

The Commissioners of Poolesville

FY 09 Budget

Adopted: April 7, 20

The Commissioners of Poolesville

FY 09 Budget

TABLE OF CONTENTS

Adopted April 7, 2008

Printed: 16-Oct-14

<p style="text-align: center;"><u>WHAT'S INSIDE</u></p> <p>The Summaries Section presents Overall Summaries, Revenue Balances on hand, Revenue Receipts and Expenses Summaries.</p> <p>In addition, this section includes some summary curves of the status of the Town, a review of the receipt and allocation of the Impact Fees received by the Town for each new home built, and a summary of Poolesville's Outstanding Debt.</p> <p style="text-align: center;">[Poolesville's Fiscal Year starts on 1-July and ends on the next 30-June.]</p>	<p>INTRODUCTION: Budget Overview and Goals and Notes on Operating and Capital Accounts</p> <p>Page</p> <p>1 Poolesville's Overall Financial Forecast</p> <p>2 Restricted Funds and Cash Summaries</p> <p>3 Receipt and Allocation of Impact Fees</p> <p>4 Overview: Budgets and Taxes</p> <p>5 Overview: Town Population & Public Infrastructure</p> <p>6 Schedule of Outstanding Debt Service</p>																		
<p>This section of the Budget presents the General Fund including revenue, operating expenses and a capital projects section.</p> <p>Operations data is organized into four columns for presentation:</p> <table style="width: 100%; border: none;"> <tr> <td style="width: 20%;">FY 07 Actual</td> <td>Close-Out Figures for the immediate Past Fiscal Year</td> </tr> <tr> <td>FY 08 Budget</td> <td>Adopted Budget for the Current Fiscal Year</td> </tr> <tr> <td>FY 08 Projection</td> <td>Financial status of the Current Fiscal Year</td> </tr> <tr> <td>FY 09 Budget</td> <td>The Town's Budget for our Next Fiscal Year.</td> </tr> </table> <p>The Capital Projects section of the Budget includes forward planning for a five-year cycle, starting with the next budget year:</p> <table style="width: 100%; border: none;"> <tr> <td style="width: 20%;">FY 09 Budget</td> <td>Immediate planning for projects to be implemented</td> </tr> <tr> <td>FY 10</td> <td>Forward planning for the future.</td> </tr> <tr> <td>FY 11</td> <td></td> </tr> <tr> <td>FY 12</td> <td></td> </tr> <tr> <td>FY 13</td> <td></td> </tr> </table> <p>A brief summary of the items included in each account is presented on each page.</p>	FY 07 Actual	Close-Out Figures for the immediate Past Fiscal Year	FY 08 Budget	Adopted Budget for the Current Fiscal Year	FY 08 Projection	Financial status of the Current Fiscal Year	FY 09 Budget	The Town's Budget for our Next Fiscal Year.	FY 09 Budget	Immediate planning for projects to be implemented	FY 10	Forward planning for the future.	FY 11		FY 12		FY 13		<p>7-23 <u>General Fund</u></p> <p>7 Overall Summary</p> <p>8 Revenue Summary</p> <p>9 Expense Summary</p> <p><u>Operations</u></p> <p>10 500 Town Administration</p> <p>11 600 Elections</p> <p>11 700 Staff Salaries and Benefits</p> <p>12 800 Law</p> <p>12 900 Municipal Buildings</p> <p>13 1000 Streets, Sidewalks, and Storm Drains</p> <p>14 1100 Parks & Recreation</p> <p>14 1200 Engineering</p> <p>14 1300 Planning and Zoning</p> <p>15 1400 Public Safety</p> <p>15 1500 Municipal Services</p> <p>15 1600 Grant to Water and Wastewater Fund</p> <p>15 1700 Debt Service</p> <p><u>Capital Projects</u></p> <p>16 Summary Page</p> <p>17 2005 Office Equipment</p> <p>17 2010 Municipal Buildings and Equipment</p> <p>18 2015 Parks and Streets Equipment</p> <p>19 2020 Vehicles</p> <p>20 2025 Major Town Projects</p> <p>21 2030 Public Facility</p> <p>22 2035 Parks and Recreation</p> <p>23 2040 Major Street Repair Projects</p>
FY 07 Actual	Close-Out Figures for the immediate Past Fiscal Year																		
FY 08 Budget	Adopted Budget for the Current Fiscal Year																		
FY 08 Projection	Financial status of the Current Fiscal Year																		
FY 09 Budget	The Town's Budget for our Next Fiscal Year.																		
FY 09 Budget	Immediate planning for projects to be implemented																		
FY 10	Forward planning for the future.																		
FY 11																			
FY 12																			
FY 13																			
<p>This section of the Budget presents the Water and Wastewater Fund including revenue, operating expenses and a capital projects section.</p> <p>Operations data is organized into four columns for presentation:</p> <table style="width: 100%; border: none;"> <tr> <td style="width: 20%;">FY 07 Actual</td> <td>Close-Out Figures for the immediate Past Fiscal Year</td> </tr> <tr> <td>FY 08 Budget</td> <td>Adopted Budget for the Current Fiscal Year</td> </tr> <tr> <td>FY 08 Projection</td> <td>Financial status of the Current Fiscal Year</td> </tr> <tr> <td>FY 09 Budget</td> <td>The Town's Budget for our Next Fiscal Year.</td> </tr> </table> <p>The Capital Projects section of the Budget includes forward planning for a five-year cycle, starting with the next budget year:</p> <p>A brief summary of the items included in each account is presented on each page.</p>	FY 07 Actual	Close-Out Figures for the immediate Past Fiscal Year	FY 08 Budget	Adopted Budget for the Current Fiscal Year	FY 08 Projection	Financial status of the Current Fiscal Year	FY 09 Budget	The Town's Budget for our Next Fiscal Year.	<p>24-33 <u>Water and Wastewater Fund</u></p> <p>24 Overall Summary</p> <p>25 Revenue Summary</p> <p>26 Expense Summary</p> <p><u>Operations</u></p> <p>27 700 Wastewater Operations</p> <p>27 750 Wastewater Administration</p> <p>28 800 Water Operations</p> <p>28 850 Water Administration</p> <p><u>Capital Projects</u></p> <p>29 Summary Page</p> <p>30 3130 Water Collection and Distribution</p> <p>31 3150 Wastewater Systems</p> <p>32 3167 Other Water/Wastewater Equipment</p> <p>33 3169 Inflow and Infiltration</p> <p>33 3170 General Infrastructure Programs</p>										
FY 07 Actual	Close-Out Figures for the immediate Past Fiscal Year																		
FY 08 Budget	Adopted Budget for the Current Fiscal Year																		
FY 08 Projection	Financial status of the Current Fiscal Year																		
FY 09 Budget	The Town's Budget for our Next Fiscal Year.																		
<p>The final pages of the Budget include basic background information on the Town of Poolesville, its salary structure for Town employees, and a current organization chart outlining the relationship of the various branches of our municipal government.</p>	<p>34 Town Statistics</p> <p>35 Poolesville Employee Salary Structure</p> <p>36 Municipal Organization Chart</p> <p>37 Estimates of Future Budget Changes</p>																		

The Commissioners of Pooleville

FY 09 Budget

INTRODUCTION - BUDGET OVERVIEW and GOALS

Adopted April 7, 2008

Printed: 16-Oct-14

What's New This Year –

1. This year's Budget is based on \$0.16 per \$100 of assessment. This will result in a decrease in the FY08 \$0.18 tax rate.
2. The Unrestricted Funds balance, which is targeted, at a minimum equivalent to 4 months worth of General and Water/Wastewater operating and maintenance cost is more than adequate.
3. Salary increases this year are shown as a 4.1% raise, equivalent to the cost of living and a projects coordinator part-time position has been expanded to 30 hours per week.
4. In the General Fund CIP Accounts several new projects/equipment have been identified for FY09;
 - #2005- Equipment for New Town Hall and digitizing of records
 - #2010- Initiate funding for a future amphitheater/comfort station at Whalen Commons
 - #2015- Giant leaf vac and additional holiday lights
 - #2020- Tractor w/mower boom and a 72" mower
 - #2025- Purchase streetlights from Allegheny Power and replace streetlights Wootton Avenue (Wesmond)
 - #2035- Upgrade electrical at Whalen and Hunter's run trail construction
5. In the Water and Wastewater CIP Accounts several new projects/equipment have been identified for FY08;
 - #3150- Major repairs to emergency generator
 - #3167- Misc equipment
 - #3170- Construction of water & sewer line extensions to eliminate private wells and septs within the municipal boundaries.

The above listed projects have funding and detailed information on each is located on each appropriate page. Allocation of excess carry-over funds in each account has been utilized so that there is not an excess amount retained.

Budget Outlook

The General Fund is balanced and projected to close-out with a positive balance and a more than adequate Reserve Fund.

Page 2 of the Budget shows cash summaries. The cash balance at the FY09 year-end is projected at \$2,023,230, of which nearly, \$1.M is accumulated for capital expenditures and the remaining balance of \$1.1M is held as an unrestricted reserve.

These cash balances do not include the \$600K restricted for the alpha program found on page 30, or the \$1M proffer from Winchester Homes.

The Commissioners of Pooleville

FY 09 Budget

BUDGET REVIEW - Operating Accounts

Adopted April 7, 2008

Printed: 16-Oct-14

General Fund Operations –

The FY09 General Fund Operations Accounts detail specific costs associated with the management of Town affairs and maintenance of all aspects of Town properties and services on a daily basis.

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

Current Town Operations	\$1,449,775
Debt Service on Previous Capital Projects	\$242,742
Grant to balance Water and Wastewater Operations	\$129,000

1. Current Town Operations include all of the following:

- Salaries and benefits for the permanent Town staff of 14 full-time employees and 2 part-time.
- Administrative operations of Town Hall.
- Professional support, such as engineering, legal, accounting/auditing, planning and zoning, inspections, and code enforcement.
- Twelve month maintenance of Town streets and parks, including snow removal and sanding, sidewalk shoveling of common sidewalks, mowing, ball field upkeep, and all such effort required to keep Pooleville a pleasant and attractive place to live.
- Trash collection, twice weekly, to all Town residents.
- Support of community outreach programs, such as the annual fireworks display, Pooleville Day, Post-Prom party, etc.
- Support of Community Economic Development activities, such as the holiday lighting ceremony, movies in the park, and web development.

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

- In FY92, a loan was made to upgrade the wastewater treatment plant (to be paid off in FY 12).
- In FY04, a loan was made to complete the required BNR upgrades to the plant, as well as expand the plant to handle major I & I events and provide capacity for about four hundred new homes (to be paid off in FY24).
- In FY07 a loan was made to complete the Wesmond I & I relining program (to be off paid in FY27).

Water and Wastewater Operating Fund

The Commissioners have expended a great deal of effort to streamline both the water and wastewater operations and the handling of the Fund's budget in order to control operating expenses as much as possible. In general, this effort has been successful, but inflationary pressures and increasingly stringent requirements add to the problem of continuing deficits in the water and wastewater operating account.

Over the past few years, electricity to operate the wastewater plant, water pumps (in the wells) and the new features of the upgraded plant has increased significantly. In conjunction, there are the inflationary pressures on just about everything else, from salaries to telephone costs to chemicals to general maintenance. The bottom line is that quality water and wastewater service has a basic cost component, which cannot be easily reduced any further.

The good news is that the success of the Wesmond relining project are being realized through lower flows during rain events, which in turn lowers the amount of energy and chemicals needed to operate the WWTP.

The Commissioners of Pooleville

FY 09 Budget

BUDGET REVIEW - Capital Projects and Spending

Adopted April 7, 2008

Printed: 16-Oct-14

General Capital Projects –

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

General Fund Capital Projects are divided into nine accounts, with the following FY09 funding allocations:

2005	Office Equipment	\$45,000
2010	Municipal Buildings and Equipment	\$51,000
2015	Parks and Streets Equipment	\$36,735
2020	Vehicles	\$82,000
2025	Major Town Projects	\$175,000
2030	Public Facility (Town Hall and Community Center)	\$0
2035	Parks and Recreation	\$70,000
2040	Major Street Repair Projects	\$267,000

Highlights of the General Capital Projects Funding Plan include:

1. The 2005 account includes (for details, see page 17):
 - Funding for equipment to digitize Town records.
2. The 2010 account includes (for details, see page 17):
 - Funding for the replacement of the Whalen Commons' gazebo with an amphitheater/comfort station.
3. The 2025 account includes (for details, see page 20):
 - Purchase of streetlights from Allegheny Power. Currently the Town pays \$170,000 per year for the electricity and maintenance of about 600 streetlights and 65 overheads. This breaks down to about \$21.00 per light per month. If the Town owns and maintains the lights, it will cost about \$5.00 to \$6.00 per light per month saving us over \$100,000 per year, including estimated maintenance costs. At an estimated initial cost of \$425,000 it will take 4 years to realize the pay back and savings.
4. The 2030 account includes the Town Hall project (for details, see page 21):
 - Fyffe Road also programmed for this fiscal year @ \$100,000, will provide access to the new Town Hall, but will also expand the Whalen Commons parking facilities. The Fyffe Road line item was in projected in the budget long before the actual Town Hall site was chosen
5. The 2035 account includes (for details, see page 28):
 - Funding for an electrical upgrade at Whalen Commons.
 - Plans to expend Hunter Run Trail impact fees on a portion of the trail from Bodmer Avenue past the "beaver pond" to Halmos Park (Hoskinson Entrance).

Water and Wastewater Capital Projects

All Water and Wastewater Capital Projects are funded by revenue from the General Fund, and is independent of any deficits in the operating budget discussed previously. Water and Wastewater Projects are divided into five accounts, with the following FY09 funding allocations:

3130	Water Collection and Distribution	\$40,000
3150	Wastewater Systems	\$50,000
3167	Other Water and Wastewater Equipment	\$25,000
3169	Inflow and Infiltration ("I & I")	0
3170	General Infrastructure Programs	\$15,000

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

1. The 3130 account includes (for details, see page 30):
 - Maintaining \$600,000 for potential alpha emitter treatment until State testing is complete.
2. The 3150 account includes (for details, see page 31):
 - Funding for the rebuilding of main sewage pumps.
3. The 3170 account includes (for details, see page 33):
 - Funding for extending water and sewer lines to properties with private wells and septic within the municipal limits. This program is part of the Wellhead Protection Plan, which provides for a safe drinking water supply.

