



TOWN OF  
**Poolesville**  
MARYLAND

Adopted 8/15/2016

FY 2016 Close-Out

# THE TOWN OF POOLSVILLE

FY 2016 Close-Out

## Executive Summary

Adopted 8/15/2016

Printed: 16-Aug-16

The Fiscal Year 2016 Budget Close-Out is adopted by the Commissioners of Poolesville as the "final FY2016 Budget" in accordance with State and local laws. Throughout the year, budget amendments and adjustments to both revenue and expenditures occur. This summary provides highlights of those changes.

### General Revenue

- The Town received an Income Tax miscoding repayment of \$100,000.
- Additional Income Tax payments of \$470,000 were received over estimated projections.
- Additional Highway User Funds of \$106,000 were received over State estimated projections due to the highway grant program.

### General Operations Accounts

- The Water/Wastewater Fund required \$114,000 to balance.
- Snow removal expenses totaled \$61,768. A State Emergency Grant in the amount of \$50,000 was received in July, 2016 and is accounted for in FY2017.
- Tree maintenance due to the emerald ash bore was \$10,000 over budget.
- Truck operations were \$20,000 over budget.

### General Capital Projects

#### Account # 2035

- Budget Amendment 6/1/2015 - Transferred speed camera revenue from Streetscape to the West Willard Sidewalk Project.
- During the FY2017 Budget process - Added \$20,000 to curb repairs due to snow removal.
- During the FY2017 Budget process - Added \$5,000 to the Street Sign Replacement Project.
- Budget Amendment 9/8/2015 - Transferred \$60,000 from Carry-Over Funds to the Dog Park Project.
- Received a \$103,278 Parks & Playground Grant for Elgin Park

#### Account # 2040

- During the FY2017 Budget process, re-evaluated roads and added \$20,588.

### Water/Wastewater Revenue

- Revenues were as budgeted

### Water/Wastewater Operations Accounts

- Sludge disposal was \$28,000 over budget. Fluctuations in weather temperatures as seen this past year contribute to increased sludge production.
- Laboratory testing was \$30,000 over budget due to the wastewater biomonitoring required by the new permit and the additional testing required for radionuclides in well 13.
- Electricity was \$20,000 over budget as the estimated savings from the solar array was not as significant as projected. The annual electricity costs are still slightly below actual pre-solar expenditures.
- Salary administration was \$45,000 over budget due to overtime and an increase in employee medical benefits.

### Water/Wastewater Capital Projects

#### Account #3150

- During the FY 2017 Budget process, re-evaluated wastewater pumps and mixers and added \$29,260 for replacement equipment.

#### Account #3167

- Budget Amendment 3/21/2016 - Allocated \$81,000 from Unrestricted Reserves to the Water System Communication Replacement project.

#### Account # 3169

- Budget Amendment 2/16/2016 - Allocated \$20,000 from Unrestricted Reserves for sewer monitoring.
- As part of the FY 2016 Budget Close-Out and in accordance with the Commissioners' Unrestricted Funds cap, \$433,429 was transferred to inflow and infiltration projects.

#### Account #3170

- As part of the FY2017 Budget process added \$40,000 for emergency repairs that are too large for in house staff to handle.

In conclusion, the FY2016 Budget addressed the goals and priorities established by the Commissioners for the Town's future.

*D. Wade Yost*  
Town Manager

# THE TOWN OF POOLESVILLE

FY 2016 Close-Out

FINANCIAL FORECAST: FY 17 Bgt. THROUGH FY 21

Adopted 8/15/2016

Printed: 16-Aug-16

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

Item	FY 15 Actual	FY 16 Budget	FY 16 Actual	FY 17 Budget
<b>Revenue</b>	<b>3,025,923</b>	<b>2,796,190</b>	<b>3,671,745</b>	<b>3,038,339</b>
Funding: General Projects	(436,000)	(367,000)	(412,590)	(477,000)
Funding: Water / Wastewater Projects	(206,384)	(272,500)	(422,760)	(321,000)
Sub-Total: Capital Projects	(642,384)	(639,500)	(835,350)	(798,000)
Operating Expenses	(2,330,397)	(2,151,485)	(2,345,372)	(2,236,804)
<b>Total Annual Expenditures</b>	<b>(2,972,781)</b>	<b>(2,790,985)</b>	<b>(3,180,721)</b>	<b>(3,034,804)</b>
<b>Annual Balance</b>	<b><u>\$53,142</u></b> 1.8%	<b><u>\$5,205</u></b> 0.2%	<b><u>\$491,024</u></b> 13.4%	<b><u>\$3,535</u></b> 0.1%

**Notes**

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

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

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

Item	FY 18	FY 19	FY 20	FY 21
<b>Revenue</b>	<b>3,139,973</b>	<b>3,244,748</b>	<b>3,337,073</b>	<b>3,430,825</b>
Funding: General Projects	(562,500)	(548,000)	(568,500)	(609,500)
Funding: Water / Wastewater Projects	(253,000)	(327,000)	(311,000)	(316,000)
Sub-Total: Capital Projects	(815,500)	(875,000)	(879,500)	(925,500)
Operating Expenses	(2,322,329)	(2,368,658)	(2,455,808)	(2,503,795)
<b>Total Annual Expenditures</b>	<b>(3,137,829)</b>	<b>(3,243,658)</b>	<b>(3,335,308)</b>	<b>(3,429,295)</b>
<b>Projected Balances</b>	<b><u>\$2,144</u></b> 0.1%	<b><u>\$1,090</u></b> 0.0%	<b><u>\$1,765</u></b> 0.1%	<b><u>\$1,530</u></b> 0.0%

### Part 2[a] - Recap of Current Financial Reserves

Item	FY 15 Actual	FY 16 Budget	FY 16 Actual	FY 17 Budget
Unspent Funds: General Projects	569,225	497,974	690,005	230,527
Unspent Funds: W & WW Projects	675,624	93,294	1,474,139	920,424
Sub-Total: Unspent Capital Funding	1,244,849	591,268	2,164,144	1,150,951
<b>Unrestricted Reserve (Genl Fund)</b>	<b>915,606</b>	<b>740,812</b>	<b>712,985</b>	<b>516,520</b>
<b>Balance (Water / Wastewater Fund)</b>	<b>656</b>	<b>(3,453)</b>	<b>91</b>	<b>(20,624)</b>
Restricted Funds	61,453	81,453	80,823	100,823
<b>Total Financial Reserves On-Hand</b>	<b><u>\$2,222,564</u></b>	<b><u>\$1,410,080</u></b>	<b><u>\$2,958,043</u></b>	<b><u>\$1,747,669</u></b>

### Part 2[b] - Projections for Future Financial Reserves

Item	FY 18	FY 19	FY 20	FY 21
Unspent Funds: General Projects	603,528	495,528	981,028	670,528
Unspent Funds: W & WW Projects	908,423	1,085,423	1,343,423	1,209,423
Sub-Total: Unspent Capital Funding	1,511,951	1,580,951	2,324,451	1,879,951
<b>Unrestricted Reserve (Genl Fund)</b>	<b>518,663</b>	<b>519,753</b>	<b>521,518</b>	<b>523,047</b>
<b>Balance (Water / Wastewater Fund)</b>	<b>(41,339)</b>	<b>(62,054)</b>	<b>(82,769)</b>	<b>(103,484)</b>
Restricted Funds	100,823	100,823	100,823	100,823
<b>Total Financial Reserves On-Hand</b>	<b><u>\$2,090,098</u></b>	<b><u>\$2,139,472</u></b>	<b><u>\$2,864,022</u></b>	<b><u>\$2,400,337</u></b>

**Notes**

- [1] Part 2[a] of Poolesville's Financial reserves is summarized from Page 2; see that page for details.
- [2] Unspent Funding for Capital Projects may include Impact Fees, Grants, and Restricted Funds. See the section on Capital Projects for details.
- [3] Unrestricted General Fund Reserves for Part 2[b] is based on the budget and the Close-Out projections from Part 1[b] above.
- [4] Water & Wastewater Fund Balances in Part 2[b] are based on the current budget operating balance projection being constant over the next 4 years.

# THE TOWN OF POOLESVILLE

FY 2016 Close-Out

## RESTRICTED FUNDS and CASH SUMMARIES

Adopted 8/15/2016

Printed: 16-Aug-16

Ref. Page	Item or Description	Y/E 06/30/15 FY 15 Actual	Y/E 06/30/16 FY 16 Budget	Y/E 06/30/16 FY 16 Actual	Y/E 06/30/17 FY 17 Budget
<b>RESTRICTED FUNDS</b>					
[4]	<b>Chesapeake Bay Restoration Fee</b>				
	Funds Collected With Water Bills	111,015	100,000	111,645	100,000
	Admin Fee	(5,551)	(5,000)	(5,582)	(5,000)
	Paid To Maryland	(105,464)	(95,000)	(106,063)	(95,000)
	Balance Forward	0	0	0	0
	<b>Closing Balance: Year End</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Development Recreation Fee</b>				
	Funds Collected	0	0	29,180	29,180
	Balance Forward	0	0	0	0
	Funds Allocated	0	0	0	0
	<b>Closing Balance: Year End</b>	<b>\$0</b>	<b>\$0</b>	<b>\$29,180</b>	<b>\$29,180</b>
	<b>Community Events Roll-Over Funds</b>				
	Funds Collected	13,406	0	15,114	0
	Balance Forward	11,216	11,022	11,022	14,381
	Funds Allocated	(13,600)	0	(11,755)	0
	<b>Closing Balance: Year End</b>	<b>\$11,022</b>	<b>\$11,022</b>	<b>\$14,381</b>	<b>\$14,381</b>
	<b>Economic Development</b>				
	Funds transferred	0	0	0	0
	Balance Forward	9,535	9,535	9,535	3,205
	Funds Allocated	0	0	(6,330)	0
	<b>Closing Balance: Year End</b>	<b>\$9,535</b>	<b>\$9,535</b>	<b>\$3,205</b>	<b>\$3,205</b>
	<b>Senior Program</b>				
	Funds Collected	26,133	0	30,481	0
	Balance Forward	0	18,783	18,783	0
	Funds Allocated	(7,350)	0	(49,264)	0
	<b>Closing Balance: Year End</b>	<b>\$18,783</b>	<b>\$18,783</b>	<b>\$0</b>	<b>\$0</b>
	<b>Reforestation Fees</b>				
	Fees Collected	0	0	1,960	0
	Balance Forward	14,114	14,114	14,114	16,074
	Funds Allocated	0	0	0	0
	<b>Closing Balance: Year End</b>	<b>\$14,114</b>	<b>\$14,114</b>	<b>\$16,074</b>	<b>\$16,074</b>
	<b>Speed Camera Revenue</b>				
	Fees Collected	25,883	20,000	26,484	20,000
	Balance Forward	35,616	499	499	17,983
	Funds Allocated	(61,000)	0	(9,000)	0
	<b>Closing Balance: Year End</b>	<b>\$499</b>	<b>\$20,499</b>	<b>\$17,983</b>	<b>\$37,983</b>
	<b>Development Funds</b>				
	<b>Kettler Proffer</b>				
	Fees Collected	20,000	18,750	7,500	10,000
	Balance Forward	6,250	7,500	7,500	0
	I&I Loan	(18,750)	(18,750)	(15,000)	(10,000)
	<b>Closing Balance: Year End</b>	<b>\$7,500</b>	<b>\$7,500</b>	<b>\$0</b>	<b>\$0</b>
	<b>Transfers From Restricted Funds</b>				
	For General Fund	(39,700)	0	0	0
	For General Capital Projects	(6,100)	0	0	0
	For W/WW Capital Projects	0	0	0	0
	<b>Closing Balance - All Restricted Funds (Not Including Bay Restoration Funds)</b>	<b>\$61,453</b>	<b>\$81,453</b>	<b>\$80,823</b>	<b>\$100,823</b>

**SUMMARY OF CASH ASSETS AT YEAR END**

Ref Pg	General Fund				
5	Unrestricted Funds at Year End	915,606	740,812	712,985	516,520
5	Accumulated Unspent Funds for Capital Projects	569,225	497,974	690,005	230,527
	<b>Total Funds on Hand</b>	<b>\$1,484,831</b>	<b>\$1,238,786</b>	<b>\$1,402,991</b>	<b>\$747,047</b>
	<b>Water and Wastewater Fund</b>				
21	Unrestricted Funds at Year End	656	(3,453)	91	(20,624)
21	Accumulated Unspent Funds for Capital Projects	675,624	93,294	1,474,139	920,424
	<b>Total Funds on Hand</b>	<b>\$676,280</b>	<b>\$89,841</b>	<b>\$1,474,230</b>	<b>\$899,800</b>
2	<b>Restricted Funds</b>				
	Top of Page	\$61,453	\$81,453	\$80,823	\$100,823
3	<b>Impact Fees</b>				
	Gen. Fund Impact Fee Balance at Year Enc	\$39,166	\$61,683	\$61,683	\$141,652
	W & WW Impact Fee Balance at Year End	\$319,220	\$404,552	\$404,552	\$611,201
	<b>TOTAL CASH ASSETS AT YEAR END</b>	<b>\$2,580,950</b>	<b>\$1,876,315</b>	<b>\$3,424,278</b>	<b>\$2,500,521</b>

**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 Fee on hand. See page 3 for those amounts and details
- [4] The Chesapeake Bay Restoration Fund is a mandated program instituted by the State of Maryland. By law, the Town is required to collect \$15.00 per quarter on each water and wastewater bill issued. These funds are collected by the Town and then paid directly to the State of Maryland Bay Restoration Fund, a State agency, less a 5% administrative fee. Although this is a mandated public program the State has advised this is not a "Tax" and is therefore not an eligible deduction on individual income tax return:

