

The Commissioners of Poolesville

FY 07 Budget

Adopted 17-April-2006

The Commissioners of Poolesville

FY 07 Budget

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<p style="text-align: center;"><u>WHAT'S INSIDE</u></p> <p>The Summaries Section presents Overall Summaries, Revenue Balances on hand, and Revenue Receipts and Expenses Summaries for the following periods:</p> <p style="margin-left: 40px;">FY 05 Actual Close-Out Figures for the immediate Past Fiscal Year FY 06 Budget Adopted Budget for the Current Fiscal Year FY 06 Projection Financial Status of the Current Fiscal Year FY 07 Budget The Town's Budget for our Next Fiscal Year.</p> <p style="margin-left: 40px;">[Poolesville's Fiscal Year starts on 1-July and ends on the next 30-June.]</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>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 Overall Summaries: General Fund</p> <p>3 Water and Wastewater Fund</p> <p>4 Restricted Funds and Cash Summaries</p> <p>5 Receipt and Allocation of Impact Fees</p> <p>6 Overview: Budgets and Taxes</p> <p>7 Overview: Town Population & Public Infrastructure</p> <p>8 Income Summaries: General Fund</p> <p>9 Water and Wastewater Fund</p> <p>10 Expenditures Summaries: General Fund</p> <p>11 Water and Wastewater Fund</p>
<p>This section of the Budget presents a summary of the Operating Expenses for both the General Fund and the Water and Wastewater Fund by account number. Also, a brief summary of the items included in each account is presented on each page.</p> <p>Data is organized into four columns for presentation:</p> <p style="margin-left: 40px;">FY 05 Actual Close-Out Figures for the immediate Past Fiscal Year FY 06 Budget Adopted Budget for the Current Fiscal Year FY 06 Projection Financial status of the Current Fiscal Year FY 07 Budget The Town's Budget for our Next Fiscal Year.</p>	<p><u>Operating Expenses</u></p> <p>12 ~ 17 General Fund</p> <p>12 500 Town Administration</p> <p>13 600 Elections</p> <p>13 700 Staff Salaries and Benefits</p> <p>14 800 Law</p> <p>14 900 Municipal Buildings</p> <p>15 1000 Streets, Sidewalks, and Storm Drains</p> <p>16 1100 Parks & Recreation</p> <p>16 1200 Engineering</p> <p>16 1300 Planning and Zoning</p> <p>17 1400 Public Safety</p> <p>17 1500 Municipal Services</p> <p>17 1600 Grant to Water and Wastewater Fund</p> <p>17 1700 Debt Service</p> <p>18 ~ 19 Water and Wastewater Fund</p> <p>18 600 Water/Wastewater Management Fee</p> <p>18 700 Wastewater Operations</p> <p>18 750 Wastewater Administration</p> <p>19 800 Water Operations</p> <p>19 850 Water Administration</p> <p>19 900 Water and Wastewater Trustee Fees</p>
<p>The Capital Projects section of the Budget presents a picture of those major projects which are financed over a period of time and then implemented for the general welfare of the public. These projects are organized into two separate categories: general projects covering streets, parks, Town buildings, vehicles, etc., and those projects which specifically address the needs of our municipal water and wastewater systems. Each sheet is broken into four parts:</p> <p style="margin-left: 40px;">Project identification, budgetary cost, and funding streams Planned expenditures by year (actual figures from last year are highlighted) Account balance at the end of each Fiscal Year Notes and brief project descriptions</p> <p>In addition to the four yearly periods presented for the summary and expense sections discussed above, the Capital Projects section of the Budget includes forward planning for a five-year cycle, starting with the next budget year:</p> <p style="margin-left: 40px;">FY 07 Budget Immediate planning for projects to be implemented FY 08 Forward planning for the future. FY 09 FY 10 FY 11</p>	<p><u>Capital Projects Funding and Expenditures</u></p> <p>20 General Fund Summaries</p> <p>21 Water and Wastewater Fund Summaries</p> <p>22 ~ 28 Capital Projects Details - General Fund</p> <p>22 2005 Office Equipment</p> <p>22 2010 Municipal Buildings and Equipment</p> <p>23 2015 Parks and Streets Equipment</p> <p>24 2020 Vehicles</p> <p>25 2025 Major Town Projects</p> <p>26 2030 Public Facility</p> <p>27 2035 Parks and Recreation</p> <p>28 2040 Major Street Repair Projects</p> <p>29 ~ 32 Capital Projects Details - Water/Wastewater Fund</p> <p>29 3130 Water Collection and Distribution</p> <p>30 3150 Wastewater Systems</p> <p>31 3167 Other Water/Wastewater Equipment</p> <p>32 3169 Inflow and Infiltration</p> <p>32 3170 General Infrastructure Programs</p>
<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. Page 37 presents a summary projection of significant budget changes which are anticipated over the four-year forward planning cycle: FY 08 through FY 11.</p>	<p>33 Schedule of Outstanding Debt Service</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>

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INTRODUCTION - BUDGET OVERVIEW and GOALS

Adopted 17-April-2006

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The Overall Budget In A Nutshell – Property Taxes Kept The Same

The Town of Pooleville continues to enjoy a very healthy economy, with all operations maintained at the high level of excellence that the public has grown accustomed to. The town financial picture is excellent, with the Commissioners' ability to develop and maintain a balanced budget for the fifth year in a row. The Revenue side of the General Fund Budget includes:

- Property taxes at "Constant Yield" or the same total amount as last year. With the expected increase in individual assessments, Pooleville's Property Tax Rate will decrease from 22.1¢ per \$100 in FY06 to 20.0¢ in FY07, with local tax amounts the same.
- State-sourced components of Pooleville's revenue stream, Revenue Sharing, (share of state) Income Tax, and Highway User Funds, are all budgeted to return to the full funding levels of a few years ago.
- Projections for mobile telephone antenna rental on the water tower are expected to decrease with the recent mergers of the various providers.

For the General Fund: Total Revenue is projected to be:

\$2,373,474

Budgeted Expenses include

Town Operations, including salaries, maintenance, park and street upkeep, etc.	\$1,288,061
Debt Service (or loan repayments)	195,433
A Grant to the Water / Wastewater Fund to cover that operating deficit	80,000
Funding for Capital Improvement Programs	805,500
Incl.: General Projects (Parks, Streets, new Town Hall, etc.)	\$545,500
Water and Wastewater Projects	260,000

Total Budgeted Expenditures

\$2,368,994

Budgeted Close-Out Balance for FY07

\$4,480

For the Water and Wastewater Fund: Total Revenue (95% from Quarterly Water Bills) is projected to be:

\$686,200

Budgeted Operating Expenses include:

Wastewater System Operations	\$489,324	(64%)
Water System Operations	276,484	(36%)

Total Budgeted Operating Expenditures

\$765,808

Projected W / WW Operating Deficit for FY07

(\$79,608)

To cover this deficit, the Commissioners have included, in the General Fund, an \$80,000 Grant to the Water and Wastewater Fund.