The Commissioners of Poolesville

FY 09 Budget

FINANCIAL FORECAST: FY 09 THROUGH FY 13

Adopted April 7, 2008

Printed: 16-Oct-14

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

Item	FY 07 Actual	FY 08 Budget	FY 08 Projection	FY 09 Budget
Revenue	2,762,768	2,583,558	3,108,328	2,689,032
Funding: General Projects	(545,500)	(530,500)	(935,500)	(726,735)
Funding: Water / Wastewater Projects	(190,000)	(270,000)	(240,000)	(130,000)
Sub-Total: Capital Projects	(735,500)	(800,500)	(1,175,500)	(856,735)
Operating Expenses	(1,677,442)	(1,726,766)	(1,862,699)	(1,821,517)
Total Annual Expenditures	(2,412,942)	(2,527,266)	(3,038,199)	(2,678,252)
Annual Balance	<u>\$349,826</u> 12.7%	<u>\$56,292</u> 2.2%	<u>\$70,129</u> 2.3%	<u>\$10,779</u> 0.4%

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 09 Budget and the Current Five-Year Plan for Funding Capital Projects

Item	FY 10	FY 11	FY 12	FY 13
Revenue	2,759,708	2,874,238	2,993,444	3,117,560
Funding: General Projects	(502,000)	(482,000)	(482,000)	(512,000)
Funding: Water / Wastewater Projects	(265,000)	(306,000)	(345,000)	(415,000)
Sub-Total: Capital Projects	(767,000)	(788,000)	(827,000)	(927,000)
Operating Expenses	(1,965,658)	(2,002,355)	(2,115,710)	(2,108,624)
Total Annual Expenditures	(2,732,658)	(2,790,355)	(2,942,710)	(3,035,624)
Projected Balances	<u>\$27,050</u> 1.0%	<u>\$83,883</u> 2.9%	<u>\$50,733</u> 1.7%	<u>\$81,936</u> 2.6%

Part 2[a] - Recap of Current Financial Reserves

Item	FY 07 Actual	FY 08 Budget	FY 08 Projection	FY 09 Budget
Unspent Funds: General Projects	1,604,224	231,977	353,286	243,237
Unspent Funds: W & WW Projects	1,433,569	532,426	471,858	636,474
Sub-Total: Unspent Capital Funding	3,037,793	764,403	825,144	879,711
Unrestricted Reserve (Genl Fund)	1,351,723	1,094,403	1,131,852	1,142,631
Balance (Water / Wastewater Fund)	1,439	1,127	858	888
Restricted Funds	61,567	5,567	0	0
Total Financial Reserves On-Hand	<u>\$4,452,522</u>	<u>\$1,865,500</u>	<u>\$1,957,853</u>	<u>\$2,023,230</u>

Part 2[b] - Projections for Future Financial Reserves

Item	FY 10	FY 11	FY 12	FY 13
Unspent Funds: General Projects	806,202	343,202	605,202	522,202
Unspent Funds: W & WW Projects	711,919	292,919	592,919	962,919
Sub-Total: Unspent Capital Funding	1,518,121	636,121	1,198,121	1,485,121
Unrestricted Reserve (Genl Fund)	1,169,681	1,253,564	1,304,297	1,386,232
Balance (Water / Wastewater Fund)	918	948	978	1,008
Restricted Funds	0	0	0	0
Total Financial Reserves On-Hand	<u>\$2,688,719</u>	<u>\$1,890,632</u>	<u>\$2,503,395</u>	<u>\$2,872,361</u>

Notes

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

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

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

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

The Commissioners of Poolesville

FY 09 Budget

RESTRICTED FUNDS and CASH SUMMARIES

Adopted April 7, 2008

Printed: 16-Oct-14

Ref. Page	Item or Description	Y/E 06/30/07 FY 07 Actual	Y/E 06/30/08 FY 08 Budget	Y/E 06/30/08 FY 08 Projection	Y/E 06/30/09 FY 09 Budget
RESTRICTED FUNDS					
Chesapeake Bay Restoration Fund ("Flush Tax")					
	Balance Forward	0	0	0	0
	Yearly Activity				
	Recd with Water Bills	50,000	50,000	50,000	50,000
	Admin Fee	(2,524)	(2,500)	(2,500)	(2,500)
	Paid to Maryland	(47,476)	(47,500)	(47,500)	(47,500)
	Sub-total: Yearly Activity	0	0	0	0
	Closing Balance: Year End	\$0	\$0	\$0	\$0
Petrucelli Storm Drain					
	Balance Forward	6,000	6,000	6,000	0
	Yearly Activity		(6,000)	(6,000)	0
	Sub-total: Yearly Activity	0	(6,000)	(6,000)	0
	Closing Balance: Year End	\$6,000	\$0	\$0	\$0
Reforestation Fees					
	Balance Forward	5,567	5,567	5,567	0
	Yearly Activity			(5,567)	
	[None]				
	Sub-total: Yearly Activity	0	0	(5,567)	0
	Closing Balance: Year End	\$5,567	\$5,567	\$0	\$0
Development Funds					
	Elgin Family Proffer	50,000			
	Balance Forward	0	50,000	50,000	
	Yearly Activity		(50,000)	(50,000)	
	Sub-total: Yearly Activity	0	0	0	0
	Closing Balance: Year End	\$50,000	\$0	\$0	\$0
Transfers From Restricted Funds					
	For General Capital Projects	\$0	(\$6,000)	(\$6,000)	\$0
	For W/WW Capital Projects	\$0	\$0	\$0	\$0
	Closing Balance - All Restricted Funds (Not Including Bay Restoration Funds)	\$61,567	\$5,567	\$0	\$0

SUMMARY OF CASH ASSETS AT YEAR END

General Fund					
7	Unrestricted Funds at Year End	1,351,723	1,094,403	1,131,852	1,142,631
7	Accumulated Unspent Funds for Capital Projects	1,604,224	231,977	353,286	243,237
	Total Funds on Hand	\$2,955,947	\$1,326,380	\$1,485,138	\$1,385,868
Water and Wastewater Fund					
24	Unrestricted Funds at Year End	1,439	1,127	858	888
24	Accumulated Unspent Funds for Capital Projects	1,433,569	532,426	471,858	636,474
	Total Funds on Hand	\$1,435,008	\$533,553	\$472,716	\$637,362
2	Restricted Funds	\$61,567	\$5,567	\$0	\$0
	TOTAL CASH ASSETS AT YEAR END	\$4,452,522	\$1,865,500	\$1,957,853	\$2,023,230

Notes

- [1] The upper part of this page presents activity in the various Restricted Funds maintained by the Town.
- [2] The lower part of the page is a summary of all cash on hand, in the General Fund (Unrestricted and allocated to Capital Projects), in the Water and Wastewater Fund (Unrestricted and allocated to Capital Projects), and in Restricted Funds.
- [3] Included in the Accumulated Funds for Capital Projects (both General and Water/Wastewater) are the accumulated unspent Impact Fees on hand. See page 3 for those amounts and details.
- [4] The Chesapeake Bay Restoration Fund is a mandated program instituted by the State of Maryland. By law, the Town is required to collect \$7.50 per quarter on each water and wastewater bill issued. These funds are collected by the Town and then paid directly to The State of Maryland Bay Restoration Fund, a State agency, less a 5% administrative fee. Although this is a mandated public program, the State has advised this is not a "Tax" and is therefore not an eligible deduction on individual income tax returns.
- [5] The Petrucelli Storm Drain funds were transferred to Account 2025, page 20.
- [6] The Reforestation Fees will be used in the Town Hall Landscaping.
- [7] The \$50,000 Elgin Family Proffer was applied to the I&I debt service, see page 6.

The Commissioners of Pooleville

FY 09 Budget

SCHEDULE of IMPACT FEES

Adopted April 7, 2008

Printed: 16-Oct-14

Acct No.	Item or Description	Pct.	FY 07 Actual	FY 08 Projection	FY 09 Budget	Forward Planning Cycle			
						FY 10	FY 11	FY 12	FY 13
	Number of New Homes (in Fiscal Year)		0	1	15	30	30	30	30
	Impact Fee per New Home		16,500	16,814	17,133	17,459	17,790	18,128	18,473
	Total Impact Fees: New Homes		0	16,814	256,995	523,770	533,700	543,840	554,190
	Other Impact Fees		0	0	0	0	0	0	0
	Total: All Impact Fees		\$0	\$16,814	\$256,995	\$523,770	\$533,700	\$543,840	\$554,190
4005	Recreation	14.0%		2,354	35,979	73,328	74,718	76,138	77,587
4015	Public Facilities	10.0%		1,681	25,700	52,377	53,370	54,384	55,419
4000	Total: General Fund Capital Projects	24.0%	\$0	\$4,035	\$61,679	\$125,705	\$128,088	\$130,522	\$133,006
1110	Water System	52.0%		8,743	133,637	272,360	277,524	282,797	288,179
1120	Wastewater System	24.0%		4,036	61,679	125,705	128,088	130,521	133,005
1100	Total: Water/Wastewater Capital Projects	76.0%	\$0	\$12,779	\$195,316	\$398,065	\$405,612	\$413,318	\$421,184

Notes

- [1] Impact Fees escalate at a rate of 1.9% 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 in the 2005 Master Plan.

Allocation and Expenditure of Impact Fees

General Projects		FY 07 Actual	FY 08 Projection	FY 09 Budget	Forward Planning Cycle			
					FY 10	FY 11	FY 12	FY 13
2030	New Town Facility							
	Carried forward from Prior Years	189,547						
	Allocation of Impact Fees							
	Actual / Projected Expenditures		(189,547)					
2035	Recreation Programs							
	a. Steven's Park Trail Extension & Paving							
	Carried forward from Prior Years							
	Allocation of Impact Fees							
	Actual / Projected Expenditures							
	a. Hunter's Run Trail (1.15 miles)							
	Carried forward from Prior Years	140,000		(140,000)				
	Allocation of Impact Fees							
	Actual / Projected Expenditures							
	b. Additional Trails							
	Carried forward from Prior Years	151,284		(151,284)				
	Allocation of Impact Fees							
	Actual / Projected Expenditures		(60,000)					
General Fund Impact Fee Totals		\$480,831	(\$249,547)	(\$291,284)	\$0	\$0	\$0	\$0
Water & Wastewater Projects		FY 07 Actual	FY 08 Projection	FY 09 Budget	Forward Planning Cycle			
					FY 10	FY 11	FY 12	FY 13
3130	Well Implementation							
	Carried forward from Prior Years							
	Allocation of Impact Fees							
	Actual / Projected Expenditures							
3150	Wastewater Treatment Plant Expansion							
	Carried forward from Prior Years							
	Allocation of Impact Fees							
	Actual / Projected Expenditures							
Water & Wastewater Fund Impact Fee Totals		\$0	\$0	\$0	\$0	\$0	\$0	\$0
Impact Fee Balances On Hand		FY 07 Actual	FY 08 Projection	FY 09 Budget	FY 10	FY 11	FY 12	FY 13
General Fund Impact Fees								
	On Hand at Start of Fiscal Year	480,831	291,284	235,319	236,998	362,703	490,791	621,313
	New Impact Fees Received	0	4,035	61,679	125,705	128,088	130,522	133,006
	Less Fees Expended (actual or Planned)	(189,547)	(60,000)	(60,000)	0	0	0	0
	Gen. Fund Impact Fee Balance at Year End	\$291,284	\$235,319	\$236,998	\$362,703	\$490,791	\$621,313	\$754,319
Water and Wastewater Fund Impact Fees								
	On Hand at Start of Fiscal Year	0	0	12,779	208,095	606,160	1,011,772	1,425,090
	New Impact Fees Received	0	12,779	195,316	398,065	405,612	413,318	421,184
	Less Fees Expended (actual or Planned)	0	0	0	0	0	0	0
	W & WW Impact Fee Balance at Year End	\$0	\$12,779	\$208,095	\$606,160	\$1,011,772	\$1,425,090	\$1,846,274

The Commissioners of Poolesville

FY 09 Budget

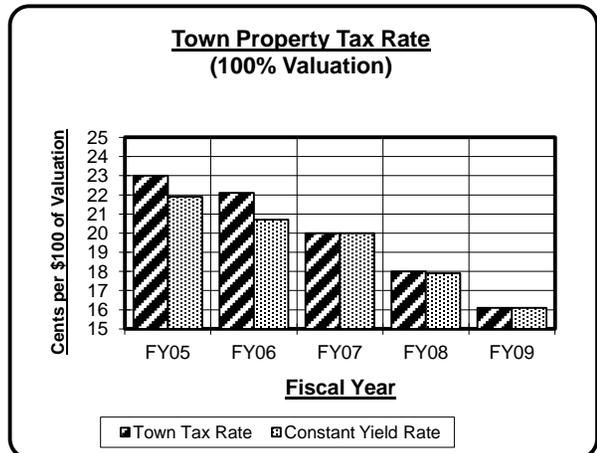
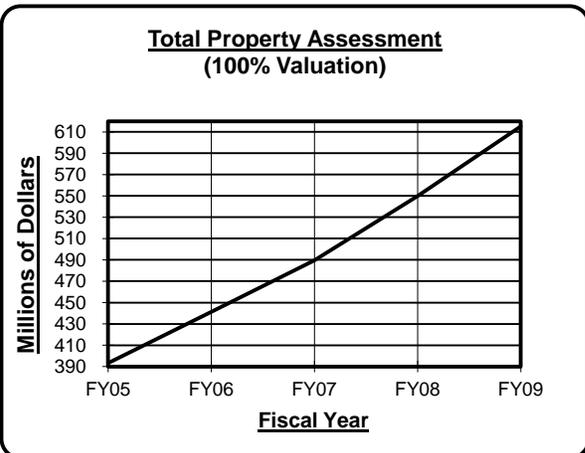
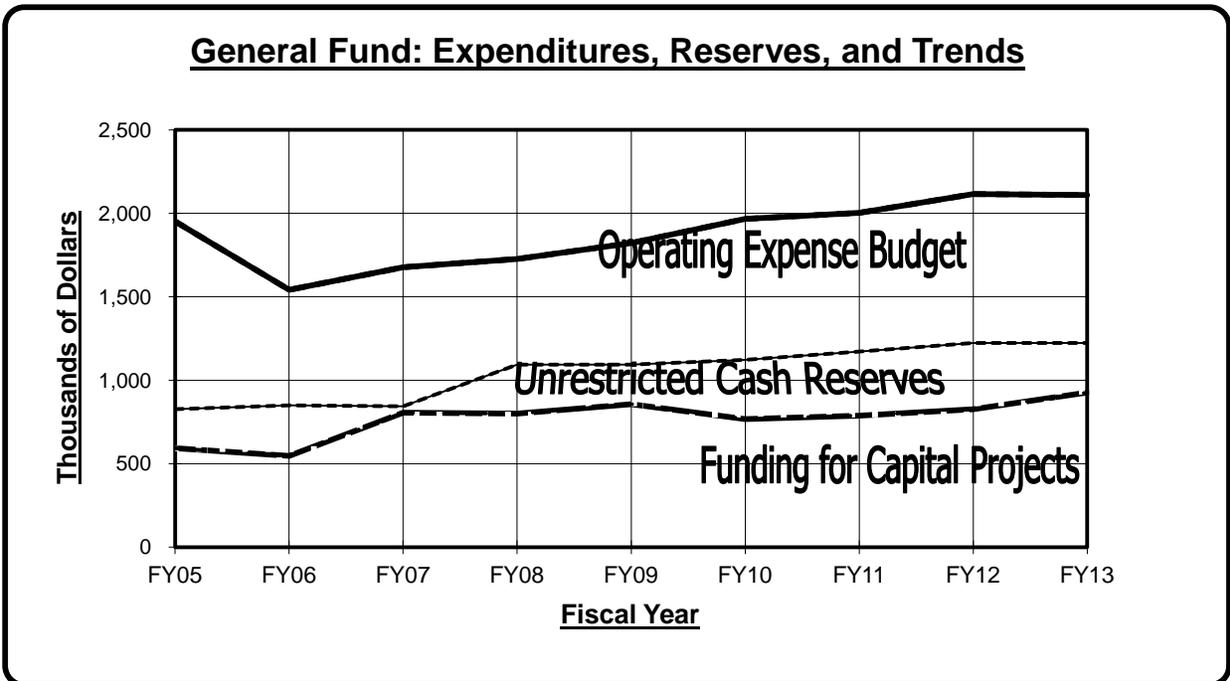
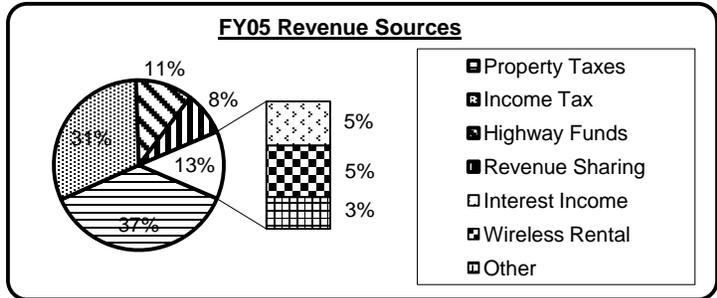
OVERVIEW - Budgets and Taxes

Adopted April 7, 2008

Printed: 16-Oct-14

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

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



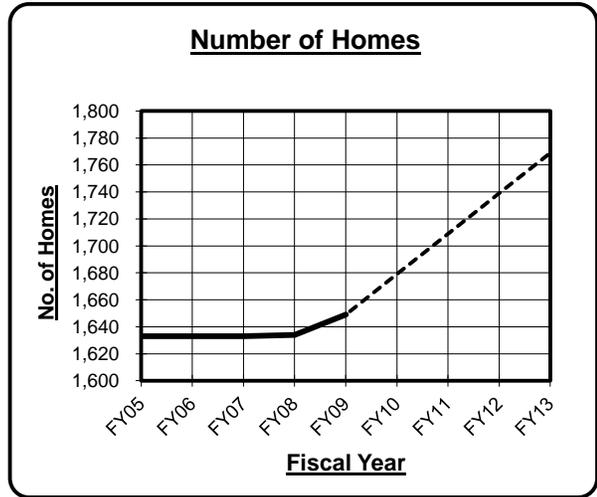
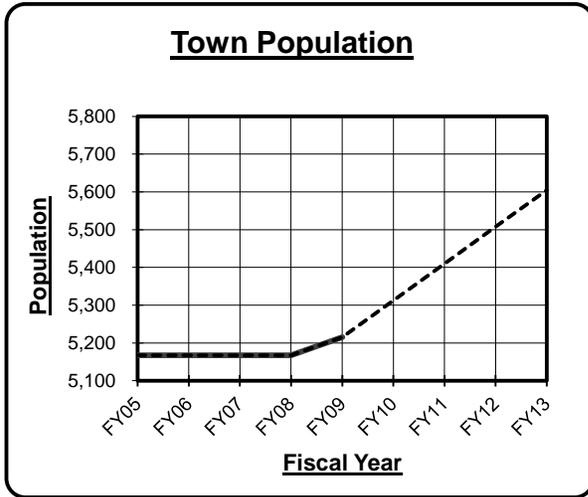
The Commissioners of Boolesville