# THE TOWN OF POOLSVILLE

FY 2016 Close-Out

## SCHEDULE of IMPACT FEES

Adopted 8/15/2016

Printed: 16-Aug-16

Acct No.	Item or Description	Pct.	FY 15 Actual	FY 16 Close-Out	FY 17 Bgt. Budget	----- Forward Planning Cycle -----			
						FY 18	FY 19	FY 20	FY 21
	Number of New Homes (in Fiscal Year)		21	6	30	30	30	30	25
	Impact Fee per New Home		11,715	11,914	12,117	12,323	12,532	12,745	12,962
	Number of New Townhomes		0	17	0	0	0		
	Impact Fee per New Townhome		7,894	8,028	8,165	8,303	8,445		
	<b>Total Impact Fees: New Homes</b>		<b>246,015</b>	<b>207,963</b>	<b>363,496</b>	<b>369,676</b>	<b>375,960</b>	<b>382,351</b>	<b>324,043</b>
	Other Impact Fees		12,222	0	0	0	0	0	0
	<b>Total: All Impact Fees</b>		<b>\$258,237</b>	<b>\$207,963</b>	<b>\$363,496</b>	<b>\$369,676</b>	<b>\$375,960</b>	<b>\$382,351</b>	<b>\$324,043</b>
4005	Recreation	17.0%	43,900	35,354	61,794	62,845	63,913	65,000	55,087
	Public Facilities	5.0%	12,912	10,398	18,175	18,484	18,798	19,118	16,202
4000	<b>Total: General Fund Capital Projects</b>	<b>22.0%</b>	<b>\$56,812</b>	<b>\$45,752</b>	<b>\$79,969</b>	<b>\$81,329</b>	<b>\$82,711</b>	<b>\$84,118</b>	<b>\$71,289</b>
1110	Water System	48.0%	123,954	99,822	174,478	177,444	180,461	183,529	155,541
1120	Wastewater System	30.0%	77,471	62,389	109,049	110,903	112,788	114,704	97,213
1100	<b>Total: Water/Wastewater Capital Projects</b>	<b>78.0%</b>	<b>\$201,425</b>	<b>\$162,211</b>	<b>\$283,527</b>	<b>\$288,347</b>	<b>\$293,249</b>	<b>\$298,233</b>	<b>\$252,754</b>

**Notes**

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

**Allocation and Expenditure of Impact Fees**

General Projects		FY 15 Actual	FY 16 Close-Out	FY 17 Bgt. Budget	----- Forward Planning Cycle -----			
					FY 18	FY 19	FY 20	FY 21
2030	<b>Public Facility</b>							
	New/Carried forward from Prior Years	38,696	10,398	18,175	18,484	18,798	19,118	16,202
	Reimbursement to General Fund							
	Actual / Projected Expenditures	(21,500)	(15,000)					
2035	<b>Recreation Programs</b>							
	<b>b. New Park Systems</b>							
	New/Carried forward from Prior Years	72,751	35,354	61,794	62,845	63,913	65,000	55,087
	Allocation of Impact Fees	(15,000)						
	Actual / Projected Expenditures	(35,781)	(8,235)					
	Reimbursement to Developers							
	<b>General Fund Impact Fee Totals</b>	<b>\$39,166</b>	<b>\$61,683</b>	<b>\$141,652</b>	<b>\$222,981</b>	<b>\$305,692</b>	<b>\$389,810</b>	<b>\$461,099</b>
Water & Wastewater Projects		FY 15 Actual	FY 16 Projection	FY 17 Bgt. Budget	----- Forward Planning Cycle -----			
					FY 18	FY 19	FY 20	FY 21
3130	<b>Well Implementation</b>							
	New/Carried forward from Prior Years	309,040	99,822	174,478	177,444	180,461	183,529	155,541
	Reimbursement to Developers	(16,914)						
	Allocation of Impact Fees							
	Actual / Projected Expenditures	(120,000)						
3150	<b>Wastewater Treatment</b>							
	Carried forward from Prior Years	223,973	62,389	109,049	110,903	112,788	114,704	97,213
	Allocation for Debt Service	(76,879)	(76,879)	(76,879)	(76,879)	(76,879)	(76,879)	(76,879)
	<b>Water &amp; Wastewater Fund Impact Fee Totals</b>	<b>\$319,220</b>	<b>\$404,552</b>	<b>\$611,201</b>	<b>\$822,668</b>	<b>\$1,039,038</b>	<b>\$1,260,393</b>	<b>\$1,436,267</b>
Impact Fee Balances On Hand								
General Fund Impact Fees								
	On Hand at Start of Fiscal Year	54,635	39,166	61,683	141,652	222,981	305,692	389,810
	New Impact Fees Received	56,812	45,752	79,969	81,329	82,711	84,118	71,289
	Less Fees Expended (actual or Planned)	(72,281)	(23,235)	0	0	0	0	0
	Gen. Fund Impact Fee Balance at Year End	<b>\$39,166</b>	<b>\$61,683</b>	<b>\$141,652</b>	<b>\$222,981</b>	<b>\$305,692</b>	<b>\$389,810</b>	<b>\$461,099</b>
Water and Wastewater Fund Impact Fees								
	On Hand at Start of Fiscal Year	331,588	319,220	404,552	611,201	822,668	1,039,038	1,260,393
	New Impact Fees Received	201,425	162,211	283,527	288,347	293,249	298,233	252,754
	Less Fees Expended (actual or Planned)	(213,793)	(76,879)	(76,879)	(76,879)	(76,879)	(76,879)	(76,879)
	W & WW Impact Fee Balance at Year End	<b>\$319,220</b>	<b>\$404,552</b>	<b>\$611,201</b>	<b>\$822,668</b>	<b>\$1,039,038</b>	<b>\$1,260,393</b>	<b>\$1,436,267</b>

# THE TOWN OF POOLSVILLE

FY 2016 Close-Out

## SCHEDULE of OUTSTANDING DEBT

Adopted 8/15/2016

Printed: 16-Aug-16

Item No.	Description	Pay-off Year & Interest Rate	Balance: Y/E 06/30/16	FY 15 Actual	FY 16 Close-Out	FY 17 Bgt. Budget	----- Forward Planning Cycle -----			
							FY 18	FY 19	FY 20	FY 21
<b>GENERAL PROJECTS DEBT SERVICE</b>										
1	No Debts Outstanding									
<b>Sub-total: General Projects</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>WATER &amp; WASTEWATER PROJECTS DEBT SERVICE</b>										
2	<b>WWTP Exp &amp; BNR Upgrade</b> Original Loan for \$1,250,000 in 2004 for 20 years. <i>Use of Impact Fees</i>	FY24 - 1.20% [Maryland]	557,683							
3	<b>Wesmond I&amp;I Loan</b> Original Loan for \$1,440,000 in 2007 for 20 years <i>Use of Kettler Proffer</i>	FY27 - 1.0% [Maryland]  \$112,500	382,773	76,879	76,879	76,879	76,879	76,879	76,879	76,879
4	<b>Westerly I&amp;I Loan</b> Original Loan for \$2,297,978 in 2013 for 20 years	FY33 - 2.1% [Maryland]	2,088,390	128,201	160,179	151,962	151,962	151,962	151,962	151,962
<b>Sub-total: Water &amp; Wastewater Projects</b>										
Paid From General Funds				\$193,052	\$228,777	\$225,563	\$225,563	\$225,563	\$225,563	\$225,563
Paid From Unrestricted Funds				\$0	\$0	\$0	\$0	\$0	\$0	\$0
Paid From Restricted Funds			\$0	\$95,629	\$91,879	\$86,879	\$86,879	\$76,879	\$76,879	\$76,879
<b>TOTAL: ALL DEBT SERVICE</b>			<b>\$3,028,846</b>	<b>\$288,681</b>	<b>\$320,656</b>	<b>\$312,442</b>	<b>\$312,442</b>	<b>\$302,442</b>	<b>\$302,442</b>	<b>\$302,442</b>

**Notes**

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

# THE TOWN OF POOLSVILLE

FY 2016 Close-Out

## GENERAL FUND SUMMARY

Adopted 8/15/2016

Printed: 16-Aug-16

Ref. Page	Item or Description	Y/E 06/30/15 FY 15 Actual	Y/E 06/30/16 FY 16 Budget	Y/E 06/30/16 FY 16 Actual	Y/E 06/30/17 FY 2017 Budget
<b>General Funds Operating Summary</b>					
5	<b>General Revenue Total</b>	<b>\$3,025,923</b>	<b>\$2,796,190</b>	<b>\$3,671,745</b>	<b>\$3,038,339</b>
<b>General Expenditures</b>					
<b>Funding for Capital Projects</b>					
14	General Capital Projects	(436,000)	(367,000)	(412,590)	(477,000)
26	Water/Wastewater Cap Projs	(206,384)	(272,500)	(422,760)	(321,000)
	Sub-total: Capital Projects	(642,384)	(639,500)	(835,350)	(798,000)
5	Operating Expenses	(2,330,397)	(2,151,485)	(2,345,372)	(2,236,804)
	<b>Total: General Expenditures</b>	<b>(\$2,972,781)</b>	<b>(\$2,790,985)</b>	<b>(\$3,180,721)</b>	<b>(\$3,034,804)</b>
<b>Net Operating Balance</b>					
		<b>\$53,142</b>	<b>\$5,205</b>	<b>\$491,024</b>	<b>\$3,535</b>
<b>Unrestricted Funds Carried Forward from Prior Year</b>					
		<b>862,464</b>	<b>915,607</b>	<b>915,606</b>	<b>712,985</b>
<b>Application of Excess Unrestricted Funds</b>					
	For General Capital Projects	0	0	(120,000)	0
	For W/WW Capital Projects	0	(180,000)	(513,429)	(200,000)
	For W/WW Operations			(60,215)	
<b>Closing Balance: Genl Funds [Unrestricted Reserve]</b>					
		<b>\$915,606</b>	<b>\$740,812</b>	<b>\$712,985</b>	<b>\$516,520</b>
<b>General Funds Capital Projects Summary</b>					
<b>Funding Balance Carried Forward from Prior Year</b>					
		<b>\$749,274</b>	<b>\$569,225</b>	<b>\$569,225</b>	<b>\$690,005</b>
5	Funding from General Revenues	436,000	367,000	412,590	477,000
3	Funding from Impact Fees	36,500	15,000	15,000	0
2	Transfers from Restricted Funds	35,000	0	0	0
	Internal Transfers	0	26,000	35,000	0
5	Funding from MD Grants, Others	51,722	40,000	103,278	50,000
	<b>Available for Capital Projects</b>	<b>\$1,308,496</b>	<b>\$1,017,225</b>	<b>\$1,135,093</b>	<b>\$1,217,005</b>
14	Capital Projects Expenditures	(739,271)	(519,251)	(445,087)	(986,478)
<b>Closing Balance: Capital Projects Funding</b>					
		<b>\$569,225</b>	<b>\$497,974</b>	<b>\$690,005</b>	<b>\$230,527</b>

**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 will maintain unrestricted reserves at 17.5% of the budgeted general revenue.
- [2] The lower section summarizes the activity in the General Fund 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:
- |   |  |
|---|--|
| <b>Buildings and Municipal Facilities</b> | <b>Parks and Recreational Facilities</b> |
| Town Hall                                 | Maintenance Building                     |
| Old Methodist Church, Thrift Shop         | Eleven Well Houses                       |
| Wastewater Treatment Plant                | Equalization Lagoon                      |
| Seven Sewage Pump Stations                |  |
|   | Stevens Park                             |
|   | Halmos Park                              |
|   | Bodmer Park                              |
|   | Whalen Commons                           |
|   | Perkin's Park                            |
|   | Campbell Park                            |
|   | Wootton Heights Park                     |
|   | Brooks Park                              |
|   | Old Methodist Cemetery                   |
|   | Elgin Park                               |
|   | Hoewing Park                             |
|   | Lori Gore Park                           |
|   | W. Willard Practice Field                |
|   | Collier Circle Pond                      |
|   | Dr. Dillingham Park                      |
- [4] See page 17 for Town-owned vehicles.