Future Projections – No Property Tax Increases Projected For The Next Five Years Through FY11

Based on moderate levels of inflation over the four future planning years (FY08 through FY11), together with the expected start of new home construction in town, the Commissioners are projecting that the "Constant Yield" approach for property taxes may be adopted and that town property taxes can be held constant through FY11. This means the local tax rate should continue to decrease while individual taxes remain approximately constant as assessments continue to rise.

Budget Specifics

1. This year's Budget is based on a constant tax yield. This will result in a decrease in the tax rate from 22.1¢ per \$100 of assessed valuation to 20.0¢, based on notification from Montgomery County. Individual town taxes should be about the same as last year.
2. In the FY05 and FY06 Budget revenue streams from the State (Highway Funds, Revenue Sharing, and share of state Income Taxes) increased above both previous State advice and the Town's best projections. Together with two other significant favorable variances and the accumulation of about 75 minor variances (both plus and minus), these combined factors provided nearly \$700,000 over budget in these two combined years. This Budget returns the Unrestricted Funds balance to around the \$850,000 target set by the Commissioners in FY06 by allocating \$600,000 of the excess funds to Account 3130 for an alpha emitter treatment system for Wells 7, 9 & 10 (the Russell Branch Watershed), and \$100,000 toward the new Town Hall. The specifics of these major variances are:
 - State funds allocated to Pooleville in FY05 \$173,144, and in FY06 \$183,840
 - Salary & Benefits due to the departure of higher salaried staff and the delayed hiring of lower salaried staff in FY05 \$124,539
 - Reduction of funding for Wesmond Sewer Relining from \$250,000 to \$70,000 due to the State Loan in FY06 \$180,000
 - All other variances in FY05 \$12,029 (0.5% of Budget) and in FY06 \$24,185 (1.1% of Budget)
 - The total of the favorable FY05 Actual and FY06 Projected Close-Out variances is \$697,737
 - Including the budgeted Close-Out balances (\$1,696 in FY05 and \$1,284 in FY06), the total increase in Unrestricted Funds over these two years is currently projected to be \$700,717, with \$700,000 of that re-allocated as described above.
3. Operating Accounts with noticeable increases this year include staff salaries and electricity costs for both the WWTP and the wells. Other accounts show small increases and the budgets for many have been reduced. Salary increases this year include a 5% raise across the board. In the past several years, salaries have been increased by cost of living increase, typically 2.4% to 3.2%. In 2000, each employee was afforded \$5,000 towards health insurance. Since that time insurance premiums have increased significantly, and preliminary estimates show that there will be another 20% increase this year, which the employees will pay out of pocket. In addition, disability insurance at a total cost of \$3,878 for all employees was included.
4. On the Water and Wastewater Fund side, more than 95% of the operating expenses are fixed and more than 95% of the revenues are from metered water sales. In recent years, water revenue has been down and the Fund has operated in the deficit, with annual grants from the General Fund necessary to balance the account. FY07 is projected to be no exception, with a grant of \$80,000 needed to keep Water and Wastewater Operating Fund in balance. In the later planning years, with the addition of new homes in town, the fixed costs of the system will be shared by a corresponding increase in users (or water customers) and it is anticipated that the Fund's revenues and expenses will be more in balance.

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BUDGET REVIEW - Operating Accounts

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General Fund Operations –

The charm and desirability of Poolesville depends on a dedicated town staff to manage town affairs and maintain all aspects of town properties and services on a daily basis. All this is made possible by the funding described in the FY07 General Fund Budget.

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

Current Town Operations	\$1,288,061
Debt Service on Previous Capital Projects	\$195,433
Grant to balance Water and Wastewater Operations	\$80,000

1. Current Town Operations include all of the following:
 - Salaries and benefits for the permanent town staff of 14 full-time employees.
 - 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, shoveling of common sidewalks, mowing, ball field upkeep, and all such effort required to keep Poolesville 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, Poolesville Day, the youth activities, Post-Prom party, etc.
2. Debt Service includes the repayment of loans to complete certain public works projects within required deadlines, including both General Fund projects and Water and Wastewater Fund projects (the W / WW Operating Fund does not include Debt Service for W / WW projects). Currently, there are four outstanding loans:
 - In FY76, a loan was made to complete the elevated water tower (it will be paid in FY07).
 - In FY92, a loan was made to upgrade the Wastewater Treatment Plant (or WWTP) (to be paid off in FY12).
 - In FY04, a loan was made to complete the required BNR upgrades to the WWTP, as well as provide some expansion capacity to handle major I & I events and provide capacity for about four hundred new homes (to be paid off in FY24).
 - In FY06, a loan was made to prioritize completion of the Wesmond sewer rehabilitation and relining program in order to proactively address the source of over one-half of Poolesville's I & I problem. It will be paid off in FY27.
3. The revenues received from metered water sales have been chronically insufficient to cover the costs of the Water and Wastewater operations. In order to keep the Fund solvent, the Commissioners have granted funds from the General Fund to cover the shortfall in water revenue.

Water and Wastewater Operating Fund -

The Commissioners have expended a great deal of effort in 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 increasing requirements have not solved the problem of continuing deficits in the Water and Wastewater Operating Account.

Direct operation of the Wastewater Treatment Plant has reduced expenses and improved plant operations and maintenance. Three years ago, when the outside operator was dismissed, savings were about \$40,000 per year. As an offset, electricity to operate the water pumps (in the wells) and the new features of the upgraded plant has increased over \$30,000 per year. And then 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.

In the 1990's, the increasing costs of the Water and Wastewater Systems were offset by the increased water usage associated with the new homes being constructed in town. Since 2000, when all new home construction was completed, usage has actually gone down due to both weather reasons and individual conservation efforts. In many respects, water conservation is more important than either the water budget or the water rates. Water is a very precious commodity, and our very existence depends on a readily-available supply. Even the value of our homes is dependent on a reliable water supply. The Commissioners are in the process of adopting a Watershed Management Plan to insure that reliable supply can be maintained and have redundancy in the event of issues with any given well.

The outlook for further increases in the Fund's operating costs is not good. In FY07, the total budget for electricity is \$147,000 (for the Water side, \$55,000, and for the Wastewater side, \$92,000). Everyone has been reading about the possible electric rate increases by the various utility companies, and Allegheny Power's increases are expected in 2007. At this time, PepCo is predicting a 39% increase for its customers. As of yet, Allegheny Power has not announced any specific figures, but it is safe to say its rate increases will follow the other providers in this area. In broad round numbers, the Water and Wastewater Fund could be looking at an electric increase of over \$50,000 next year. Together with normal inflationary increases in all other budget lines, next year's deficit may exceed \$150,000. The Commissioners will be studying ways to address this growing deficit later in 2006.

In summary, the cost of water and wastewater operations is forecasted to exceed water-related revenue again, and, in the short term, another grant from the General Fund is needed to keep the Fund solvent, at least through FY07 (30-June-2007).

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BUDGET REVIEW - Capital Projects and Spending

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General Capital Projects -

The Capital Projects section of the FY07 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. Overall, the funds allocated for General Fund Capital Projects have increased from \$242,000 in FY06 to \$545,500 this year, plus certain direct funding.