FY 09 Budget

OVERVIEW - Town Population and Public Infrastructure

Adopted April 7, 2008

Printed: 16-Oct-14

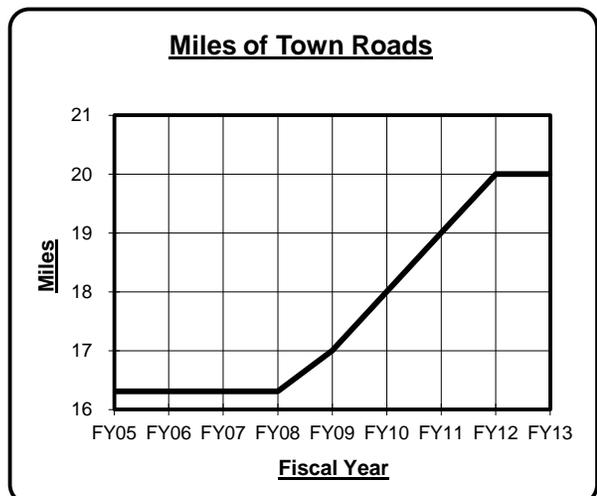
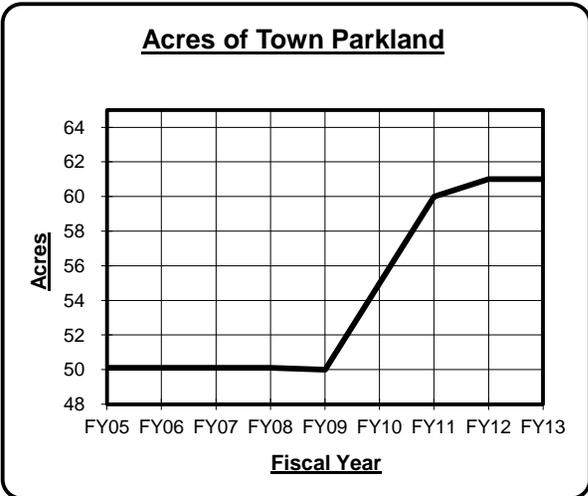
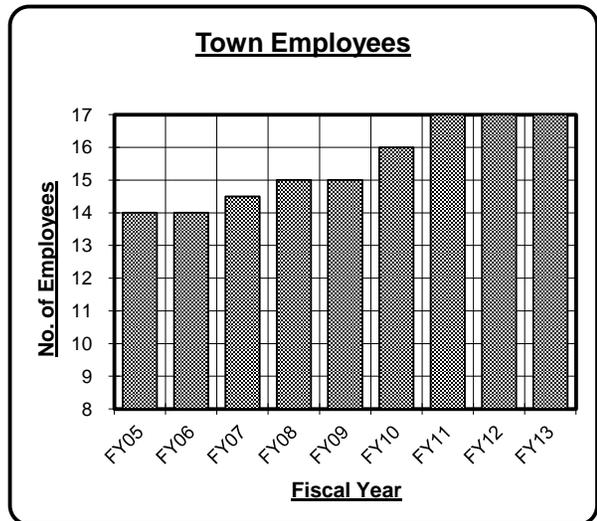


The population chart reflects an average growth of approximately 30 houses per year. As with the impact fee schedule in the Master Plan, this number does not depict a growth policy. It is simply an average of how the growth occurred during the last phase of development. The market shall dictate the growth rate.

In addition to the increase in the number of homes that will occur, over the next several years, the miles of Town streets used by our residents and maintained by Town staff will increase. Likewise, the acreage of Town parks and recreational areas will also increase. With the developer parkland dedication requirements, developed recreational areas will increase to over 60 acres as depicted on the chart below.

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

The FY08 Budget was based on \$0.18 Tax Rate, which was equivalent to the Constant Tax Yield. Similarly the FY09 Budget reflects a \$0.16 Constant Yield Tax Rate.



The Commissioners of Poolesville

FY 09 Budget

SCHEDULE of OUTSTANDING DEBT

Adopted April 7, 2008

Printed: 16-Oct-14

Item No.	Description	Pay-off Year & Interest Rate	Balance: Y/E 06/30/07	FY 07 Actual	FY 08 Projection	FY 09 Budget	----- Forward Planning Cycle -----			
							FY 10	FY 11	FY 12	FY 13
GENERAL PROJECTS DEBT SERVICE										
1	No Debts Outstanding									
Sub-total: General Projects			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
WATER & WASTEWATER PROJECTS DEBT SERVICE										
1	Add'l. Funds: Water Tower Original Loan for \$210,000 in 1976 for 40 years.	FY07 - 5.00% [FHA]	0	24,800						
2	WWTP Upgrade Original Loan for \$1,028,500 in 1992 for 40 years.	FY12 - 3.5% [Maryland]	291,259	68,241	81,602	82,262	82,951	83,671	83,422	
3	WWTP Exp & BNR Upgrade Original Loan for \$1,250,000 in 2004 for 20 years.	FY24 - 1.20% [Maryland]	1,068,632	79,032	76,879	76,879	76,879	76,879	76,879	76,879
4	Use of Restricted Funds Wesmond I&I Loan Original Loan for \$1,440,000 in 2007 for 20 years Use of Restricted Funds	FY27 - 1.0% [Maryland]	1,080,574	23,360	83,601	83,601	83,601	83,601	83,601	83,601
Sub-total: Water & Wastewater Projects										
				Paid From General Funds	\$195,433	\$242,082	\$242,742	\$243,431	\$244,151	\$243,902
				Paid From Restricted Funds	\$0	\$50,000	\$0	\$0	\$0	\$0
TOTAL: ALL DEBT SERVICE			\$2,440,465	\$195,433	\$292,082	\$242,742	\$243,431	\$244,151	\$243,902	\$160,480

Notes

- [1] There are no outstanding loans for General Fund Capital Projects, and two are being paid off for Water & Wastewater Fund Capital Projects.
- [2] Starting in FY01, payments were accelerated on the FHA Water Tower loan, allowing it to be paid in FY07, nine years ahead of schedule.
- [3] The WWTP Upgrade loan will be paid off in 2012.
- [4] The WWTP Expansion and Upgrade loan was based on the expansion portion of the construction.
- [5] The Wesmond I&I loan facilitated the completion the relining efforts in the Wesmond Subdivision.

The Commissioners of Boolesville

FY 09 Budget

GENERAL FUND SUMMARY

Adopted April 7, 2008

Printed: 16-Oct-14

Ref. Page	Item or Description	Y/E 06/30/07 FY 07 Actual	Y/E 06/30/08 FY 08 Budget	Y/E 06/30/08 FY 08 Projection	Y/E 06/30/09 FY 09 Budget
General Funds Operating Summary					
8	General Revenue Total	\$2,762,768	\$2,583,558	\$3,108,328	\$2,689,032
General Expenditures					
Funding for Capital Projects					
16	General Capital Projects	(545,500)	(530,500)	(935,500)	(726,735)
29	Water/Wastewater Cap Projs	(190,000)	(270,000)	(240,000)	(130,000)
	Sub-total: Capital Projects	(735,500)	(800,500)	(1,175,500)	(856,735)
9	Operating Expenses	(1,677,442)	(1,726,766)	(1,862,699)	(1,821,517)
	Total: General Expenditures	(\$2,412,942)	(\$2,527,266)	(\$3,038,199)	(\$2,678,252)
Net Operating Balance					
		\$349,826	\$56,292	\$70,129	\$10,779
Unrestricted Funds Carried Forward from Prior Year					
		1,701,897	1,038,111	1,351,723	1,131,852
8	Application of Excess Unrestricted Funds	0	0	0	0
	For General Capital Projects	(100,000)	0	(290,000)	0
	For W/WW Capital Projects	(600,000)	0	0	0
Closing Balance: Genl Funds [Unrestricted Reserve]					
		\$1,351,723	\$1,094,403	\$1,131,852	\$1,142,631
General Funds Capital Projects Summary					
Funding Balance Carried Forward from Prior Year					
		\$1,169,707	\$1,263,422	\$1,604,224	\$353,286
8	Funding from General Revenues	545,500	530,500	935,500	726,735
3	Funding from Impact Fees	0	0	4,035	0
	Prior Balance - Impact Fees	480,831			
2	Transfers from Restricted Funds	0	6,000	6,000	0
8	Funding from MD Grants, Others	370,000	0	200,000	50,000
Available for Capital Projects					
		\$2,566,038	\$1,799,922	\$2,749,759	\$1,130,021
16	Capital Projects Expenditures	(961,814)	(1,567,945)	(2,396,473)	(886,784)
Closing Balance: Capital Projects Funding					
		\$1,604,224	\$231,977	\$353,286	\$243,237

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 continue to set reserves at \$850,000.
- * The minimum Unrestricted Fund reserves are calculated using the operations and maintenance expenses of both the General and Water/Wastewater Funds for a four month period.
- * The lower section summarizes the activity in the General Funds Capital Projects Account, including funds carried forward, new funding from the Operating Account, and funding from other sources, all summarized in the total funds available for General Capital Projects. Actual or Planned Capital Spending is shown, ending in the Funding Balance for Capital Projects.

[2] The figures show that the General Fund is currently projecting a positive operating balance for the year FY08, as well as an adequate projected close-out balance for Unrestricted Funds at the end of the year.

[3] In FY09 and through the out year projections, a CIP funding stream of \$800,000 to \$850,000 is planned as part of the balanced budgets.

[4] In FY07 \$600,000 of unrestricted funds were transferred to account 3130 for a treatment system for Wells 7, 9 & 10.

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

[6] On 10/15/2007 the Commissioners amended the budget to transfer \$290,000 from Unrestricted Funds to Account 2030, Public Facilities.

Buildings and Municipal Facilities	Parks and Recreational Facilities
Maintenance Building	Stevens Park
Old Methodist Church, Thrift Shop	Campbell Park
Wastewater Treatment Plant	Wootton Hgts Park
Nine Well Houses	Brooks Park
Overflow Lagoon	Whalen Commons
	Old Methodist Cemetery
	Lori Gore Park
	W. Willard Practice Field
	Collier Circle Pond

[6] See page 24 for Town-owned vehicles.

The Commissioners of Poolsville

FY 09 Budget

GENERAL FUND REVENUE SUMMARY

Adopted April 7, 2008

Printed: 16-Oct-14

Acct No.	Account Name	Y/E 06/30/07 FY 07 Actual	Y/E 06/30/08 FY 08 Budget	Y/E 06/30/08 FY 08 Projection	Y/E 06/30/09 FY 09 Budget
General Revenue					
Part A - External Sources					
111	Property Taxes	987,379	989,632	992,917	992,917
112	P/P Property Unincorporated	2,484	3,600	3,600	3,600
113 & 114	P/P Public Utilities / Ordinary Corp.	49,055	48,000	48,000	48,000
311.4	Revenue Sharing	221,771	214,749	221,771	221,771
330.5	Property Tax Grant	1,445	722	722	722
360.1	Income Tax	862,324	750,000	853,700	836,626
156	Highway	281,241	308,411	292,774	291,752
222	Franchise / Traders License	27,951	30,000	25,200	25,200
121	Interest Income (120 & 465)	150,592	100,000	120,000	120,000
223	Building / Plumbing Permits	6,975	4,000	4,000	4,000
330.9	State of Maryland Grants	15,000	0	0	0
412	Zoning / Development Fees	9,530	1,000	406,775	1,000
414	Sale of Town Documents	1,685	200	625	200
462	Rental Income - Wireless Antennas	134,493	130,000	135,000	140,000
469	Miscellaneous Income	8,454	1,000	1,000	1,000
	Private Hook-Up Repayment	1,244	1,244	1,244	1,244
480	Recreation Program	1,145	1,000	1,000	1,000
	Sub-total: General Revenue (External Sources)	\$2,762,768	\$2,583,558	\$3,108,328	\$2,689,032
Part B - Internal Transfers					
	Application of Excess Unrestricted Funds	0	0	0	0
	For General Capital Projects	0	0	0	0
	For W/WW Capital Projects	100,000	0	290,000	0
		600,000	0	0	0
Sub-total: General Revenue		\$3,462,768	\$2,583,558	\$3,398,328	\$2,689,032
Impact Fee Revenue					
475.1	Recreation	0	0	2,354	0
475.2	Public Facilities	0	0	1,681	0
Sub-total: Impact Fee Revenue		\$0	\$0	\$4,035	\$0
Grants and Designated Funding					
A	MD Grant: Program Open Space	0	0	0	0
B	MD Grant: Parks & Playgrounds	0	0	50,000	0
C	Heritage Montgomery Streetscape	0	0	0	50,000
D	MD Grant: Constr. Of Town Hall	0	0	150,000	0
E	Sale of Bank Building	150,000	0	0	0
F	Internal Transfers	220,000	0	0	0
Sub-total: Grants and Designated Funding		\$370,000	\$0	\$200,000	\$50,000
Restricted Revenue					
	Transferred from "Development Funds" Reforestation Fees	0		5,567	
Sub-total: Restricted Revenue		\$0	\$0	\$5,567	\$0
Total: General Fund Revenue		\$3,832,768	\$2,583,558	\$3,607,930	\$2,739,032

Account Descriptions	
111	Property Taxes cover both commercial and residential properties; the latter at \$0.16 per \$100 of assessed valuation..
112	Personal Property Tax for Unincorporated businesses in Poolsville.
113/114	These are Personal Property Tax accounts: 113 for Public Utilities (Verizon, Washington Gas), and 114 for other corporations in Poolsville
311.4	Covers the Tax Duplication formula with the County and is based on the miles of Town roads.
330.5	Covers bank shares and comes from Montgomery County, the same every year.
360.1	Revenue is based on a State formula, with a piggy-back County tax added. The formula is based on taxable income reported.
156	The State computes this amount based on the miles of Town roads and the vehicles registered in Town by residents.
222	Franchise Fees includes Comcast Cable TV, and a portion of the business licenses granted by the County.
121	Interest earned on the General Fund savings account and our account with the County's Investment Fund.
412	Zoning applications and Development fees for new subdivisions, and is offset by Expense Acct. 1210.
462	Includes the rental of space on the Water Tower to Sprint, Verizon, Nextel, and AT&T-Mobile.
480	Fees charges for participants in the Summer Recreation Program.

The Commissioners of Pooleville

FY 09 Budget

GENERAL FUND EXPENSE SUMMARY

Adopted April 7, 2008

Printed: 16-Oct-14

Acct No.	Account Name	Y/E 06/30/07 FY 07 Actual	Y/E 06/30/08 FY 08 Budget	Y/E 06/30/08 FY 08 Projection	Y/E 06/30/09 FY 09 Budget
500	Town Administration	115,903	134,750	137,000	145,287
600	Elections	8,565	0	0	7,500
700	Staff Salaries and Benefits	474,059	520,968	520,968	568,119
800	Law	35,009	40,000	30,000	33,600
900	Municipal Buildings & Operations	73,652	80,338	83,749	61,670
1000	Streets, Sidewalks, & Storm Drains	176,886	192,400	192,400	124,900
1100	Parks & Recreation	42,494	57,700	57,000	57,700
1200	Engineering	111,230	35,000	35,000	35,000
1300	Planning & Zoning	209	3,000	3,000	10,000
1400	Public Safety	4,005	8,500	8,500	11,000
1500	Municipal Services	277,255	300,000	395,000	395,000
1600	Grant to Water & Wastewater Fund	175,000	118,000	108,000	129,000
1700	Debt Service	183,175	236,110	292,082	242,742
Sub-total: General Fund Operating Expenses		\$1,677,442	\$1,726,766	\$1,862,699	\$1,821,517
2000	Funding for Capital Projects	545,500	530,500	935,500	726,735
3000	Granted for Water & Wastewater Capital Projects	190,000	270,000	240,000	130,000
Sub-total: General Fund Capital Expenses		\$735,500	\$800,500	\$1,175,500	\$856,735
Total: General Fund Expenses		<u>\$2,412,942</u>	<u>\$2,527,266</u>	<u>\$3,038,199</u>	<u>\$2,678,252</u>

Notes

- [1] The major increase in Operating Expenses from FY 08 to FY08 Projection is due to the \$95,000 trash contract increase
- [2] Detailed account information can be found on pages 10 through 15.