# THE TOWN OF POOLSVILLE

FY 2016 Close-Out

## GENERAL FUND REVENUE SUMMARY

Adopted 8/15/2016

Printed: 16-Aug-16

Acct No.	Account Name	Y/E 06/30/15 FY 15 Actual	Y/E 06/30/16 FY 16 Budget	Y/E 06/30/16 FY 16 Actual	Y/E 06/30/17 FY 17 Budget
<b>General Revenue</b>					
<b>Part A - External Sources</b>					
111	Property Taxes	1,205,991	1,229,390	1,263,009	1,331,857
112	P/P Property Unincorporated	10,122	6,000	12,059	6,000
113 & 114	P/P Public Utilities / Ordinary Corp.	42,993	45,000	48,904	45,000
311.4	Revenue Sharing	210,634	210,634	210,634	210,634
330.5	Property Tax Grant	722	722	1,445	722
360.1	Income Tax	1,042,956	985,000	1,558,013	1,010,000
156	Highway	152,495	65,000	171,923	184,682
222	Franchise / Traders License	56,742	30,000	62,465	30,000
121	Interest Income (120 & 465 )	5,373	5,000	8,605	5,000
223	Building / Plumbing Permits	21,556	40,000	15,494	20,000
482	Senior Program	26,133	0	12,481	0
412	Zoning / Development Fees	38,580	15,000	99,572	15,000
414	Sale of Town Documents	45	0	0	0
462	Rental Income - Wireless Antennas	176,670	160,000	169,642	175,000
469	Miscellaneous Income	16,994	2,000	15,154	2,000
	Private Hook-Up Repayment	1,244	1,244	1,140	1,244
470	Rec Event Funding	13,406	0	15,114	0
480	Recreation Program	3,267	1,200	6,092	1,200
	<b>Sub-total: General Revenue (External Sources)</b>	<b>\$3,025,923</b>	<b>\$2,796,190</b>	<b>\$3,671,745</b>	<b>\$3,038,339</b>
<b>Part B - Internal Transfers</b>					
<b>Application of Excess Unrestricted Funds</b>					
	For General Capital Projects	0	0	0	0
	For W/WW Capital Projects	0	180,000	633,429	200,000
	For W/WW Operations			60,215	
	<b>Sub-total: General Revenue</b>	<b>\$3,025,923</b>	<b>\$2,976,190</b>	<b>\$4,365,389</b>	<b>\$3,238,339</b>
<b>Impact Fee Revenue</b>					
475.1	Recreation	43,900	59,743	35,353	59,743
475.2	Public Facilities	12,912	17,571	10,398	17,571
	<b>Sub-total: Impact Fee Revenue</b>	<b>\$56,812</b>	<b>\$77,314</b>	<b>\$45,751</b>	<b>\$77,314</b>
<b>Grants and Designated Funding</b>					
A	Program Open Space/Parks and Playgrounds	51,722	40,000	103,278	50,000
	<b>Sub-total: Grants and Designated Funding</b>	<b>\$51,722</b>	<b>\$40,000</b>	<b>\$103,278</b>	<b>\$50,000</b>
<b>Restricted Revenue</b>					
	Kettler Proffer	20000	0	7,500	0
	Reforestation Fees	0	0	1,960	0
	Speed Camera Revenue	25,883	20,000	26,484	20,000
	Park Fee			29,180	
	<b>Sub-total: Restricted Revenue</b>	<b>\$45,883</b>	<b>\$20,000</b>	<b>\$65,124</b>	<b>\$20,000</b>
<b>Total:</b>	<b>General Fund Revenue</b>	<b>\$3,180,340</b>	<b>\$3,113,504</b>	<b>\$4,579,542</b>	<b>\$3,385,653</b>

**Account Descriptions**

- 111 Property Taxes cover both commercial and residential properties at \$0.1756 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, Poolesville receives 17% of income tax collected within the corporate limits.  
Over 9 quarters, the town will repay the State for income tax received per the Wynne Case.
- 156 The State computes this amount based on the miles of Town roads and the vehicles registered in Town by residents.
- 222 Franchise Fees includes Comcast Cable TV, Verizon and a portion of the business licenses granted by the County.
- 121 Interest earned on the General Fund savings account and our account with the County's Investment Fund
- 412 Zoning applications and Development fees for new subdivisions are offset by Expense Acct. 1210.
- 462 Includes the rental of space on the Water Tower to Sprint, Verizon, AT&T and T-Mobile.
- 480 Fees charged for participants in the Summer Recreation Program.

# THE TOWN OF POOLESVILLE

FY 2016 Close-Out

## GENERAL FUND EXPENSE SUMMARY

Adopted 8/15/2016

Printed: 16-Aug-16

Acct No.	Account Name	Y/E 06/30/15 FY 15 Actual	Y/E 06/30/16 FY 16 Budget	Y/E 06/30/16 FY 16 Actual	Y/E 06/30/17 FY 17 Budget
500	Town Administration	234,068	196,542	193,225	210,892
600	Elections	4,666	0	0	6,000
700	Staff Salaries and Benefits	749,629	865,545	825,167	907,724
800	Law	38,178	40,000	27,870	40,000
900	Municipal Buildings & Operations	134,458	104,050	135,474	110,975
1000	Streets, Sidewalks, & Storm Drains	185,294	134,800	184,090	138,950
1100	Parks & Recreation	48,655	57,700	71,175	68,700
1200	Engineering	146,000	40,000	82,343	40,000
1300	Planning & Zoning	1,170	5,000	807	0
1400	Public Safety	26,466	28,000	20,884	28,000
1500	Municipal Services	431,764	445,000	462,157	460,000
1600	Grant to Water & Wastewater Fund	137,000	0	114,000	0
1700	Debt Service	193,049	234,848	228,179	225,563
<b>Sub-total: General Fund Operating Expenses</b>		<b>\$2,330,397</b>	<b>\$2,151,485</b>	<b>\$2,345,372</b>	<b>\$2,236,804</b>
2000	Funding for Capital Projects	436,000	367,000	412,590	477,000
3000	Granted for Water & Wastewater Capital Projects	206,384	272,500	422,760	321,000
<b>Sub-total: General Fund Capital Expenses</b>		<b>\$642,384</b>	<b>\$639,500</b>	<b>\$835,350</b>	<b>\$798,000</b>
<b>Total: General Fund Expenses</b>		<b>\$2,972,781</b>	<b>\$2,790,985</b>	<b>\$3,180,721</b>	<b>\$3,034,804</b>

**Notes**

[1]

# THE TOWN OF POOLSVILLE

FY 2016 Close-Out

## GENERAL FUND EXPENSE DETAILS

Adopted 8/15/2016

Printed: 16-Aug-16

Acct No.	Account Name	Y/E 06/30/15 FY 15 Actual	Y/E 06/30/16 FY 16 Budget	Y/E 06/30/16 FY 16 Actual	Y/E 06/30/17 FY 17 Budget
<b>500</b>	<b>Town Administration</b>				
505	Executive Meetings and Training	12,876	15,625	16,166	15,625
510	Advertising	6,167	4,200	1,978	4,200
515	Dues and Subscriptions	12,800	12,922	13,277	12,922
525	Contract Services	1,167	0	0	0
530	Bonding and Employee Training	1,915	775	523	775
540	Accounting and Auditing	24,220	25,200	24,589	31,200
545	Printing and Duplicating	6,963	8,200	7,179	8,200
550	Communications	7,514	5,650	9,040	8,080
555	Office Supplies and Expense	12,771	12,590	11,014	12,590
565	Community Events	35,100	31,305	43,060	34,700
	<b>Use of Roll-Over Funds</b>	<b>(13,600)</b>	<b>0</b>	<b>(11,755)</b>	<b>0</b>
570	Community Goodwill	37,262	35,075	33,153	35,600
575	Economic Development/Marketing	59,913	45,000	51,330	47,000
	<b>Use of Restricted Funds</b>	<b>0</b>		<b>(6,330)</b>	
576	Senior Program	36,350	0	49,264	0
	<b>Use of Outside Funding</b>	<b>(7,350)</b>		<b>(49,264)</b>	
<b>Total:</b>	<b>Acct 500 Town Administration</b>	<b>\$234,068</b>	<b>\$196,542</b>	<b>\$193,225</b>	<b>\$210,892</b>

**Account Descriptions**

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

- 505 Includes meetings and training the Commissioners and Town Manager attend, including the Maryland Municipal League (MML) Conferences, MML Montgomery County Chapter Meetings, Chamber of Commerce Meetings, meetings with State and County officials, and other official functions.
- 510 Advertising in the media.
- 515 Includes dues for organizations such as the MML, Manager's Association, etc., as well as subscriptions for various publications.
- 525 Includes the transcriber for minutes and public hearing transcripts.
- 530 Includes bonding for the Town Manager and Town Clerk and training for all Town employees.
- 540 CPA Accounting assistance and costs for end of year audit are doubled as a result of newly mandated reporting requirements.
- 545 Includes copying machine lease, copy paper, printing and postage for the Town Newsletter.
- 550 Includes telephone service in Town Hall and the Maintenance Building, fax machine, cellular phones for senior staff and Internet service.
- 555 Includes office supplies for both Town Hall and the Maintenance Building offices, as well as postage, business cards, etc.
- 565 Community Events:
  - Holiday lighting ceremony 5,000
  - Octoberfest 6,500
  - Friday on the Commons 17,000
  - Spring Fest 5,000
  - Welcome Bags 500
  - Big flea 700
- 570 Community Goodwill includes:
  - Fireworks 11,250
  - Grants 5,000
  - Post Prom 800
  - Poolesville Day 15,000
  - Gifts for volunteers 750
  - Skatepark Contest 1,275
  - Misc 1,000
- 575 This includes costs for media outreach, digital media support, event support/advertising, press releases, social media/website content, tweets and business attraction.
- 576 The Senior's program is funded through Montgomery County grants and fund raising efforts.

# THE TOWN OF POOLESVILLE

FY 2016 Close-Out

## GENERAL FUND EXPENSE DETAILS

Adopted 8/15/2016

Printed: 16-Aug-16

Acct No.	Account Name	Y/E 06/30/15 FY 15 Actual	Y/E 06/30/16 FY 16 Budget	Y/E 06/30/16 FY 16 Actual	Y/E 06/30/17 FY 17 Budget
<b>600</b>	<b>Elections</b>				
605	Printing and Duplicating	1,333	0	0	1,500
610	Voting Machines and Supplies	2,712	0	0	3,000
615	Legal Fees	621	0	0	1,500
<b>Total: Acct 600 Elections</b>		<b><u>\$4,666</u></b>	<b><u>\$0</u></b>	<b><u>\$0</u></b>	<b><u>\$6,000</u></b>
<b>700</b>	<b>Staff Salaries and Benefits</b>				
705	Salaries	991,988	1,086,786	1,082,794	1,114,561
710	Social Security	75,887	83,139	82,834	85,264
715	Employee Benefits	205,082	225,353	253,053	274,152
720	Workmen's Compensation	53,439	51,603	43,290	51,603
	Sub-Total: Salaries and Benefits for All Employees	1,326,396	1,446,881	1,461,971	1,525,580
<b>750</b>	<b>Salary Burden Allocation</b>				
755	Water/Wastewater Salary Burden	(514,873)	(531,546)	(576,728)	(567,839)
760	Wastewater Admin Salary Burden	(11,596)	(10,532)	(10,832)	(10,561)
765	Water Admin Salary Burden	(50,298)	(39,258)	(49,244)	(39,456)
	Sub-Total: Salary Burden Allocations	(576,767)	(581,336)	(636,803)	(617,856)
<b>Total: Acct 700 Staff Salaries and Benefits</b>		<b><u>\$749,629</u></b>	<b><u>\$865,545</u></b>	<b><u>\$825,167</u></b>	<b><u>\$907,724</u></b>

**Account Descriptions**

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

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

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

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

# THE TOWN OF POOLSVILLE

FY 2016 Close-Out

## GENERAL FUND EXPENSE DETAILS

Adopted 8/15/2016

Printed: 16-Aug-16

Acct No.	Account Name	Y/E 06/30/15 FY 15 Actual	Y/E 06/30/16 FY 16 Budget	Y/E 06/30/16 FY 16 Actual	Y/E 06/30/17 FY 17 Budget
<b>800</b>	<b>Law</b>				
805	Legal Fees	38,178	40,000	27,870	40,000
810	Legal Fees - Development	0	0	0	0
815	Code Organization	0	0	0	0
<b>Total: Acct 800 Law</b>		<b><u>\$38,178</u></b>	<b><u>\$40,000</u></b>	<b><u>\$27,870</u></b>	<b><u>\$40,000</u></b>
<b>900</b>	<b>Municipal Buildings &amp; Operations</b>				
910	Insurance	22,026	23,700	21,629	23,700
915	Electricity and Heat	33,322	24,000	34,926	27,000
920	Maintenance and Building Supplies	1,647	3,000	2,510	3,000
925	Repairs and Maintenance	11,458	11,000	13,018	11,925
940	Uniforms	5,703	4,850	7,497	5,850
950	Vehicle Insurance	1,982	3,000	2,270	3,000
955	Truck Operations and Maintenance	57,297	33,500	52,809	35,500
960	Small Tools and Equipment	1,023	1,000	815	1,000
<b>Total: Acct 900 Municipal Buildings &amp; Operations</b>		<b><u>\$134,458</u></b>	<b><u>\$104,050</u></b>	<b><u>\$135,474</u></b>	<b><u>\$110,975</u></b>

**Account Descriptions**

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

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

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

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

# THE TOWN OF POOLESVILLE

FY 2016 Close-Out

## GENERAL FUND EXPENSE DETAILS

Adopted 8/15/2016

Printed: 16-Aug-16

Acct No.	Account Name	Y/E 06/30/15 FY 15 Actual	Y/E 06/30/16 FY 16 Budget	Y/E 06/30/16 FY 16 Actual	Y/E 06/30/17 FY 17 Budget
<b>1000</b>	<b>Streets, Sidewalks, &amp; Storm Drains</b>				
1050	Repairs/Maintenance/Resurfacing	10,534	13,000	13,436	14,450
1055	Storm Drain Repair/Maintenance	5,661	7,500	11,238	15,200
1060	Street Signs	1,633	2,300	6,149	2,300
1065	Street Lighting	103,468	94,000	91,499	94,000
1070	Snow Removal	55,498	8,000	61,768	8,000
1085	Sidewalk Repair & Maintenance	8,500	10,000	0	5,000
<b>Total: Acct 1000 Streets, Sidewalks, &amp; Storm Drains</b>		<b><u>\$185,294</u></b>	<b><u>\$134,800</u></b>	<b><u>\$184,090</u></b>	<b><u>\$138,950</u></b>

**Account Descriptions**

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

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

# THE TOWN OF POOLESVILLE

FY 2016 Close-Out

## GENERAL FUND EXPENSE DETAILS

Adopted 8/15/2016

Printed: 16-Aug-16

Acct No.	Account Name	Y/E 06/30/15 FY 15 Actual	Y/E 06/30/16 FY 16 Budget	Y/E 06/30/16 FY 16 Actual	Y/E 06/30/17 FY 17 Budget
<b>1100</b>	<b>Parks &amp; Recreation</b>				
1150	Park Lighting	8,737	9,700	7,050	9,700
1155	Park Repair and Maintenance	28,913	35,000	40,343	36,000
1160	Streetscape (Tree) Expense	0	0	0	10,000
1165	Street Tree Maintenance	8,121	10,000	20,635	10,000
1170	Recreation Program	2,884	3,000	3,147	3,000
<b>Total: Acct 1100 Parks &amp; Recreation</b>		<b><u>\$48,655</u></b>	<b><u>\$57,700</u></b>	<b><u>\$71,175</u></b>	<b><u>\$68,700</u></b>
<b>1200</b>	<b>Engineering</b>				
1205	General Engineering	51,030	30,000	44,398	30,000
1210	Engineering Development	94,970	10,000	37,945	10,000
<b>Total: Acct 1200 Engineering</b>		<b><u>\$146,000</u></b>	<b><u>\$40,000</u></b>	<b><u>\$82,343</u></b>	<b><u>\$40,000</u></b>
<b>1300</b>	<b>Planning &amp; Zoning</b>				
1300	Planning and Zoning	1,170	5,000	807	0
<b>Total: Acct 1300 Planning &amp; Zoning</b>		<b><u>\$1,170</u></b>	<b><u>\$5,000</u></b>	<b><u>\$807</u></b>	<b><u>\$0</u></b>

