
1700	Debt Service	243,017	242,742	130,511	76,879
Sub-total: General Fund Operating Expenses		\$1,795,981	\$1,821,518	\$1,972,177	\$1,735,320
2000	Funding for Capital Projects	935,500	726,735	726,735	643,000
3000	Granted for Water & Wastewater Capital Projects	240,000	130,000	130,000	315,000
Sub-total: General Fund Capital Expenses		\$1,175,500	\$856,735	\$856,735	\$958,000
Total: General Fund Expenses		<u>\$2,971,481</u>	<u>\$2,678,253</u>	<u>\$2,828,912</u>	<u>\$2,693,320</u>

Notes

- [1] The salaries increase reflects the range restructuring.
- [2] The Public Safety Account increased due to increased hourly demand for the Code Enforcement Officer
- [3] Debt Service decreased due to the 1992 loan payoff.

The Commissioners of Poolesville

FY 2009 Close-Out

GENERAL FUND EXPENSE DETAILS

FY2009 Close

Printed: 5-Feb-16

Acct No.	Account Name	Y/E 06/30/08 FY 08 Actual	Y/E 06/30/09 FY 09 Budget	Y/E 06/30/09 FY 09 Actual	Y/E 06/30/10 FY 10 Budget
500	<u>Town Administration</u>				
505	Executive Meetings and Training	16,714	23,700	20,085	26,650
510	Advertising	5,972	3,000	1,315	4,200
515	Dues and Subscriptions	8,982	9,300	8,899	8,900
525	Contract Services	8,156	12,500	6,548	12,500
530	Bonding and Employee Training	1,020	1,500	1,762	1,100
540	Accounting and Auditing	27,691	26,000	34,049	26,000
545	Printing and Duplicating	7,888	8,150	11,428	12,200
550	Communications	12,552	15,000	13,158	14,800
555	Office Supplies and Expense	3,670	3,400	5,781	4,000
565	Committee Support	13,447	16,537	16,232	13,350
570	Community Goodwill	22,017	26,200	31,036	29,940
Total: Acct 500 Town Administration		<u>\$128,109</u>	<u>\$145,287</u>	<u>\$150,293</u>	<u>\$153,640</u>

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, National League of Cities Conferences, 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, part-time office staff as may be needed
- 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 a new 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, hand-held radios and pagers for the general staff, maintenance for the radio system, and Internet service.
- 555 Includes office supplies for both Town Hall and the Maintenance Building offices, as well as postage, business cards, etc
- 565 This year the account will support the efforts of the Community and Economic Development Committee. The projects include the Holiday Ceremony, movies in the park, market studies and other promotional programs
- 570 Includes community awards and plaques, Poolesville Day, Prom Night, UMCVFD fire works and others as approved by the Commissioners.

The Commissioners of Pooleville

FY 2009 Close-Out

GENERAL FUND EXPENSE DETAILS

FY2009 Close

Printed: 5-Feb-16

Acct No.	Account Name	Y/E 06/30/08 FY 08 Actual	Y/E 06/30/09 FY 09 Budget	Y/E 06/30/09 FY 09 Actual	Y/E 06/30/10 FY 10 Budget
600	Elections				
605	Printing and Duplicating	0	1,500	2,884	1,500
610	Voting Machines and Supplies	0	5,000	5,100	5,000
615	Legal Fees	0	1,000	1,404	1,000
Total: Acct 600 Elections		\$0	\$7,500	\$9,388	\$7,500
700	Staff Salaries and Benefits				
705	Salaries	662,675	741,095	707,791	796,087
710	Social Security	49,264	56,694	53,759	60,901
715	Employee Benefits	131,928	136,909	140,791	143,521
720	Workmen's Compensation	28,280	25,525	28,498	36,483
Sub-Total: Salaries and Benefits for All Employees		872,147	960,223	930,838	1,036,992
750	Salary Burden Allocation				
755	Water/Wastewater Salary Burden	(310,734)	(348,868)	(325,977)	(373,429)
760	Wastewater Admin Salary Burden	(8,597)	(9,074)	(9,191)	(9,067)
765	Water Admin Salary Burden	(33,103)	(34,162)	(34,568)	(37,295)
Sub-Total: Salary Burden Allocations		(352,434)	(392,104)	(369,736)	(419,791)
Total: Acct 700 Staff Salaries and Benefits		\$519,713	\$568,119	\$561,102	\$617,201

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, delivering by registered 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 temp employees, such as for the Summer Recreation Program, that may be hired. At present, Pooleville has a total of fourteen (15) employees.

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

The Commissioners of Poolesville

FY 2009 Close-Out

GENERAL FUND EXPENSE DETAILS

FY2009 Close

Printed: 5-Feb-16

Acct No.	Account Name	Y/E 06/30/08 FY 08 Actual	Y/E 06/30/09 FY 09 Budget	Y/E 06/30/09 FY 09 Actual	Y/E 06/30/10 FY 10 Budget
800	Law				
805	Legal Fees	39,115	30,000	48,630	30,000
810	Legal Fees - Development	0	0	0	0
815	Code Organization	341	3,600	0	10,000
Total: Acct 800 Law		\$39,456	\$33,600	\$48,630	\$40,000
900	Municipal Buildings & Operations				
910	Insurance	15,030	15,030	23,540	23,700
915	Electricity and Heat	16,892	14,200	23,165	27,100
920	Maintenance and Building Supplies	1,384	1,500	1,422	1,500
925	Repairs and Maintenance	0	3,400	5,107	4,800
930	Town Hall Rental	23,563	0	3,978	0
940	Uniforms	1,956	2,040	2,280	2,700
950	Vehicle Insurance	3,520	3,500	715	3,500
955	Truck Operations and Maintenance	26,245	21,000	23,181	23,000
960	Small Tools and Equipment	932	1,000	141	1,000
Total: Acct 900 Municipal Buildings & Operations		\$89,522	\$61,670	\$83,530	\$87,300

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. Included also are the 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 This account covers the time spent in writing, editing, and updating the Town's Code and Charter. At the present time, future Code changes have not been identified.

The Major Account Group 900 covers general/liability insurance for Town Hall, the Maintenance Building, and Old Methodist Church. In addition, this Group cover 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.
- 930 This account covers the rental fee for Town Hall offices and Town meeting space.
- 940 Includes expenses associated with providing proper work clothes, rain gear, cold weather gear, work shoes, 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 Commissioners of Boolesville

FY 2009 Close-Out

GENERAL FUND EXPENSE DETAILS

FY2009 Close

Printed: 5-Feb-16

Acct No.	Account Name	Y/E 06/30/08 FY 08 Actual	Y/E 06/30/09 FY 09 Budget	Y/E 06/30/09 FY 09 Actual	Y/E 06/30/10 FY 10 Budget
1000	Streets, Sidewalks, & Storm Drains				
1050	Repairs/Maintenance/Resurfacing	8,570	13,000	11,360	13,000
1055	Storm Drain Repair/Maintenance	4,300	4,500	4,014	4,500
1060	Street Signs	1,824	1,800	1,778	2,000
1065	Street Lighting	151,785	87,600	154,875	87,600
1070	Snow Removal	3,596	8,000	1,904	8,000
1085	Sidewalk Repair & Maintenance	0	10,000	748	5,000
Total: Acct 1000 Streets, Sidewalks, & Storm Drains		\$170,075	\$124,900	\$174,679	\$120,100

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 Projects 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) is performed under contract with Allegheny Power, including maintenance and electric cost. The FY09/10 reduced costs will be realized once the Town owns and maintains
- 1070 Included in this account is the cost of salt, and other materials that may be spread on Town roads, as may be required during snow/ice events. It also includes the cost of special items that may be needed for snow removal, as well as the cost of truck repairs specifically due to snow removal.
- 1085 This account covers the cost of repairing and maintaining all Town sidewalks.

The Commissioners of Pooleville

FY 2009 Close-Out

GENERAL FUND EXPENSE DETAILS

FY2009 Close

Printed: 5-Feb-16

Acct No.	Account Name	Y/E 06/30/08 FY 08 Actual	Y/E 06/30/09 FY 09 Budget	Y/E 06/30/09 FY 09 Actual	Y/E 06/30/10 FY 10 Budget
1100	Parks & Recreation				
1150	Park Lighting	5,802	8,700	6,163	8,700
1155	Park Repair and Maintenance	30,297	30,000	32,900	30,000
1160	Streetscape (Tree) Expense	4,078	6,000	0	6,000
1165	Street Tree Maintenance	8,189	10,000	2,781	10,000
1170	Recreation Program	2,998	3,000	3,047	3,000
Total: Acct 1100 Parks & Recreation		<u>\$51,364</u>	<u>\$57,700</u>	<u>\$44,891</u>	<u>\$57,700</u>
1200	Engineering				
1205	General Engineering	44,115	25,000	33,591	30,000
1210	Engineering Development	49,374	10,000	94,270	10,000
Total: Acct 1200 Engineering		<u>\$93,489</u>	<u>\$35,000</u>	<u>\$127,861</u>	<u>\$40,000</u>
1300	Planning & Zoning				
1300	Planning and Zoning	536	10,000	993	10,000
Total: Acct 1300 Planning & Zoning		<u>\$536</u>	<u>\$10,000</u>	<u>\$993</u>	<u>\$10,000</u>

Account Descriptions

The Major Account Group 1100 covers those expenses associated with maintaining Pooleville's parks, and the aesthetics of the Town streets. Included also are the costs of seasonal 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, supplies, and tee shirts for the Summer Recreation Program

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 Commissioners of Poolesville