General Fund Capital Projects are divided into nine accounts, with the following FY06 funding allocations:

2005	Office Equipment	\$20,000	Covers furnishings for the new Town Hall
2010	Municipal Buildings and Equipment	11,000	
2015	Parks and Streets Equipment	5,000	
2020	Vehicles	102,000	Includes full funding for a new large dump truck
2025	Major Town Projects	62,500	
2030	Public Facility (Town Hall)	500,000	Includes \$100,000 of excess Unrestricted Reserves Includes \$150,000 Grant from the State Includes \$150,000 from the sale of old Town Hall
2035	Parks and Recreation	30,000	
2040	Major Street Repair Projects	215,000	Bi-annual street repair and resurfacing program

Highlights of the General Capital Projects Funding Plan include:

1. The 2005 account includes (for details, see page 22):
 - Funding for office furnishings, office equipment, and the public meeting hall are included in this account.
2. The 2020 account includes (for details, see page 24):
 - Full funding for a new diesel-powered large dump truck to replace the sixteen-year-old 1990 truck now in use.
3. The 2030 account includes (for details, see page 26):
 - Funding for the complete design and construction of the new Town Hall building.
4. The 2040 account includes (for details, see page 28):
 - First funding for the bi-annual street repair and resurfacing program, including Butler Road, Sumter Way, Wootton Avenue from Fisher Avenue to Spates Hill Road, Brown Road and Mosby Way, all to be completed in FY08.

All funding details and General Fund capital project summaries can be found on pages 22 ~ 28 herein.

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 funding allocations as shown below. General funding for Water and Wastewater Capital Projects has been reduced to \$260,000, or \$45,000 less than the projected funding in FY06, not including the application of \$600,000 from the accumulated excess in Unrestricted Reserves and the application of \$1,000,000 to be received from the State I & I loan (to complete the Wesmond Sewer Relining program).

Water and Wastewater Fund Capital Projects are divided into five accounts, with the following FY07 funding allocations:

3130	Water Collection and Distribution	\$750,000	Includes \$600,000 of excess Unrestricted Reserves
3150	Wastewater Systems	1,030,000	Includes \$1,000,000 State I & I loan
3167	Other Water and Wastewater Equipment	30,000	
3169	Inflow and Infiltration ("I & I")	50,000	
3170	General Infrastructure Programs	0	

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

1. The 3130 account includes (for details, see page 29):
 - Funding of \$75,000 and allocation of \$600,000 from the FY05/FY06 surpluses for an alpha emitter treatment system that may be required for treatment of water drawn from the Russell Branch Watershed (wells 7, 9, and 10).
 - Funding of \$75,000 towards the implementation of the Rabanales Well, a redundant well in the Horsepen Branch Watershed.
2. The 3150 account includes (for details, see page 30):
 - Funding of \$1,000,000 from the State loan to complete the relining of the Wesmond sewer piping and laterals. Phases 1a, 1b, and 2 of this program have been completed with very good results. This conclusion of the total program covers phases 3, 4, and 5 of the effort. The Commissioners have taken a low interest State loan to complete the remaining phases at one time. The original cost for all phases of the Wesmond Sewer Relining Program was estimated at a total of \$2.5 million as first presented in the FY05 Budget. When this successful program is completed (phases 3, 4, and 5 using the funds from the loan), it is projected to close out below the original FY05 budgetary figure.

All funding details and Water / Wastewater Fund capital project summaries can be found on pages 29 ~ 32 herein. Again, all these projects are funded from the General Fund Budget, or from direct sources. Capital Projects are independent of the Water and Wastewater Operating Budget and have no bearing on the W / WW Operating Fund deficit.

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FINANCIAL FORECAST: FY 07 THROUGH FY 11

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

Item	FY 05 Actual	FY 06 Budget	FY 06 Projection	FY 07 Budget
Revenue	2,720,135	2,225,283	2,439,026	2,373,474
Funding: General Projects	(235,200)	(242,000)	(242,000)	(545,500)
Funding: Water / Wastewater Projects	(358,200)	(485,000)	(305,000)	(260,000)
Sub-Total: Capital Projects	(593,400)	(727,000)	(547,000)	(805,500)
Operating Expenses	(1,815,327)	(1,496,999)	(1,502,717)	(1,563,494)
Total Annual Expenditures	(2,408,727)	(2,223,999)	(2,049,717)	(2,368,994)
Annual Balances	<u>\$311,408</u> 11.4%	<u>\$1,284</u> 0.1%	<u>\$389,309</u> 16.0%	<u>\$4,480</u> 0.2%

Notes

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

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

Based on the FY 07 Budget, Operating Forecasts (Pg. 37), and the Current 5-Year Plan for Funding Capital Projects

Item	FY 08	FY 09	FY 10	FY 11
Revenue	2,403,474	2,472,474	2,541,474	2,610,474
Funding: General Projects	(422,500)	(362,000)	(342,000)	(292,000)
Funding: Water / Wastewater Projects	(260,000)	(345,000)	(355,000)	(416,000)
Sub-Total: Capital Projects	(682,500)	(707,000)	(697,000)	(708,000)
Operating Expenses	(1,709,834)	(1,765,135)	(1,851,430)	(1,898,955)
Total Annual Expenditures	(2,392,334)	(2,472,135)	(2,548,430)	(2,606,955)
Projected Balances	<u>\$11,139</u> 0.5%	<u>\$338</u> 0.0%	<u>(\$6,957)</u> -0.3%	<u>\$3,518</u> 0.1%

Notes

[1] The currently budgeted FY06 revenue is projected, with only inflationary and identifiable changes, for FY08 through FY11 (see page 37).

[2] The currently budgeted operating expenses are projected, with inflationary and identifiable changes, for FY08 through FY11 (see page 37).

[3] Funding for Capital Projects is based on the Capital Projects Summaries presented on pages 20 and 21.

Part 2[a] - Recap of Current Financial Reserves

Item	FY 05 Actual	FY 06 Budget	FY 06 Projection	FY 07 Budget
Unspent Funds: General Projects	1,468,336	432,388	1,006,322	598,022
Unspent Funds: W & WW Projects	899,008	654,316	509,477	627,977
Sub-Total: Unspent Capital Funding	2,367,344	1,086,704	1,515,799	1,225,999
Unrestricted Reserve (Genl Fund)	1,151,065	850,037	1,540,374	844,854
Balance (Water / Wastewater Fund)	483	145	687	1,079
Restricted Funds	6,000	6,000	6,000	6,000
Total Financial Reserves On-Hand	<u>\$3,524,892</u>	<u>\$1,942,886</u>	<u>\$3,062,860</u>	<u>\$2,077,931</u>

Part 2[b] - Projections for Future Financial Reserves

Item	FY 08	FY 09	FY 10	FY 11
Unspent Funds: General Projects	411,183	728,183	515,183	792,183
Unspent Funds: W & WW Projects	693,942	963,942	1,238,942	924,942
Sub-Total: Unspent Capital Funding	1,105,125	1,692,125	1,754,125	1,717,125
Unrestricted Reserve (Genl Fund)	855,993	856,331	849,375	852,893
Balance (Water / Wastewater Fund)	1,471	1,863	2,255	2,647
Restricted Funds	6,000	6,000	6,000	6,000
Total Financial Reserves On-Hand	<u>\$1,968,589</u>	<u>\$2,556,319</u>	<u>\$2,611,755</u>	<u>\$2,578,665</u>

Notes

[1] Part 2[a] of Poolesville's Financial reserves is summarized from Page 3; 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.