The Commissioners of Poolesville

FY 09 Budget

GENERAL FUND EXPENSE DETAILS

Adopted April 7, 2008

Printed: 16-Oct-14

Acct No.	Account Name	Y/E 06/30/07 FY 07 Actual	Y/E 06/30/08 FY 08 Budget	Y/E 06/30/08 FY 08 Projection	Y/E 06/30/09 FY 09 Budget
500	<u>Town Administration</u>				
505	Executive Meetings and Training	21,446	23,650	23,650	23,700
510	Advertising	2,478	3,000	5,000	3,000
515	Dues and Subscriptions	8,373	8,750	9,000	9,300
525	Contract Services	7,345	12,500	12,500	12,500
530	Bonding and Employee Training	526	1,500	1,500	1,500
540	Accounting and Auditing	20,360	26,000	26,000	26,000
545	Printing and Duplicating	7,144	7,900	7,900	8,150
550	Communications	12,541	14,900	14,900	15,000
555	Office Supplies and Expense	4,138	3,400	3,400	3,400
565	Committee Support	13,052	16,050	16,050	16,537
570	Community Goodwill	18,500	17,100	17,100	26,200
Total: Acct 500 Town Administration		<u>\$115,903</u>	<u>\$134,750</u>	<u>\$137,000</u>	<u>\$145,287</u>

Account Descriptions

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

- 505 Includes meetings and training the Commissioners and Town Manager attend, including the Maryland Municipal League (MML) Conferences, MML Montgomery County Chapter Meetings, National League of Cities Conferences, Chamber of Commerce Meetings, meetings with State and County officials, and other official functions.
- 510 Advertising in the media.
- 515 Includes dues for organizations such as the MML, Manager's Association, etc., as well as subscriptions for various publications.
- 525 Includes the transcriber for minutes and public hearing transcripts, part-time office staff as may be needed.
- 530 Includes bonding for the Town Manager and Town Clerk and training for all Town employees.
- 540 CPA Accounting assistance and costs for end of year audit are doubled as a result of newly mandated reporting requirements.
- 545 Includes maintenance contract for the copying machine, copy paper, printing and postage for the Town Newsletter.
- 550 Includes telephone service in Town Hall and the Maintenance Building, fax machine, cellular phones for senior staff, hand-held radios and pagers for the general staff, maintenance for the radio system, and Internet service.
- 555 Includes office supplies for both Town Hall and the Maintenance Building offices, as well as postage, business cards, etc.
- 565 This year the account will support the efforts of the Community and Economic Development Committee. The projects include the Holiday Ceremony, movies in the park, market studies and other promotional programs.
- 570 Includes community awards and plaques, Poolesville Day, Prom Night, UMCVFD fire works and others as approved by the Commissioners.

Notes

- 1 A FY08 Budget amendment on 10/15-2007 increased the 565 account by \$1,687 for indoor movies.

The Commissioners of Poolesville

FY 09 Budget

GENERAL FUND EXPENSE DETAILS

Adopted April 7, 2008

Printed: 16-Oct-14

Acct No.	Account Name	Y/E 06/30/07 FY 07 Actual	Y/E 06/30/08 FY 08 Budget	Y/E 06/30/08 FY 08 Projection	Y/E 06/30/09 FY 09 Budget
600	Elections				
605	Printing and Duplicating	2,512	0	0	1,500
610	Voting Machines and Supplies	5,105	0	0	5,000
615	Legal Fees	948	0	0	1,000
Total: Acct 600 Elections		<u>\$8,565</u>	<u>\$0</u>	<u>\$0</u>	<u>\$7,500</u>
700	Staff Salaries and Benefits				
705	Salaries	626,774	674,503	674,503	741,095
710	Social Security	47,948	51,599	51,599	56,694
715	Employee Benefits	130,489	134,704	134,704	136,909
720	Workmen's Compensation	24,900	25,525	25,525	25,525
Sub-Total: Salaries and Benefits for All Employees		830,111	886,331	886,331	960,223
750	Salary Burden Allocation				
755	Water/Wastewater Salary Burden	(318,377)	(324,207)	(324,207)	(348,868)
760	Wastewater Admin Salary Burden	(8,171)	(8,459)	(8,459)	(9,074)
765	Water Admin Salary Burden	(29,504)	(32,697)	(32,697)	(34,162)
Sub-Total: Salary Burden Allocations		(356,052)	(365,363)	(365,363)	(392,104)
Total: Acct 700 Staff Salaries and Benefits		<u>\$474,059</u>	<u>\$520,968</u>	<u>\$520,968</u>	<u>\$568,119</u>

Account Descriptions

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

605 These are costs associated with printing Absentee Ballots, delivering by registered mail, etc.

610 Costs include the rental of four voting machines and the services of one operator.

615 This account covers the costs of attorney's fees to meet with the Board of Elections, offer legal guidance, and respond to other inquiries.

The Major Account Group 700 includes salaries, social security, insurance, hospitalization, and retirement plan contributions for the Town Manager, Town Clerk-Treasurer, Deputy Clerk, the Public Works staff, Water and Wastewater staff, and other temp employees, such as for the Summer Recreation Program, that may be hired. At present, Poolesville has a total of fourteen (14) employees. Page 35 presents the Town's Salary Grades, and page 36 presents our Organization Chart, identifying all current employees.

705 Includes salaries for all Town employees.

710 Includes the costs for federally-mandated Social Security and Medicare programs.

715 This account includes the Town's voluntary benefits package, including Medical plan, Insurance plan, and Retirement contributions.

720 This account covers the cost of mandated Workmen's Compensation Insurance.

755, 760, 765

These accounts reflect the cost associated with salaries and benefits attributed to water and wastewater.

The Commissioners of Pooleville

FY 09 Budget

GENERAL FUND EXPENSE DETAILS

Adopted April 7, 2008

Printed: 16-Oct-14

Acct No.	Account Name	Y/E 06/30/07 FY 07 Actual	Y/E 06/30/08 FY 08 Budget	Y/E 06/30/08 FY 08 Projection	Y/E 06/30/09 FY 09 Budget
800	Law				
805	Legal Fees	34,978	40,000	30,000	30,000
810	Legal Fees - Development	0	0	0	0
815	Code Organization	31	0	0	3,600
Total: Acct 800 Law		<u>\$35,009</u>	<u>\$40,000</u>	<u>\$30,000</u>	<u>\$33,600</u>
900	Municipal Buildings & Operations				
910	Insurance	11,881	14,010	15,030	15,030
915	Electricity and Heat	14,003	14,200	14,200	14,200
920	Maintenance and Building Supplies	1,470	1,500	1,500	1,500
925	Repairs and Maintenance	0	1,000	3,377	3,400
930	Town Hall Rental	22,669	23,263	23,263	0
940	Uniforms	1,291	2,040	2,040	2,040
950	Vehicle Insurance	2,069	3,325	3,339	3,500
955	Truck Operations and Maintenance	19,287	20,000	20,000	21,000
960	Small Tools and Equipment	982	1,000	1,000	1,000
Total: Acct 900 Municipal Buildings & Operations		<u>\$73,652</u>	<u>\$80,338</u>	<u>\$83,749</u>	<u>\$61,670</u>

Account Descriptions

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

805 The account covers attorney's fees for attendance at meetings, normal opinions, responding to questions, and other general legal issues. Included also are the costs for representing Pooleville in lawsuits and other challenges that may be raised by third parties.

810 This covers the review of Bond documentation, preparation of easements, review of site plans, and negotiations with property owners.

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

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

910 Includes insurance coverage (property, general, and liability) for Town buildings and for insurance for the Commissioners acting as a legislative unit.

915 Electricity and Heat includes utility costs for Town buildings. In general, electricity is used to heat and air-condition all buildings.

920 This account covers the cost of all expendable and supply items, such as nuts, bolts, nails, cleaning supplies, paper towels, toilet paper, and other general supplies necessary to properly maintain and operate all Town buildings.

925 This account covers the cost of maintenance and repair of Town buildings.

930 This account covers the rental fee for Town Hall offices and Town meeting space.

940 Includes expenses associated with providing proper work clothes, rain gear, cold weather gear, work shoes, etc.

950 This account covers the cost of maintaining insurance on Town vehicles.

955 This account covers the repair and maintenance, including the costs of gas and oil, for Town trucks and mowers.

960 This covers items such as hammers, screwdrivers, shovels, drills, etc., and other small items not generally included in the Capital Projects Budget.

The Commissioners of Poolesville

FY 09 Budget

GENERAL FUND EXPENSE DETAILS

Adopted April 7, 2008

Printed: 16-Oct-14

Acct No.	Account Name	Y/E 06/30/07 FY 07 Actual	Y/E 06/30/08 FY 08 Budget	Y/E 06/30/08 FY 08 Projection	Y/E 06/30/09 FY 09 Budget
1000	Streets, Sidewalks, & Storm Drains				
1050	Repairs/Maintenance/Resurfacing	10,408	8,500	8,500	13,000
1055	Storm Drain Repair/Maintenance	4,499	4,500	4,500	4,500
1060	Street Signs	464	1,800	1,800	1,800
1065	Street Lighting	151,784	169,600	169,600	87,600
1070	Snow Removal	7,992	8,000	8,000	8,000
1085	Sidewalk Repair & Maintenance	1,739	0	0	10,000
Total: Acct 1000 Streets, Sidewalks, & Storm Drains		<u>\$176,886</u>	<u>\$192,400</u>	<u>\$192,400</u>	<u>\$124,900</u>

Account Descriptions

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

1050 This account includes minor repair and maintenance to roads following water main breaks and other road surface failures with gravel and cold patch. Permanent repairs are completed when major resurfacing projects are scheduled as identified in the Capital Projects section of this Budget.

1055 Included in this account are the costs for the cleaning of, and minor repairs to, storm drain inlets and pipes. Again, major work items are included in the Capital Projects section of this Budget.

1060 This account covers the installation of new street signs, and the repair/replacement of older signs, as may be required.

1065 The operation of the Town's residential street lights (over 600) and Cobra Head lights (about 65) is performed under contract with Allegheny Power, including maintenance and electric cost. The FY09 reduced costs reflects Town ownership and maintenance.

1070 Included in this account is the cost of salt, and other materials that may be spread on Town roads, as may be required during snow/ice events. It also includes the cost of special items that may be needed for snow removal, as well as the cost of truck repairs specifically due to snow removal.

1085 This account covers the cost of repairing and maintaining all Town sidewalks.

The Commissioners of Pooleville

FY 09 Budget

GENERAL FUND EXPENSE DETAILS

Adopted April 7, 2008

Printed: 16-Oct-14

Acct No.	Account Name	Y/E 06/30/07 FY 07 Actual	Y/E 06/30/08 FY 08 Budget	Y/E 06/30/08 FY 08 Projection	Y/E 06/30/09 FY 09 Budget
1100	Parks & Recreation				
1150	Park Lighting	7,112	8,700	8,000	8,700
1155	Park Repair and Maintenance	28,154	30,000	30,000	30,000
1160	Streetscape (Tree) Expense	0	6,000	6,000	6,000
1165	Street Tree Maintenance	4,878	10,000	10,000	10,000
1170	Recreation Program	2,350	3,000	3,000	3,000
Total: Acct 1100 Parks & Recreation		<u>\$42,494</u>	<u>\$57,700</u>	<u>\$57,000</u>	<u>\$57,700</u>
1200	Engineering				
1205	General Engineering	49,195	25,000	25,000	25,000
1210	Engineering Development	62,035	10,000	10,000	10,000
Total: Acct 1200 Engineering		<u>\$111,230</u>	<u>\$35,000</u>	<u>\$35,000</u>	<u>\$35,000</u>
1300	Planning & Zoning				
1300	Planning and Zoning	209	3,000	3,000	10,000
Total: Acct 1300 Planning & Zoning		<u>\$209</u>	<u>\$3,000</u>	<u>\$3,000</u>	<u>\$10,000</u>

Account Descriptions

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

1150 This includes the cost of lighting of the tennis and basketball courts at Halmos Park, and the security lights at Halmos and Stevens Parks.

1155 This account covers the cost of repair and maintenance of equipment in the tot lots, as well as the baseball field fences and bleachers. It also includes re-seeding the fields as necessary, annual fertilizing and weed killing treatments, gravel to repair parking lot damage, as well as mosquito control. Major projects addressing the upkeep of our recreational facilities are included in the Capital Projects section.

1160 This line item covers the cost of the purchasing and planting of all street trees.

1165 This account primarily addresses the costs for the maintenance and replacement of existing street trees and the miscellaneous purchase of shrubs and annuals.

1170 Included are the costs for equipment, supplies, and tee shirts for the Summer Recreation Program.

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

1205 This account captures the cost of providing the services described above, other than costs charged directly to specific Capital Projects.

1210 Some of the costs in this account are offset by the receipt of developer fees.

1300 This account provides funding for reports, surveys, duplicating or publishing of plans and reports specific to the duties of the Planning Commission.

The Commissioners of Poolsville

FY 09 Budget

GENERAL FUND EXPENSE DETAILS

Adopted April 7, 2008

Printed: 16-Oct-14

Acct No.	Account Name	Y/E 06/30/07 FY 07 Actual	Y/E 06/30/08 FY 08 Budget	Y/E 06/30/08 FY 08 Projection	Y/E 06/30/09 FY 09 Budget
1400	Public Safety				
1425	Code Enforcement Officer	655	6,000	6,000	6,000
1435	Plumbing Inspection	3,350	2,500	2,500	5,000
Total: Acct 1400 Public Safety		<u>\$4,005</u>	<u>\$8,500</u>	<u>\$8,500</u>	<u>\$11,000</u>
1500	Municipal Services				
1500	Trash Collection	277,255	300,000	395,000	395,000
Total: Acct 1500 Municipal Services		<u>\$277,255</u>	<u>\$300,000</u>	<u>\$395,000</u>	<u>\$395,000</u>
1600	Grant to Water & Wastewater Fund				
1600	Grant to Water & Wastewater Fund	175,000	118,000	108,000	129,000
Total: Acct 1600 Grant to Water & Wastewater Fund		<u>\$175,000</u>	<u>\$118,000</u>	<u>\$108,000</u>	<u>\$129,000</u>
1700	Debt Service				
1700	Debt Service (Principal & Interest)	183,175	236,110	292,082	242,742
Total: Acct 1700 Debt Service		<u>\$183,175</u>	<u>\$236,110</u>	<u>\$292,082</u>	<u>\$242,742</u>

Account Descriptions

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

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

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

The Major Account Group 1500, Municipal Services, includes the cost associated with the Town's contract with Titus Trash Service to provide regular residential trash pickup, at a cost of \$20.16 per house per month.

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

The Major Account Group 1700 covers the repayment of loans incurred for past Capital Projects. The details of the current outstanding loans are found on page 33. The Commissioners have adopted a policy that all Capital Projects, both General Fund and Water & Wastewater, and well as the repayment of loans for all Capital Projects, may be paid directly by the General Fund account.