FY 2009 Close-Out

GENERAL FUND EXPENSE DETAILS

FY2009 Close

Printed: 5-Feb-16

Acct No.	Account Name	Y/E 06/30/08 FY 08 Actual	Y/E 06/30/09 FY 09 Budget	Y/E 06/30/09 FY 09 Actual	Y/E 06/30/10 FY 10 Budget
1400	Public Safety				
1425	Code Enforcement Officer	2,345	6,000	12,715	12,000
1435	Plumbing Inspection	4,681	5,000	5,081	5,000
Total: Acct 1400 Public Safety		<u>\$7,026</u>	<u>\$11,000</u>	<u>\$17,795</u>	<u>\$17,000</u>
1500	Municipal Services				
1500	Trash Collection	395,675	395,000	395,804	395,000
Total: Acct 1500 Municipal Services		<u>\$395,675</u>	<u>\$395,000</u>	<u>\$395,804</u>	<u>\$395,000</u>
1600	Grant to Water & Wastewater Fund				
1600	Grant to Water & Wastewater Fund	58,000	129,000	226,700	113,000
Total: Acct 1600 Grant to Water & Wastewater Fund		<u>\$58,000</u>	<u>\$129,000</u>	<u>\$226,700</u>	<u>\$113,000</u>
1700	Debt Service				
1700	Debt Service (Principal & Interest)	243,017	242,742	130,511	76,879
Total: Acct 1700 Debt Service		<u>\$243,017</u>	<u>\$242,742</u>	<u>\$130,511</u>	<u>\$76,879</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 Titus Trash Service to provide regular residential trash pickup, at a cost of \$20.16 per house per month.

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 33. The Commissioners have adopted a policy that all Capital Projects, both General Fund and Water & Wastewater, and well as the repayment of loans for all Capital Projects, may be paid directly by the General Fund account.

The Commissioners of Boolesville

FY 2009 Close-Out

GENERAL FUND - CAPITAL PROJECTS SUMMARY

FY2009 Close

Printed: 5-Feb-16

Acct No.	Item or Description	Year To Do	Est. Project Cost	Prior Bal. + FY 08 Act.	FY 09 Actual	FY 10 Budget	----- Forward Planning Cycle -----			
							FY 11	FY 12	FY 13	FY 14
<u>Project Funding</u>										
2005	Office Equipment		99,000	43,051	45,000	12,000	2,000	2,000	2,000	2,000
2010	Municipal Bldgs & Equip.		281,000	49,486	76,000	165,000	0	0	0	0
2015	Parks & Streets Equipment		67,000	35,588	36,735	20,000	20,000	20,000	20,000	20,000
2020	Vehicles		615,000	105,466	92,000	65,000	70,000	105,000	80,000	40,000
2025	Major Town Projects		2,066,000	670,698	250,000	407,000	0	50,000	50,000	50,000
2030	Public Facility		1,000,000	1,181,753	95,367	0	0	0	0	0
2035	Parks and Recreation		2,432,500	663,309	369,061	126,000	80,000	80,000	80,000	80,000
2040	Major Street Repair Projects		1,887,000	528,519	267,000	250,000	250,000	265,000	310,000	275,000
Total Funding Allocations			\$8,447,500	\$3,277,870	\$1,231,163	\$1,045,000	\$422,000	\$522,000	\$542,000	\$467,000
<u>Direct Funding</u>										
2010	MHAA				25,000	75,000				
2025	Montgomery Heritage Grant			20,000	25,000	5,000				
	Transfer of Unrestricted Funds					322,000				
	Winchester Proffer				50,000					
2030	Impact Fees			192,910						
	MD Grants			150,000						
	Reforestation Fee Funds				6,000					
	Transfer of Unrestricted Funds			290,000	89,367					
2035	Impact Fees			291,284						
	MD Grants			48,939	309,061					
	Allocation of unrestricted funds			219,844						
	Restricted Funds			6,000						
Sub-total: Direct Funding				\$1,218,977	\$504,428	\$402,000	\$0	\$0	\$0	\$0
2000	Funding by General Funds [Total less Direct Funding]			\$2,058,893	\$726,735	\$643,000	\$422,000	\$522,000	\$542,000	\$467,000
<u>Project Expenditures</u>										
				FY 08 Act.						
2005	Office Equipment			(12,419)	(69,378)	(13,956)	0	0	0	0
2010	Municipal Bldgs & Equip.			(7,788)	(30,702)	(246,272)	0	0	0	0
2015	Parks & Streets Equipment			(14,376)	(32,691)	(25,529)	(5,000)	(5,000)	(5,000)	(5,000)
2020	Vehicles			(57,953)	(81,500)	(72,500)	(15,000)	(95,000)	(130,000)	(85,000)
2025	Major Town Projects			(57,892)	(596,335)	(667,400)	0	0	0	0
2030	Public Facility			(952,439)	(323,003)	0	0	0	0	0
2035	Parks and Recreation			(666,056)	(22,732)	(335,894)	0	(120,000)	0	0
2040	Major Street Repair Projects			(23,876)	(518,588)	0	(750,000)	0	(575,000)	0
Total Expenditures				(\$1,792,799)	(\$1,674,928)	(\$1,361,551)	(\$770,000)	(\$220,000)	(\$710,000)	(\$90,000)
<u>Account Balance by Year</u>										
2005	Office Equipment			30,632	6,254	4,298	6,298	8,298	10,298	12,298
2010	Municipal Bldgs & Equip.			41,698	86,996	5,724	5,724	5,724	5,724	5,724
2015	Parks & Streets Equipment			21,212	25,256	19,727	34,727	49,727	64,727	79,727
2020	Vehicles			47,513	58,013	50,513	105,513	115,513	65,513	20,513
2025	Major Town Projects			612,806	266,471	6,071	6,071	56,071	106,071	156,071
2030	Public Facility			229,314	1,678	1,678	1,678	1,678	1,678	1,678
2035	Parks and Recreation			(2,747)	343,582	133,689	213,689	173,689	253,689	333,689
2040	Major Street Repair Projects			504,643	253,055	503,055	3,055	268,055	3,055	278,055
Unallocated Impact Fees										
	Park Related				5,140					
	Public Facilities									
Account Balance by Year				\$1,485,071	\$1,046,446	\$724,755	\$376,755	\$678,755	\$510,755	\$887,755

Notes

- [1] This page summarizes the eight Capital Projects accounts associated with General Fund capital expenditures. The summary is divided into three sections as follows:
- * The top part of the page summarizes the costs of the various projects and the overall funding streams developed to implement those projects. Also included in the top section is a summary of all special funding available to augment the regular General Funding. The bottom line in the top section, Acct. 2000, subtracts the special funding and identifies the Net Amount which has been, or will be, funded from General Fund Revenues.
 - * The middle part of the page summarizes the programmed expenditures of the funds to accomplish the various capital projects.
 - * The bottom part of the page reflect the remaining balances in each of the accounts at the end of each Fiscal Year.
- [2] See the following Capital Account pages for detailed information.

The Commissioners of Boolesville

FY 2009 Close-Out

GENERAL FUND - CAPITAL PROJECTS

Printed: 5-Feb-16

Acct No.	Item or Description	Year To Do	Est. Project Cost	Prior Bal. + FY 08 Act.	FY 09 Actual	FY 10 Budget	Forward Planning Cycle			
							FY 11	FY 12	FY 13	FY 14
Project Funding										
2005	Office Equipment			1,028	2,742					
	Carry-over funds: Completed Projects				(1,000)					
	Carry-Over Funds allocated to projects									
1	Future Office Requirements	Open		2,023		2,000	2,000	2,000	2,000	2,000
2	Equipment for New Town Hall		60,000	40,000	20,000					
3	Digitize Records	FY09	25,000		25,000					
					(2,742)					
4	Defibrillator	FY09	2,000		1,000					
5	Admin Staff Computers	FY10	2,000							
6	Water Billing Software	FY10	10,000			10,000				
	Total Funding Allocations		\$99,000	\$43,051	\$45,000	\$12,000	\$2,000	\$2,000	\$2,000	\$2,000
Project Expenditures										
2005	Office Equipment			FY 08 Act.						
1	Future Office Requirements	Open								
2	Equipment for New Town Hall			(12,419)	(45,625)	(1,956)				
3	Digitize Records	FY09			(22,258)					
4	Defibrillator	FY09			(1,495)					
5	Admin Staff Computers	FY10				(2,000)				
6	Water Billing Software	FY10				(10,000)				
	Total Expenditures			(\$12,419)	(\$69,378)	(\$13,956)	\$0	\$0	\$0	\$0
2005	Account Balance by Year			\$30,632	\$6,254	\$4,298	\$6,298	\$8,298	\$10,298	\$12,298

Notes

Shading key in Table: FY 08 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 year

2 The New Town Hall required additional phones, presentation screen, sound system, computers, an emergency security office setup, etc