**Account Descriptions**

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

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

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

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

# THE TOWN OF POOLESVILLE

FY 2016 Close-Out

## GENERAL FUND EXPENSE DETAILS

Adopted 8/15/2016

Printed: 16-Aug-16

Acct No.	Account Name	Y/E 06/30/15 FY 15 Actual	Y/E 06/30/16 FY 16 Budget	Y/E 06/30/16 FY 16 Actual	Y/E 06/30/17 FY 17 Budget
<b>1400</b>	<b>Public Safety</b>				
1425	Code Enforcement Officer	12,411	20,000	14,099	20,000
1435	Plumbing Inspection	14,055	8,000	6,785	8,000
<b>Total: Acct 1400 Public Safety</b>		<b><u>\$26,466</u></b>	<b><u>\$28,000</u></b>	<b><u>\$20,884</u></b>	<b><u>\$28,000</u></b>
<b>1500</b>	<b>Municipal Services</b>				
1500	Trash Collection	431,764	445,000	462,157	460,000
<b>Total: Acct 1500 Municipal Services</b>		<b><u>\$431,764</u></b>	<b><u>\$445,000</u></b>	<b><u>\$462,157</u></b>	<b><u>\$460,000</u></b>
<b>1600</b>	<b>Grant to Water &amp; Wastewater Fund</b>				
1600	Grant to Water & Wastewater Fund	137,000	0	114,000	0
<b>Total: Acct 1600 Grant to Water &amp; Wastewater Fund</b>		<b><u>\$137,000</u></b>	<b><u>\$0</u></b>	<b><u>\$114,000</u></b>	<b><u>\$0</u></b>
<b>1700</b>	<b>Debt Service</b>				
1700	Debt Service (Principal & Interest)	193,049	234,848	228,179	225,563
<b>Total: Acct 1700 Debt Service</b>		<b><u>\$193,049</u></b>	<b><u>\$234,848</u></b>	<b><u>\$228,179</u></b>	<b><u>\$225,563</u></b>

**Account Descriptions**

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

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

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

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

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

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

# THE TOWN OF POOLSVILLE

FY 2016 Close-Out

## GENERAL FUND - CAPITAL PROJECTS SUMMARY

Adopted 8/15/2016

Printed: 16-Aug-16

Acct No.	Item or Description	Year To Do	Est. Project Cost	Prior Bal. + FY 15 Act.	FY 16 Close-Out	FY 17 Bgt. Budget	----- Forward Planning Cycle -----			
							FY 18	FY 19	FY 20	FY 21
<b><u>Project Funding</u></b>										
2005	Office Equipment		0	17,601	4,000	4,000	4,000	4,000	4,000	4,000
2010	Municipal Buildings		2,657,000	72,083	15,000	30,000	21,500	10,000	10,000	10,000
2015	Parks & Streets Equipment		405,650	70,677	20,000	70,000	80,000	105,000	87,500	72,500
2020	Vehicles		540,000	60,512	35,000	25,000	50,000	55,000	70,000	90,000
2025	Major Town Projects		100,000	225,069	90,002	25,000	60,000	55,000	55,000	55,000
2035	Park Projects		2,051,500	277,333	128,278	80,000	55,000	20,000	20,000	20,000
2040	Major Street Repair Projects		2,035,000	585,222	273,588	413,000	292,000	299,000	322,000	358,000
<b>Total Funding Allocations</b>			<b>\$7,789,150</b>	<b>\$1,308,497</b>	<b>\$565,868</b>	<b>\$647,000</b>	<b>\$562,500</b>	<b>\$548,000</b>	<b>\$568,500</b>	<b>\$609,500</b>
<b><u>Direct Funding</u></b>										
2005	Transfer of Unrestricted Funds			13,352						
2010	Use of Impact Fees			21,500	15,000					
2025										
	Speed Camera Revenue			93,820	35,000					
2035	MD Grants			51,722	103,278	50,000				
	Use of Impact Fees			15,000						
2040	Transfer of Unrestricted Funds					120,000				
<b>Sub-total: Direct Funding</b>				<b>\$195,394</b>	<b>\$153,278</b>	<b>\$170,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>2000</b>	<b>Funding by General Funds [Total less Direct Funding]</b>			<b>\$1,113,103</b>	<b>\$412,590</b>	<b>\$477,000</b>	<b>\$562,500</b>	<b>\$548,000</b>	<b>\$568,500</b>	<b>\$609,500</b>
<b><u>Project Expenditures</u></b>										
				<b>FY 15 Act.</b>						
2005	Office Equipment			(16,453)	(3,592)	0	0	0	0	0
2010	Municipal Buildings			(20,443)	(23,323)	(56,045)	(36,500)	0	0	0
2015	Parks & Streets Equipment			(38,011)	(32,318)	(23,563)	(33,000)	(65,000)	(83,000)	(130,000)
2020	Vehicles			0	(53,776)	0	(65,000)	0	0	(110,000)
2025	Major Town Projects			(38,508)	(172,088)	(109,471)	(10,000)	0	0	0
2035	Park Projects			(83,087)	(159,990)	(68,399)	(165,000)	0	0	0
2040	Major Street Repair Projects			(542,769)	0	(729,000)	0	(591,000)	0	(680,000)
<b>Total Expenditures</b>				<b>(\$739,271)</b>	<b>(\$445,087)</b>	<b>(\$986,478)</b>	<b>(\$309,500)</b>	<b>(\$656,000)</b>	<b>(\$83,000)</b>	<b>(\$920,000)</b>
<b><u>Account Balance by Year</u></b>										
2005	Office Equipment			1,148	1,556	5,556	9,556	13,556	17,556	21,556
2010	Municipal Buildings			51,640	43,317	17,272	2,272	12,272	22,272	32,272
2015	Parks & Streets Equipment			32,666	20,348	66,785	113,785	153,785	158,285	100,785
2020	Vehicles			60,512	41,736	66,736	51,736	106,736	176,736	156,736
2025	Major Town Projects			186,561	104,474	20,003	70,003	125,003	180,003	235,003
2035	Park Projects			194,246	162,534	174,135	64,135	84,135	104,135	124,135
2040	Major Street Repair Projects			42,453	316,041	41	292,041	41	322,041	41
<b>Account Balance by Year</b>				<b>\$569,226</b>	<b>\$690,006</b>	<b>\$350,528</b>	<b>\$603,528</b>	<b>\$495,528</b>	<b>\$981,028</b>	<b>\$670,528</b>

**Notes**

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

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

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

# THE TOWN OF POOLSVILLE

FY 2016 Close-Out

## GENERAL FUND - CAPITAL PROJECTS

Adopted 8/15/2016

Printed: 16-Aug-16

Acct No.	Item or Description	Year To Do	Est. Project Cost	Prior Bal. + FY 15 Act.	FY 16 Close-Out	FY 17 Bgt. Budget	Forward Planning Cycle			
							FY 18	FY 19	FY 20	FY 21
<b>Project Funding</b>										
2005	Office Equipment									
Carry-over funds: Completed Projects										
Carry-Over Funds allocated to projects										
1	Future Office Requirements	Open		4,249	4,000	4,000	4,000	4,000	4,000	4,000
2	Website Design	FY15		13,352						
Budget Amendment 2/3/2014										
<b>Total Funding Allocations</b>			\$0	\$17,601	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000
<b>Project Expenditures</b>										
				<b>FY 15 Act.</b>						
2005	Office Equipment									
1	Office Equipment	Open		(3,101)	(3,592)					
2	Web Design	FY15		(13,352)						
<b>Total Expenditures</b>				(\$16,453)	(\$3,592)	\$0	\$0	\$0	\$0	\$0
2005	<b>Account Balance by Year</b>			\$1,148	\$1,556	\$5,556	\$9,556	\$13,556	\$17,556	\$21,556

**Notes**

**Shading key in Table: FY 15 Completed/Closed Projects**      **Budgeting, Planned Expenditures for this Budget Year**

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

**Project Definitions**

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

1 This is a replacement of existing equipment

2 The new site showcases events, activities and contains resident interactive modules to keep updates, notifications and calendars for improved communications.

Acct No.	Item or Description	Year To Do	Est. Project Cost	Prior Bal. + FY 15 Act.	FY 16 Close-Out	FY 17 Bgt. Budget	Forward Planning Cycle			
							FY 18	FY 19	FY 20	FY 21
<b>Project Funding</b>										
2010	Municipal Buildings			4,277	750					
Carry-over funds: Completed Projects										
Carry-Over Funds allocated to projects										
1	Community Center	Open	2,500,000	1,245		(4,000)				
<b>Funding From Impact Fees</b>										
2	Storage Building Addition	FY15	25,000	11,413						
[Allocation of Carry-Over Funds]										
3	Historic Methodist Church	FY15	25,000	20,373						
4	Maintenance Building roof	FY15	14,000	(312)						
[Transferred into Carry-over Funds]										
<b>Use of Impact Fees</b>										
5	Retrofit Monument Sign	FY15	7,500							
<b>Use of Impact Fees</b>										
6	Town Hall Maintenance	FY16	30,000	7,500	(750)			10,000	10,000	10,000
[Transferred into Carry-over Funds]										
<b>Use of Impact Fees</b>										
7	WWTP Metal Doors	FY17	4,000		15,000	4,000				
[Allocation of Carry-over Funds]										
8	Fence Replacement	FY18	6,500				6,500			
9	Pole Barn Equipment Storage	FY18	30,000			15,000	15,000			
10	Storage Building - Town Hall	FY18	15,000			15,000				
<b>Total Funding Allocations</b>			\$2,657,000	\$72,083	\$15,000	\$30,000	\$21,500	\$10,000	\$10,000	\$10,000
<b>Project Expenditures</b>										
				<b>FY 15 Act.</b>						
2010	Municipal Buildings									
1	Community Center	Open								
2	Storage Building Addition	FY15		(4,072)		(20,928)				
3	Historic Methodist Church	FY15		(2,683)	(5,475)	(12,215)				
4	Maintenance Building Roof	FY15		(13,688)						
5	Retrofit Monument Sign	FY15			(6,750)					
6	Town Hall Maintenance	FY16			(11,098)	(3,902)				
7	WWTP Metal Doors	FY17				(4,000)				
8	Fence Replacement	FY18					(6,500)			
9	Pole Barn Equipment Storage	FY18					(30,000)			
10	Storage Building - Town Hall	FY18				(15,000)				
<b>Total Expenditures</b>				(\$20,443)	(\$23,323)	(\$56,045)	(\$36,500)	\$0	\$0	\$0
2010	<b>Account Balance by Year</b>			\$51,640	\$43,317	\$17,272	\$2,272	\$12,272	\$22,272	\$32,272