[5] Restricted Funds are carried forward, without change, at this time.

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GENERAL FUND SUMMARY

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Ref. Page	Item or Description	Y/E 06/30/05 FY 05 Actual	Y/E 06/30/06 FY 06 Budget	Y/E 06/30/06 FY 06 Projection	Y/E 06/30/07 FY 07 Budget
General Funds Operating Summary					
8	General Revenue Total	\$2,720,135	\$2,225,283	\$2,439,026	\$2,373,474
General Expenditures					
Funding for Capital Projects					
10	General Capital Projects	(235,200)	(242,000)	(242,000)	(545,500)
10	Water/Wastewater Cap Projs	(358,200)	(485,000)	(305,000)	(260,000)
	Sub-total: Capital Projects	(593,400)	(727,000)	(547,000)	(805,500)
10	Operating Expenses	(1,815,327)	(1,496,999)	(1,502,717)	(1,563,494)
	Total: General Expenditures	(\$2,408,727)	(\$2,223,999)	(\$2,049,717)	(\$2,368,994)
Net Operating Balance					
	Loan Repay	\$311,408	\$1,284	\$389,309	\$4,480
	591,721				
Unrestricted Funds Carried Forward from Prior Year					
		287,936	858,753	1,151,065	1,540,374
Application of Excess Unrestricted Funds:					
8	For General Capital Projects	(40,000)	(10,000)	0	(100,000)
9	For W / WW Capital Projects	0	0	0	(600,000)
	Closing Balance: Genl Funds [Unrestricted Reserve]	\$1,151,065	\$850,037	\$1,540,374	\$844,854
General Funds Capital Projects Summary					
Funding Balance Carried Forward from Prior Year					
		\$953,921	\$1,451,184	\$1,468,336	\$1,006,322
2	Funding from General Revenues	235,200	242,000	242,000	545,500
8	Funding from Impact Fees	0	0	0	0
	Prior Balance - Impact Fees	480,831			
4	Transfers from Restricted Funds	0	0	5,567	0
8	Funding from MD Grants, Others	7,262	0	25,000	300,000
	Available for Capital Projects	\$1,677,214	\$1,693,184	\$1,740,903	\$1,851,822
20	Capital Projects Expenditures	(208,878)	(1,260,796)	(734,581)	(1,253,800)
	Closing Balance: Capital Projects Funding	\$1,468,336	\$432,388	\$1,006,322	\$598,022

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. In FY06, the Commissioners set reserves at \$850,000.
 * 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 FY06, as well as an adequate projected close-out balance for Unrestricted Funds at the end of FY06.
- [3] In FY06 and through the out year projections, a CIP funding stream of \$700,000 to \$800,000 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; and \$100,000 was transferred to account 2030 toward the construction of a new Town Hall building.
- [5] In addition to cash assets, the Town owns several pieces of real property:
- | | | |
|---|--|---------------------------|
| Buildings and Municipal Facilities | Parks and Recreational Facilities | |
| Town Hall (former Bank Building) | Maintenance Building | Stevens Park |
| Old Methodist Church (Thrift Shop) | Nine Well Houses | Halmos Park |
| Wastewater Treatment Plant | Overflow Lagoon | Bodmer Park |
| | | Whalen Commons |
| | | Campbell Park |
| | | Wootton Hgts Park |
| | | Brooks Park |
| | | Lori Gore Park |
| | | W. Willard Practice Field |
| | | Collier Circle Pond |
- [6] See page 24 for Town-owned vehicles.

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WATER and WASTEWATER FUND SUMMARY

Adopted 17-April-2006

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Ref. Page	Item or Description	Y/E 06/30/05 FY 05 Actual	Y/E 06/30/06 FY 06 Budget	Y/E 06/30/06 FY 06 Projection	Y/E 06/30/07 FY 07 Budget
Water & Wastewater Operating Summary					
9	W & WW Revenue	685,365	674,450	680,144	686,200
9	Grant from General Funds	60,000	65,000	60,000	80,000
9	W & WW Available Funding	745,365	739,450	740,144	766,200
Water & Wastewater Expenditures					
11	For W&WW Capital Projects	0	0	0	0
11	Operating Expenses	(744,881)	(739,305)	(739,940)	(765,808)
	Total: W & WW Expenditures	(\$744,881)	(\$739,305)	(\$739,940)	(\$765,808)
Net Operating Balance		\$484	\$145	\$204	\$392
Unrestricted Funds Carried Forward from Prior Year		(1)	0	483	687
Closing Balance: Water/Wastewater Funds		\$483	\$145	\$687	\$1,079
Water & Wastewater Funds Capital Projects Summary					
Funding Balance Carried Forward from Prior Year		\$732,318	\$810,295	\$899,008	\$509,477
3	Funding from W & WW Revenues	0	0	0	0
2	Funding Granted by Genl Funds	358,200	485,000	305,000	260,000
9	Funding from Impact Fees	0	0	0	0
	Prior Balance - Impact Fees	382,694			
4	Transfers from Restricted Funds	0	50,000	24,000	50,000
9	Funding from MD Grants, Others	1,579,181	169,021	931,402	1,600,000
Available for Capital Projects		\$3,052,393	\$1,514,316	\$2,159,410	\$2,419,477
Capital Projects Expenditures		(2,153,385)	(860,000)	(1,649,933)	(1,791,500)
Closing Balance: Funding for Capital Projects		\$899,008	\$654,316	\$509,477	\$627,977

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.
- [2] In FY06 the management fee was discontinued as a bookkeeping method for charging the Water & Wastewater Account for total salary burden of town staff and town administrative staff, as well as other administrative cost items. Such costs will now be charged directly to the applicable Water and Wastewater accounts.
- [3] One of the most important efforts continuing over the next few years will be funding the Wesmond Subdivision Sewer Rehabilitation Project. This effort not only addresses the sewage overflow problems, but will help protect our groundwater supply from possible sewage contamination. The overall projected cost is estimated at \$2,500,000. The Commissioners are securing a loan in the amount of \$1,500,000 for the completion of the final phases. **See page 30 for status and funding details.**

Construction Phases of the Wesmond Subdivision Sewer Rehabilitation Project

- Phase 1A- Whitaker Rd, Soper Ave and part of Hempstone Ave.
- Phase 1B- Completion of Hempstone Ave.
- Phase 2- Shannon Way, Dowden Way, Portions of Wootton Ave(Hempstone to Dowden Circle) and Dowden Circle.
- Phase 3- Completion of Dowden Circle and Wootton Ave to Collier Circle.
- Phase 4- Collier Way, Collier Circle, Completion of Soper Ave and Wootton to Kohlhoss.
- Phase 5- Wootton Ave to Fisher, Hempstone Court, and Walters Ave. (Depending on funds, portions of phase 5 can be included above)