3 Digitization of the Town's records will decrease storage requirements and increase efficiency

4 The defibrillator will be located at the Town Hall

5 Replacement of existing computers for senior staff.

6 New billing software will increase efficiency and allow online and credit card payments

Acct No.	Item or Description	Year To Do	Est. Project Cost	Prior Bal. + FY 08 Act.	FY 09 Actual	FY 10 Budget	Forward Planning Cycle			
							FY 11	FY 12	FY 13	FY 14
Project Funding										
2010	Municipal Bldgs & Equip.			12,188	3,536					
	Carry-over funds: Completed Projects			(10,000)						
	Carry-Over Funds allocated to projects									
1	Awning for Large Equipment	FY07	15,000	4,324						
				(2,026)						
2	Community Sign	FY08	25,000	10,000						
				15,000						
					(825)					
3	Storage Bin Cover	FY09	6,000		6,000					
					(2,711)					
4	WWTP Roof	FY10	60,000	20,000	20,000	20,000				
5	Whalen Com. bandshell/ Comfort Station	FY10	175,000		25,000	25,000				
	MHAA Grant				25,000	75,000				
	Total Funding Allocations		\$281,000	\$49,486	\$76,000	\$165,000	\$0	\$0	\$0	\$0
Project Expenditures										
2010	Municipal Bldgs & Equip.			FY 08 Act.						
1	Awning for Large Equipment	FY07		(2,298)						
2	Community Sign	FY08		(5,490)	(18,685)					
3	Storage Bin Cover	FY09			(3,289)					
4	WWTP Roof	FY10				(60,000)				
5	Whalen Com. Bandshell/ Comfort Station	FY10				(8,728)	(91,272)	(95,000)		
	Total Expenditures			(\$7,788)	(\$30,702)	(\$246,272)	\$0	\$0	\$0	\$0
2010	Account Balance by Year			\$41,698	\$86,996	\$5,724	\$5,724	\$5,724	\$5,724	\$5,724

Notes

Shading key in Table: FY 08 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 awning which will be located next to the parks equipment building will serve to protect large equipment such as the back-ho dump truck, bucket truck, and salt spreaders that are stored outdoors

2 The community sign will be located at the entrance road to the new Town Hall. It will provide information on Town meetings and events

3 This is a cover to protect the storage of salt during the winter and ball diamond mix/top soil in the spring and summer

4 The flat roof on the WWTP was installed in 1985 and has had small leaks that have been patched. The replacement in 2010 will fulfil the life expectancy of 25 years.

5 The bandshell/comfort station will replace the existing gazebo

The Commissioners of Doolesville

FY 2009 Close-Out

GENERAL FUND - CAPITAL PROJECTS

FY2009 Close

Printed: 5-Feb-16

Acct No.	Item or Description	Year To Do	Est. Project Cost	Prior Bal. + FY 08 Act.	FY 09 Actual	FY 10 Budget	Forward Planning Cycle			
							FY 11	FY 12	FY 13	FY 14
Project Funding										
2015	Parks & Streets Equipment			5,365	2,645					
	Carry-over funds: Completed Projects				(4,265)					
	Carry-Over Funds allocated to projects									
1	Accm.for Current and Future Equip Require.			22,511	15,000	15,000	15,000	15,000	15,000	15,000
1a										
1b	36" sweeper Broom	FY08	6,000	(283)	[Excess funds transferred into carry-over funds]					
1c	Enclosed cab	FY08	3,000	(200)	[Excess funds transferred into carry-over funds]					
1d	Jon Boat	FY08	2,500							
1e	Pole Mounted Radar Speed Signs	FY08	5,000							
1f	Salt Spreader	FY08	6,000	(1,805)	[Excess funds transferred into carry-over funds]					
1g	Giant Leaf Vac	FY09	11,000		6,735					
					4,265	[Allocation of carry-over funds]				
1h	9 Ton Trailer	FY09	7,500							
1i	Salt Spreader	FY09	6,000							
2	Holiday Lights	FY09	20,000	10,000	10,000					
3	Add. Whalen Holiday Features	Open			5,000	5,000	5,000	5,000	5,000	5,000
					(2,645)	[Excess funds transferred into carry-over funds]				
Total Funding Allocations			\$67,000	\$35,588	\$36,735	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000
Project Expenditures										
2015	Parks & Streets Equipment			FY 08 Act.						
1	Accm.for Current and Future Equip Require.									
1a										
1b	36" sweeper Broom	FY08		(5,717)						
1c	Enclosed cab	FY08		(2,800)						
1d	Jon Boat	FY08		(1,664)						
1e	Pole Mounted Radar Speed Signs	FY08			(4,995)					
1f	Salt Spreader	FY08		(4,195)						
1g	Giant Leaf Vac	FY09			(10,200)					
1h	9 Ton Trailer	FY09			(7,250)					
1i	Salt Spreader	FY09			(5,775)					
2	Holiday Lights	FY09				(20,000)				
3	Add. Whalen Holiday Features	Open			(4,471)	(5,529)	(5,000)	(5,000)	(5,000)	(5,000)
Total Expenditures				(\$14,376)	(\$32,691)	(\$25,529)	(\$5,000)	(\$5,000)	(\$5,000)	(\$5,000)
2015	Account Balance by Year			\$21,212	\$25,256	\$19,727	\$34,727	\$49,727	\$64,727	\$79,727

Notes

Shading key in Table: FY 08 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.

Project was funded with excess funding from completed projects.

- 1a The electric hoists are used to install/remove salt spreaders from trucks.
- 1b This broom will attach to the skid loader and will provide for snow removal on sidewalks and courts.
- 1c The cab enclosure is for the skid loader to protect operators during cold weather operations.
- 1d The boat will allow access to repair aerators and cleaning of the stormwater management ponds.
- 1e The pole mounted radar sign is a traffic calming device to warn motorists when they are exceeding the speed limit.
- 1f This salt spreader will replace an old existing unit.
- 1g The leaf vac will allow removal of leaves on curbs and in storm drain inlets.
- 1h The trailer will allow the transportation of the skid loader and backhoe.
- 1i This salt spreader will replace an old existing unit.
- 2 The holiday lights will extend the current overhead lights down to Cattail Rd and Fisher Ave.
- 3 The features will be an addition to the annual holiday decorations in Whalen commons.

The Commissioners of Boonesville

FY 2009 Close-Out

GENERAL FUND - CAPITAL PROJECTS

FY2009 Close

Printed: 5-Feb-16

Acct No.	Item or Description	Year To Do	Est. Project Cost	Prior Bal. + FY 08 Act.	FY 09 Actual	FY 10 Budget	----- Forward Planning Cycle -----			
							FY 11	FY 12	FY 13	FY 14
Project Funding										
2020	Vehicles									
	Carry-over funds: Completed Projects			12,513	2,000					
	Carry-Over Funds allocated to projects				(14,000)					
1	1 Ton Utility Truck	FY08	45,000	45,000						
2	Enclosed Utility Bed	FY08	10,000	10,000						
3	Mule (Utility Vehicle)	FY08	13,000	13,000						
4	Tractor w/Mower Boom	FY09	50,000	25,000	25,000					
5	72" mower	FY09	12,000		(2,000)					
6	5 Ton Dump Truck	FY09	25,000		10,000					
					14,000					
7	One Ton Utility Truck	FY10	50,000		20,000	30,000				
8	Large Multi Use Mower	FY10	20,000		10,000	10,000				
9	72" Mower	FY11	15,000		5,000	5,000	5,000			
10	3/4 Ton Utility Truck	FY12	45,000	10,000	10,000	10,000	10,000	5,000		
11	1 Ton Dump Truck	FY 12	50,000		10,000	10,000	20,000	20,000		
12	1 Ton Truck w/plov, salt spreader	FY13	60,000				20,000	20,000	20,000	
13	15' Batwing Mower	FY13	55,000				15,000	20,000	20,000	
14	72" Mower	FY13	15,000						15,000	
15	1-ton Flatbed truck	FY14	45,000					20,000	15,000	10,000
16	3/4 Ton Pick-up truck	FY14	40,000					20,000	10,000	10,000
17	5 Ton Dump Truck	FY16	65,000							20,000
	Total Funding Allocations		\$615,000	\$105,466	\$92,000	\$65,000	\$70,000	\$105,000	\$80,000	\$40,000
Project Expenditures										
2020	Vehicles									
1	1 Ton Utility Truck	FY08		(35,319)						
2	Enclosed Utility Bed	FY08		(9,675)						
3	Mule (Utility Vehicle)	FY08		(12,959)						
4	Tractor w/Mower Boom	FY09			(48,000)					
5	72" Mower	FY09			(12,000)					
6	5 Ton Dump Truck	FY09			(21,500)	(2,500)				
7	One Ton Utility Truck	FY10				(50,000)				
8	Large Multi Use Mower	FY10				(20,000)				
9	72" Mower	FY11					(15,000)			
10	3/4 Ton Utility Truck	FY12						(45,000)		
11	1 Ton Dump Truck	FY 12						(50,000)		
12	1 Ton Truck w/plov, salt spreader	FY13							(60,000)	
13	15' Batwing Mower	FY13							(55,000)	
14	72" Mower	FY13							(15,000)	
15	1-ton Flatbed truck	FY14								(45,000)
16	3/4 Ton Pick-up truck	FY14								(40,000)
17	5 Ton Dump Truck	FY16								
	Total Expenditures			(\$57,953)	(\$81,500)	(\$72,500)	(\$15,000)	(\$95,000)	(\$130,000)	(\$85,000)
2020	Account Balance by Year			\$47,513	\$58,013	\$50,513	\$105,513	\$115,513	\$65,513	\$20,513

Notes

Shading key in Table: FY 08 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:

Mowers and Snow Removal

- 1989 Kubota L2250 (field use)
- 2008 Mule (multi-use)
- 2000 Kubota 3060 (both)
- 2003 Kubota ZD21 (mower)
- 2006 HR111 Jacobson (mower)
- 2006 Kubota ZD21 (mower)
- 2008 Kubota ZD21 (mower)

Heavy Equipment

- 2003 JCB Backhoe
- 2002 Skid Loader
- 2008 tractor w/mower boom

Trucks

- 1990 Chevrolet Large Dump Truck
- 1995 International Bucket Truck
- 1997 Dodge one ton Utility Truck
- 1999 Ford F-350 Utility Truck
- 2002 Ford F-250 Utility Truck
- 2002 Ford F-450 Dump Truck
- 2003 Ford F-350 Flat Bed Truck
- 2004 Ford F350 Truck
- 2006 Chevy 5 Ton Dump
- 2008 Ford F-350