**Notes**

**Shading key in Table: FY 15 Completed/Closed Projects**      **Budgeting, Planned Expenditures for this Budget Year**

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

**Project Definitions**

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

1 The Community Center is conceptual only at this point

2 The addition will provide additional equipment storage

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

4 Replacement of existing roof

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

6 Interior caulking, painting and carpet replacement

7 Replacement of existing doors.

8 Replacement of existing fence around maintenance facility

9 New storage building to house back-hoe, sewer jet and generators.

10 New storage building to house event equipment, event signs and banners.

# THE TOWN OF POOLESVILLE

FY 2016 Close-Out

## GENERAL FUND - CAPITAL PROJECTS

Adopted 8/15/2016

Printed: 16-Aug-16

Acct No.	Item or Description	Year To Do	Est. Project Cost	Prior Bal. + FY 15 Act.	FY 16 Close-Out	FY 17 Bgt. Budget	Forward Planning Cycle				
							FY 18	FY 19	FY 20	FY 21	
<b>Project Funding</b>											
2015	<b>Parks &amp; Streets Equipment</b>				11,501						
	Carry-over funds: Completed Projects					(7,500)					
	Carry-Over Funds allocated to projects										
1	<b>Accm.for Current and Future Equip Require.</b>			21,098	10,000	15,000	15,000	15,000	15,000	15,000	
a	Replacement salt spreaders (3)	Open	8,000 EA.								
b	Replacement Chain Saws	FY15	1,500								
c	Air Compressor	FY16	2,850								
d	Back-hoe tires	FY16	1,700								
e	Safety Cones	FY16	1,200								
f	Trash Cans	FY16	3,400								
g	Soccer Goals	FY16	5,500								
h	Snow Blower	FY16	900								
i	Weed Eater	FY16	600								
j	Welder/Generator	FY17	2,000								
k	Impact Tools	FY17	1,000								
2	72" Mower/snow Blower	FY15	40,000	28,773							
3	Emergency Lights	FY17				7,500	[Allocation of Carry-over Funds]				
4	72" Mower	FY18	15,000			7,500	7,500				
5	15' Batwing Mower	FY19	55,000			15,000	15,000	25,000			
6	72" Mower	FY20	15,000					7,500	7,500		
7	Skid Loader	FY20	50,000			12,500	12,500	12,500	12,500		
8	Back-Hoe	FY21	90,000			10,000	20,000	20,000	20,000	20,000	
9	72" Mower	FY21	15,000						7,500	7,500	
10	Mule (Utility Vehicle)	FY21	15,000					5,000	5,000	5,000	
11	72" Mower	FY23	15,000							5,000	
12	15' Batwing Mower	FY23	55,000					10,000	10,000	10,000	
13	Holiday Lights	Open	20,000	9,305	10,000	10,000	10,000	10,000	10,000	10,000	
<b>Total Funding Allocations</b>			<b>\$405,650</b>	<b>\$70,677</b>	<b>\$20,000</b>	<b>\$70,000</b>	<b>\$80,000</b>	<b>\$105,000</b>	<b>\$87,500</b>	<b>\$72,500</b>	
<b>Project Expenditures</b>											
2015	<b>Parks &amp; Streets Equipment</b>				<b>FY 15 Act.</b>						
1	<b>Accm.for Current and Future Equip Require.</b>										
a	Replacement salt spreaders	Open			(7,700)		(8,000)			(8,000)	
b	Replacement Chain Saws	FY15		(1,473)							
c	Air Compressor	FY16			(2,850)						
d	Back-Hoe Tires	FY16			(1,721)						
e	Safety Cones	FY16			(1,197)						
f	Trash Cans	FY16			(3,406)						
g	Soccer Goals	FY16			(5,462)						
h	Snow Blower	FY16			(899)						
i	Weed Eater	FY16			(605)						
j	Welder/Generator	FY17				(2,000)					
k	Impact Tools	FY17				(1,000)					
2	72" Mower/snow Blower	FY15		(28,773)							
3	Emergency Lights	FY17				(7,500)					
4	72" Mower	FY18					(15,000)				
5	15' Batwing Mower	FY19						(55,000)			
6	72" Mower	FY20							(15,000)		
7	Skid Loader	FY20							(50,000)		
8	Back-Hoe	FY21								(90,000)	
9	72" Mower	FY21								(15,000)	
10	Mule (Utility Vehicle)	FY21								(15,000)	
11	72" Mower	FY23									(15,000)
12	15' Batwing Mower	FY23									(15,000)
13	Holiday Lights	Open		(7,765)	(8,477)	(13,063)	(10,000)	(10,000)	(10,000)	(10,000)	
<b>Total Expenditures</b>				<b>(\$38,011)</b>	<b>(\$32,318)</b>	<b>(\$23,563)</b>	<b>(\$33,000)</b>	<b>(\$65,000)</b>	<b>(\$83,000)</b>	<b>(\$130,000)</b>	
2015	<b>Account Balance by Year</b>				<b>\$32,666</b>	<b>\$20,348</b>	<b>\$66,785</b>	<b>\$113,785</b>	<b>\$153,785</b>	<b>\$158,285</b>	<b>\$100,785</b>

**Notes**

**Shading key in Table: FY 15 Completed/Closed Projects** Budgeting, Planned Expenditures for this Budget Year

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

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

**Mowers**

**Project was funded with excess funding from completed projects.**

- 1 Replacement of existing equipment
- 2 This multi purpose equipment replaces the 2002 Mower/Blower
- 3 New equipment for emergency and evening event uses
- 4 This mower will replace the 2006 72" mower
- 5 This mower will replace the 2006 HR111 Jacobson
- 6 This mower will replace the 2008 72" mower
- 7 This will replace the 2002 skid loader
- 8 This will replace the 2003 JCB Backhoe
- 9 This mower will replace the 2011 72" mower
- 10 This equipment will replace the 2008 Mule
- 11 This mower will replace the 2013 72" mower
- 12 This mower will replace the 2013 HR111 Jacobson
- 13 Light replacement/repair...no new additions

- 1989 Kubota L2250 (field use)
- 2006 HR111 Jacobson (mower)
- 2006 Kubota ZD21 (mower)
- 2008 Kubota ZD21 (mower)
- 2011 Kubota ZD21 (mower)
- 2013 Kubota ZD21 (mower)
- 2013 HR111 Jacobson (mower)
- 2015 72" Mower/Blower

**Heavy Equipment**

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

# THE TOWN OF POOLESVILLE

FY 2016 Close-Out

## GENERAL FUND - CAPITAL PROJECTS

Adopted 8/15/2016

Printed: 16-Aug-16

Acct No.	Item or Description	Year To Do	Est. Project Cost	Prior Bal. + FY 15 Act.	FY 16 Close-Out	FY 17 Bgt. Budget	----- Forward Planning Cycle -----			
							FY 18	FY 19	FY 20	FY 21
<b>Project Funding</b>										
2020	<b>Vehicles</b>									
	Carry-over funds: Completed Projects			512	6,224					
	Carry-Over Funds allocated to projects									
1	1- Ton Utility Truck	FY16	55,000	40,000	15,000 (4,441)					
2	Utility Trailer	FY16	5,000		5,000 (1,783)					
3	5- Ton Dump Truck	FY18	65,000	20,000	15,000	15,000	15,000			
4	1- Ton Utility Truck	FY21	55,000			10,000	10,000	15,000	10,000	10,000
5	1-Ton Utility Truck	FY21	55,000				15,000	15,000	15,000	10,000
6	1-Ton Utility Truck	FY22	55,000				10,000	10,000	10,000	10,000
7	1/2 Ton Pick-up	FY22	30,000					5,000	10,000	10,000
8	1- Ton Utility Truck	FY22	55,000					10,000	15,000	15,000
9	1- Ton Utility Truck	FY23	55,000						10,000	15,000
10	1-Ton Dump Truck	FY24	55,000							10,000
11	1-Ton Utility Truck	FY25	55,000							10,000
<b>Total Funding Allocations</b>			<b>\$540,000</b>	<b>\$60,512</b>	<b>\$35,000</b>	<b>\$25,000</b>	<b>\$50,000</b>	<b>\$55,000</b>	<b>\$70,000</b>	<b>\$90,000</b>
<b>Project Expenditures</b>										
2020	<b>Vehicles</b>			<b>FY 15 Act.</b>						
1	1- Ton Utility Truck	FY16			(50,559)					
2	Utility Trailer	FY16			(3,217)					
3	5- Ton Dump Truck	FY18					(65,000)			
4	1- Ton Utility Truck	FY21								(55,000)
5	1-Ton Utility Truck	FY21								(55,000)
6	1-Ton Utility Truck	FY22								
7	1/2 Ton Pick-up	FY22								
8	1- Ton Utility Truck	FY22								
9	1- Ton Utility Truck	FY23								
10	1-Ton Dump Truck	FY24								
11	1-Ton Utility Truck	FY25								
<b>Total Expenditures</b>				<b>\$0</b>	<b>(\$53,776)</b>	<b>\$0</b>	<b>(\$65,000)</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$110,000)</b>
2020	<b>Account Balance by Year</b>			<b>\$60,512</b>	<b>\$41,736</b>	<b>\$66,736</b>	<b>\$51,736</b>	<b>\$106,736</b>	<b>\$176,736</b>	<b>\$156,736</b>

**Notes**

**Shading key in Table: FY 15 Completed/Closed Projects Budgeting, Planned Expenditures for this Budget Year**

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

The Town owns the following vehicles:

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

- 1 The 1- ton utility truck scheduled for 2016 will replace the 2008 F-350.
- 2 The utility trailer will be outfitted with water/sewer emergency equipment.
- 3 The 5 ton truck scheduled for 2018 will replace the 2006Chevy dump truck.
- 4 The 1-ton utility truck scheduled for 2021 will replace the 2010 F-350.
- 5 The 1-ton utility truck scheduled for 2021 will replace the 2011 F-350.
- 6 The 1-ton utility truck scheduled for 2022 will replace the 2011 F-350.
- 7 The 1/2 Ton will replace the 2011 Ford Ranger.
- 8 The 1-ton utility truck scheduled for 2022 will replace the 2012 F-350.
- 9 The 1-ton utility truck scheduled for 2023 will replace the 2013 F-350.
- 10 The 1-ton utility truck scheduled for 2024 will replace the 2014 Flatbed.
- 11 The 1-ton utility truck scheduled for 2015 will replace the 2025 F350 Truck

**Trucks**

- 1995 International Bucket Truck (P/S)
- 1997 Dodge one ton Utility Truck (W/S)
- 2005 Ford F750 Dump Truck (Both)
- 2006 Chevy 5 Ton Dump (P/S)
- 2010 Ford F 350 Truck (P/S)
- 2011 Ford F 350 Truck (W/S)
- 2011 Ford F 350 Truck (P/S)
- 2011 Ford Ranger (WW)
- 2012 Ford F350 (P/S)
- 2013 Ford F 350 Truck (P/S)
- 2014 1-Ton Flatbed (P/S)
- 2014 F-250 Truck (W/S)
- 2015 F350 Truck (P/S)

# THE TOWN OF POOLESVILLE

FY 2016 Close-Out

## GENERAL FUND - CAPITAL PROJECTS

Adopted 8/15/2016

Printed: 16-Aug-16

Acct No.	Item or Description	Year To Do	Est. Project Cost	Prior Bal. + FY 15 Act.	FY 16 Close-Out	FY 17 Bgt. Budget	----- Forward Planning Cycle -----			
							FY 18	FY 19	FY 20	FY 21
<b><u>Project Funding</u></b>										
2025	<b>Major Town Projects</b>									
	<b>Carry-over funds: Completed Projects</b>			472	3,010					
	<b>Carry-Over Funds allocated to projects</b>									
1	Street Lighting Program	Open	Open	1,999	15,000		20,000	20,000	20,000	20,000
2	Fisher Ave Streetscape	Open	Open	62,686		20,000	30,000	35,000	35,000	35,000
3	Fisher Ave Water Line Relocation	FY15		45,190						
	<b>Budget Amendment 4/21/2014</b>				<b>(2,901)</b>	<b>[Excess Funding Transferred to Carry-Over Funds]</b>				
4	W Willard Sidewalks	FY15	85,000	20,902						
	<b>Budget Amendment 6/1/2015</b>				<b>35,000</b>	<b>[Excess Funding Transferred to Carry-Over Funds]</b>				
	<b>Speed Camera Revenue</b>			<b>93,820</b>	<b>(108)</b>					
5	Curb Replacements	FY16			20,000					
6	Street Sign Replacement	FY16	15,000		20,000	5,000				
7	Vehicle Charging Station	FY17					10,000			
<b>Total Funding Allocations</b>				<b>\$100,000</b>	<b>\$225,069</b>	<b>\$90,002</b>	<b>\$25,000</b>	<b>\$60,000</b>	<b>\$55,000</b>	<b>\$55,000</b>
<b><u>Project Expenditures</u></b>										
2025	<b>Major Town Projects</b>			<b>FY 15 Act.</b>						
1	Street Lighting Program	Open		(477)						
2	Fisher Ave Streetscape	Open		(2,412)		(80,274)				
3	Fisher Ave Water Line Relocation	FY15		(31,718)	(10,573)					
4	W Willard Sidewalks	FY15		(3,901)	(145,713)					
5	Curb Replacements	FY16				(20,000)				
6	Street Sign Replacement	FY16			(15,803)	(9,197)				
7	Vehicle Charging Station	FY17					(10,000)			
<b>Total Expenditures</b>				<b>(\$38,508)</b>	<b>(\$172,088)</b>	<b>(\$109,471)</b>	<b>(\$10,000)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
2025	<b>Account Balance by Year</b>			<b>\$186,561</b>	<b>\$104,474</b>	<b>\$20,003</b>	<b>\$70,003</b>	<b>\$125,003</b>	<b>\$180,003</b>	<b>\$235,003</b>

**Notes**

**Shading key in Table: FY 15 Completed/Closed Projects Budgeting, Planned Expenditures for this Budget Year**

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

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

- 1 Street Lighting Program includes, Parks & Streets Board is currently developing LED replacement program
- 2 Improvements along Fisher Avenue, including crosswalks, raised intersections, signage, banners and streetlights  
FY 13-14 improvements include new signage and crosswalks, streetlights and banners fronting Whalen Commons
- 3 The relocation will lower the water main to allow for drainage improvements to be made under Fisher Avenue
- 4 Replacement of existing sidewalk.
- 5 Replacement of broken curbs throughout Town
- 6 Replacement of existing street signs throughout Town.
- 7 Electric vehicle charging station to be located near Whalen Commons

# THE TOWN OF POOLSVILLE

FY 2016 Close-Out

## GENERAL FUND - CAPITAL PROJECTS

Adopted 8/15/2016

Printed: 16-Aug-16

Acct No.	Item or Description	Year To Do	Est. Project Cost	Prior Bal. + FY 15 Act.	FY 16 Close-Out	FY 17 Bgt. Budget	Forward Planning Cycle			
							FY 18	FY 19	FY 20	FY 21
<b>Project Funding</b>										
2035	<b>Park Projects</b>									
	Carry-over funds: Completed Projects			87,741	34,014					
	Carry-Over Funds allocated to projects				(69,580)	(40,000)				
1	Park Equipment Replacement	Open		40,000	20,000	20,000	20,000	20,000	20,000	20,000
2	Hoewing Park	FY15	51,500	23,960						
3	Halmos Restrooms	FY15	20,000	20,000						
4	Steven's Park Tennis	FY16	70,000	45,000	(13,040)					
	<b>Parks and Playground Grant</b>					<b>50,000</b>				
5	Lori Gore Park	FY16	60,000	Funded Through Park Equipment Replacement Funding Stream						
					9,580	[Allocation of Carry-over Funds]				
6	Dog Park	FY16	65,000		5,000					
	<b>Budget Amendment 9/8/2015</b>				<b>60,000</b>	[Allocation of Carry-over Funds]				
7	Replace Whalen Pathway	FY19	85,000			10,000	35,000			
						<b>40,000 [Allocation of Carry-over Funds]</b>				
8	The following project is listed in the Master Plan Impact Fee Schedule and will be funded through impact fees.									
	Northern Quadrant Park	Open	1,700,000	42,222						
	Transferred From Acct# 2025			10,000						
	Use of Impact Fees			15,000						
	Parks and Playground Grant			51,722	103,278					
				(58,312)	(20,974)	[Excess Funding Transferred into Carry-Over funds]				
	<b>Total Funding Allocations</b>		<b>\$2,051,500</b>	<b>\$277,333</b>	<b>\$128,278</b>	<b>\$80,000</b>	<b>\$55,000</b>	<b>\$20,000</b>	<b>\$20,000</b>	<b>\$20,000</b>
<b>Project Expenditures</b>										
2035	<b>Parks and Recreation</b>			<b>FY 15 Act.</b>						
1	Park Equipment Replacement	Open								
2	Hoewing Park	FY15		(20,960)		(3,000)				
3	Halmos Restrooms	FY15		(1,495)	(6,500)	(12,005)				
4	Steven's Park Tennis	FY16			(31,960)	(38,040)				
5	Lori Gore Park	FY16			(69,580)					
6	Dog Park	FY16			(49,646)	(15,354)				
7	Replace Whalen Pathway	FY19					(85,000)			
8	Northern Quadrant Park	Open		(60,632)	(2,304)		(80,000)			
	<b>Total Expenditures</b>			<b>(\$83,087)</b>	<b>(\$159,990)</b>	<b>(\$68,399)</b>	<b>(\$165,000)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
2035	<b>Account Balance by Year</b>			<b>\$194,246</b>	<b>\$162,534</b>	<b>\$174,135</b>	<b>\$64,135</b>	<b>\$84,135</b>	<b>\$104,135</b>	<b>\$124,135</b>