The Commissioners of Pooleville

FY 09 Budget

GENERAL FUND - CAPITAL PROJECTS SUMMARY

Adopted April 7, 2008

Printed: 16-Oct-14

Acct No.	Item or Description	Year To Do	Est. Project Cost	Prior Bal. + FY 07 Act.	FY 08 Projection	FY 09 Budget	----- Forward Planning Cycle -----			
							FY 10	FY 11	FY 12	FY 13
<i>Project Funding</i>										
###	Office Equipment		87,000	23,639	20,000	45,000	2,000	2,000	2,000	2,000
###	Municipal Bldgs & Equip.		281,000	25,162	35,000	51,000	90,000	80,000	0	0
###	Parks & Streets Equipment		72,000	25,588	15,000	36,735	20,000	20,000	20,000	20,000
###	Vehicles		492,000	112,815	73,000	82,000	65,000	35,000	65,000	50,000
###	Major Town Projects		2,214,000	272,332	418,500	175,000	25,000	25,000	50,000	50,000
###	Public Facility		1,000,000	1,071,741	440,000	0	0	0	0	0
###	Parks and Recreation		2,388,300	377,859	100,000	70,000	50,000	70,000	80,000	80,000
###	Major Street Repair Projects		2,292,000	656,902	330,000	267,000	250,000	250,000	265,000	310,000
Total Funding Allocations			\$8,826,300	\$2,566,038	\$1,431,500	\$726,735	\$502,000	\$482,000	\$482,000	\$512,000
<i>Direct Funding</i>										
###	Transfer from Acct# 2035			50,000						
###	Impact Fees			189,547						
	MD Grants				150,000					
	Sale of Old Bank Building			150,000						
	Allocation of Unrestricted Funds			100,000						
	Transfer of Unrestricted Funds				290,000					
###	Impact Fees			291,284						
	MD Grants				50,000					
	Restricted Funds				6,000					
###	Transferred from Account 3150			70,000						
Sub-total: Direct Funding				\$850,831	\$496,000	\$0	\$0	\$0	\$0	\$0
###	Funding by General Funds [Total less Direct Funding]			\$1,715,207	\$935,500	\$726,735	\$502,000	\$482,000	\$482,000	\$512,000
<i>Project Expenditures</i>										
				FY 07 Act.						
###	Office Equipment			(588)	(40,000)	(47,000)	0	0	0	0
###	Municipal Bldgs & Equip.			(10,676)	(29,324)	(6,000)	(60,000)	(175,000)	0	0
###	Parks & Streets Equipment			(5,000)	(21,312)	(49,500)	(5,000)	(5,000)	(5,000)	(5,000)
###	Vehicles			(80,349)	(68,000)	(62,000)	(70,000)	(15,000)	(95,000)	(15,000)
###	Major Town Projects			(40,134)	(330,947)	(470,000)	(40,000)	0	0	0
###	Public Facility			(333,351)	(1,178,390)	0	0	0	0	0
###	Parks and Recreation			(33,333)	(166,500)	(252,284)	0	0	(120,000)	0
###	Major Street Repair Projects			(458,383)	(562,000)	0	0	(750,000)	0	(575,000)
Total Expenditures				(\$961,814)	(\$2,396,473)	(\$886,784)	(\$175,000)	(\$945,000)	(\$220,000)	(\$595,000)
<i>Account Balance by Year</i>										
###	Office Equipment			23,051	3,051	1,051	3,051	5,051	7,051	9,051
###	Municipal Bldgs & Equip.			14,486	20,162	65,162	95,162	162	162	162
###	Parks & Streets Equipment			20,588	14,276	1,511	16,511	31,511	46,511	61,511
###	Vehicles			32,466	37,466	57,466	52,466	72,466	42,466	77,466
###	Major Town Projects			232,198	319,751	24,751	9,751	34,751	84,751	134,751
###	Public Facility			738,390	0	0	0	0	0	0
###	Parks and Recreation			344,526	278,026	95,742	145,742	215,742	175,742	255,742
###	Major Street Repair Projects			198,519	(33,481)	233,519	483,519	(16,481)	248,519	(16,481)
Account Balance by Year				\$1,604,224	\$639,251	\$479,202	\$806,202	\$343,202	\$605,202	\$522,202

Notes

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

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

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

The Commissioners of Boolesville

FY 09 Budget

GENERAL FUND - CAPITAL PROJECTS

Adopted April 7, 2008

Printed: 16-Oct-14

Acct No.	Item or Description	Year To Do	Est. Project Cost	Prior Bal. + FY 07 Act.	FY 08 Projection	FY 09 Budget	FY 10	FY 11	FY 12	FY 13
Project Funding										
###	Office Equipment				1,028	(1,000)				
Carry-over funds: Completed Projects										
Carry-Over Funds allocated to projects										
1	Future Office Requirements	Open		2,611			2,000	2,000	2,000	2,000
2	Equipment for New Town Hall		60,000	20,000	20,000	20,000				
3	Digitize Records	FY09	25,000			25,000				
4	Defibrillator	FY09	2,000			1,000	[Allocation of excess carry-over funds]			
Total Funding Allocations			\$87,000	\$23,639	\$20,000	\$45,000	\$2,000	\$2,000	\$2,000	\$2,000
Project Expenditures										
###	Office Equipment			FY 07 Act.						
1	Future Office Requirements	Open		(588)						
2	Equipment for New Town Hall				(40,000)	(20,000)				
3	Digitize Records	FY09				(25,000)				
4	Defibrillator	FY09				(2,000)				
Total Expenditures				(\$588)	(\$40,000)	(\$47,000)	\$0	\$0	\$0	\$0
###	Account Balance by Year			\$23,051	\$3,051	\$1,051	\$3,051	\$5,051	\$7,051	\$9,051

Notes

Shading key in Table: FY 07 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

- ### **The Office Equipment Account covers the purchase of durable office equipment with an expected service life of more than 3 years.**
- 2 The New Town Hall will require additional phones, presentation screen, sound system, computers, an emergency security office setup, etc.
 - 3 Digitization of the Town's records will decrease storage requirements and increase efficiency.
 - 4 The defibrillator will be located at Town Hall and staff will be certified.

Acct No.	Item or Description	Year To Do	Est. Project Cost	Prior Bal. + FY 07 Act.	FY 08 Projection	FY 09 Budget	FY 10	FY 11	FY 12	FY 13
Project Funding										
###	Municipal Bldgs & Equip.				14,162					
Carry-over funds: Completed Projects				(4,000)	(10,000)					
Carry-Over Funds allocated to projects										
1	Awning for Large Equipment	FY07	15,000	11,000						
2	Community Sign	FY08	25,000	4,000	[Allocated from Carry-over Funds]					
3	Storage Bin Cover	FY09	6,000		10,000	6,000				
4	WWTP Roof	FY10	60,000		15,000	20,000	20,000			
5	Whalen Com. Amphitheater	FY11	100,000			25,000	25,000	50,000		
6	Whalen Com. Comfort Station	FY11	75,000				45,000	30,000		
Total Funding Allocations			\$281,000	\$25,162	\$35,000	\$51,000	\$90,000	\$80,000	\$0	\$0
Project Expenditures										
###	Municipal Bldgs & Equip.			FY 07 Act.						
1	Awning for Large Equipment	FY07		(10,676)						
2	Community Sign	FY08			(4,324)					
3	Storage Bin Cover	FY09			(25,000)	(6,000)				
4	WWTP Roof	FY10					(60,000)			
5	Whalen Com. Amphitheater	FY11						(100,000)		
6	Whalen Com. Comfort Station	FY11	75,000					(75,000)		
Total Expenditures				(\$10,676)	(\$29,324)	(\$6,000)	(\$60,000)	(\$175,000)	\$0	\$0
###	Account Balance by Year			\$14,486	\$20,162	\$65,162	\$95,162	\$162	\$162	\$162

Notes

Shading key in Table: FY 07 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

- ### **The Municipal Buildings Account covers the major maintenance of, and additions to, existing Town properties.**
- 1 The awning which will be located next to the parks equipment building will serve to protect large equipment such as the back-hoe dump truck, bucket truck, and salt spreaders that are stored outdoors.
 - 2 The community sign will be located at the entrance road to the new Town Hall. It will provide information on Town meetings and events.
 - 3 This is a cover to protect the storage of salt during the winter and ball diamond mix/top soil in the spring and summer.
 - 4 The flat roof on the WWTP was installed in 1985 and has had small leaks that have been patched. The replacement in 2010 will fulfill the life expectancy of 25 years.
 - 5 The amphitheater will replace the existing gazebo.
 - 6 A comfort station is planned for the Whalen Commons Park.

The Commissioners of Pooleville

FY 09 Budget

GENERAL FUND - CAPITAL PROJECTS

Adopted April 7, 2008

Printed: 16-Oct-14

Acct No.	Item or Description	Year To Do	Est. Project Cost	Prior Bal. + FY 07 Act.	FY 08 Projection	FY 09 Budget	----- Forward Planning Cycle -----			
							FY 10	FY 11	FY 12	FY 13
Project Funding										
###	Parks & Streets Equipment			3,077	1,188	(4,265)				
Carry-over funds: Completed Projects										
Carry-Over Funds allocated to projects										
1	Accm.for Current and Future Equip Require.			22,511	5,000	15,000	15,000	15,000	15,000	15,000
1a	Electric Hoists	FY07	5,000							
1b	36" sweeper Broom	FY08	6,000		(283)	[Excess funds transferred into carry-over funds]				
1c	Enclosed cab	FY08	3,000		(200)	[Excess funds transferred into carry-over funds]				
1d	Jon Boat	FY08	2,500							
1e	Pole Mounted Radar Speed Signs	FY08	5,000							
1f	Salt Spreader	FY08	6,000		(705)	[Excess funds transferred into carry-over funds]				
1g	Giant Leaf Vac	FY09	11,000			6,735				
1h	9 Ton Trailer	FY09	7,500			4,265	[Allocation of carry-over funds]			
1i	Salt Spreader	FY09	6,000							
2	Holiday Lights	FY09	20,000		10,000	10,000				
3	Add. Whalen Holiday Features	Open				5,000	5,000	5,000	5,000	5,000
Total Funding Allocations			\$72,000	\$25,588	\$15,000	\$36,735	\$20,000	\$20,000	\$20,000	\$20,000
Project Expenditures										
###	Parks & Streets Equipment			FY 07 Act.						
1	Accm.for Current and Future Equip Require.			(5,000)						
1a	Electric Hoists									
1b	36" sweeper Broom	FY08			(5,717)					
1c	Enclosed cab	FY08			(2,800)					
1d	Jon Boat	FY08			(2,500)					
1e	Pole Mounted Radar Speed Signs	FY08			(5,000)					
1f	Salt Spreader	FY08			(5,295)					
1g	Giant Leaf Vac	FY09				(11,000)				
1h	9 Ton Trailer	FY09				(7,500)				
1i	Salt Spreader	FY09				(6,000)				
2	Holiday Lights	FY09				(20,000)				
3	Add. Whalen Holiday Features	Open				(5,000)	(5,000)	(5,000)	(5,000)	(5,000)
Total Expenditures				(\$5,000)	(\$21,312)	(\$49,500)	(\$5,000)	(\$5,000)	(\$5,000)	(\$5,000)
###	Account Balance by Year			\$20,588	\$14,276	\$1,511	\$16,511	\$31,511	\$46,511	\$61,511

Notes

Shading key in Table: FY 07 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.

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

Project was funded with excess funding from completed projects.

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

The Commissioners of Pooleville

FY 09 Budget

GENERAL FUND - CAPITAL PROJECTS

Adopted April 7, 2008

Printed: 16-Oct-14

Acct No.	Item or Description	Year To Do	Est. Project Cost	Prior Bal. + FY 07 Act.	FY 08 Projection	FY 09 Budget	----- Forward Planning Cycle -----			
							FY 10	FY 11	FY 12	FY 13
Project Funding										
2020	Vehicles									
	Carry-over funds: Completed Projects			2,466						
	Carry-Over Funds allocated to projects									
1	72" mower	FY07	12,000	12,000						
				(1,200)	[Excess funding transferred into carry-over funds]					
2	Large Dump Truck	FY07	70,000	70,000						
				(451)	[Excess funding transferred into carry-over funds]					
3	1 Ton Utility Truck	FY08	45,000	30,000	15,000					
4	Enclosed Utility Bed	FY08	10,000		10,000					
5	Mule (Utility Vehicle)	FY08	13,000		13,000					
6	Tractor w/Mower Boom	FY09	50,000		25,000	25,000				
7	72" mower	FY09	12,000			12,000				
8	One Ton Utility Truck	FY10	50,000			20,000	30,000			
9	Large Multi Use Mower	FY10	20,000			10,000	10,000			
10	72" Mower	FY11	15,000			5,000	5,000	5,000		
11	3/4 Ton Utility Truck	FY12	45,000		10,000	10,000	10,000	10,000	5,000	
12	1 Ton Dump Truck	FY 12	50,000				10,000	20,000	20,000	
13	72" Mower	FY13	15,000							15,000
14	1-ton Flatbed truck	FY14	45,000						20,000	20,000
15	3/4 Ton Pick-up truck	FY14	40,000						20,000	15,000
Total Funding Allocations			\$492,000	\$112,815	\$73,000	\$82,000	\$65,000	\$35,000	\$65,000	\$50,000
Project Expenditures										
2020	Vehicles			FY 07 Act.						
1	72" mower	FY07		(10,800)						
2	Large Dump Truck	FY07		(69,549)						
3	1 Ton Utility Truck	FY08			(45,000)					
4	Enclosed Utility Bed	FY08			(10,000)					
5	Mule (Utility Vehicle)	FY08			(13,000)					
6	Tractor w/Mower Boom	FY09				(50,000)				
7	72" Mower	FY09				(12,000)				
8	One Ton Utility Truck	FY10					(50,000)			
9	Large Multi Use Mower	FY10					(20,000)			
10	72" Mower	FY11						(15,000)		
11	3/4 Ton Utility Truck	FY12							(45,000)	
12	1 Ton Dump Truck	FY 12							(50,000)	
13	72" Mower	FY13								(15,000)
14	1-ton Flatbed truck	FY14								
15	3/4 Ton Pick-up truck	FY14								
Total Expenditures				(\$80,349)	(\$68,000)	(\$62,000)	(\$70,000)	(\$15,000)	(\$95,000)	(\$15,000)
2020	Account Balance by Year			\$32,466	\$37,466	\$57,466	\$52,466	\$72,466	\$42,466	\$77,466

Notes

Shading key in Table: FY 07 Completed/Closed Projects

Budgeting, Planned Expenditures for this Budget Year

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

The Town owns the following vehicles:

Mowers and Snow Removal

- 1989 Kubota L2250 (field use)
- 2008 Mule (multi-use)
- 2000 Kubota 3060 (both)
- 2001 Kubota ZD21 (mower)
- 2003 Kubota ZD21 (mower)
- 2006 HR111 Jacobson (mower)
- 2006 Kubota ZD21 (mower)

Heavy Equipment

- 2003 JCB Backhoe
- 2002 Skid Loader

Trucks

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

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

- 1 This mower is an addition to the fleet
- 2 The large dump truck replaced the 1990 Chevy dump truck.
- 3 The 1 ton truck in FY08 is a replacement for the 1997 dodge 1 ton.
- 4 The enclosed utility bed will be used for emergency water repair equipment.
- 5 This replaced the 1998 Mule.
- 6 The tractor and boom will allow mowing of steep slopes and around ponds.
- 7 The 72" mower will replace the 2001 Kubota ZD21
- 8 The one ton utility truck will replace the 1999 utility truck.
- 9 The multi-use mower will replace the 2000 Kubota 3060
- 10 The 72" mower will replace the 2003 Kubota ZD21
- 11 The 3/4 ton truck scheduled for 2012 will replace the 2002 Ford F250
- 12 The one ton dump scheduled in 2012 will replace the 2002 Ford F450
- 13 The 72" mower will replace the 2006 Kubota ZD21
- 14 The 1-ton flatbed scheduled in 2014 will replace the 2003 flatbed truck
- 15 The 3/4 ton truck scheduled for 2014 will replace the 2004 Ford F350

The Commissioners of Boonesville

FY 09 Budget

GENERAL FUND - CAPITAL PROJECTS

Adopted April 7, 2008

Printed: 16-Oct-14

Acct No.	Item or Description	Year To Do	Est. Project Cost	Prior Bal. + FY 07 Act.	FY 08 Projection	FY 09 Budget	Forward Planning Cycle			
							FY 10	FY 11	FY 12	FY 13
Project Funding										
2025	Major Town Projects									
	Carry-over funds: Completed Projects			64,751						
	Carry-Over Funds allocated to projects			(60,000)						
1	Street Lighting Program	FY05	93,000	30,081	20,000	25,000				
2	Kohlhoss Sidewalks	FY08	75,000	37,500	37,500					
3	West Side Elgin Road	FY08	90,000		30,000					
				60,000	[Allocation of Carry-Over Funds]					
4	Fisher Ave Streetscape	Open	350,000	40,000	25,000	25,000	25,000	25,000	50,000	50,000
5	Fyffe Road Construction	FY08	100,000	50,000						
	Transfer From Account 2035			50,000						
6	Streetlight Purchase	FY09	425,000		300,000	125,000				
7	Wesmond S/walk Pgm: Phase 1	Open	35,000							
8	Westerly S/walk Pgm: Phase 2	Open	85,000							
9	Wesmond S/walk Pgm: Phase 2	Open	235,000							
10	Westerly S/walk Pgm: Phase 3	Open	170,000							
11	W Willard Storm Drain Repairs	Open	6,000							
	Transfer From Restricted Funds				6,000					
12	Hunter's Run S/W Pgm Phase 1	Open	550,000							
	Total Funding Allocations		\$2,214,000	\$272,332	\$418,500	\$175,000	\$25,000	\$25,000	\$50,000	\$50,000
Project Expenditures										
2025	Major Town Projects			FY 07 Act.						
1	Street Lighting Program	FY05		(1,957)	(28,124)	(45,000)				
2	Kohlhoss Sidewalks	FY08			(75,000)					
3	West Side Elgin Road	FY08		(12,799)	(77,201)					
4	Fisher Ave Streetscape	Open		(25,378)	(44,622)		(40,000)			
5	Fyffe Road Construction	FY08			(100,000)					
6	Streetlight Purchase	FY09				(425,000)				
7	Wesmond S/walk Pgm: Phase 1	Open								
8	Westerly S/walk Pgm: Phase 2	Open								
9	Wesmond S/walk Pgm: Phase 2	Open								
10	Westerly S/walk Pgm: Phase 3	Open								
11	W Willard Storm Drain Repairs	Open			(6,000)					
12	Hunter's Run S/W Pgm Phase 1	Open								
	Total Expenditures			(\$40,134)	(\$330,947)	(\$470,000)	(\$40,000)	\$0	\$0	\$0
2025	Account Balance by Year			\$232,198	\$319,751	\$24,751	\$9,751	\$34,751	\$84,751	\$134,751