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

- 1 The 1 ton truck in FY08 is a replacement for the 1997 dodge 1 ton.
- 2 The enclosed utility bed will be used for emergency water repair equipment.
- 3 This replaced the 1998 Mule.
- 4 The tractor and boom will allow mowing of steep slopes and around ponds.
- 5 The 72" mower will replace the 2001 Kubota ZD21
- 6 This used truck will be an addition to fleet. It will serve to haul very heavy loads, gravel, water break spoil, asphalt and salt.
- 7 The one ton utility truck will replace the 1999 utility truck.
- 8 The multi-use mower will replace the 2000 Kubota 3060
- 9 The 72" mower will replace the 2003 Kubota ZD21
- 10 The 3/4 ton truck scheduled for 2012 will replace the 2002 Ford F250
- 11 The one ton dump scheduled in 2012 will replace the 2002 Ford F450
- 12 This will be an addition to the fleet in anticipation of the new developments, streets and athletic fields.
- 13 This mower will be an addition to the fleet in anticipation of additional ponds, athletic fields and roadsides.
- 14 The 72" mower will replace the 2006 Kubota ZD21
- 15 The 1-ton flatbed scheduled in 2014 will replace the 2003 flatbed truck
- 16 The 3/4 ton truck scheduled for 2014 will replace the 2004 Ford F350
- 17 The 5 ton truck will replace the existing dump truck.

The Commissioners of Boonesville

FY 2009 Close-Out

GENERAL FUND - CAPITAL PROJECTS

FY2009 Close

Printed: 5-Feb-16

Acct No.	Item or Description	Year To Do	Est. Project Cost	Prior Bal. + FY 08 Act.	FY 09 Actual	FY 10 Budget	----- Forward Planning Cycle -----			
							FY 11	FY 12	FY 13	FY 14
Project Funding										
2025	Major Town Projects				64,751	7,700				
	Carry-over funds: Completed Projects				(60,000)	(6,024)				
	Carry-over Funds allocated to projects									
1	Street Lighting Program	FY05	83,000	48,124	25,000					
2	Kohlhoss Sidewalks	FY08	75,000	75,000						
3	West Side Elgin Road	FY08	90,000	17,201						
				60,000	[Allocation of Carry-Over Funds]					
					6,024	[Allocation of Carry-Over Funds]				
4	Fisher Ave Streetscape	Open	350,000	39,622	25,000		50,000	50,000	50,000	
	Winchester Proffer				50,000					
	Montgomery Heritage Grant				25,000					
5	Fyffe Road Construction	FY08	100,000	50,000		5,000				
	Transfer From Account 2035			50,000						
					(7,700)	[Excess funding transferred into Carry-over Funds]				
6	Streetlight Purchase	FY09	425,000	300,000	125,000					
7	Westerly Swales	FY10	152,000			80,000				
	Transfer From Unrestricted Funds					72,000				
8	Hunter's Run S/W Pgm Phase 1	FY10	250,000			250,000				
	Transfer From Unrestricted Funds									
9	Wesmond S/walk Pgm: Phase 1	Open	35,000							
10	Westerly S/walk Pgm: Phase 2	Open	85,000							
11	Wesmond S/walk Pgm: Phase 2	Open	235,000							
12	Westerly S/walk Pgm: Phase 3	Open	170,000							
13	W Willard Storm Drain Repairs	Open	6,000							
	Transfer From Restricted Funds			6,000						
	Total Funding Allocations		\$2,066,000	\$670,698	\$250,000	\$407,000	\$0	\$50,000	\$50,000	\$50,000
Project Expenditures										
2025	Major Town Projects			FY 08 Act.						
1	Street Lighting Program	FY05		(21,933)		(51,190)				
2	Kohlhoss Sidewalks	FY08		(11,784)	(63,217)					
3	West Side Elgin Road	FY08		(4,179)	(79,046)					
4	Fisher Ave Streetscape	Open		(19,996)	(37,766)	(106,860)				
5	Fyffe Road Construction	FY08			(92,300)					
6	Streetlight Purchase	FY09			(316,357)	(109,000)				
7	Westerly Swales	FY10			(7,180)	(144,820)				
8	Hunter's Run S/W Pgm Phase 1	FY10			(470)	(249,530)				
9	Wesmond S/walk Pgm: Phase 1	Open								
10	Westerly S/walk Pgm: Phase 2	Open								
11	Wesmond S/walk Pgm: Phase 2	Open								
12	Westerly S/walk Pgm: Phase 3	Open								
13	W Willard Storm Drain Repairs	Open				(6,000)				
	Total Expenditures			(\$57,892)	(\$596,335)	(\$667,400)	\$0	\$0	\$0	\$0
2025	Account Balance by Year			\$612,806	\$266,471	\$6,071	\$6,071	\$56,071	\$106,071	\$156,071

Notes

Shading key in Table: FY 08 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:
 - A) FY05 Tom Fox Ave (Fisher to Hughes)
 - B) FY07 Hoskinson Rd (Bodmer to Wootton)
 - C) FY09 Wootton (Fisher to Hempstone)
- 2 This project will provide safe access for children in this neighborhood to walk to school
- 3 This project will provide a safe route for pedestrians walking from Elgin Road to downtown and the Montgomery County Pool
- 4 Initial funds will provide for construction drawings for improvements along Fisher Avenue
- 5 Fyffe Road construction from Fisher Avenue to Beall Street, including a parking area for Whalen Commons.
- 6 The purchase of streetlights from Allegheny power will reduce annual expenditures from \$20 to \$5-\$6 per light per month. Negotiations with Allegheny are ongoing to determine the exact parameters of the initial purchase and monthly rate.
- 7 This project brings the Westerly drainage swales into ADA slope guidelines.
- 8 Sidewalk construction, exact location is still being studied.
- 9 Wesmond S/walk Pgm: Phase 1 includes Soper Street (west side) from Wootton Avenue to Hempstone Avenue.
- 10 Westerly sidewalks phase 2 includes the south side of Spurrrier Avenue.
- 11 Wesmond sidewalks phase 2 includes the south side of Hempstone Avenue.
- 12 Westerly Sidewalk program phase 3 includes Bodmer Avenue.
- 13 Repairs to the West Willard storm drain system. The available funding will allow for the engineering design.

The Commissioners of Boonesville

FY 2009 Close-Out

GENERAL FUND - CAPITAL PROJECTS

FY2009 Close

Printed: 5-Feb-16

Acct No.	Item or Description	Year To Do	Est. Project Cost	Prior Bal. + FY 08 Act.	FY 09 Actual	FY 10 Budget	----- Forward Planning Cycle -----			
							FY 11	FY 12	FY 13	FY 14
<u>Project Funding</u>										
2035	Parks and Recreation			5,809	26,032					
	Carry-over funds: Completed Projects				(3,352)	(25,000)				
	Carry-Over Funds allocated to projects									
1	ADA Upgrade - Brooks Park	FY07	70,000	20,200	(26,032)					
	Parks & Playground Grant			48,939	21,061					
2	Court Resurfacing	FY08	31,500	30,000						
				1,233						
3	Purchase Parcel 840 Budget Amendment 5/5/2008	FY08		219,844						
	POS Grant				288,000					
4	Whalen Electric Upgrade	FY09	20,000	20,000	20,000					
5	Skatepark	Open	250,000	20,000	20,000	20,000				
6	Park ADA Upgrade	Open		10,000	10,000	10,000	10,000	10,000	10,000	10,000
7	Park Equipment Replacement	Open		10,000	10,000	20,000	20,000	20,000	20,000	20,000
8	Eagle Scout Park Equipment	FY09			3,352					
9	Master Plan Trail	FY09	280,000	6,000						
	Funding from Impact Fees			140,000						
10	Additional Trails	FY09		151,284						
	Funding from Impact Fees									
11	Whalen Prk Lighting	FY10	36,000			11,000				
						25,000				
12	Wootton Heights Tot Lot	FY10	27,000			27,000				
13	Halmos 3 upgrade	FY10	18,000			18,000				
14	Parcel 840 Development	Open				20,000	50,000	50,000	50,000	50,000
	The following project is listed in the Master Plan Impact Fee Schedule and will be funded through impact fees.									
15	Northern Quadrant Park	Open	1,700,000							
	Total Funding Allocations		\$2,432,500	\$663,309	\$369,061	\$126,000	\$80,000	\$80,000	\$80,000	\$80,000
<u>Project Expenditures</u>										
2035	Parks and Recreation			FY 08 Act.						
1	ADA Upgrade - Brooks Park	FY07		(63,450)	(518)					
2	Court Resurfacing	FY08		(31,233)						
3	Purchase Parcel 840			(507,844)						
4	Whalen Electric Upgrade	FY09			(7,531)	(12,469)				
5	Skatepark	Open								
6	Park ADA Upgrade	Open					(50,000)			
7	Park Equipment Replacement	Open					(70,000)			
8	Eagle Scout Park Equipment				(3,352)					
9	Master Plan Trail	FY09				(6,000)				
10	Additional Trails	FY09				(227,755)				
	Halmos Park Segment			(63,529)						
11	Whalen Prk Lighting	FY10				(36,000)				
12	Wootton Heights Tot Lot	FY10				(27,000)				
13	Halmos 3 upgrade	FY10				(18,000)				
14	Parcel 840 Development	Open			(11,331)	(8,670)				
15	Northern Quadrant Park	Open								
	Total Expenditures			(\$666,056)	(\$22,732)	(\$335,894)	\$0	(\$120,000)	\$0	\$0
2035	Account Balance by Year			(\$2,747)	\$343,582	\$133,689	\$213,689	\$173,689	\$253,689	\$333,689