**Notes**

**Shading key in Table: FY 15 Completed/Closed Projects Budgeting, Planned Expenditures for this Budget Year**

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

- 1 Park replacement will occur as part of the Parks Board's replacement recommendations. Lori Gore Park is scheduled for FY16
- 2 Provides fencing, grading, seeding, parking area for 2 youth size soccer fields Hoewing. (Budd Road)
- 3 Refurbishment of Halmos Park restroom facilities.
- 4 Provides for resurfacing and block wall.
- 5 Replacement of existing park equipment - Woods of TAMA.  
Park tot lot equipment is on a 20-year replacement cycle per the following schedule

Park	Built	Cost	REPL. Year
Bodmer Park	2004	\$140,000	2024
Halmos Tot Lot	2005	\$40,000	2025
Brooks Park	2007	\$100,000	2027
Wootton Heights Tot Lot	2010	\$50,000	2030

- 6 Construction of a dog park facility at Dr. Dillingham Park.
- 7 Replace existing asphalt walkway with concrete walkway
- 8 The 10-12 acre quadrant park has been divided into two 5 acre sites due to land constraints. The accumulation of funds provide for equipment in the Brightwell Crossing Subdivision.

# THE TOWN OF POOLESVILLE

FY 2016 Close-Out

## GENERAL FUND - CAPITAL PROJECTS

Adopted 8/15/2016

Printed: 16-Aug-16

Acct No.	Item or Description	Year To Do	Est. Project Cost	Prior Bal. + FY 15 Act.	FY 16 Close-Out	FY 17 Bgt. Budget	----- Forward Planning Cycle -----			
							FY 18	FY 19	FY 20	FY 21
<b>Project Funding</b>										
2040	Major Street Repair Projects			41						
Carry-over funds: Completed Projects										
Carry-Over Funds allocated to projects										
1	FY 15 Paving Program	FY15	30,000	542,769						
2	FY 17 Paving Program									
	Lilli St	FY17	20,000	18,000	2,000					
	Beatritz Ave	FY17	50,000	24,412	25,588					
	Christer St	FY17	20,000		15,000					
	Anita Ct	FY17	18,000		18,000					
	Haller Ave	FY17	30,000		30,000					
	Haller Ct	FY17	20,000		20,000					
	Hickman St	FY17	38,000		38,000					
	Hickman Way	FY17	25,000		25,000					
	Shannon Way	FY17	20,000		20,000					
	Hempstone Ave	FY17	160,000		80,000	80,000				
	Dowden Circle	FY17	60,000			60,000				
	Soper St	FY17	55,000			55,000				
	Whitaker Rd	FY17	35,000			35,000				
	Dowden Way	FY17	20,000			20,000				
	Collier Circle	FY17	60,000			60,000				
	Collier Way	FY17	30,000			30,000				
	Walters Ave	FY17	30,000			30,000				
	Hempstone Ct	FY17	23,000			23,000				
	Misc Repairs	FY17	20,000			20,000				
3	FY 19 Paving Program									
	Hughes Rd (Westerly-Wootton)	FY19	80,000				80,000			
	Luhn St	FY19	35,000				35,000			
	Gott St	FY19	22,000				22,000			
	Fletchall	FY19	55,000				55,000			
	Tom Fox Ct	FY19	30,000				30,000			
	Conlon Ct	FY19	20,000				20,000			
	Gray Farm Ct	FY19	20,000				20,000			
	Spurrier (Brown - W Willard)	FY19	90,000				30,000	60,000		
	General Custer Way	FY19	61,000					61,000		
	Norris Rd	FY19	38,000					38,000		
	Hersperger	FY19	80,000					80,000		
	Stevens Park Trail System	FY19	40,000					40,000		
	Misc Repairs	FY19	20,000					20,000		
4	FY21 Paving Program									
	Dr. Walling (Cattail-Brightwell)	FY21	120,000						120,000	
	Selby Ave	FY21	142,000						142,000	
	Bruner Way	FY21	78,000						60,000	18,000
	McKernon Way	FY21	90,000							90,000
	Hillard Ct	FY21	20,000							20,000
	Dr. Moore Ct	FY21	60,000							60,000
	Hillard St. (Halmos-cul-de-sac)	FY21	110,000							110,000
	Koteen Way	FY21	40,000							40,000
	Misc Repairs	FY21	20,000							20,000
	Future Roads to be determined									
<b>Total Funding Allocations</b>			<b>\$2,035,000</b>	<b>\$585,222</b>	<b>\$273,588</b>	<b>\$413,000</b>	<b>\$292,000</b>	<b>\$299,000</b>	<b>\$322,000</b>	<b>\$358,000</b>
<b>Project Expenditures</b>										
2040	Major Street Repair Projects			<b>FY 15 Act.</b>						
1	FY 15 Paving Program	FY15		(542,769)						
2	FY17 Paving Program	FY17				(729,000)				
3	FY19 Paving Program	FY19					(591,000)			
4	FY21 Paving Program	FY21								(680,000)
<b>Total Expenditures</b>				<b>(\$542,769)</b>	<b>\$0</b>	<b>(\$729,000)</b>	<b>\$0</b>	<b>(\$591,000)</b>	<b>\$0</b>	<b>(\$680,000)</b>
<b>2040</b>	<b>Account Balance by Year</b>			<b>\$42,453</b>	<b>\$316,041</b>	<b>\$41</b>	<b>\$292,041</b>	<b>\$41</b>	<b>\$322,041</b>	<b>\$41</b>

**Notes**

**Shading key in Table: FY 15 Completed/Closed Projects** Budgeting, Planned Expenditures for this Budget Year

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

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

All Town roads were evaluated and prioritized in 2016. Estimates in the out years reflect a 3% annual increase each year.

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

# THE TOWN OF POOLESVILLE

FY 2016 Close-Out

## WATER and WASTEWATER FUND SUMMARY

Adopted 8/15/2016

Printed: 16-Aug-16

Ref. Page	Item or Description	Y/E 06/30/15 FY 15 Actual	Y/E 06/30/16 FY 16 Budget	Y/E 06/30/16 FY 16 Actual	Y/E 06/30/17 FY 2017 Budget
<b><u>Water &amp; Wastewater Operating Summary</u></b>					
	W & WW Revenue	1,074,136	1,144,316	1,152,881	1,185,302
	Grant from General Funds	137,000	0	114,000	0
	<b>W &amp; WW Available Funding</b>	<b>1,211,136</b>	<b>1,144,316</b>	<b>1,266,881</b>	<b>1,185,302</b>
<b><u>Water &amp; Wastewater Expenditures</u></b>					
	For W&WW Capital Projects	0	0	0	0
	Operating Expenses	(1,210,759)	(1,148,426)	(1,267,446)	(1,206,017)
	<b>Total: W &amp; WW Expenditures</b>	<b>(\$1,210,759)</b>	<b>(\$1,148,426)</b>	<b>(\$1,267,446)</b>	<b>(\$1,206,017)</b>
<b><u>Net Operating Balance</u></b>					
		<b>\$377</b>	<b>(\$4,110)</b>	<b>(\$565)</b>	<b>(\$20,715)</b>
<b><u>Unrestricted Funds Carried Forward from Prior Year</u></b>					
		<b>279</b>	<b>657</b>	<b>656</b>	<b>91</b>
<b><u>Closing Balance: Water/Wastewater Funds</u></b>					
		<b>\$656</b>	<b>(\$3,453)</b>	<b>\$91</b>	<b>(\$20,624)</b>
<b><u>Water &amp; Wastewater Funds Capital Projects Summary</u></b>					
<b><u>Funding Balance Carried Forward from Prior Year</u></b>					
		<b>\$443,276</b>	<b>\$675,624</b>	<b>\$675,624</b>	<b>\$1,474,139</b>
	Funding from W & WW Revenues	0	0	0	0
	Funding Granted by Genl Funds	206,384	272,500	422,760	321,000
	Funding from Impact Fees	120,000	0	0	0
	Prior Balance - Impact Fees				
	Transfers from Restricted Funds		0	0	0
	Internal transfers	0	180,000	633,429	200,000
	Funding from MD Grants, Others	1,216,957		1,305	0
	<b>Available for Capital Projects</b>	<b>\$1,986,617</b>	<b>\$1,128,124</b>	<b>\$1,733,118</b>	<b>\$1,995,139</b>
	Capital Projects Expenditures	(1,310,993)	(1,034,830)	(258,978)	(1,074,715)
<b><u>Closing Balance: Funding for Capital Projects</u></b>					
		<b>\$675,624</b>	<b>\$93,294</b>	<b>\$1,474,139</b>	<b>\$920,424</b>

**Notes**

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

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

# THE TOWN OF POOLESVILLE

FY 2016 Close-Out

## WATER and WASTEWATER FUND REVENUE SUMMARY

Adopted 8/15/2016

Printed: 16-Aug-16

Acct No.	Account Name	Y/E 06/30/15 FY 15 Actual	Y/E 06/30/16 FY 16 Budget	Y/E 06/30/16 FY 16 Actual	Y/E 06/30/17 FY 17 Budget
<b><u>Water &amp; Wastewater Revenue</u></b>					
411.1	User Charges	988,033	1,099,316	1,086,519	1,121,302
	MDE Operations Grant	0	0	0	0
505	Interest Income (510 & 515 )	4,272	3,000	6,485	4,000
590	WSSC & Contractor Fees	61,580	22,000	38,195	40,000
590B	Bay Fund Admin Fee	5,551	5,000	5,582	5,000
595	Tap Fees	14,700	15,000	16,100	15,000
<b>Sub-total: Water &amp; Wastewater Revenue</b>		<b>\$1,074,136</b>	<b>\$1,144,316</b>	<b>\$1,152,881</b>	<b>\$1,185,302</b>
<b><u>Water &amp; Wastewater Internal Support</u></b>					
	Grant from Unrestricted Gen'l Funds	137,000	0	114,000	0
<b>Sub-total: Water and Wastewater Available Funding</b>		<b>\$1,211,136</b>	<b>\$1,144,316</b>	<b>\$1,266,881</b>	<b>\$1,185,302</b>
<b><u>Impact Fee Revenue</u></b>					
597.1	Water System	123,954	168,686	99,821	168,686
597.2	Wastewater System	77,471	105,429	62,388	105,429
<b>Sub-total: Impact Fee Revenue</b>		<b>\$201,425</b>	<b>\$274,115</b>	<b>\$162,209</b>	<b>\$274,115</b>
<b><u>Grants and Designated Funding</u></b>					
A	Sale of Town Parcels	190,694	0	0	0
B	Huron Payment	26,839	0	0	0
C	Internal Transfers	0	180,000	200,000	0
D	Allocation of Unrestricted Funds	0	0	0	0
E	State Loan for I&I	999,424	0	0	0
<b>Sub-total: Grants and Designated Funding</b>		<b>\$1,216,957</b>	<b>\$180,000</b>	<b>\$200,000</b>	<b>\$0</b>
<b><u>Restricted Revenue</u></b>					
598	Chesapeake Bay Restoration Fund	111,015	100,000	111,735	100,000
<b>Sub-total: Restricted Revenue</b>		<b>\$111,015</b>	<b>\$100,000</b>	<b>\$111,735</b>	<b>\$100,000</b>
<b>Total: Water &amp; Wastewater Fund Revenue</b>		<b>\$2,740,533</b>	<b>\$1,698,431</b>	<b>\$1,740,824</b>	<b>\$1,559,417</b>

**Account Descriptions**

411

<u>Gallon Tiers</u>	<u>Adopted FY2017 Structured Rate System Per 1,000 Gallons</u>
0-30,000	\$9.65
30,001 - 40,000	\$10.81
40,001 - 50,000	\$11.94
50,001 - up	\$13.12

Water Only Hydrant Use - \$6.56/1,000 Gal

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

# THE TOWN OF POOLESVILLE

FY 2016 Close-Out

## WATER and WASTEWATER FUND EXPENSE SUMMARY

Adopted 8/15/2016

Printed: 16-Aug-16

Acct No.	Account Name	Y/E 06/30/15 FY 15 Actual	Y/E 06/30/16 FY 16 Budget	Y/E 06/30/16 FY 16 Actual	Y/E 06/30/17 FY 17 Budget
<b>Wastewater System</b>					
700	Wastewater Operations	448,362	364,500	410,412	374,500
750	Wastewater Administration	281,156	305,045	330,551	328,991
<b>Sub-total: Wastewater System</b>		<b>729,518</b>	<b>669,545</b>	<b>740,963</b>	<b>703,491</b>
<b>Water System</b>					
800	Water Operations	139,989	122,000	131,189	122,500
850	Water Administration	341,252	356,881	395,294	380,026
<b>Sub-total: Water System</b>		<b>481,241</b>	<b>478,881</b>	<b>526,483</b>	<b>502,526</b>
<b>Sub-total: Water &amp; Wastewater Operating Expenses</b>		<b>\$1,210,759</b>	<b>\$1,148,426</b>	<b>\$1,267,446</b>	<b>\$1,206,017</b>
3000	Water & Wastewater Funding for Capital Projects	0	0	0	0
<b>Sub-total: Water &amp; Wastewater Capital Expenses</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total: Water &amp; Wastewater Fund Expenses</b>		<b>\$1,210,759</b>	<b>\$1,148,426</b>	<b>\$1,267,446</b>	<b>\$1,206,017</b>