The Commissioners of Poolesville

FY 07 Budget

RESTRICTED FUNDS and CASH SUMMARIES

Adopted 17-April-2006

Printed: 16-Oct-14

Ref. Page	Item or Description	Y/E 06/30/05 FY 05 Actual	Y/E 06/30/06 FY 06 Budget	Y/E 06/30/06 FY 06 Projection	Y/E 06/30/07 FY 07 Budget
RESTRICTED FUNDS					
Chesapeake Bay Restoration Fund ("Flush Tax")					
	Balance Forward	0	0	(511)	(1,011)
	Yearly Activity				
	Recd with Water Bills	0	50,000	24,000	50,000
	Admin Fee	(511)	(2,500)	(2,500)	(2,500)
	Paid to Maryland			(22,000)	(48,000)
	Sub-total: Yearly Activity	(511)	47,500	(500)	(500)
	Closing Balance: Year End	(511)	\$47,500	(\$1,011)	(\$1,511)
Petrucelli Storm Drain					
	Balance Forward	6,000	6,000	6,000	6,000
	Yearly Activity				
	[None]				
	Sub-total: Yearly Activity	0	0	0	0
	Closing Balance: Year End	\$6,000	\$6,000	\$6,000	\$6,000
Development Funds					
	Closed Out in FY03.	0		0	0
	Closing Balance: Year End	\$0	\$0	\$0	\$0
Closing Balance - All Restricted Funds		\$6,000	\$6,000	\$6,000	\$6,000
(Not Including Bay Restoration Funds)					

SUMMARY OF CASH ASSETS AT YEAR END

General Fund					
2	Unrestricted Funds at Year End	1,151,065	850,037	1,540,374	844,854
2	Accumulated Unspent Funds for Capital Projects	1,468,336	432,388	1,006,322	598,022
	Total Funds on Hand	\$2,619,401	\$1,282,425	\$2,546,696	\$1,442,876
Water and Wastewater Fund					
3	Unrestricted Funds at Year End	483	145	687	1,079
3	Accumulated Unspent Funds for Capital Projects	899,008	654,316	509,477	627,977
	Total Funds on Hand	\$899,491	\$654,461	\$510,164	\$629,056
4	Restricted Funds	\$6,000	\$6,000	\$6,000	\$6,000
	TOTAL CASH ASSETS AT YEAR END	\$3,524,892	\$1,942,886	\$3,062,860	\$2,077,931

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 5 for those amounts and details.
- [4] The Chesapeake Bay Restoration Fund is a mandated program instituted by the State of Maryland. By law, the Town is required to collect \$7.50 per quarter on each water and wastewater bill issued. These funds are collected by the Town and then paid directly to The State of Maryland Bay Restoration Fund, a State agency, less a 5% administrative fee. Although this is a mandated public program, the State has advised this is not a "Tax" and is therefore not an eligible deduction on individual income tax returns.

The Commissioners of Pooleville

FY 07 Budget

SCHEDULE of IMPACT FEES

Adopted 17-April-2006

Printed: 16-Oct-14

Acct No.	Item or Description	Pct.	FY 05 Actual	FY 06 Projection	FY 07 Budget	FY 08	FY 09	FY 10	FY 11
	Number of New Homes (in Fiscal Year)		0	0	0	30	30	30	30
	Impact Fee per New Home		9,720	16,193	16,500	16,814	17,133	17,459	17,790
	Total Impact Fees: New Homes		0	0	0	504,420	513,990	523,770	533,700
	Other Impact Fees		0	0	0	0	0	0	0
	Total: All Impact Fees		\$0	\$0	\$0	\$504,420	\$513,990	\$523,770	\$533,700
4005	Recreation	14.0%		0	0	70,619	71,959	73,328	74,718
4015	Public Facilities	10.0%		0	0	50,442	51,399	52,377	53,370
4000	Total: General Fund Capital Projects	24.0%	\$0	\$0	\$0	\$121,061	\$123,358	\$125,705	\$128,088
1110	Water System	52.0%		0	0	262,298	267,275	272,360	277,524
1120	Wastewater System	24.0%		0	0	121,061	123,357	125,705	128,088
1100	Total: Water/Wastewater Capital Projects	76.0%	\$0	\$0	\$0	\$383,359	\$390,632	\$398,065	\$405,612

Notes

- [1] Impact Fees escalate at a rate of 4.50% per Fiscal Year; new rates become effective at the start of each Fiscal Year (1-July).
- [2] Impact Fee Amounts and Distribution are revised starting in FY06 to reflect the data in the 2005 Master Plan.

Allocation and Expenditure of Impact Fees

General Projects		FY 05 Actual	FY 06 Projection	FY 07 Budget	FY 08	FY 09	FY 10	FY 11
2030	New Town Facility							
	Carried forward from Prior Years	189,547						
	Allocation of Impact Fees							
	Actual / Projected Expenditures							
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						
	Allocation of Impact Fees							
	Actual / Projected Expenditures							
	b. Additional Trails							
	Carried forward from Prior Years	151,284						
	Allocation of Impact Fees							
	Actual / Projected Expenditures							
General Fund Impact Fee Totals		\$480,831	\$0	\$0	\$0	\$0	\$0	\$0
Water & Wastewater Projects		FY 05 Actual	FY 06 Projection	FY 07 Budget	FY 08	FY 09	FY 10	FY 11
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								
General Fund Impact Fees								
	On Hand at Start of Fiscal Year	480,831	480,831	480,831	480,831	601,892	725,250	850,955
	New Impact Fees Received	0	0	0	121,061	123,358	125,705	128,088
	Less Fees Expended (actual or Planned)	0	0	0	0	0	0	0
	Gen. Fund Impact Fee Balance at Year End	\$480,831	\$480,831	\$480,831	\$601,892	\$725,250	\$850,955	\$979,043
Water and Wastewater Fund Impact Fees								
	On Hand at Start of Fiscal Year	382,694	0	0	0	383,359	773,991	1,172,056
	New Impact Fees Received	0	0	0	383,359	390,632	398,065	405,612
	Less Fees Expended (actual or Planned)	(382,694)	0	0	0	0	0	0
	W & WW Impact Fee Balance at Year End	\$0	\$0	\$0	\$383,359	\$773,991	\$1,172,056	\$1,577,668