Notes

Shading key in Table: FY 08 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 ADA upgrade for Brooks Park.
- 2 Resurfacing of tennis courts and the Halmos basketball court.
- 3 This 3.77 acre parcel was purchased for future recreation needs.
- 4 Upgrade of the electrical from a 100 amp panel to a 200 amp panel.
- 5 The Skatepark cost estimate is based on actual construction of a 10,000 sqft facility and non-inclusive of land acquisition.
- 6 ADA upgrades will occur as part of the Parks Board's prioritization recommendations. Steven's Park is scheduled for FY12
- 7 Park replacement will occur as part of the Parks Board's replacement recommendations.
- 8 Completion of the Hunters Run trail system will be designed and constructed, following the Master-Plan.
- 9 Completion of the Halmos Park section consisting of approx. 1 mile of 7' asphalt surrounding the park system.
- 10 Provides lighting for Whalen Commons parking areas.
- 11 Replacement and ADA upgrade.
- 12 Converts large ballfield into smaller field for 9-12 year old use.
- 13 Accumulation of funds for future development.
- 14 The 10-12 acre quadrant park has been divided into two 5 acre sites due to land constraints. The Elgin and Schraf properties, when developed, will serve the Northern Quadrant Park requirements.

The Commissioners of Boolesville

FY 2009 Close-Out

GENERAL FUND - CAPITAL PROJECTS

FY2009 Close

Printed: 5-Feb-16

Acct No.	Item or Description	Year To Do	Est. Project Cost	Prior Bal. + FY 08 Act.	FY 09 Actual	FY 10 Budget	----- Forward Planning Cycle -----			
							FY 11	FY 12	FY 13	FY 14
Project Funding										
2040	Major Street Repair Projects									
	Carry-over funds: Completed Projects			149	2,906					
	Carry-Over Funds allocated to projects			(16,630)						
<hr style="border-top: 1px dashed black;"/>										
1	Butler Road	FY08	40,000	40,000						
2	Sumter Way	FY08	20,000	20,000						
3	Hoskinson Rd(Wootton-Bodmer)	FY08	230,000	230,000						
4	Sedgwick Way	FY08	20,000	20,000						
5	Brown Road	FY08	60,000	60,000						
6	Spurrier Avenue	FY08	67,000	50,000	17,000					
7	Wootton Ave(Fisher-Hempstone)	FY08	100,000	100,000						
8	Speed Humps	FY08	25,000	25,000	(2,906)	[Excess funding transferred into Carry-over funds]				
9	Munger Farm Rd	FY11	120,000		120,000					
10	Campbell Farm Rd	FY11	90,000		90,000					
11	Spates Hill Rd	FY11	400,000		40,000	250,000				
12	Titus Way	FY11	40,000				110,000			
13	Lightfoot Lane	FY11	30,000				40,000			
14	Cubitt Ct	FY11	35,000				30,000			
15	Seneca Chase Park Rd & Lot	FY11	25,000				35,000			
16	Wootton Ave (Hemp. To Spates)	FY11	10,000				25,000			
							10,000			
17	Tom Fox Avenue	FY13	230,000					230,000		
18	Halmos Rd	FY13	35,000					35,000		
19	Hillard St	FY13	150,000						150,000	
20	Hillard Ct.	FY13	20,000						20,000	
21	Seymour Ct.	FY13	20,000						20,000	
22	Hoskinson Ct.	FY13	15,000						15,000	
23	Hoskinson Rd(Bodmer-Tom Fox)	FY13	85,000						85,000	
24	Halmos Park Lot	FY13	20,000						20,000	
25	FY 16 Paving Program	FY16								275,000
Total Funding Allocations			\$1,887,000	\$528,519	\$267,000	\$250,000	\$250,000	\$265,000	\$310,000	\$275,000
<hr/>										
Project Expenditures										
2040	Major Street Repair Projects			FY 08 Act.						
1	FY 08 Paving Program	FY08		(23,876)	(518,588)					
2	Speed Humps	FY08			(incl)					
3	FY11 Paving Program	FY11					(750,000)			
4	FY13 Paving Program	FY13							(575,000)	
5	FY 16 Paving Program	FY16								
Total Expenditures				(23,876)	(518,588)	\$0	(750,000)	\$0	(575,000)	\$0
<hr/>										
2040	Account Balance by Year			\$504,643	\$253,055	\$503,055	\$3,055	\$268,055	\$3,055	\$278,055

Notes

Shading key in Table: FY 08 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 2007. Estimates in the out years reflect a 3% annual increase each year

The speed bumps are part of a pilot program to increase speed awareness in residential areas

The Commissioners of Boolesville

FY 2009 Close-Out

WATER and WASTEWATER FUND SUMMARY

FY2009 Close

Printed: 5-Feb-16

Ref. Page	Item or Description	Y/E 06/30/08 FY 08 Actual	Y/E 06/30/09 FY 09 Budget	Y/E 06/30/09 FY 09 Actual	Y/E 06/30/10 FY 10 Budget
Water & Wastewater Operating Summary					
22	W & WW Revenue	784,694	792,514	691,255	877,276
22	Grant from General Funds	58,000	129,000	226,700	113,000
	W & WW Available Funding	842,694	921,514	917,955	990,276
Water & Wastewater Expenditures					
23	For W&WW Capital Projects	0	0	0	0
23	Operating Expenses	(844,034)	(921,484)	(917,946)	(989,721)
	Total: W & WW Expenditures	(\$844,034)	(\$921,484)	(\$917,946)	(\$989,721)
	Net Operating Balance	(\$1,340)	\$30	\$9	\$555
	Unrestricted Funds Carried Forward from Prior Year	1,439	100	99	108
	Closing Balance: Water/Wastewater Funds	\$99	\$130	\$108	\$663
Water & Wastewater Funds Capital Projects Summary					
	Funding Balance Carried Forward from Prior Year	\$1,433,569	\$1,609,789	\$1,635,346	\$1,424,167
23	Funding from W & WW Revenues	0	0	0	0
6	Funding Granted by Genl Funds	240,000	130,000	130,000	315,000
3	Funding from Impact Fees	25,557	195,316	65,105	132,688
	Prior Balance - Impact Fees	0			
2	Transfers from Restricted Funds	0	0	0	0
23	Funding from MD Grants, Others	125,033	0	0	0
	Available for Capital Projects	\$1,824,159	\$1,935,105	\$1,830,452	\$1,871,855
	Capital Projects Expenditures	(188,813)	(1,219,589)	(406,284)	(1,002,852)
	Closing Balance: Funding for Capital Projects	\$1,635,346	\$715,516	\$1,424,167	\$869,003

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 only sufficient to cover part of 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.

The Commissioners of Boolesville

FY 2009 Close-Out

WATER and WASTEWATER FUND REVENUE SUMMARY

FY2009 Close

Printed: 5-Feb-16

Acct No.	Account Name	Y/E 06/30/08 FY 08 Actual	Y/E 06/30/09 FY 09 Budget	Y/E 06/30/09 FY 09 Actual	Y/E 06/30/10 FY 10 Budget
<u>Water & Wastewater Revenue</u>					
411.1	User Charges	746,308	746,614	651,673	847,676
505	Interest Income (510 & 515)	5,442	3,000	3,204	3,000
590	WSSC & Contractor Fees	12,891	13,200	14,691	13,600
590B	Bay Fund Admin Fee	2,525	2,500	2,533	2,500
595	Tap Fees	700	10,500	2,340	10,500
596	Water Meter Replacement Fee	16,828	16,700	16,815	0
Sub-total: Water & Wastewater Revenue		\$784,694	\$792,514	\$691,255	\$877,276
<u>Water & Wastewater Internal Support</u>					
	Grant from Unrestricted Gen'l Funds	58,000	129,000	226,700	113,000
Sub-total: Water and Wastewater Available Funding		\$842,694	\$921,514	\$917,955	\$990,276
<u>Impact Fee Revenue</u>					
597.1	Water System	17,487	133,637	44,546	90,787
597.2	Wastewater System	8,070	61,679	20,560	41,901
Sub-total: Impact Fee Revenue		\$25,557	\$195,316	\$65,105	\$132,688
<u>Grants and Designated Funding</u>					
A	MD Grant: ENR for WWTP	0	0	0	0
B	Revenue Authority Payment	21,723	0	0	0
C	Internal Transfers	45,000	0	0	0
D	Allocation of Unrestricted Funds	0	0	0	0
E	State Loan for I&I	58,310	0	0	0
Sub-total: Grants and Designated Funding		\$125,033	\$0	\$0	\$0
<u>Restricted Revenue</u>					
598	Chesapeake Bay Restoration Fund	50,000	50,000	50,000	50,000
Sub-total: Restricted Revenue		\$50,000	\$50,000	\$50,000	\$50,000
Total: Water & Wastewater Fund Revenue		\$1,043,284	\$1,166,830	\$1,033,061	\$1,172,964

Account Descriptions

411 Revenue generated from the users of water and wastewater, FY2010 based on restructure of the Water and Wastewater Users Rate Table as depicted below:

<u>Old Gallon Tiers</u>	<u>Old Rate System</u>	<u>New Gallon Tiers</u>	<u>Restructured Rate System</u>
0 - 10,000	5.36	0-30,000	7.05
10,001 - 20,000	6.20	30,001 - 40,000	7.90
20,001 - 30,000	7.05	40,001 - 50,000	8.73
30,001 - 40,000	7.90	50,001 - up	9.58
40,001 - 50,000	8.73		
50,001 - up	9.58		

With the actual cost to produce and treat 1,000 gallons being close to \$7.50, subsidizing the lower two tiers was creating a never ending drain on the water and wastewater fund.