Notes

Shading key in Table: FY 07 Completed/Closed Projects Budgeting, Planned Expenditures for this Budget Year

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

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

- 1 Street Lighting Program includes;
 - A) FY05 Tom Fox Ave (Fisher to Hughes)
 - B) FY07 Hoskinson Rd (Bodmer to Wootton)
 - C) FY09 Wootton (Fisher to Hempstone)
- 2 This project will provide safe access for children in this neighborhood to walk to school
- 3 This project will provide a safe route for pedestrians walking from Elgin Road to downtown and the Montgomery County Pool
- 4 Initial funds will provide for construction drawings for improvements along Fisher Avenue
- 5 Fyffe Road construction from Fisher Avenue to Beall Street, including a parking area for Whalen Commons.
- 6 The purchase of streetlights from Allegheny power will reduce annual expenditures from \$20 to \$5-\$6 per light per month. Negotiations with Allegheny are ongoing to determine the exact parameters of the initial purchase and monthly rate.
- 7 Wesmond sidewalks phase 1 includes Soper Street (west side) from Wootton Ave to Hempstone Ave.
- 8 Westerly sidewalks phase 2 includes the south side of Spurrier Avenue.
- 9 Wesmond sidewalks phase 2 includes the south side of Hempstone Avenue.
- 10 Westerly Sidewalk program phase 3 includes Bodmer Avenue.
- 11 Repairs to the West Willard storm drain system. The available funding will allow for the engineering design.
- 12 This project covers the rebuilding of the Hunter's Run sidewalks to current Town standards.

The Commissioners of Poolesville

FY 09 Budget

GENERAL FUND - CAPITAL PROJECTS

Adopted April 7, 2008

Printed: 16-Oct-14

Acct No.	Item or Description	Year To Do	Est. Project Cost	Prior Bal. + FY 07 Act.	FY 08 Projection	FY 09 Budget	----- Forward Planning Cycle -----			
							FY 10	FY 11	FY 12	FY 13
Project Funding										
2030	Public Facility			0						
Carry-over funds: Completed Projects										
Carry-Over Funds allocated to projects										
1	Town Hall / Meeting Spaces	Open	1,000,000	189,547						
	Funding from Impact Fees			55,945						
	Architectural & Design			576,249						
	Construction			150,000						
	10/15/2007 Budget Amendment			150,000						
				100,000						
				290,000						
	Total Funding Allocations		\$1,000,000	\$1,071,741	\$440,000	\$0	\$0	\$0	\$0	\$0
Project Expenditures										
2030	Public Facility			FY 07 Act.						
1	Town Hall / Meeting Spaces	Open		(155,509)	(1,178,390)					
	Land Purchase			(177,842)						
	Site Plan/Architectural Design									
	Construction									
	Total Expenditures			(\$333,351)	(\$1,178,390)	\$0	\$0	\$0	\$0	\$0
2030	Account Balance by Year			\$738,390	\$0	\$0	\$0	\$0	\$0	\$0

Notes

Shading key in Table: FY 07 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] Funding from Impact Fees is indicated separately.
As development occurs, impact fees will be collected for this project.

Project Definitions

2030 The Public Facilities Account covers the estimated cost of a new Town Hall / Public Meeting Facility.

In 2004, A Town Hall Committee was formed to gather data and analyze options for a permanent Town Hall. A full report on recommendations for the location, size, and detailed office requirements using County and Federal standards was submitted to the Commissioners.

During the FY07 Budget, the Commissioners purchased a 1 acre parcel for \$150,000 on Beall St. behind Whalen Commons for the construction of the new Town Hall.

The initial site for Town hall was located on Campbell Park. Funds were expended for plans, permits and borings prior to moving to the existing location. Also during the design phase, many changes occurred such as deleting the basement and second story and costs associated with re-bidding of the project. The following breakdown reflects how funds are allocated.

Campbell Park Site - One story frame with optional basement			
1	Site and stormwater management plan & borings	26,265	
2	Architectural concept plan	14,112	
		40,377	
New Town Hall Site - 2 story frame with basement			
1	Site and stormwater management plan, permeable asphalt parking lot forest conservation, permitting & borings	99,391	
2	Architectural design	76,313	
		175,703	
Redesign to single story			
1	Re-bid	3,420	
2	Redesign	47,070	
		50,490	

Overall Cost Breakdown		
Land Purchase	155,509	
Engineering	126,938	
Architecture	133,122	
Construction	1,079,500	
Oversight	30,000	
Permits	6,000	
Equipment and furnishings	60,000	
Total	1,591,069	

The Commissioners of Poolsville

FY 09 Budget

GENERAL FUND - CAPITAL PROJECTS

Adopted April 7, 2008

Printed: 16-Oct-14

Acct No.	Item or Description	Year To Do	Est. Project Cost	Prior Bal. + FY 07 Act.	FY 08 Projection	FY 09 Budget	----- Forward Planning Cycle -----			
							FY 10	FY 11	FY 12	FY 13
Project Funding										
2035	Parks and Recreation									
	Carry-over funds: Completed Projects			38,075						
	Carry-Over Funds allocated to projects			(33,333)						
1	ADA Upgrade - Brooks Park	FY07	70,000	45,200						
				25,000	[Allocation of Carry-Over Funds]					
				(50,000)						
	Transfer to Account 2025 Parks & Playground Grant				50,000					
2	Halmos Park Upgrade	FY07	30,000	27,333	[Allocation of Carry-over Funds]					
3	Campbell Park Fence	FY07	6,800	6,800	[Allocation of Carry-over Funds]					
4	Court Resurfacing	FY08	31,500	20,000	10,000					
				1,500	[Allocation of Carry-Over Funds]					
5	Whalen Electric Upgrade	FY09	20,000			20,000				
6	Skatepark	Open	250,000		20,000	20,000	20,000	40,000	50,000	50,000
7	Park ADA Upgrade	Open			10,000	10,000	10,000	10,000	10,000	10,000
8	Park Equipment Replacement	Open			10,000	20,000	20,000	20,000	20,000	20,000
9	Hunter's Run Trail (1.15 miles)	Open	280,000	6,000						
	Funding from Impact Fees			140,000						
10	Additional Trails	Open								
	Funding from Impact Fees			151,284						
11	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							
	Total Funding Allocations		\$2,388,300	\$377,859	\$100,000	\$70,000	\$50,000	\$70,000	\$80,000	\$80,000
Project Expenditures										
2035	Parks and Recreation			<u>FY 07 Act.</u>						
1	ADA Upgrade - Brooks Park	FY07			(70,000)					
2	Halmos Park Upgrade	FY07		(27,333)						
3	Campbell Park Fence	FY07		(6,000)						
4	Court Resurfacing	FY08			(31,500)					
5	Whalen Electric Upgrade	FY09				(20,000)				
6	Skatepark	Open								
7	Park ADA Upgrade	Open							(50,000)	
8	Park Equipment Replacement	Open							(70,000)	
9	Hunter's Run Trail (1.15 miles)	Open			(5,000)					
10	Additional Trails	Open				(232,284)				
	Halmos Park Segment				(60,000)					
11	Northern Quadrant Park	Open								
	Total Expenditures			(\$33,333)	(\$166,500)	(\$252,284)	\$0	\$0	(\$120,000)	\$0
2035	Account Balance by Year			\$344,526	\$278,026	\$95,742	\$145,742	\$215,742	\$175,742	\$255,742

Notes

Shading key in Table: FY 07 Completed/Closed Projects

Budgeting, Planned Expenditures for this Budget Year

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

- 1 ADA upgrade for Brooks Park.
- 2 This project will include dugouts, regarding to resolve flooding problems, and backstops for the soccer/lacrosse field.
- 3 The fence will allow permits to be released for t-ball practices
- 4 Resurfacing of tennis courts and the Halmos basketball court.
- 5 Upgrade of the electrical from a 100 amp panel to a 200 amp panel.
- 6 The Skatepark cost estimate is based on actual construction of a 10,000 sqft facility and non-inclusive of land acquisition.
- 7 ADA upgrades will occur as part of the Parks Board's prioritization recommendations. Steven's Park is scheduled for FY12
- 8 Park replacement will occur as part of the Parks Board's replacement recommendations.
- 9 Completion of the Hunters Run trail system will be designed and constructed, following the Master-Plan.
- 10 Completion of the Halmos Park section consisting of aprox. 1 mile of 7' asphalt surrounding the park system.
- 11 The 10-12 acre quadrant park has been divided into two 5 acre sites due to land constraints. The Elgin and Schraf properties, when developed, will serve the Northern Quadrant Park requirements.

The Commissioners of Boolesville

FY 09 Budget

GENERAL FUND - CAPITAL PROJECTS

Adopted April 7, 2008

Printed: 16-Oct-14

Acct No.	Item or Description	Year To Do	Est. Project Cost	Prior Bal. + FY 07 Act.	FY 08 Projection	FY 09 Budget	Forward Planning Cycle				
							FY 10	FY 11	FY 12	FY 13	
Project Funding											
2040	Major Street Repair Projects										
	Carry-over funds: Completed Projects			118,149							
	Carry-Over Funds allocated to projects			(118,000)							
1	WWTP Rd (Fisher Ave to Gate)	FY06	85,000	45,000							
	[Allocation of Carry-Over Funds]										
2	Wootton Ave (W Willard to 107)	FY06	220,000	188,753							
3	WWTP Rd (Gate to Plant)	FY06	20,000	20,000							
4	Paving WWTP Compound	FY06	80,000	78,000							
	[Allocation of Carry-Over Funds]										
	Transferred from Account 3150										
5	Butler Road	FY08	40,000	40,000							
6	Sumter Way	FY08	20,000	20,000							
7	Hoskinson Rd(Wootton~Bodmer)	FY08	230,000	110,000	120,000						
8	Sedgwick Way	FY08	20,000	20,000							
9	Brown Road	FY08	60,000	25,000	35,000						
10	Spurrier Avenue	FY08	67,000		50,000	17,000					
11	Wootton Ave(Fisher--Hempstone)	FY08	100,000		100,000						
12	Speed Humps	FY08	25,000		25,000						
13	Munger Farm Rd	FY11	120,000			120,000					
14	Campbell Farm Rd	FY11	90,000			90,000					
15	Spates Hill Rd	FY11	400,000			40,000	250,000	110,000			
16	Titus Way	FY11	40,000					40,000			
17	Lightfoot Lane	FY11	30,000					30,000			
18	Cubitt Ct	FY11	35,000					35,000			
19	Seneca Chase Park Rd & Lot	FY11	25,000					25,000			
20	Wootton Ave (Hemp. To Spates)	FY11	10,000					10,000			
21	Tom Fox Avenue	FY13	230,000						230,000		
22	Halmos Rd	FY13	35,000						35,000		
23	Hillard St	FY13	150,000							150,000	
24	Hillard Ct.	FY13	20,000							20,000	
25	Seymour Ct.	FY13	20,000							20,000	
26	Hoskinson Ct.	FY13	15,000							15,000	
27	Hoskinson Rd(Bodmer-Tom Fox)	FY13	85,000							85,000	
28	Halmos Park Lot	FY13	20,000							20,000	
	Total Funding Allocations			\$2,292,000	\$656,902	\$330,000	\$267,000	\$250,000	\$250,000	\$265,000	\$310,000
Project Expenditures											
2040	Major Street Repair Projects			FY 07 Act.							
1	FY 06 Paving Program	FY06		(458,383)							
2	FY 08 Paving Program	FY08			(537,000)						
3	Speed Humps	FY08			(25,000)						
4	FY11 Paving Program	FY11						(750,000)			
5	FY13 Paving Program	FY13								(575,000)	
	Total Expenditures			(\$458,383)	(\$562,000)	\$0	\$0	(\$750,000)	\$0	(\$575,000)	
2040	Account Balance by Year			\$198,519	(\$33,481)	\$233,519	\$483,519	(\$16,481)	\$248,519	(\$16,481)	

Notes

Shading key in Table: FY 07 Completed/Closed Projects

Budgeting, Planned Expenditures for this Budget Year

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

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

All Town roads were evaluated and prioritized in 2007. Estimates in the out years reflect a 3% annual increase each year.

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

The Commissioners of Boolesville

FY 09 Budget

WATER and WASTEWATER FUND SUMMARY

Adopted April 7, 2008

Printed: 16-Oct-14

Ref. Page	Item or Description	Y/E 06/30/07 FY 07 Actual	Y/E 06/30/08 FY 08 Budget	Y/E 06/30/08 FY 08 Projection	Y/E 06/30/09 FY 09 Budget
Water & Wastewater Operating Summary					
25	W & WW Revenue	723,607	752,400	781,554	792,514
25	Grant from General Funds	175,000	118,000	108,000	129,000
	W & WW Available Funding	898,607	870,400	889,554	921,514
Water & Wastewater Expenditures					
26	For W&WW Capital Projects	0	0	0	0
26	Operating Expenses	(897,651)	(870,644)	(890,135)	(921,484)
	Total: W & WW Expenditures	(\$897,651)	(\$870,644)	(\$890,135)	(\$921,484)
	Net Operating Balance	\$956	(\$244)	(\$581)	\$30
	Unrestricted Funds Carried Forward from Prior Year	483	1,371	1,439	858
	Closing Balance: Water/Wastewater Funds	\$1,439	\$1,127	\$858	\$888
Water & Wastewater Funds Capital Projects Summary					
	Funding Balance Carried Forward from Prior Year	\$861,744	\$1,311,034	\$1,433,569	\$471,858
26	Funding from W & WW Revenues	0	0	0	0
8	Funding Granted by Genl Funds	190,000	270,000	240,000	130,000
3	Funding from Impact Fees	0	0	12,779	195,316
	Prior Balance - Impact Fees	0			
2	Transfers from Restricted Funds	0	0	0	0
26	Funding from MD Grants, Others	1,623,264	0	0	0
	Available for Capital Projects	\$2,675,008	\$1,581,034	\$1,686,348	\$797,174
	Capital Projects Expenditures	(1,241,439)	(1,048,608)	(1,214,490)	(160,700)
	Closing Balance: Funding for Capital Projects	\$1,433,569	\$532,426	\$471,858	\$636,474

Notes

- [1] The Water and Wastewater Fund Summary is divided into two parts:
- * The upper section presents the status of the Operating Account, including yearly revenue, allocations for Capital Projects, the Annual Operating Balance, Unrestricted Funds carried forward, and finally, the Unrestricted Funds Close-Out Balance for the year. Note that the Water and Wastewater Fund Capital Projects are funded by the General Fund, as W&WW revenues are only sufficient to cover part of the Operating Expenses.
 - * The lower section summarizes the activity in the Water & Wastewater Fund Capital Projects Account, including funds carried forward, new funding from the Operating Account, and funding from other sources (including Granted General Funds), all summarized in the total funds available for Water & Wastewater Capital Projects. Actual or Planned Capital Spending is shown, ending in the Funding Balance for Capital Projects.