The Commissioners of Pooleville

FY 07 Budget

OVERVIEW - Budgets and Taxes

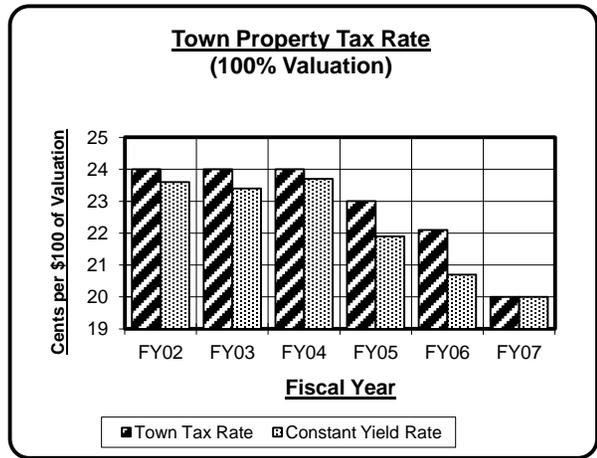
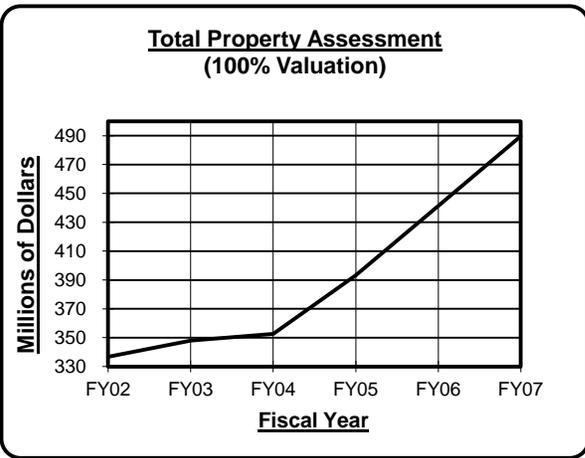
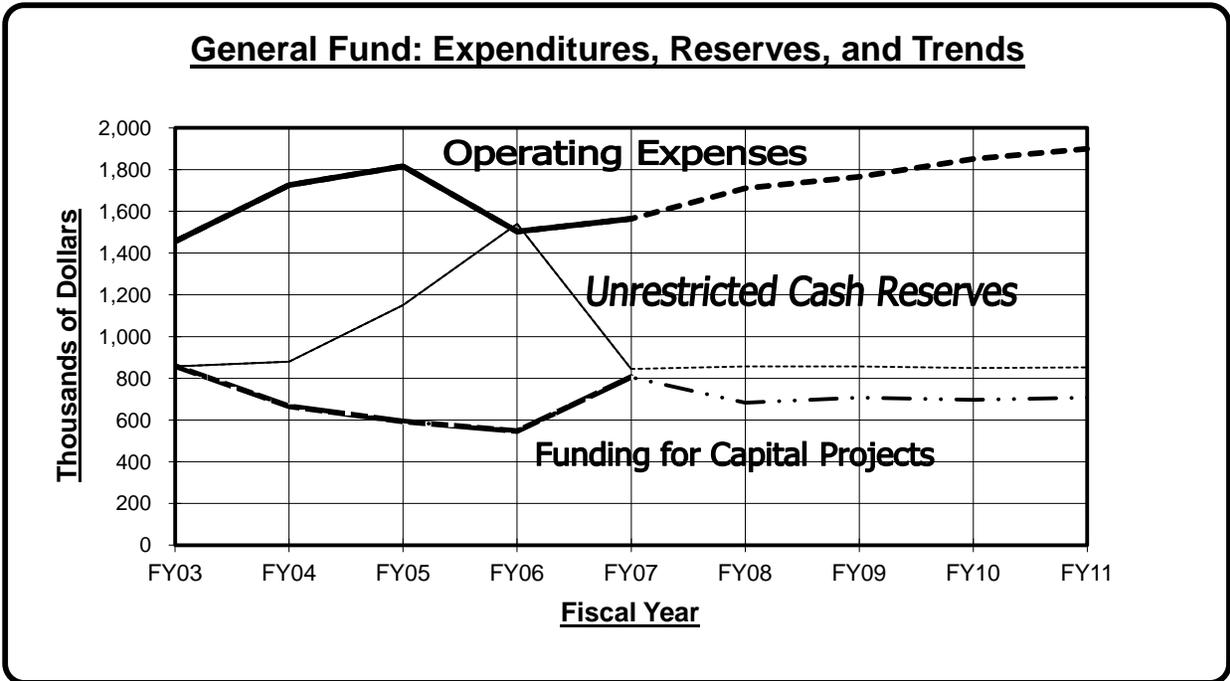
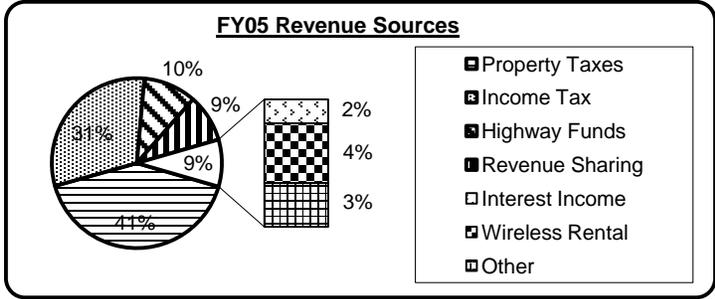
Adopted 17-April-2006

Printed: 16-Oct-14

As shown by the chart on the right, Pooleville'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 high-lighted 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 4 years. Projections and Reserves are also shown for the next 4 years (dashes). Increases in FY05/06 Unrestricted Reserves were primarily due to favorable revisions to the State-shared funding, and then applied to a specific water system project in FY07.

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.



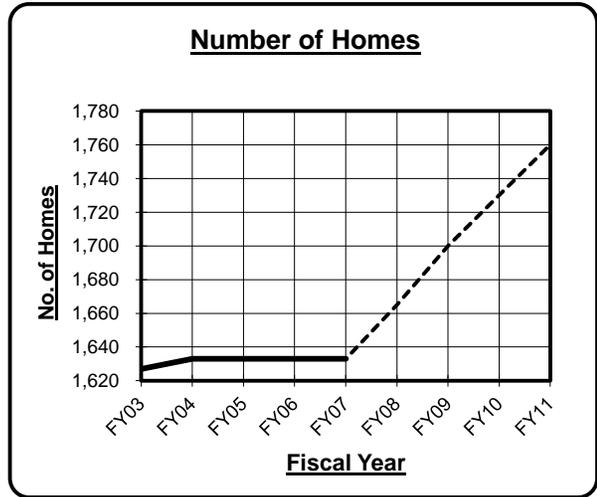
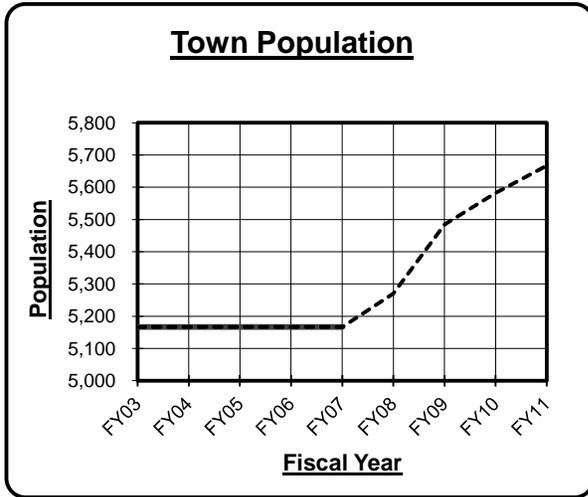
The Commissioners of Poolesville