- 505 Interest income for funds in the savings account and 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
- 596 This fee was eliminated during the FY10 rate restructure.
- 598 This fee is collected by the Town for the State (See page 2 for details)

The Commissioners of Boolesville

FY 2009 Close-Out

WATER and WASTEWATER FUND EXPENSE SUMMARY

FY2009 Close

Printed: 5-Feb-16

Acct No.	Account Name	Y/E 06/30/08 FY 08 Actual	Y/E 06/30/09 FY 09 Budget	Y/E 06/30/09 FY 09 Actual	Y/E 06/30/10 FY 2009 Close-Out
<u>Wastewater System</u>					
700	Wastewater Operations	304,487	355,800	346,002	373,800
750	Wastewater Administration	240,660	244,445	246,922	264,324
	Sub-total: Wastewater System	545,147	600,245	592,924	638,124
<u>Water System</u>					
800	Water Operations	107,891	108,000	146,473	121,000
850	Water Administration	190,996	213,239	178,549	230,597
	Sub-total: Water System	298,887	321,239	325,022	351,597
Sub-total: Water & Wastewater Operating Expenses		\$844,034	\$921,484	\$917,946	\$989,721
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		\$844,034	\$921,484	\$917,946	\$989,721

Water and Wastewater Fund Analysis

Wastewater System	\$600,245	\$592,924	\$638,124
	65%	65%	64%
Water System	\$321,239	\$325,022	\$351,597
	35%	35%	36%

Notes

[1] Account breakdown and details are found on pages 27 and 28.

The Commissioners of Boonesville

FY 2009 Close-Out

WATER and WASTEWATER FUND EXPENSE DETAILS

FY2009 Close

Printed: 5-Feb-16

Acct No.	Account Name	Y/E 06/30/08 FY 08 Actual	Y/E 06/30/09 FY 09 Budget	Y/E 06/30/09 FY 09 Actual	Y/E 06/30/10 FY 10 Budget
700	Wastewater Operations				
701	Sludge Hauling	62,643	66,800	81,892	66,800
702	Outside Laboratory Services	21,966	24,000	23,885	25,000
703	Electricity	115,369	165,000	143,637	165,000
705	Chemicals	29,875	33,000	42,828	44,000
707	Building Maintenance	948	1,000	1,077	1,000
708	Laboratory Expenses	2,009	2,500	2,612	3,500
709	Small Tools	347	500	454	500
710	WWTP Repair & Maintenance	45,540	35,000	21,586	35,000
711	Ultra Violet Bulb Maintenance	4,346	8,000	8,062	8,000
712	Sewer Repair and Maintenance	21,444	20,000	19,969	25,000
Total:	Acct 700 Wastewater Operations	<u>\$304,487</u>	<u>\$355,800</u>	<u>\$346,002</u>	<u>\$373,800</u>
750	Wastewater Administration				
755	Alloc: Staff Salary Burden from GF755	201,977	209,321	211,964	224,057
757	Alloc: Admin Sal'y Burden from GF760	8,597	9,074	9,191	9,067
761	Personnel Uniforms and Training	2,879	4,400	4,390	4,100
763	Accounting Services	3,565	600	600	3,000
765	Legal Services	0	0	0	0
767	General Engineering Services	0	0	0	0
771	Office Supplies	1,088	600	884	700
773	Telephone	2,132	1,350	2,155	2,100
775	Property Insurance	15,902	15,900	14,852	18,100
781	Truck Insurance	1,702	1,700	1,700	1,700
783	Truck Operations	2,818	1,500	1,186	1,500
Total:	Acct 750 Wastewater Administration	<u>\$240,660</u>	<u>\$244,445</u>	<u>\$246,922</u>	<u>\$264,324</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 electric of the whole compound.
- 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 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.
- 767 This account pays for engineering not directly connected with a project.
- 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. See page 19 for account descriptions.

The Commissioners of Boonesville

FY 2009 Close-Out

WATER and WASTEWATER FUND EXPENSE DETAILS

FY2009 Close

Printed: 5-Feb-16

Acct No.	Account Name	Y/E 06/30/08 FY 08 Actual	Y/E 06/30/09 FY 09 Budget	Y/E 06/30/09 FY 09 Actual	Y/E 06/30/10 FY 10 Budget
800	Water Operations				
801	Lab Supplies / Testing	4,740	7,500	9,604	10,000
802	Building Supplies	350	500	77	500
805	Electricity	69,841	74,200	69,092	75,000
806	Chemicals	1,197	2,500	1,033	2,500
807	Water Repair and Maintenance	30,786	22,300	64,209	32,000
809	Small Tools	977	1,000	2,458	1,000
Total: Acct 800 Water Operations		<u>\$107,891</u>	<u>\$108,000</u>	<u>\$146,473</u>	<u>\$121,000</u>
850	Water Administration				
855	Alloc: Staff Salary Burden from GF755	108,757	139,547	114,013	149,372
857	Alloc: Admin Sal'y Burden from GF765	33,103	34,162	34,568	37,295
859	Bonding	150	150	150	150
861	Personnel Uniforms and Training	5,188	4,400	4,670	5,800
863	Accounting Services	3,565	600	600	3,000
865	Legal Services	0	0	0	0
867	General Engineering Services	0	0	0	0
871	Office and Billing Supplies	9,266	9,800	9,940	10,800
873	Telephone	3,638	4,000	2,981	3,600
875	Property Insurance	9,889	9,880	4,956	9,880
881	Truck Insurance	1,702	1,700	1,700	1,700
883	Truck Operations	15,738	9,000	4,970	9,000
Total: Acct 850 Water Administration		<u>\$190,996</u>	<u>\$213,239</u>	<u>\$178,549</u>	<u>\$230,597</u>

Account Descriptions

The Major Account Group 800 covers all direct expenses associated with operation and maintenance of the Town's water system.

- 801 This account covers the costs of all laboratory supplies and expenses, and test equipment, for the Town's municipal water system
- 802 This account covers the cost of all consumable supplies and replenishable hardware supplies for the Water & Wastewater systems.
- 805 Electricity consumed at the various well sites (9) and sewerage pumping stations (5) are included in this account
- 806 The chlorine added to the municipal water supply is included in this account
- 807 Included in this account is the cost of minor repairs and maintenance to the water system, as accomplished by Town staff
- 809 This account covers small tools specific to water system work.

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.

- 755/855 General Fund Account 755 allocates the total salary burden for Water/Wastewater employees, which is then included here.
- 757/857 Likewise, the allocated share of Town hall staff is calculated in GF Accts 760 & 765 and then included here.
- 859 Cost of Bonding for Deputy Clerk who handles water billing and payments received
- 761/861 These accounts cover the cost of Town uniforms and training for wastewater and water employees respectively.
- 763/765/767/863/865/867 These accounts represent the costs for applicable accounting, legal, and engineering services.
- 771/871 These accounts cover the costs of office supplies for the wastewater and water dept. functions. A/C 871 includes water billing costs.
- 773/873 These accounts include telephone service, including emergency notification systems, at the WWTP and all well houses.
- 775/875 These accounts cover the cost of property insurance for all parts of the wastewater and water infrastructure.
- 781/783/881/883 The cost of truck insurance, gasoline, repairs, parts, etc., is included here for wastewater and water trucks.

The Commissioners of Boonesville

FY 2009 Close-Out

WATER and WASTEWATER FUND - CAPITAL PROJECTS SUMMARY

FY2009 Close Printed: 5-Feb-16

Acct No.	Item or Description	Year To Do	Est. Project Cost	Prior Bal. + FY 08 Act.	FY 09 Actual	FY 10 Budget	----- Forward Planning Cycle -----			
							FY 11	FY 12	FY 13	FY 14
<u>Project Funding</u>										
3130	Water Collection & Distribution		5,975,000	1,101,326	40,000	150,000	301,000	150,000	150,000	200,000
3150	Wastewater Systems		776,500	432,110	43,200	85,000	110,000	160,000	50,000	50,000
3167	Other Water & Wastewater Equip.		203,700	104,214	39,000	20,000	15,000	25,000	25,000	25,000
3169	Inflow & Infiltration		0	62,694	0	30,000	50,000	70,000	130,000	130,000
3170	Gen'l. Infrastructure Programs		0	98,256	7,800	30,000	30,000	30,000	30,000	30,000
Total Funding Allocations			\$6,955,200	\$1,798,600	\$130,000	\$315,000	\$506,000	\$435,000	\$385,000	\$435,000
<u>Direct Funding</u>										
				600,000						
3130	Impact Fees									
3130	Annexation Funds (Restr. a/c)									
3150	Impact Fees									
3150	MD Grant									
3150	State Loan for BNR-WWTP									
3150	WSSC's Funding Agreement									
3150	State Loan for I&I			58,310						
	Revenue Authority			21,723						
3170	Transfer of funds			45,000						
Sub-total: Direct Funding				\$725,033	\$0	\$0	\$0	\$0	\$0	\$0
3000	Funding by Gen'l Fund Grant [Total less Direct Funding]			\$1,073,567	\$130,000	\$315,000	\$506,000	\$435,000	\$385,000	\$435,000
<u>Project Expenditures</u>										
				FY 08 Act.						
3130	Water Collection & Distribution			(23,263)	(47,811)	(671,857)	(69,807)	0	0	0
3150	Wastewater Systems			(85,266)	(284,075)	(111,357)	0	(300,000)	0	0
3167	Other Water & Wastewater Equip.			(16,737)	(34,267)	(96,204)	(8,000)	0	0	0
3169	Inflow & Infiltration			(17,583)	(35,854)	(37,711)	(30,000)	(90,000)	(130,000)	(130,000)
3170	Gen'l. Infrastructure Programs			(45,964)	(4,278)	(85,723)	(30,000)	(30,000)	(30,000)	(30,000)
Total Expenditures				(\$188,813)	(\$406,284)	(\$1,002,852)	(\$137,807)	(\$420,000)	(\$160,000)	(\$160,000)
<u>Account Balance by Year</u>										
3130	Water Collection & Distribution			1,078,063	1,070,252	548,395	779,588	929,588	1,079,588	1,279,588
3150	Wastewater Systems			346,844	105,969	79,612	189,612	49,612	99,612	149,612
3167	Other Water & Wastewater Equip.			87,477	92,210	16,005	23,005	48,005	73,005	98,005
3169	Inflow & Infiltration			45,111	9,257	1,546	21,546	1,546	1,546	1,546
3170	Gen'l. Infrastructure Programs			52,292	55,815	92	92	92	92	92
<u>Unallocated Impact Fees</u>										
				8,070	12,336					
Available For Capital Projects				\$1,617,857	\$1,345,839	\$645,650	\$1,013,843	\$1,028,843	\$1,253,843	\$1,528,843