The Commissioners of Pooleville

FY 09 Budget

WATER and WASTEWATER FUND REVENUE SUMMARY

Adopted April 7, 2008

Printed: 16-Oct-14

Acct No.	Account Name	Y/E 06/30/07 FY 07 Actual	Y/E 06/30/08 FY 08 Budget	Y/E 06/30/08 FY 08 Projection	Y/E 06/30/09 FY 09 Budget
<u>Water & Wastewater Revenue</u>					
411.1	User Charges	678,740	715,000	746,614	746,614
505	Interest Income (510 & 515)	14,163	5,000	1,000	3,000
590	Other Income	11,397	13,200	13,200	13,200
590B	Bay Fund Admin Fee	2,524	2,500	2,500	2,500
595	Tap Fees	0	0	1,540	10,500
596	Water Meter Replacement Fee	16,783	16,700	16,700	16,700
Sub-total: Water & Wastewater Revenue		\$723,607	\$752,400	\$781,554	\$792,514
<u>Water & Wastewater Internal Support</u>					
	Grant from Unrestricted Gen'l Funds	175,000	118,000	108,000	129,000
Sub-total: Water and Wastewater Available Funding		\$898,607	\$870,400	\$889,554	\$921,514
<u>Impact Fee Revenue</u>					
597.1	Water System	0	0	8,743	133,637
597.2	Wastewater System	0	0	4,036	61,679
Sub-total: Impact Fee Revenue		\$0	\$0	\$12,779	\$195,316
<u>Grants and Designated Funding</u>					
A	MD Grant: ENR for WWTP	0	0	0	0
B	Allocation of Unrestricted Funds	600,000	0	0	0
C	State Loan for I&I	1,023,264	0	0	0
Sub-total: Grants and Designated Funding		\$1,623,264	\$0	\$0	\$0
<u>Restricted Revenue</u>					
598	Chesapeake Bay Restoration Fund	50,000	50,000	50,000	50,000
600	Elgin Family Proffer	0	0	50,000	0
Sub-total: Restricted Revenue		\$50,000	\$50,000	\$100,000	\$50,000
Total: Water & Wastewater Fund Revenue		\$2,571,871	\$920,400	\$1,002,333	\$1,166,830

Account Descriptions

411 Revenue generated from the users of water and wastewater, based on a 2007, 10% increase of the Water and Wastewater Users Rate Table.

505 Interest income for funds in the savings account and in the County Investment Fund.

590 Revenue generated from contractor/hydrant use and WSSC.

595 Paid by new users to the water and wastewater system

596 Covers the \$2.50 charge per residence per quarter for the maintenance of water meters.

598 This fee is collected by the Town for the State (See page 2 for details)

600 The proffer from the Elgin Family is for the phase one of Brightwell Crossing. The original proffer was to help fund the WWTP expansion. However, the Elgin Family has stated that the funds could also be used towards the I&I loan.

The Commissioners of Pooleville

FY 09 Budget

WATER and WASTEWATER FUND EXPENSE SUMMARY

Adopted April 7, 2008

Printed: 16-Oct-14

Acct No.	Account Name	Y/E 06/30/07 FY 07 Actual	Y/E 06/30/08 FY 08 Budget	Y/E 06/30/08 FY 08 Projection	Y/E 06/30/09 FY 09 Budget
<u>Wastewater System</u>					
700	Wastewater Operations	366,948	337,560	350,932	355,800
750	Wastewater Administration	226,525	228,026	229,047	244,445
Sub-total: Wastewater System		593,473	565,586	579,979	600,245
<u>Water System</u>					
800	Water Operations	103,932	108,100	108,100	108,000
850	Water Administration	200,246	196,958	202,056	213,239
Sub-total: Water System		304,178	305,058	310,156	321,239
Sub-total: Water & Wastewater Operating Expenses		\$897,651	\$870,644	\$890,135	\$921,484
3000	Water & Wastewater Funding for Capital Projects	0	0	0	0
Sub-total: Water & Wastewater Capital Expenses		\$0	\$0	\$0	\$0
Total: Water & Wastewater Fund Expenses		\$897,651	\$870,644	\$890,135	\$921,484

Water and Wastewater Fund Analysis

Wastewater System	\$565,586	\$579,979	\$600,245
	65%	65%	65%
Water System	\$305,058	\$310,156	\$321,239
	35%	35%	35%

Notes

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

The Commissioners of Pooleville

FY 09 Budget

WATER and WASTEWATER FUND EXPENSE DETAILS

Adopted April 7, 2008

Printed: 16-Oct-14

Acct No.	Account Name	Y/E 06/30/07 FY 07 Actual	Y/E 06/30/08 FY 08 Budget	Y/E 06/30/08 FY 08 Projection	Y/E 06/30/09 FY 09 Budget
700	Wastewater Operations				
701	Sludge Hauling	64,170	58,000	66,778	66,800
702	Outside Laboratory Services	22,820	20,000	23,990	24,000
703	Electricity	178,366	165,360	160,759	165,000
705	Chemicals	34,779	27,700	32,905	33,000
707	Building Maintenance	972	1,000	1,000	1,000
708	Laboratory Expenses	1,921	2,000	2,000	2,500
709	Small Tools	479	500	500	500
710	WWTP Repair & Maintenance	37,319	35,000	35,000	35,000
711	Ultra Violet Bulb Maintenance	7,423	8,000	8,000	8,000
712	Sewer Repair and Maintenance	18,699	20,000	20,000	20,000
Total:	Acct 700 Wastewater Operations	<u>\$366,948</u>	<u>\$337,560</u>	<u>\$350,932</u>	<u>\$355,800</u>
750	Wastewater Administration				
755	Alloc: Staff Salary Burden from GF755	191,026	194,524	194,524	209,321
757	Alloc: Admin Sal'y Burden from GF760	8,171	8,459	8,459	9,074
761	Personnel Uniforms and Training	1,895	4,410	4,410	4,400
763	Accounting Services	3,390	600	600	600
765	Legal Services	0	0	0	0
767	General Engineering Services	0	0	0	0
771	Office Supplies	592	600	600	600
773	Telephone	1,718	1,350	1,350	1,350
775	Property Insurance	16,581	14,881	15,902	15,900
781	Truck Insurance	1,702	1,702	1,702	1,700
783	Truck Operations	1,450	1,500	1,500	1,500
Total:	Acct 750 Wastewater Administration	<u>\$226,525</u>	<u>\$228,026</u>	<u>\$229,047</u>	<u>\$244,445</u>

Account Descriptions

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

- 701 This account pays for the sludge hauling to landfills and periodic permit sludge testing.
- 702 This account covers sample analysis from outside labs.
- 703 This account covers the electric of the whole compound.
- 705 This account is for chemicals used in the treatment of the wastewater.
- 707 This account is for minor building maintenance.
- 708 This account covers in house lab testing supplies and minor test equipment.
- 709 This account covers small tools specific to wastewater system work.
- 710 This account covers parts and direct costs associated with maintaining the Wastewater Treatment Plant.
- 711 This account funds the annual replacement of the ultra violet disinfection lamps.
- 712 This account covers minor repairs and general maintenance of the sewer piping systems and various pump stations.
- 755 This account covers salaries for field staff.
- 757 This account pays for the portion attributed for office staff.
- 761 This account pays for employee t-shirts, sweatshirts and safety boots.
- 763 This account pay a portion of the accounting fees.
- 765 This account pays for legal fees connected with the system.
- 767 This account pays for engineering not directly connected with a project.
- 771 This account pays for office supplies connected with the system.
- 773 This pays for phone bills connected with the system.
- 775 This account pays for wastewater properties, such as the plant and pump stations.
- 781 This account covers a proportionate share of the total cost.
- 783 This account pays a proportionate share of truck operations.

The Major Account Group 750 covers all direct expenses associated with the administration of the Wastewater System, including full salary burden, personnel costs, office operation, all insurance, and truck operations. See page 19 for account descriptions.

The Commissioners of Boonesville

FY 09 Budget

WATER and WASTEWATER FUND EXPENSE DETAILS

Adopted April 7, 2008

Printed: 16-Oct-14

Acct No.	Account Name	Y/E 06/30/07 FY 07 Actual	Y/E 06/30/08 FY 08 Budget	Y/E 06/30/08 FY 08 Projection	Y/E 06/30/09 FY 09 Budget
800	Water Operations				
801	Lab Supplies / Testing	8,523	7,000	7,000	7,500
802	Building Supplies	474	500	500	500
805	Electricity	72,152	74,200	74,200	74,200
806	Chemicals	2,363	2,500	2,500	2,500
807	Water Repair and Maintenance	19,471	22,900	22,900	22,300
809	Small Tools	949	1,000	1,000	1,000
Total: Acct 800 Water Operations		<u>\$103,932</u>	<u>\$108,100</u>	<u>\$108,100</u>	<u>\$108,000</u>
850	Water Administration				
855	Alloc: Staff Salary Burden from GF755	127,351	129,683	129,683	139,547
857	Alloc: Admin Sal'y Burden from GF765	29,504	32,697	32,697	34,162
859	Bonding	150	150	150	150
861	Personnel Uniforms and Training	4,326	4,410	4,410	4,400
863	Accounting Services	3,390	600	600	600
865	Legal Services	0	0	0	0
867	General Engineering Services	0	0	0	0
871	Office and Billing Supplies	8,377	7,850	9,905	9,800
873	Telephone	3,702	4,020	4,020	4,000
875	Property Insurance	10,031	9,846	9,889	9,880
881	Truck Insurance	1,702	1,702	1,702	1,700
883	Truck Operations	11,713	6,000	9,000	9,000
Total: Acct 850 Water Administration		<u>\$200,246</u>	<u>\$196,958</u>	<u>\$202,056</u>	<u>\$213,239</u>

Account Descriptions

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

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

The Major Account Group 850 covers all direct expenses associated with the administration of the Water System, including full salary burden, personnel costs, office operation, all insurance, and truck operations. Acct descriptions are similar for 750's and 850's.

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

The Commissioners of Boolesville

FY 09 Budget

WATER and WASTEWATER FUND - CAPITAL PROJECTS SUMMARY

Adopted April 7, 2008

Printed: 16-Oct-14

Acct No.	Item or Description	Year To Do	Est. Project Cost	Prior Bal. + FY 07 Act.	FY 08 Projection	FY 09 Budget	Forward Planning Cycle			
							FY 10	FY 11	FY 12	FY 13
Project Funding										
3130	Water Collection & Distribution		6,672,000	1,017,922	150,000	40,000	200,000	251,000	250,000	300,000
3150	Wastewater Systems		1,964,000	1,426,674	137,542	50,000	20,000	20,000	30,000	50,000
3167	Other Water & Wastewater Equip.		191,550	96,403	30,000	25,000	20,000	10,000	20,000	20,000
3169	Inflow & Infiltration		75,000	132,474	(45,000)	0	10,000	10,000	30,000	30,000
3170	Gen'l. Infrastructure Programs		0	1,533	75,000	15,000	15,000	15,000	15,000	15,000
Total Funding Allocations			\$8,902,550	\$2,675,006	\$347,542	\$130,000	\$265,000	\$306,000	\$345,000	\$415,000
Direct Funding										
Allocation of unrestricted funds				600,000						
3130	Impact Fees									
3130	Annexation Funds (Restr. a/c)									
3150	Impact Fees									
3150	MD Grant									
3150	State Loan for BNR-WWTP									
3150	WSSC's Funding Agreement									
3150	State Loan for I&I			1,023,264	62,542					
3170	Transfer of funds				45,000					
Sub-total: Direct Funding				\$1,623,264	\$107,542	\$0	\$0	\$0	\$0	\$0
3000	Funding by Gen'l Fund Grant [Total less Direct Funding]			\$1,051,742	\$240,000	\$130,000	\$265,000	\$306,000	\$345,000	\$415,000
Project Expenditures										
				FY 07 Act.						
3130	Water Collection & Distribution			(66,596)	(730,958)	(10,000)	0	(700,000)	0	0
3150	Wastewater Systems			(1,127,874)	(318,637)	(109,000)	0	0	0	0
3167	Other Water & Wastewater Equip.			(22,189)	(48,747)	(6,700)	(64,000)	0	0	0
3169	Inflow & Infiltration			(24,780)	(41,148)	(20,000)	(10,000)	(10,000)	(30,000)	(30,000)
3170	Gen'l. Infrastructure Programs			0	(75,000)	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)
Total Expenditures				(\$1,241,439)	(\$1,214,490)	(\$160,700)	(\$89,000)	(\$725,000)	(\$45,000)	(\$45,000)
Account Balance by Year										
3130	Water Collection & Distribution			951,326	370,368	400,368	600,368	151,368	401,368	701,368
3150	Wastewater Systems			298,800	117,705	58,705	78,705	98,705	128,705	178,705
3167	Other Water & Wastewater Equip.			74,214	55,467	73,767	29,767	39,767	59,767	79,767
3169	Inflow & Infiltration			107,694	21,546	1,546	1,546	1,546	1,546	1,546
3170	Gen'l. Infrastructure Programs			1,533	1,533	1,533	1,533	1,533	1,533	1,533
Account Balance by Year				\$1,433,567	\$566,619	\$535,919	\$711,919	\$292,919	\$592,919	\$962,919

Notes

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

The Commissioners of Hoopesville

FY 09 Budget

WATER & WASTEWATER FUND - CAPITAL PROJECTS

Adopted April 7, 2008

Printed: 16-Oct-14

Acct No.	Item or Description	Year To Do	Est. Project Cost	Prior Bal. + FY 07 Act.	FY 08 Projection	FY 09 Budget	Forward Planning Cycle			
							FY 10	FY 11	FY 12	FY 13
Project Funding										
3130	Water Collection & Distribution			111,380						
	Carry-over funds: Completed Projects				(20,000)	(90,000)				
	Carry-Over Funds allocated to projects									
1	Well 2 Rehab Program	FY05	275,000	120,120						
				(90,846)	[Excess funding transferred into carry-over funds]					
2	Wells 7,9 &10 Alpha Treatment	FY07	675,000	75,000						
				600,000	[Allocation of Unrestricted Funds]					
3	Westerly Valve Repl	open			20,000	[Allocation of Carry-Over Funds]				
4	Well Exploration	Annl.		83,262						
5	Well Implementation:	Annl.								
5a	Well 11 (Rabanales)	FY11	700,000	119,006	150,000	40,000	200,000	101,000		
						90,000	[Allocation of carry-over funds]			
5b	Well 12 (Cattail/Jamison)	Open	1,500,000					150,000	250,000	300,000
6	Budd Rd-Hughes Rd Loop	Open								
7	W Willard Rd Loop - Phase 1	Open	171,000							
8	W Willard Rd Loop - Phase 2	Open	116,000							
9	Fisher Av Loop(Westerly~S-Hill)	Open	135,000							
The following projects are listed in the Master Plan Impact Fee Schedule and will be funded through impact fees.										
10	Well 13 (Winchester)	Open	1,300,000							
11	Well 14 (Brightwell Crossing)	Open	800,000							
12	Well 15 (Westerly Jamison)	Open	1,000,000							
Total Funding Allocations			\$6,672,000	\$1,017,922	\$150,000	\$40,000	\$200,000	\$251,000	\$250,000	\$300,000
Project Expenditures										
3130	Water Collection & Distribution			FY 07 Act.						
1	Well 2 Rehab Program	FY05		(29,274)						
2	Wells 7,9 &10 Alpha Treatment	FY07		(15,634)	(659,366)					
3	Westerly Valve Repl	Open			(10,000)	(10,000)				
4	Well Exploration	Annl.			(61,592)					
	Stony Springs			(6,302)						
	Brightwell Crossing			(15,386)						
5	General Well Implementation	Annl.								
5a	Well 11 (Rabanales)	FY10						(700,000)		
5b	Well 12 (Cattail/Jamison)	open								
6	Budd Rd-Hughes Rd Loop	Open								
7	W Willard Rd Loop - Phase 1	Open								
8	W Willard Rd Loop - Phase 2	Open								
9	Fisher Av Loop(Westerly~S-Hill)	Open								
10	Well 13 (Winchester)	Open								
11	Well 14 (Brightwell Crossing)	Open								
12	Well 15 (WesterlyJamison)	Open								
Total Expenditures				(\$66,596)	(\$730,958)	(\$10,000)	\$0	(\$700,000)	\$0	\$0
3130	Account Balance by Year			\$951,326	\$370,368	\$400,368	\$600,368	\$151,368	\$401,368	\$701,368

Notes

Shading key in Table: FY 07 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 Final Payment of the completed construction of a filtration unit in Well 2, which will supply the system with over 100 GPM.
- 2 MDE has informed the Town that Wells 7,9 & 10 may exceed the maximum contaminant level for Alpha Emitters. The funds earmarked in this line item will go towards a treatment process. These funds are restricted for a treatment system. If not expended, any remaining balance shall be applied in such a way as to reduce the required tax levels.
- 3 This project provides for the replacement of poorly operating water main valves.
- 4 Well exploration effort includes hydrological studies, drilling, testing, and preliminary confirmation by MDE.
- 5 Well implementation includes final permitting and MDE approval, construction of well house, and connection to the Town's water system.
- 5a This well will provide redundancy and back-up to the other wells in the Horsepen Branch watershed.
- 5b This well will provide redundancy and back-up to the other wells in the Dry Seneca Creek watershed.
- 6-9 Loops provide redundancy and balance to the in-ground water mains.
Construction of all loops have been put on hold.
- 10-12 These projects are listed because, as these wells are constructed and deeded to the Town, they will become part of our depreciating assets and therefore should be recognized in the budget process.