**Water and Wastewater Fund Analysis**

<b>Wastewater System</b>	<b>\$669,545</b>	<b>\$740,963</b>	<b>\$703,491</b>
	58%	58%	58%
<b>Water System</b>	<b>\$478,881</b>	<b>\$526,483</b>	<b>\$502,526</b>
	42%	42%	42%

**Notes**

# THE TOWN OF POOLSVILLE

FY 2016 Close-Out

## WATER and WASTEWATER FUND EXPENSE DETAILS

Adopted 8/15/2016

Printed: 16-Aug-16

Acct No.	Account Name	Y/E 06/30/15 FY 15 Actual	Y/E 06/30/16 FY 16 Budget	Y/E 06/30/16 FY 16 Actual	Y/E 06/30/17 FY 17 Budget
<b>700</b>	<b>Wastewater Operations</b>				
701	Sludge Hauling	107,331	80,000	108,090	80,000
702	Outside Laboratory Services	46,148	43,000	62,376	53,000
703	Electricity	124,307	96,000	158,865	96,000
	<b>Funding from Unrestricted Reserves</b>			<b>(44,598)</b>	
705	Chemicals	72,492	63,000	47,163	63,000
707	Building Maintenance	1,015	1,000	1,341	1,000
708	Laboratory Expenses	4,096	3,000	3,294	3,000
709	Small Tools	508	500	495	500
710	WWTP Repair & Maintenance	53,664	40,000	39,730	40,000
711	Ultra Violet Bulb Maintenance	10,061	8,000	6,551	8,000
712	Sewer Repair and Maintenance	28,740	30,000	27,104	30,000
<b>Total:</b>	<b>Acct 700 Wastewater Operations</b>	<b><u>\$448,362</u></b>	<b><u>\$364,500</u></b>	<b><u>\$410,412</u></b>	<b><u>\$374,500</u></b>
<b>750</b>	<b>Wastewater Administration</b>				
755	Alloc: Staff Salary Burden from GF755	242,689	265,773	288,364	283,920
757	Alloc: Admin Sal'y Burden from GF760	10,794	10,532	10,832	10,561
761	Personnel Uniforms and Training	10,838	8,250	10,375	8,750
763	Accounting Services	3,000	3,000	3,000	4,000
771	Office Supplies	1,266	1,275	1,294	1,275
773	Telephone	4,425	3,715	8,037	7,985
775	Property Insurance	6,982	10,000	7,621	10,000
781	Truck Insurance	462	500	460	500
783	Truck Operations	700	2,000	569	2,000
<b>Total:</b>	<b>Acct 750 Wastewater Administration</b>	<b><u>\$281,156</u></b>	<b><u>\$305,045</u></b>	<b><u>\$330,551</u></b>	<b><u>\$328,991</u></b>
<b>Account Descriptions</b>					
<p><b>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.</b></p> <p>701 This account pays for the sludge hauling to landfills and periodic permit sludge testing</p> <p>702 This account covers sample analysis from outside labs.</p> <p>703 This account covers the electricity of the whole compound, and 7 sewerage pumping stations are included in this account</p> <p>705 This account is for chemicals used in the treatment of the wastewater.</p> <p>707 This account is for minor building maintenance.</p> <p>708 This account covers in house lab testing supplies and minor test equipment.</p> <p>709 This account covers small tools specific to wastewater system work.</p> <p>710 This account covers parts and direct costs associated with maintaining the Wastewater Treatment Plant.</p> <p>711 This account funds the annual replacement of the ultra violet disinfection lamps.</p> <p>712 This account covers minor repairs and general maintenance of the sewer piping systems and various pump stations</p> <p>755 This account covers salaries for field staff.</p> <p>757 This account pays for the portion attributed for office staff.</p> <p>761 This account pays for employee uniforms, t-shirts, sweatshirts and safety boots.</p> <p>763 This account pay a portion of the accounting fees.</p> <p>765 This account pays for legal fees connected with the system.</p> <p>771 This account pays for office supplies connected with the system.</p> <p>773 This pays for phone bills connected with the system.</p> <p>775 This account pays for wastewater properties, such as the plant and pump stations.</p> <p>781 This account covers a proportionate share of the total cost.</p> <p>783 This account pays a proportionate share of truck operations.</p> <p><b>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.</b></p>					

# THE TOWN OF POOLESVILLE

FY 2016 Close-Out

## WATER and WASTEWATER FUND EXPENSE DETAILS

Adopted 8/15/2016

Printed: 16-Aug-16

Acct No.	Account Name	Y/E 06/30/15 FY 15 Actual	Y/E 06/30/16 FY 16 Budget	Y/E 06/30/16 FY 16 Actual	Y/E 06/30/17 FY 17 Budget
<b>800</b>	<b>Water Operations</b>				
801	Lab Supplies / Testing	15,272	15,500	24,239	15,500
802	Building Supplies	365	500	80	500
805	Electricity	77,380	65,000	82,314	65,000
	<b>Funding from Unrestricted Reserves</b>			<b>(15,617)</b>	
806	Chemicals	2,365	2,500	2,916	3,000
807	Water Repair and Maintenance	43,624	37,500	36,503	37,500
809	Small Tools	983	1,000	754	1,000
<b>Total: Acct 800 Water Operations</b>		<b><u>\$139,989</u></b>	<b><u>\$122,000</u></b>	<b><u>\$131,189</u></b>	<b><u>\$122,500</u></b>
<b>850</b>	<b>Water Administration</b>				
855	Alloc: Staff Salary Burden from GF755	242,689	265,773	288,364	283,920
857	Alloc: Admin Sal'y Burden from GF765	47,294	39,258	49,244	39,456
859	Bonding	200	150	0	150
861	Personnel Uniforms and Training	9,426	10,100	9,279	10,650
863	Accounting Services	3,000	3,000	3,000	4,000
871	Office and Billing Supplies	20,164	18,000	21,450	21,200
873	Telephone	2,541	3,400	3,318	3,450
875	Property Insurance	4,375	6,000	4,813	6,000
881	Truck Insurance	1,083	1,200	1,191	1,200
883	Truck Operations	10,480	10,000	14,636	10,000
<b>Total: Acct 850 Water Administration</b>		<b><u>\$341,252</u></b>	<b><u>\$356,881</u></b>	<b><u>\$395,294</u></b>	<b><u>\$380,026</u></b>

**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 (11).
- 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.**

- 855 General Fund Account 755 allocates the total salary burden for Water/Wastewater employees, which is then included here.
- 857 Likewise, the allocated share of Town Hall staff is calculated in GF Accts 760 & 765 and included here.
- 859 Cost of Bonding for Deputy Clerk who handles water billing and payments received
- 861 This accounts cover the cost of Town uniforms and training for water employees respectively.
- 863 This account represent the costs for applicable accounting.
- 871 This account cover the costs of office supplies for water dept. functions including water billing costs.
- 873 This account include telephone service, including emergency notification systems, at all well houses
- 875 This account cover the cost of property insurance for all parts of the water infrastructure.
- 881/883 The cost of truck insurance, gasoline, repairs, parts, etc., is included here for water trucks.

# THE TOWN OF POOLSVILLE

FY 2016 Close-Out

## WATER and WASTEWATER FUND - CAPITAL PROJECTS SUMMARY

Adopted 8/15/2016

Printed: 16-Aug-16

Acct No.	Item or Description	Year To Do	Est. Project Cost	Prior Bal. + FY 15 Act.	FY 16 Close-Out	FY 17 Bgt. Budget	----- Forward Planning Cycle -----			
							FY 18	FY 19	FY 20	FY 21
<b><i>Project Funding</i></b>										
3130	Water Collection & Distribution		2,452,500	645,112	324,305	69,000	61,000	71,000	101,000	91,000
3150	Wastewater Systems		531,260	22,066	104,260	182,000	87,000	71,000	45,000	40,000
3167	Small Water & Wastewater Equip.		235,100	94,033	135,500	35,000	35,000	35,000	35,000	35,000
3169	Inflow & Infiltration		0	1,190,313	333,429	225,000	50,000	100,000	80,000	100,000
3170	Gen'l. Infrastructure Programs		0	35,092	40,000	10,000	20,000	50,000	50,000	50,000
<b>Total Funding Allocations</b>			<b>\$3,218,860</b>	<b>\$1,986,616</b>	<b>\$937,494</b>	<b>\$521,000</b>	<b>\$253,000</b>	<b>\$327,000</b>	<b>\$311,000</b>	<b>\$316,000</b>
<b><i>Direct Funding</i></b>										
3130	Allocation of unrestricted funds			30,000	180,000					
3130	Impact Fees			120,000						
	Huron Payment			111,411						
	Sale of Town Parcels			190,694	1,305					
3150	Impact Fees					25,000				
3150	Allocation of unrestricted funds									
3167	Allocation of unrestricted funds									
3169	Allocation of unrestricted funds				313,429	175,000				
	Impact Fees									
	I&I Loan			999,424						
	Allocation of unrestricted funds				20,000					
<b>Sub-total: Direct Funding</b>				<b>\$1,451,529</b>	<b>\$514,734</b>	<b>\$200,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>3000</b>	<b>Funding by Gen'l Fund Grant [Total less Direct Funding]</b>			<b>\$535,087</b>	<b>\$422,760</b>	<b>\$321,000</b>	<b>\$253,000</b>	<b>\$327,000</b>	<b>\$311,000</b>	<b>\$316,000</b>
<b><i>Project Expenditures</i></b>										
3130	Water Collection & Distribution			<b>FY 15 Act.</b> (60,082)	(79,157)	(828,850)	(20,000)	(20,000)	(3,000)	(350,000)
3150	Wastewater Systems			0	(61,685)	(99,402)	(125,000)	(130,000)	(50,000)	(100,000)
3167	Small Water & Wastewater Equip.			(26,577)	(60,650)	(146,463)	0	0	0	0
3169	Inflow & Infiltration			(1,190,313)	(25,176)	0	0	0	0	0
3170	Gen'l. Infrastructure Programs			(34,021)	(32,310)	0	0	0	0	0
<b>Total Expenditures</b>				<b>(\$1,310,993)</b>	<b>(\$258,978)</b>	<b>(\$1,074,715)</b>	<b>(\$145,000)</b>	<b>(\$150,000)</b>	<b>(\$53,000)</b>	<b>(\$450,000)</b>
<b><i>Account Balance by Year</i></b>										
3130	Water Collection & Distribution			585,030	830,178	70,328	111,328	162,328	260,328	1,328
3150	Wastewater Systems			22,066	64,641	147,239	109,239	50,239	45,239	(14,761)
3167	Small Water & Wastewater Equip.			67,456	142,306	30,843	65,843	100,843	135,843	170,843
3169	Inflow & Infiltration			0	308,253	533,253	583,253	683,253	763,253	863,253
3170	Gen'l. Infrastructure Programs			1,071	8,761	18,761	38,761	88,761	138,761	188,761
<b>Available For Capital Projects</b>				<b>\$675,623</b>	<b>\$1,354,138</b>	<b>\$800,423</b>	<b>\$908,423</b>	<b>\$1,085,423</b>	<b>\$1,343,423</b>	<b>\$1,209,423</b>

**Notes**

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

# THE TOWN OF POOLSVILLE

FY 2016 Close-Out

## WATER & WASTEWATER FUND - CAPITAL PROJECTS

Adopted 8/15/2016

Printed: 16-Aug-16

Acct No.	Item or Description	Year To Do	Est. Project Cost	Prior Bal. + FY 15 Act.	FY 16 Close-Out	FY 17 Bgt. Budget	Forward Planning Cycle			
							FY 18	FY 19	FY 20	FY 21
<b>Project Funding</b>										
3130	Water Collection & Distribution			330						
Carry-over funds: Completed Projects										
Carry-Over Funds allocated to projects										
1	Westerly Valve Repl	open		39,749		20,000	20,000	20,000		
2	Well Implementation	Annl.		3,271		1,500				
3	Well 11 (Rabanales)	FY16	610,000	40,000	100,000					
				<b>Huron Payment</b>	<b>111,411</b>					
				<b>Sale of Town Parcels</b>	<b>190,694</b>					
				<b>Use of Unrestricted Reserves</b>	<b>180,000</b>					
4	Alpha Media	Open		3,000			1,000	1,000	1,000	1,000
5	Repaint Intr. of 500K Gal. Tank	FY16	130,000	75,000	25,000					
				<b>30,000</b>	[Transferred From Unrestricted Reserves]					
6	Well Component Rehab. 2,3 &5	FY16	30,000							
7	Hydrant Markers	FY17	7,500	11,657	8,000	7,500				
8	Repaint Ext. 500K Gal. Tank	FY21	350,000	20,000	10,000	40,000	40,000	50,000	100,000	90,000
The following projects are listed in the Master Plan Impact Fee Schedule and will be funded through impact fees.										
9	Well 14 (Westerly/Jamison)	Open	525,000							
				<b>Use of Impact Fees</b>	<b>120,000</b>					
10	Well 15 (Cattail/Jamison)	Open	800,000							
<b>Total Funding Allocations</b>			<b>\$2,452,500</b>	<b>\$645,112</b>	<b>\$324,305</b>	<b>\$69,000</b>	<b>\$61,000</b>	<b>\$71,000</b>	<b>\$101,000</b>	<b>\$91,000</b>
<b>Project Expenditures</b>										
3130	Water Collection & Distribution			<b>FY 15 Act.</b>						
1	Westerly Valve Repl	Open		(39,750)		(20,000)	(20,000)	(20,000)		
2	Well Implementation	Annl.		(1,766)	(234)	(2,772)				
3	Well 11 (Rabanales)	FY16			(16,188)	(607,222)				
4	Alpha Media	Open							(3,000)	
5	Repaint Intr. 500K Tank	FY16			(11,737)	(118,263)				
6	Well Component Rehab. 2,3 &5	FY16		(4,863)	(677)	(14,117)				
7	Hydrant Markers	FY17				(7,500)				
8	Repaint Ext. 500K Gal. Tank	FY21								(350,000)
9	Well 14 (Westerly/Jamison)	Open		(13,703)	(50,321)	(55,976)				
10	Well 15 (Cattail/Jamison)	Open								
<b>Total Expenditures</b>				<b>(\$60,082)</b>	<b>(\$79,157)</b>	<b>(\$828,850)</b>	<b>(\$20,000)</b>	<b>(\$20,000)</b>	<b>(\$3,000)</b>	<b>(\$350,000)</b>
<b>3130</b>	<b>Account Balance by Year</b>			<b>\$585,030</b>	<b>\$830,178</b>	<b>\$70,328</b>	<b>\$111,328</b>	<b>\$162,328</b>	<b>\$260,328</b>	<b>\$1,328</b>