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 Commissioners of Hoopesville

FY 2009 Close-Out

WATER & WASTEWATER FUND - CAPITAL PROJECTS

FY2009 Close

Printed: 5-Feb-16

Acct No.	Item or Description	Year To Do	Est. Project Cost	Prior Bal. + FY 08 Act.	FY 09 Actual	FY 10 Budget	----- Forward Planning Cycle -----			
							FY 11	FY 12	FY 13	FY 14
Project Funding										
3130	Water Collection & Distribution			111,380						
	Carry-over funds: Completed Projects			(20,000)	(90,000)					
	Carry-Over Funds allocated to projects									
1	Wells 7,9 &10 Alpha Treatment	FY07	675,000	59,366						
Restricted Funds										
2	Westerly Valve Repl	open		20,000						
3	Well Exploration	Annl.		61,574						
4	Well Implementation:	Annl.								
4a	Well 11 (Rabanales)	FY11	700,000	269,006	40,000	150,000	151,000			
4b	Well 12 (Cattail/Jamison)	Open	1,500,000		90,000		150,000	150,000	150,000	200,000
The following projects are listed in the Master Plan Impact Fee Schedule and will be funded through impact fees.										
5	Well 13 (Winchester)	Open	1,300,000							
6	Well 14 (Brightwell Crossing)	Open	800,000							
7	Well 15 (Westerly Jamison)	Open	1,000,000							
Total Funding Allocations			\$5,975,000	\$1,101,326	\$40,000	\$150,000	\$301,000	\$150,000	\$150,000	\$200,000
Project Expenditures										
3130	Water Collection & Distribution			FY 08 Act.						
1	Wells 7,9 &10 Alpha Treatment Treatment System	FY07		(20,686)	(43,979)	(594,201)				
	Radon Test kits				(250)	(250)				
2	Westerly Valve Repl	Open		(2,577)		(17,423)				
3	Well Exploration	Annl.			(1,609)	(59,983)				
4	Stony Springs Brightwell Crossing									
4	General Well Implementation	Annl.								
4a	Well 11 (Rabanales)	FY10			(1,973)		(69,807)			
4b	Well 12 (Cattail/Jamison)	open								
5	Well 13 (Winchester)	Open								
6	Well 14 (Brightwell Crossing)	Open								
7	Well 15 (WesterlyJamison)	Open								
Total Expenditures				(\$23,263)	(\$47,811)	(\$671,857)	(\$69,807)	\$0	\$0	\$0
3130	Account Balance by Year			\$1,078,063	\$1,070,252	\$548,395	\$779,588	\$929,588	\$1,079,588	\$1,279,588

Notes

Shading key in Table: FY 08 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 The Commissioners have embarked on a program to reduce radionuclides in the Town's water system. Some of these treatments will include the connection of individual wells to one treatment area. A program to identify potential radon in homes is also funded
- 2 This project provides for the replacement of poorly operating water main valves.
- 3 Well exploration effort includes hydrological studies, drilling, testing, and preliminary confirmation by MDE
- 4 Well implementation includes final permitting and MDE approval, construction of well house, and connection to the Town's water system
- 4a This well will provide redundancy and back-up to the other wells in the Horsepen Branch watershed
- 4b This well will provide redundancy and back-up to the other wells in the Dry Seneca Creek watershed.
- 5-7 These wells are funded by the developers through impact fees.

The Commissioners of Boolesville

FY 2009 Close-Out

WATER & WASTEWATER FUND - CAPITAL PROJECTS

FY2009 Close

Printed: 5-Feb-16

Acct No.	Item or Description	Year To Do	Est. Project Cost	Prior Bal. + FY 08 Act.	FY 09 Actual	FY 10 Budget	----- Forward Planning Cycle -----			
							FY 11	FY 12	FY 13	FY 14
Project Funding										
3150	Wastewater Systems			217,705	27,272					
	Carry-over funds: Completed Projects									
	Carry-Over Funds allocated to projects			(204,232)	(18,459)					
1	Sump Pump Inflow Elimination	FY08	25,000	25,000	[Allocation of Carry-over Funds]					
2	Upgrade Lagoon Pump Station	FY08	270,000	113,637	[Allocation of Carry-over Funds]					
				120,000	[Allocation of Carry-over Funds]					
3	Upgrade Main Pump Station	FY07	60,000	60,000	[Allocation of Carry-over Funds]					
4	Rebuild Main WWTP Pumps	FY09	45,000	20,000	18,200	[Allocation of Carry-over Funds]				
5	Transducers	FY09	11,000		6,800	[Allocation of Carry-over Funds]				
6	Polymer Pump System	FY09	3,000		9,443	[Allocation of Carry-over Funds]				
7	500KW Generator	FY09	50,000	25,000	2,216	[Allocation of Carry-over Funds]				
					25,000	[Allocation of Carry-over Funds]				
					(27,272)	[Excess funding transferred into Carry-over funds]				
8	Future Wastewater System Needs					15,000	20,000	20,000	50,000	50,000
8a	Surge Protectors	FY10	8,000							
8b	D.O Analyzers	FY10	4,500							
9	Belt Press	FY12	300,000			70,000	90,000	140,000		
10	ENR			55,000	[Allocation of Carry-over Funds]					
Total Funding Allocations			\$776,500	\$432,110	\$43,200	\$85,000	\$110,000	\$160,000	\$50,000	\$50,000
Project Expenditures										
3150	Wastewater Systems			FY 08 Act.						
1	Sump Pump Inflow Elimination	FY08		(1,973)		(23,027)				
2	Upgrade Lagoon Pump Station	FY08		(34,528)	(188,317)	(10,792)				
3	Upgrade Main Pump Station	FY08		(5,400)	(34,562)	(20,038)				
4	Rebuild Main WWTP Pumps	FY09				(45,000)				
5	Transducers	FY09			(9,443)					
6	Polymer Pump System	FY09			(2,216)					
7	500KW Generator	FY09		(11,045)	(11,683)					
8	Future Wastewater System Needs									
8a	Surge Protectors	FY10				(8,000)				
8b	D.O Analyzers	FY10				(4,500)				
9	Belt Press	FY13						(300,000)		
10	ENR			(32,320)	(37,854)					
Total Expenditures				(\$85,266)	(\$284,075)	(\$111,357)	\$0	(\$300,000)	\$0	\$0
3150	Account Balance by Year			\$346,844	\$105,969	\$79,612	\$189,612	\$49,612	\$99,612	\$149,612

Notes

Shading key in Table: FY 08 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 Sump pumps have been identified as a source of I&I. The project will eliminate the discharge into the wastewater system
- 2 The current underground station is deteriorating and needs replaced.
- 3 The upgrade consists of accessibility issues required for safety.
- 4 The rebuild of the main pumps will consist of impellers, shafts, and bearings.
- 5 Transducers will replace existing transducers, which read and transmit water levels to the main PLC.
- 6 Replacement Pump System
- 7 The generator serves as the emergency electrical back-up for the entire WWTP. The scheduled repairs will extend the expected life.
- 8a Protects the main PLC against electrical surges.
- 8b Replacement of existing analyzers
- 9 Replacement of the original equipment
- 10 Program for enhanced nutrient removal