The Commissioners of Pooleville

FY 09 Budget

WATER & WASTEWATER FUND - CAPITAL PROJECTS

Adopted April 7, 2008

Printed: 16-Oct-14

Acct No.	Item or Description	Year To Do	Est. Project Cost	Prior Bal. + FY 07 Act.	FY 08 Projection	FY 09 Budget	Forward Planning Cycle			
							FY 10	FY 11	FY 12	FY 13
Project Funding										
3150	Wastewater Systems			292,461						
	Carry-over funds: Completed Projects			(70,000)	[Transferred to Account #2040]					
	Carry-Over Funds allocated to projects			(4,756)	(200,000)	(14,000)				
1	Wesmond Sewer Rehab Phases 3 through 5 State Loan	FY06	1,500,000	30,341 1,023,264 4,756	62,542					
2	Sump Pump Inflow Elimination	FY08	25,000			25,000				
3	Upgrade Lagoon Pump Station	FY08	270,000	120,608	120,000					
4	Upgrade Main Pump Station	FY07	60,000	30,000	30,000					
5	Rebuild Main WWTP Pumps	FY09	45,000		20,000	25,000				
6	Transducers	FY09	11,000			11,000				
7	Polymer Pump System	FY09	3,000			3,000				
8	500KW Generator	FY09	50,000		25,000	25,000				
9	Future Wastewater System Needs						20,000	20,000	30,000	50,000
10	ENR				55,000					
	Total Funding Allocations		\$1,964,000	\$1,426,674	\$137,542	\$50,000	\$20,000	\$20,000	\$30,000	\$50,000
Project Expenditures										
3150	Wastewater Systems			FY 07 Act.						
1	Wesmond Sewer Rehab Phases 3 through 5			(1,120,903)						
2	Sump Pump Inflow Elimination	FY08			(25,000)					
3	Upgrade Lagoon Pump Station	FY08		(6,971)	(233,637)					
4	Upgrade Main Pump Station	FY08			(60,000)					
5	Rebuild Main WWTP Pumps	FY09				(45,000)				
6	Transducers	FY09				(11,000)				
7	Polymer Pump System	FY09				(3,000)				
8	500KW Generator	FY09				(50,000)				
9	Future Wastewater System Needs									
	Total Expenditures			(\$1,127,874)	(\$318,637)	(\$109,000)	\$0	\$0	\$0	\$0
3150	Account Balance by Year			\$298,800	\$117,705	\$58,705	\$78,705	\$98,705	\$128,705	\$178,705

Notes

Shading key in Table: FY 07 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 The Wesmond Sewer Rehabilitation project is the first comprehensive approach to rebuilding the deteriorating clay sewer pipes. This approach not only addresses the serious overloading and back-ups within the sewerage system, but it also protects against the possible contamination of our groundwater supply. A State loan was acquired to complete phases 3-5.
- 2 Sump pumps have been identified as a source of I&I. The project will eliminate the discharge into the wastewater system.
- 3 The current underground station is deteriorating and needs replaced.
- 4 The upgrade consists of accessibility issues required for safety.
- 5 The rebuild of the main pumps will consist of impellers, shafts, and bearings.
- 6 Transducers will replace existing transducers, which read and transmit water levels to the main PLC.
- 7 Replacement Pump System
- 8 The generator serves as the emergency electrical back-up for the entire WWTP. The scheduled repairs will extend the expected life.

Below is a breakdown of the original budget and actual costs of the Wesmond I & I Program

Initial projected Budget	Actual Expenditure
Phase 1a	\$425,000 Phase 1a
Phase 1b & 2	\$406,303 Phase 1b & 2
Phase 3-5	\$575,000 Phase 3-5
	\$1,450,000 Phase 3-5
Total	\$2,500,000 Total
	\$2,337,774

The Commissioners of Pooleville

FY 09 Budget

WATER & WASTEWATER FUND - CAPITAL PROJECTS

Adopted April 7, 2008

Printed: 16-Oct-14

Acct No.	Item or Description	Year To Do	Est. Project Cost	Prior Bal. + FY 07 Act.	FY 08 Projection	FY 09 Budget	Forward Planning Cycle			
							FY 10	FY 11	FY 12	FY 13
Project Funding										
3167	Other Water & Wastewater Equip.			5,190						
	Carry-over funds: Completed Projects					(5,000)				
	Carry-Over Funds allocated to projects									
1	Water Meter Replacement	Annl.	105,000	49,663	10,000	10,000			10,000	10,000
2	Sewer TV Equipment	FY10	60,000	31,550	10,000	5,000	10,000			
						5,000	[Allocated from carry-over funds]			
3	Future W&S Equipment Needs	Open		10,000	10,000	10,000	10,000	10,000	10,000	10,000
3a	Emergency Breathing Apparatus	FY07	5,000							
3b	Water distiller	FY07	1,500							
3c	Cut-Off Saw	FY07	1,350							
3d	Lab Instrument Replacement	FY08	6,000							
3e	Bazooka Hydrant Flusher	FY08	2,000							
3f	CL2 Lift Gate	FY09	4,000							
3g	Fire Hoses	FY09	1,500							
3h	Safety Harnesses	FY09	1,200							
3i	4" Trash Pump	FY10	4,000							
Total Funding Allocations			\$191,550	\$96,403	\$30,000	\$25,000	\$20,000	\$10,000	\$20,000	\$20,000
Project Expenditures										
3167	Other Water & Wastewater Equip.			FY 07 Act.						
1	Water Meter Replacement	Annl.		(14,722)	(40,747)					
2	Sewer TV Equipment	FY10					(60,000)			
3	Future W&S Equipment Needs									
3a	Emergency Breathing Apparatus	FY07		(4,865)						
3b	Water distiller	FY07		(1,252)						
3c	Cut-Off Saw	FY07		(1,350)						
3d	Lab Instrument Replacement	FY08			(6,000)					
3e	Bazooka Hydrant Flusher	FY08			(2,000)					
3f	CL2 Lift Gate	FY09				(4,000)				
3g	Fire Hoses	FY09				(1,500)				
3h	Safety Harnesses	FY09				(1,200)				
3i	4" Trash Pump	FY10					(4,000)			
Total Expenditures				(\$22,189)	(\$48,747)	(\$6,700)	(\$64,000)	\$0	\$0	\$0
3167	Account Balance by Year			\$74,214	\$55,467	\$73,767	\$29,767	\$39,767	\$59,767	\$79,767

Notes

Shading key in Table: FY 07 Completed/Closed Projects

Budgeting, Planned Expenditures for this Budget Year

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

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

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

- 1 The water meter replacement program began in FY04, it includes handheld remote readers, software and meters.
- 2 The sewer TV will allow staff to televise and assess problem areas in the sewerage system without using an outside contractor.
- 3a The existing emergency breathing equipment is over 10 years old and needs to be updated/ replaced
- 3b The water distiller will replace the original equipment at the WWTP. It is used on a daily basis for in house lab procedures.
- 3c Replacement for existing saw used for cutting ductile iron and PVC pipe.
- 3d Replace existing ph meter, dissolved oxygen probes, chlorine analyzer, and phosphorus/ammonia analyzers
- 3e The new hydrant meter will dechlorinate the water as it is being discharged, mandated by the MDE
- 3f Lift used to load 150lb CL2 cylinders into the trucks for delivery to wellhouses.
- 3g Replacement hoses used in blowing off wells, hydrants, watering trees, etc.
- 3h Replacement of old harness used for entering manholes and other confined spaces.
- 3i Replacement of 20 year old pump used for pumping down dry wells and other emergency uses.

The Commissioners of Boolesville

FY 09 Budget

WATER & WASTEWATER FUND - CAPITAL PROJECTS

Adopted April 7, 2008

Printed: 16-Oct-14

Acct No.	Item or Description	Year To Do	Est. Project Cost	Prior Bal. + FY 07 Act.	FY 08 Projection	FY 09 Budget	Forward Planning Cycle			
							FY 10	FY 11	FY 12	FY 13
Project Funding										
3169	Inflow & Infiltration			56,546		(10,000)				
Carry-over funds: Completed Projects										
Carry-Over Funds allocated to projects					(45,000)	Transferred to Acct. 3170				
1	On-going I & T Reduction Pgm.	Annl.	Open	57,474			10,000	10,000	30,000	30,000
2	Repl. W Willard Rd sewer main	FY07	75,000	75,000		10,000	[Allocation of carry-over funds]			
2a	Reline Hughes Rd			(56,546)	[Excess funding transferred into Carry-over Funds]					
Total Funding Allocations			\$75,000	\$132,474	(\$45,000)	\$0	\$10,000	\$10,000	\$30,000	\$30,000
Project Expenditures										
3169	Inflow & Infiltration			FY 07 Act.						
1	On-going I & I Reduction Pgm.	Annl.		(6,326)	(41,148)	(20,000)	(10,000)	(10,000)	(30,000)	(30,000)
2	Repl. W Willard Rd sewer main	FY07		(18,454)						
Total Expenditures				(\$24,780)	(\$41,148)	(\$20,000)	(\$10,000)	(\$10,000)	(\$30,000)	(\$30,000)
3169	Account Balance by Year			\$107,694	\$21,546	\$1,546	\$1,546	\$1,546	\$1,546	\$1,546

Notes

Shading key in Table: FY 07 Completed/Closed Projects Budgeting, Planned Expenditures for this Budget Year

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

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

- Annually funded program to analyze the sewerage system, identify major leaks, and make the necessary repairs.
- The W. Willard Rd. sewer main was relined as part of the Wesmond comprehensive relining project.

Acct No.	Item or Description	Year To Do	Est. Project Cost	Prior Bal. + FY 07 Act.	FY 08 Projection	FY 09 Budget	Forward Planning Cycle			
							FY 10	FY 11	FY 12	FY 13
Project Funding										
3170	Gen'l. Infrastructure Programs			1,533						
Carry-over funds: Completed Projects										
Carry-Over Funds allocated to projects										
1	Water/Sewer Extensions	open			30,000	15,000	15,000	15,000	15,000	15,000
2	Sugarland Forest Well Mitigation	FY08			45,000					
Funding transferred from Acct. 3170										
Total Funding Allocations			\$0	\$1,533	\$75,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000
Project Expenditures										
3170	Gen'l. Infrastructure Programs			FY 07 Act.						
1	Water/Sewer Extensions				(30,000)	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)
2	Sugarland Forest Well Mitigation				(45,000)					
Total Expenditures				\$0	(\$75,000)	(\$15,000)	(\$15,000)	(\$15,000)	(\$15,000)	(\$15,000)
3170	Account Balance by Year			\$1,533	\$1,533	\$1,533	\$1,533	\$1,533	\$1,533	\$1,533

Notes

Shading key in Table: FY 07 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.

- Private residences water hook-ups will provide Town water to those houses whose private wells were impacted by new Town wells.
- This program will follow the wellhead protection plan by providing water and/or sewer lines to "in Town" properties currently served by private wells and septic. The private wells and septic will be abandoned to eliminate sources of potential aquifer contamination.
- A budget amendment on 10/15/2007 transferred \$45,000 from account 3169 to 3170 to fund the Sugarland Well Mitigation project.

The Commissioners of Boolesville

FY 09 Budget

TOWN STATISTICS

Adopted April 7, 2008

Printed: 16-Oct-14

Note No.	Item or Description	Fiscal Year 2003	Fiscal Year 2004	Fiscal Year 2005	Fiscal Year 2006	Fiscal Year 2007	Fiscal Year 2008	Fiscal Year 2009
[1]	Population							
	As Previously Reported	5,164	5,167	5,167	5,167	5,167	5,167	
	Housing							
	Single Family	1,287	1,290	1,290	1,297	1,297	1,297	
	Town Houses	336	336	336	336	336	336	
	Total Family Dwellings	1,623	1,626	1,626	1,633	1,633	1,633	0
	Other	56	56	56	56	56	56	
[2]	Net Assessable Base							
	As Reported	348,110,143 [100%]	352,622,643 [100%]	397,168,132 [100%]	441,187,114 [100%]	489,487,975 [100%]	549,795,536 [100%]	[100%]
[2]	Tax Rate							
	As Adopted	\$0.24 [100%]	\$0.24 [100%]	\$0.23 [100%]	\$0.22 [100%]	\$0.20 [100%]	\$0.18 [100%]	\$0.16 [100%]
[3]	General Fund Budget	[Actual]	[Actual]	[Actual]	[Actual]	[Actual]	[Projected]	[Budget]
	Operating Expenses	1,455,947	1,725,731	1,815,327	1,541,681	1,677,442	1,862,699	1,821,517
	Funding: Capital Projects	252,768	184,748	235,200	242,000	545,500	935,500	726,735
	Funding: Water/Wastewater Projects	605,751	480,250	358,200	305,000	190,000	240,000	130,000
	Total Budget (General Funds)	2,314,466	2,390,729	2,408,727	2,088,681	2,412,942	3,038,199	2,678,252
	Budgeted Cash Reserve	365,082	675,301	826,482	850,037	844,854	1,094,403	1,142,631
	Actual Close-Out Cash Reserve	856,675	287,937	1,151,065	1,701,897	1,351,723	1,131,852 [Projected]	
	Water and Wastewater Fund Budget							
	Operating Expenses	778,211	706,183	744,881	789,388	897,651	890,135	921,484
	Funding: Capital Projects	0	0	0	0	0	0	0
	Total Town Acreage	2,374	2,374	2,374	2,374	2,374	2,374	2,374
	Parks and Open Spaces							
	Number	12	12	12	12	12	12	12
	Area (acres)	56	56	56	56	56	56	56
	Number of:							
	Tennis Courts	4	4	4	4	4	4	4
	Basketball Courts	3	3	3	3	3	3	3
	Baseball Fields	4	4	4	4	4	4	4
	Tot Lots	6	6	6	6	6	6	6
	Miles of Town Roads	16.31	16.31	16.31	16.31	16.31	16.31	16.31
	Number of Municipal Water Wells	7	7	9	9	9	9	9
	Avg. Water Production (Gal/Day)							
	Calander year	378,000	400,000	418,192	411,623	466,526		
	Avg - WWTP (Gal/Day)							
	Calander year	911,000	701,000	691,000	603,521	520,333		
	Number of Town Employees							
	Full Time	10	11	14	14	14	14	14
	Part Time	0	0	0	0	1	2	2

Notes

- [1] The 2000 Census reported a Town population of 5,151, an average of 3.22 persons per household, so, for reference purposes, all future population estimates are presented based on the 3.22 figure.
- [2] All Budget figures exclude special revenues such as Impact Fees or dedicated Grants.

The Commissioners of Poolesville

FY 09 Budget

POOLESVILLE EMPLOYEE SALARY STRUCTURE

Adopted April 7, 2008

Printed: 16-Oct-14

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

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

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

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

<u>Salary Grade</u>	<u>FY 08 Budget Minimum Level</u>	<u>FY 08 Budget Maximum Level</u>	<u>FY 09 Budget Minimum Level</u>	<u>FY 09 Budget Maximum Level</u>
1				
2	23,740	30,980	24,710	32,250
3				
4	25,910	[n/a]	26,970	[n/a]
5	27,080	35,340	28,190	36,790
6	28,310	36,940	29,470	38,450
7				
8	30,930	40,320	32,200	41,970
9	32,450	42,350	33,780	44,090
10	34,070	44,470	35,470	46,290
11	35,780	46,690	37,250	48,600
12	37,580	49,040	39,120	51,050
13				
14	41,820	54,550	43,530	56,790
15				
16	46,980	61,320	48,910	63,830
17				
18	52,790	68,870	54,950	71,690
19	55,950	73,010	58,240	76,000
20	59,320	77,400	61,750	80,570

Salaries increased by 4.1 percent from the FY 08 Budget to the new FY 09 Budget

Notes

The Commissioners of Poolesville

FY 09 Budget

MUNICIPAL ORGANIZATION CHART

Adopted April 7, 2008

Printed: 16-Oct-14