FY 07 Budget

OVERVIEW - Town Population and Public Infrastructure

Adopted 17-April-2006

Printed: 16-Oct-14

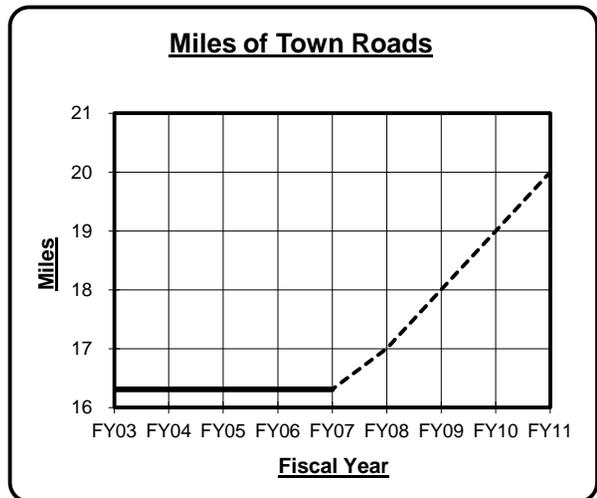
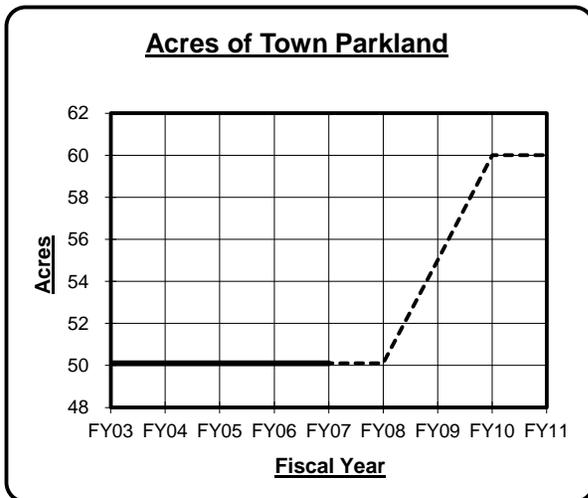
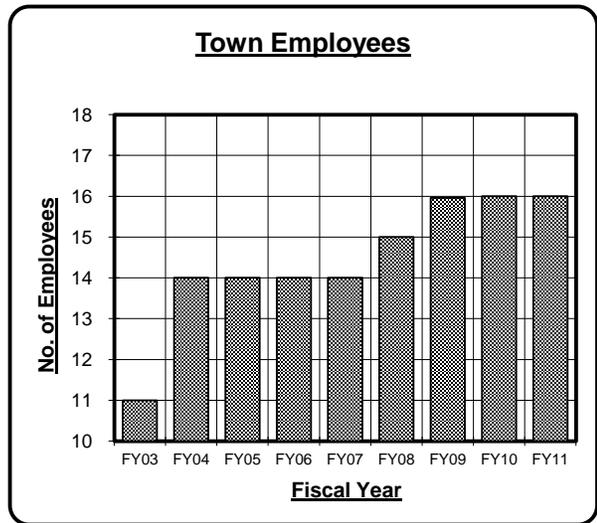


Poolesville has remained fairly constant in the number of homes and residents within the past five years. The increase in housing and population shown is anticipated due to the 420 homes listed on the Water and Sewer Allocation List. The Poolesville Master Plan states that the population could grow up to 6,500 in the foreseeable future.

In addition to the increase in the number of homes shown over the next five 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.

As the Town has prospered and grown, the day-to-day operations in Town Hall have become more efficient. Town staff has increased to fourteen employees, since 1992, when Poolesville had an estimated 4,200 residents, 1,400 homes, 8.75 miles of roads, and 34 acres of parkland. In 2004 the Town assumed operations of the WWTP, which accounts for increase in employees.

As the Property assessment values have increased over the past few years, the tax rate has decreased. The FY 07 Budget reflects the Constant Yield of 20.0¢ per \$100.00 of assessment.



The Commissioners of Poolesville

FY 07 Budget

GENERAL FUND REVENUE SUMMARY

Adopted 17-April-2006

Printed: 16-Oct-14

Acct No.	Account Name	Y/E 06/30/05 FY 05 Actual	Y/E 06/30/06 FY 06 Budget	Y/E 06/30/06 FY 06 Projection	Y/E 06/30/07 FY 07 Budget
General Revenue					
Part A - External Sources					
111	Property Taxes	904,286	975,024	977,929	977,929
112	P/P Property Unincorporated	1,964	3,500	3,500	3,500
113 & 114	P/P Public Utilities / Ordinary Corp.	37,406	35,000	35,000	35,000
311.4	Revenue Sharing	170,433	170,433	214,749	214,749
330.5	Property Tax Grant	722	722	722	722
360.1	Income Tax	718,501	650,000	730,000	730,000
156	Highway	238,664	179,140	238,664	238,664
222	Franchise / Traders License	29,068	26,000	26,000	26,000
121	Interest Income (120 & 465)	41,078	40,000	40,000	40,000
223	Building / Plumbing Permits	7,980	4,000	4,000	4,000
330.9	State of Maryland Grants	0	0	0	0
412	Zoning / Development Fees	3,550	1,000	26,265	1,000
414	Sale of Town Documents	305	200	1,082	200
462	Rental Income - Wireless Antennas	127,425	127,920	130,420	99,366
469	Miscellaneous Income	3,814	1,000	9,351	1,000
	Private Hook-Up Repayment	1,244	1,244	1,244	1,244
480	Recreation Program	1,691	100	100	100
	Sub-total: General Revenue (External Sources)	\$2,288,131	\$2,215,283	\$2,439,026	\$2,373,474
Part B - Internal Transfers					
470	Water / Wastewater Management Fee	392,004	0	0	0
	Application of Excess Unrestricted Funds	40,000	10,000	0	100,000
		0		0	
Sub-total:	General Revenue	\$2,720,135	\$2,225,283	\$2,439,026	\$2,473,474
Impact Fee Revenue					
475.1	Recreation	0	0	0	0
475.2	Public Facilities	0	0	0	0
Sub-total:	Impact Fee Revenue	\$0	\$0	\$0	\$0
Grants & Designated Funding (Capital Projects)					
A	MD Grant: Program Open Space	7,262	0	0	0
B	MD Grant: Parks & Playgrounds	0	0	25,000	0
C	MDGrant: Construction of Town Hall Building	0	0	0	150,000
D	Sale of old Town Hall Building to HMD	0	0	0	150,000
Sub-total:	Grants & Designated Funding (Capital Projects)	\$7,262	\$0	\$25,000	\$300,000
Restricted Revenue					
H	Reforestation Fees	0	0	5,567	0
Sub-total:	Restricted Revenue	\$0	\$0	\$5,567	\$0
Total:	General Fund Revenue	\$2,727,397	\$2,225,283	\$2,469,593	\$2,773,474

Account Descriptions

- 111 Property Taxes cover both commercial and residential properties; the latter at \$0.23 per \$100 of assessed valuation..
- 112 Personal Property Tax for Unincorporated businesses in Poolesville.
- 113/114 These are Personal Property Tax accounts: 113 for Public Utilities (Verizon, Washington Gas), and 114 for other corporations in Poolesville
- 311.4 Covers the Tax Duplication formula with the County and is based on the miles of Town roads and the acreage and facilities in our parks.
- 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 Verizon, Nextel, Sprint and AT&T who merged with Cingular.
- 470 Covers the fair share portion of the Water & Wastewater Fund for salaries, administrative expenses, insurance, and truck operations.
- 480 Fees charges for participants in the Summer Recreation Program.