The Commissioners of Boolesville

FY 2009 Close-Out

WATER & WASTEWATER FUND - CAPITAL PROJECTS

FY2009 Close

Printed: 5-Feb-16

Acct No.	Item or Description	Year To Do	Est. Project Cost	Prior Bal. + FY 08 Act.	FY 09 Actual	FY 10 Budget	----- Forward Planning Cycle -----			
							FY 11	FY 12	FY 13	FY 14
Project Funding										
3167	Other Water & Wastewater Equip.			5,190						
	Carry-over funds: Completed Projects				(5,000)					
	Carry-Over Funds allocated to projects									
1	Water Meter Replacement	Annl.	105,000	44,941	10,000			10,000	10,000	10,000
2	Sewer TV Equipment	FY10	60,000	41,550	5,000	10,000				
					5,000	[Allocated from carry-over funds]				
3	Future W&S Equipment Needs	Open		12,533	10,000	10,000	15,000	15,000	15,000	15,000
a	Lab Instrument Replacement	FY08	6,000							
b	Bazooka Hydrant Flusher	FY08	2,000							
c	Cl2 detector/sensors/Equip	FY09	4,000							
d	Fire Hoses	FY09	1,500							
e	Safety Harnesses	FY09	1,200							
f	Aquascope Leak Detector	FY09	2,000							
	Well Radios (Bdgt Amend)				14,000					
g	4" Trash Pump	FY10	4,000							
h	Well #2 Turbidity Meter	FY10	5,000							
i	Sewer Snake	FY10	5,000							
j	Spare Pump Hunter's Run Sta.	FY11	8,000							
Total Funding Allocations			\$203,700	\$104,214	\$39,000	\$20,000	\$15,000	\$25,000	\$25,000	\$25,000
Project Expenditures										
3167	Other Water & Wastewater Equip.			FY 08 Act.						
1	Water Meter Replacement	Annl.		(10,482)	(10,761)	(19,504)				
2	Sewer TV Equipment	FY10				(60,000)				
3	Future W&S Equipment Needs									
a	Lab Instrument Replacement	FY08		(4,327)						
b	Bazooka Hydrant Flusher	FY08		(1,928)						
c	Cl2 detector/sensors/Equip	FY09			(4,754)					
d	Fire Hoses	FY09				(1,500)				
e	Safety Harnesses	FY09				(1,200)				
f	Aquascope Leak Detector	FY09			(1,984)					
	Well Radios				(16,769)					
g	4" Trash Pump	FY10				(4,000)				
h	Well #2 Turbidity Meter	FY10				(5,000)				
i	Sewer Snake	FY10				(5,000)				
j	Spare Pump Hunter's Run Sta.	FY11					(8,000)			
Total Expenditures				(\$16,737)	(\$34,267)	(\$96,204)	(\$8,000)	\$0	\$0	\$0
3167	Account Balance by Year			\$87,477	\$92,210	\$16,005	\$23,005	\$48,005	\$73,005	\$98,005

Notes

Shading key in Table: FY 08 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.

- 1 The water meter replacement program began in FY04, it includes handheld remote readers, software and meters
- 2 The sewer TV will allow staff to televise and assess problem areas in the sewerage system without using an outside contractor
- 3a Replace existing ph meter, dissolved oxygen probes, chlorine analyzer, and phosphorus/ammonia analyzer:
- 3b The new hydrant meter will dechlorinate the water as it is being discharged, mandated by the MDE
- 3c Replacement equipment
- 3d Replacement hoses used in blowing off wells, hydrants, watering trees, etc.
- 3e Replacement of old harness used for entering manholes and other confined spaces
- 3f Replacement used during water main breaks
- 3g Replacement equipment
- 3h Replacement equipment used for unclogging sewer laterals
- 3i Spare parts on hand.

The Commissioners of Boolesville

FY 2009 Close-Out

WATER & WASTEWATER FUND - CAPITAL PROJECTS

FY2009 Close

Printed: 5-Feb-16

Acct No.	Item or Description	Year To Do	Est. Project Cost	Prior Bal. + FY 08 Act.	FY 09 Actual	FY 10 Budget	Forward Planning Cycle			
							FY 11	FY 12	FY 13	FY 14
Project Funding										
3169	Inflow & Infiltration			56,546	(10,000)					
	Carry-over funds: Completed Projects			(45,000)	Transferred	to Acct. 3170				
	Carry-Over Funds allocated to projects									
1	On-going I & I Reduction Pgm.	Annl.	Open	51,148	10,000	30,000	50,000	70,000	130,000	130,000
						[Allocation of carry-over funds]				
Total Funding Allocations				\$0	\$0	\$30,000	\$50,000	\$70,000	\$130,000	\$130,000
Project Expenditures										
3169	Inflow & Infiltration			FY 08 Act.						
1	On-going I & I Reduction Pgm.	Annl.		(17,583)	(35,854)	(37,711)	(30,000)	(90,000)	(130,000)	(130,000)
Total Expenditures				(\$17,583)	(\$35,854)	(\$37,711)	(\$30,000)	(\$90,000)	(\$130,000)	(\$130,000)
3169	Account Balance by Year			\$45,111	\$9,257	\$1,546	\$21,546	\$1,546	\$1,546	\$1,546

Notes

Shading key in Table: FY 08 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.

1 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 08 Act.	FY 09 Actual	FY 10 Budget	Forward Planning Cycle			
							FY 11	FY 12	FY 13	FY 14
Project Funding										
3170	Gen'l. Infrastructure Programs			22,292						
	Carry-over funds: Completed Projects				(7,200)	(15,000)				
	Carry-Over Funds allocated to projects									
1	Water/Sewer Extensions	open		30,000	7,800	30,000	30,000	30,000	30,000	30,000
	Private Hook-ups				7,200	15,000	[Allocated from Carry-Over Funds]			
2	Sugarland Forest Well Mitigation	FY08		45,000						
	Funding transferred from Acct. 3170			21,723						
	Revenue Authority Portion			(20,759)	[Excess funding transferred into carry-over funds]					
Total Funding Allocations				\$0	\$7,800	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000
Project Expenditures										
3170	Gen'l. Infrastructure Programs			FY 08 Act.						
1	Water/Sewer Extensions				(4,278)	(85,723)	(30,000)	(30,000)	(30,000)	(30,000)
	Private Hook-ups									
2	Sugarland Forest Well Mitigation			(45,964)						
Total Expenditures				(\$45,964)	(\$4,278)	(\$85,723)	(\$30,000)	(\$30,000)	(\$30,000)	(\$30,000)
3170	Account Balance by Year			\$52,292	\$55,815	\$92	\$92	\$92	\$92	\$92

Notes

Shading key in Table: FY 08 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 Private residences water hook-ups will provide Town water to those houses whose private wells were impacted by new Town wells

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

3 A budget amendment on 10/15/2007 transferred \$45,000 from account 3169 to 3170 to fund the Sugarland Well Mitigation project

The Commissioners of Boolesville

FY 2009 Close-Out

TOWN STATISTICS

FY2009 Close

Printed: 5-Feb-16

Note No.	Item or Description	Fiscal Year 2004	Fiscal Year 2005	Fiscal Year 2006	Fiscal Year 2007	Fiscal Year 2008	Fiscal Year 2009	Fiscal Year 2010
[1]	Population							
	As Previously Reported	5,167	5,167	5,167	5,167	5,167	5,167	
	Housing							
	Single Family	1,290	1,290	1,297	1,297	1,297	1,297	
	Town Houses	336	336	336	336	336	336	
	Total Family Dwellings	1,626	1,626	1,633	1,633	1,633	1,633	0
	Other	56	56	56	56	56	56	
[2]	Net Assessable Base							
	As Reported	352,622,643 [100%]	397,168,132 [100%]	441,187,114 [100%]	489,487,975 [100%]	549,795,536 [100%]	654,224,300 [100%]	711,531,977 [100%]
[2]	Tax Rate							
	As Adopted	\$0.24 [100%]	\$0.23 [100%]	\$0.22 [100%]	\$0.20 [100%]	\$0.18 [100%]	\$0.16 [100%]	\$0.15 [100%]
[3]	General Fund Budget	<u>[Actual]</u>	<u>[Actual]</u>	<u>[Actual]</u>	<u>[Actual]</u>	<u>[Actual]</u>	<u>[Projected]</u>	<u>[Budget]</u>
	Operating Expenses	1,725,731	1,815,327	1,541,681	1,677,442	1,795,981	1,972,177	1,735,320
	Funding: Capital Projects	184,748	235,200	242,000	545,500	935,500	726,735	643,000
	Funding: Water/Wastewater Projects	480,250	358,200	305,000	260,000	240,000	130,000	315,000
	Total Budget (General Funds)	2,390,729	2,408,727	2,088,681	2,482,942	2,971,481	2,828,912	2,693,320
	Budgeted Cash Reserve	675,301	826,482	850,037	844,854	1,094,403	1,162,393	1,161,107
	Actual Close-Out Cash Reserve	287,937	1,151,065	1,701,897	1,281,723	1,140,836	1,701,621 [Projected]	
	Water and Wastewater Fund Budget							
	Operating Expenses	706,183	744,881	789,388	897,651	844,034	917,946	989,721
	Funding: Capital Projects	0	0	0	0	0	0	0
	Total Town Acreage	2,374	2,374	2,374	2,374	2,374	2,374	2,374
	Parks and Open Spaces							
	Number	12	12	12	12	12	12	12
	Area (acres)	56	56	56	56	56	56	56
	Number of:							
	Tennis Courts	4	4	4	4	4	4	4
	Basketball Courts	3	3	3	3	3	3	3
	Baseball Fields	4	4	4	4	4	4	4
	Tot Lots	6	6	6	6	6	6	6
	Miles of Town Roads	16.31	16.31	16.31	16.31	16.31	16.31	18.00
	Number of Municipal Water Wells	7	9	9	9	9	9	11
	Avg. Water Production (Gal/Day)	400,000	418,192	411,623	466,526	419,947		
	Calander year							
	Avg - WWTP (Gal/Day)	686,583	690,500	603,521	520,333	584,133		
	Calander year							
	Number of Town Employees							
	Full Time	10	11	14	14	14	14	14
	Part Time	0	0	0	0	1	1	1
Notes								
[1] The 2000 Census reported a Town population of 5,151, an average of 3.22 persons per household, so, for reference purposes, all future population estimates are presented based on the 3.22 figure								
[2] All Budget figures exclude special revenues such as Impact Fees or dedicated Grants.								