**Notes**

**Shading key in Table: FY 15 Completed/Closed Projects Budgeting, Planned Expenditures for this Budget Year**

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

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

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

# THE TOWN OF POOLESVILLE

FY 2016 Close-Out

## WATER & WASTEWATER FUND - CAPITAL PROJECTS

Adopted 8/15/2016

Printed: 16-Aug-16

Acct No.	Item or Description	Year To Do	Est. Project Cost	Prior Bal. + FY 15 Act.	FY 16 Close-Out	FY 17 Bgt. Budget	----- Forward Planning Cycle -----			
							FY 18	FY 19	FY 20	FY 21
<b>Project Funding</b>										
3150	<b>Wastewater Systems</b>									
	Carry-over funds: Completed Projects			66	12,086					
	Carry-Over Funds allocated to projects				(11,915)					
1	Pump Station Level Controllers	FY16	33,000		33,000					
2	Replacement WWTP Mixers	FY16	24,000		(12,086)					
3	Sludge Pumps	FY16	33,260		12,000					
4	Alum Feed	FY17	40,000		11,915					
5	New Decant Pump	FY17			20,000					
6	Hunter's Run Pump Station	FY18	40,000		8,000					
7	WWTP Monitoring System	FY18	85,000			20,000				
	<b>Use of Unrestricted Funds</b>					25,000				
8	Rebuild Main WWTP Pumps	FY19	51,000					20,000	20,000	20,000
9	U.V. System Rebuild	FY19	55,000	17,000	10,000	10,000	12,000	6,000		
10	Refurbish WWTP Filters	FY19	60,000			20,000	20,000	20,000		
11	Sewer Jet	FY20	30,000	5,000	5,000	5,000	5,000	5,000	5,000	
12	Paint WWTP	FY21	80,000					20,000	20,000	20,000
	<b>Total Funding Allocations</b>		<b>\$531,260</b>	<b>\$22,066</b>	<b>\$104,260</b>	<b>\$182,000</b>	<b>\$87,000</b>	<b>\$71,000</b>	<b>\$45,000</b>	<b>\$40,000</b>
<b>Project Expenditures</b>										
3150	<b>Wastewater Systems</b>			-						
1	Pump Station Level Controllers	FY16			(20,914)					
2	Replacement WWTP Mixers	FY16			(23,914)	(12,000)				
3	Sludge Pump	FY16			(16,858)	(19,402)				
4	Alum Feed	FY17				(40,000)				
5	New Decant Pump	FY17				(28,000)				
6	Hunter's Run Pump Station	FY18					(40,000)			
7	WWTP Monitoring System	FY18					(85,000)			
8	Rebuild Main WWTP Pumps	FY16						(20,000)	(20,000)	(20,000)
9	U.V. System Rebuild	FY19						(50,000)		
10	Refurbish WWTP Filters	FY19						(60,000)		
11	Sewer Jet	FY20							(30,000)	
12	Paint WWTP	FY21								(80,000)
	<b>Total Expenditures</b>			<b>\$0</b>	<b>(\$61,685)</b>	<b>(\$99,402)</b>	<b>(\$125,000)</b>	<b>(\$130,000)</b>	<b>(\$50,000)</b>	<b>(\$100,000)</b>
3150	<b>Account Balance by Year</b>			<b>\$22,066</b>	<b>\$64,641</b>	<b>\$147,239</b>	<b>\$109,239</b>	<b>\$50,239</b>	<b>\$45,239</b>	<b>(\$14,761)</b>

**Notes**

**Shading key in Table: FY 15 Completed/Closed Projects Budgeting, Planned Expenditures for this Budget Year**

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

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

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

# THE TOWN OF POOLESVILLE

FY 2016 Close-Out

## WATER & WASTEWATER FUND - CAPITAL PROJECTS

Adopted 8/15/2016

Printed: 16-Aug-16

Acct No.	Item or Description	Year To Do	Est. Project Cost	Prior Bal. + FY 15 Act.	FY 16 Close-Out	FY 17 Bgt. Budget	----- Forward Planning Cycle -----			
							FY 18	FY 19	FY 20	FY 21
<b>Project Funding</b>										
3167	Small Water & Wastewater Equip.			25	3,627					
Carry-over funds: Completed Projects										
Carry-Over Funds allocated to projects										
1	<b>Future W&amp;S Equipment Needs</b>	Open		22,800	10,000	20,000	20,000	20,000	20,000	20,000
a	Portable Generator	FY15	2,000							
b	16" Cutoff Saw	FY15	1,500							
c	Leak Detector	FY15	4,500							
d	Pipe Locator	FY15	3,500							
e	Push Sewer Camera	FY15	6,000							
f	Hydrant	FY15	2,600							
g	CL2 Scales	FY16	13,000							
h	Polymer Mixer	FY16	3,000							
i	WWTP Air Dryer	FY16	3,500							
j	WWTP Stairs	FY16	6,000							
k	Refrigerated Sampler	FY16	6,000							
l	Water Analyzing Equipment	FY16	1,500							
m	Metal Detector	FY17	800							
n	Cordless Impact	FY17	500							
o	Submersible Pump	FY17	700							
2	Water Meter Replacement	Annl.	105,000	12,208	15,000	15,000	15,000	15,000	15,000	15,000
3	Well #2 Monitoring units	FY15		6,500	(3,627)	[Excess Funds Transferred to Carry-Over Funds]				
4	WWTP Lab Equipment	FY16			7,000					
5	Water Communication System	FY16	75,000	52,500	22,500					
<b>Budget Amendment 3/21/2016</b>					<b>81,000</b>					
<b>Total Funding Allocations</b>			<b>\$235,100</b>	<b>\$94,033</b>	<b>\$135,500</b>	<b>\$35,000</b>	<b>\$35,000</b>	<b>\$35,000</b>	<b>\$35,000</b>	<b>\$35,000</b>
<b>Project Expenditures</b>										
3167	Other Water & Wastewater Equip.			<b>FY 15 Act.</b>						
1	<b>Future W&amp;S Equipment Needs</b>									
a	Portable Generator	FT15		(2,128)						
b	16" Cutoff Saw	FY15		(1,523)						
c	Leak Detector	FY15		(2,255)						
d	Pipe Locator	FY15		(2,238)						
e	Push Sewer Camera	FY15		(6,000)						
f	Hydrant	FY15		(2,636)						
g	CL2 Scales	FY16			(10,412)					
h	Polymer Mixer	FY16				(3,000)				
i	WWTP Air Dryer	FY16			(3,318)					
j	WWTP Stairs	FY16			(5,795)					
k	Refrigerated Sampler	FY16			(6,082)					
l	Water Analyzing Equipment	FY 16			(1,628)					
m	Metal Detector	FY17				(800)				
n	Cordless Impact	FY17				(500)				
o	Submersible Pump	FY17				(700)				
2	Water Meter Replacement	Annl.		(6,924)	(11,877)					
3	Well #2 Monitoring units	FY15		(2,873)						
4	WWTP Lab Equipment	FY16			(5,150)	(1,850)				
5	Water Communication System	FY16			(16,387)	(139,613)				
<b>Total Expenditures</b>				<b>(\$26,577)</b>	<b>(\$60,650)</b>	<b>(\$146,463)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>3167</b>	<b>Account Balance by Year</b>			<b>\$67,456</b>	<b>\$142,306</b>	<b>\$30,843</b>	<b>\$65,843</b>	<b>\$100,843</b>	<b>\$135,843</b>	<b>\$170,843</b>

**Notes**

**Shading key in Table: FY 15 Completed/Closed Projects**      **Budgeting, Planned Expenditures for this Budget Year**

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

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

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

1a Replacement equipment water main repair.

1b Replacement equipment water main repairs.

1c Replacement equipment for identifying leaks

1d Replacement equipment for locating underground lines

1e Replacement equipment sewer system.

1f Replacement Hydrant

1g Replacement equipment for chlorine tanks.

1h Replacement mixer for sludge processing

1i Replacement unit for air system

1j Replacement for access to the WWTP basins

1k Replacement equipment for required WWTP automatic sampling

1l Replacement equipment

1m Replacement equipment for locating water valves

1n New tool for use in field

1o Replacement pump for water main breaks

2 This line item provides for water meters for replacements and new installations

3 Replacement for monitoring chlorine and turbidity required by MDE

4 Replace and upgrade process control testing equipment

5 Replace outdated communications for entire water system.

# THE TOWN OF POOLSVILLE

FY 2016 Close-Out

## WATER & WASTEWATER FUND - CAPITAL PROJECTS

Adopted 8/15/2016

Printed: 16-Aug-16

Acct No.	Item or Description	Year To Do	Est. Project Cost	Prior Bal. + FY 15 Act.	FY 16 Close-Out	FY 17 Bgt. Budget	Forward Planning Cycle			
							FY 18	FY 19	FY 20	FY 21
<b>Project Funding</b>										
3169	Inflow & Infiltration									
Carry-over funds: Completed Projects										
Carry-Over Funds allocated to projects										
1	On-going I & I Reduction Pgm.	Annl.	Open		20,000	50,000	50,000	100,000	80,000	100,000
Budget Amendment 2/16/16										
Use of Unrestricted Funds										
2	Fisher Avenue	FY15		63,481	313,429	175,000				
3	Westerly Inflow & Infiltration	FY15		67,828						
	Westerly I&I Loan	FY15		1,059,005						
<b>Total Funding Allocations</b>			\$0	\$1,190,313	\$333,429	\$225,000	\$50,000	\$100,000	\$80,000	\$100,000
<b>Project Expenditures</b>										
3169	Inflow & Infiltration			<b>FY 15 Act.</b>						
1	On-going I & I Reduction Pgm.	Annl.			(15,201)					
	Monitoring & Main Insp.				(9,975)					
2	Fisher Avenue	FY15		(63,481)						
3	Westerly Inflow & Infiltration	FY15		(1,126,832)						
<b>Total Expenditures</b>				(\$1,190,313)	(\$25,176)	\$0	\$0	\$0	\$0	\$0
3169	<b>Account Balance by Year</b>			<b>\$0</b>	<b>\$308,253</b>	<b>\$533,253</b>	<b>\$583,253</b>	<b>\$683,253</b>	<b>\$763,253</b>	<b>\$863,253</b>

**Notes**

**Shading key in Table: FY 15 Completed/Closed Projects** Budgeting, Planned Expenditures for this Budget Year  
 The indicated funding balances for closed/completed projects are transferred to the Carry-Over Funds in the year following closure  
**3169 Funding and expenditures for the on-going inflow and infiltration reduction program.**

I&I is a funding priority. Three major areas of concern include lateral connections Elgin Rd (109), Lateral connections Fisher Ave, 6 in lateral lining Wesmond area. These areas are the oldest in Town and in some cases, require dig and replace.

Acct No.	Item or Description	Year To Do	Est. Project Cost	Prior Bal. + FY 15 Act.	FY 16 Close-Out	FY 17 Bgt. Budget	Forward Planning Cycle			
							FY 18	FY 19	FY 20	FY 21
<b>Project Funding</b>										
3170	Gen'l. Infrastructure Programs			92						
Carry-over funds: Completed Projects										
Carry-Over Funds allocated to projects										
1	Emergency Repair/Replace	open		35,000	40,000	10,000	20,000	50,000	50,000	50,000
<b>Total Funding Allocations</b>			\$0	\$35,092	\$40,000	\$10,000	\$20,000	\$50,000	\$50,000	\$50,000
<b>Project Expenditures</b>										
3170	Gen'l. Infrastructure Programs			<b>FY 15 Act.</b>						
1	Sewer System			(22,096)	(12,143)					
2	Water System			(11,925)	(20,167)					
<b>Total Expenditures</b>				(\$34,021)	(\$32,310)	\$0	\$0	\$0	\$0	\$0
3170	<b>Account Balance by Year</b>			<b>\$1,071</b>	<b>\$8,761</b>	<b>\$18,761</b>	<b>\$38,761</b>	<b>\$88,761</b>	<b>\$138,761</b>	<b>\$188,761</b>

**Notes**

**Shading key in Table: FY 15 Completed/Closed Projects** Budgeting, Planned Expenditures for this Budget Year  
 The indicated funding balances for closed/completed projects are transferred to the Carry-Over Funds in the year following closure  
**3170 General Infrastructure Programs, which do not "fit" into other Water & Wastewater Accounts, are tracked in this Account.**

This program will provide funding for large unanticipated infrastructure repairs and total water line section replacements in the future