The Commissioners of Pooleville

FY 07 Budget

WATER and WASTEWATER FUND REVENUE SUMMARY

Adopted 17-April-2006

Printed: 16-Oct-14

Acct No.	Account Name	Y/E 06/30/05 FY 05 Actual	Y/E 06/30/06 FY 06 Budget	Y/E 06/30/06 FY 06 Projection	Y/E 06/30/07 FY 07 Budget
<u>Water & Wastewater Revenue</u>					
411.1	User Charges	650,497	650,000	650,000	650,000
505	Interest Income (510 & 515)	6,052	5,000	5,000	5,000
590	Other Income	11,267	250	5,944	12,000
590B	Bay Fund Admin Fee	511	2,500	2,500	2,500
595	Tap Fees	225	0	0	0
596	Water Meter Charges	16,813	16,700	16,700	16,700
Sub-total: Water & Wastewater Revenue		\$685,365	\$674,450	\$680,144	\$686,200
<u>Water & Wastewater Internal Support</u>					
	Grant from Unrestricted Gen'l Funds	60,000	65,000	60,000	80,000
Sub-total: Water and Wastewater Available Funding		\$745,365	\$739,450	\$740,144	\$766,200
<u>Impact Fee Revenue</u>					
597.1	Water System	0	0	0	0
597.2	Wastewater System	0	0	0	0
Sub-total: Impact Fee Revenue		\$0	\$0	\$0	\$0
<u>Grants & Designated Funding (Capital Projects)</u>					
A	MD Grant: BNR Reduction for WWTP	321,646	106,521	368,902	0
B	State Loan for BNR-WWTP	1,187,500	62,500	62,500	0
C	WSSC's Funding agreement	70,035	0	0	0
D	Allocation of Unrestricted General Funds				600,000
E	Wesmond Sewer Main Relining Loan (MDE)	0	0	500,000	1,000,000
Sub-total: Grants & Designated Funding (Capital Projects)		\$1,579,181	\$169,021	\$931,402	\$1,600,000
<u>Restricted Revenue</u>					
598	Chesapeake Bay Restoration Fund	0	50,000	24,000	50,000
Sub-total: Restricted Revenue		\$0	\$50,000	\$24,000	\$50,000
Total: Water & Wastewater Fund Revenue		\$2,324,546	\$958,471	\$1,695,546	\$2,416,200

Account Descriptions

- 411 Revenue generated from the users of water and wastewater, based on a Water and Wastewater Users Rate Table approved by the Commissioners.
- 505 Interest income for funds in the savings account and in the County Investment Fund.
- 590 Revenue generated from contractor/hydrant use.
- 595 Paid by new users to the water and wastewater system
- 596 Covers the \$2.50 charge per residence per quarter for the maintenance and replacement of water meters.

The Commissioners of Pooleville

FY 07 Budget

GENERAL FUND EXPENSE SUMMARY

Adopted 17-April-2006

Printed: 16-Oct-14

Acct No.	Account Name	Y/E 06/30/05 FY 05 Actual	Y/E 06/30/06 FY 06 Budget	Y/E 06/30/06 FY 06 Projection	Y/E 06/30/07 FY 07 Budget
500	Town Administration	123,423	113,625	121,159	113,575
600	Elections	4,853	0	0	5,000
700	Staff Salaries and Benefits	725,880	451,661	451,661	487,641
800	Law	50,037	40,000	40,000	40,000
900	Municipal Buildings & Operations	117,462	72,240	72,924	75,545
1000	Streets, Sidewalks, & Storm Drains	174,253	188,300	188,300	182,800
1100	Parks & Recreation	47,470	51,500	54,000	54,000
1200	Engineering	65,950	35,000	35,000	35,000
1300	Planning & Zoning	7,016	3,000	3,000	3,000
1400	Public Safety	2,420	8,500	8,500	8,500
1500	Municipal Services	276,222	283,000	283,000	283,000
1600	Grant to Water & Wastewater Fund	60,000	65,000	60,000	80,000
1700	Debt Service	160,341	185,173	185,173	195,433
Sub-total: General Fund Operating Expenses		\$1,815,327	\$1,496,999	\$1,502,717	\$1,563,494
2000	Funding for Capital Projects	235,200	242,000	242,000	545,500
3000	Granted for Water & Wastewater Capital Projects	358,200	485,000	305,000	260,000
Sub-total: General Fund Capital Expenses		\$593,400	\$727,000	\$547,000	\$805,500
Total: General Fund Expenses		<u>\$2,408,727</u>	<u>\$2,223,999</u>	<u>\$2,049,717</u>	<u>\$2,368,994</u>

Notes

- [1] The decrease in Operating Expenses from FY 05 to FY06 is due to the elimination of the Water and Wastewater Management Fee. Cost associated with the water and wastewater accounts will be paid directly from the respective accounts. The Management Fee was eliminated so that the detailed costs associated with the water and wastewater accounts could be shown. (See pages 18 & 19)

The Commissioners of Pooleville

FY 07 Budget

WATER and WASTEWATER FUND EXPENSE SUMMARY

Adopted 17-April-2006

Printed: 16-Oct-14

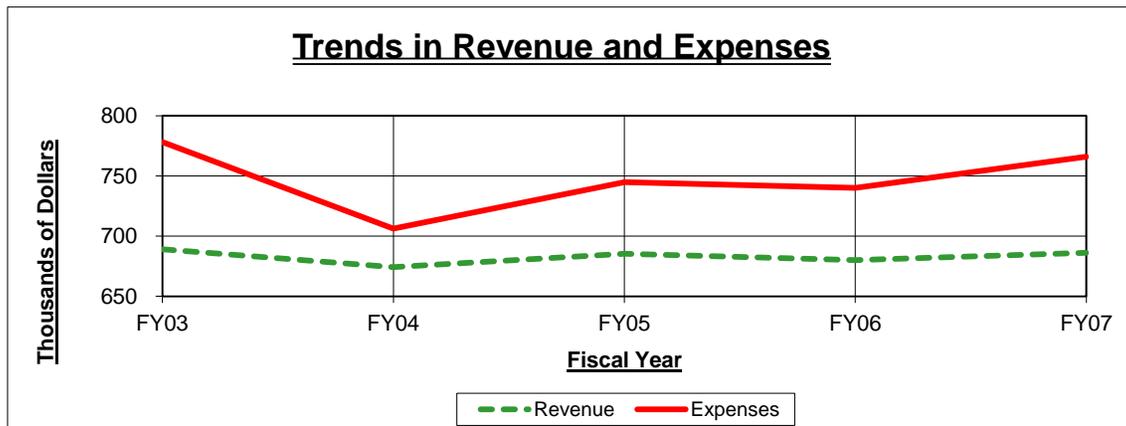
Acct No.	Account Name	Y/E 06/30/05 FY 05 Actual	Y/E 06/30/06 FY 06 Budget	Y/E 06/30/06 FY 06 Projection	Y/E 06/30/07 FY 07 Budget
600	Water & Wastewater Administration	392,004	0	0	0
	<u>Wastewater System</u>				
700	Wastewater Operations	263,113	277,200	277,200	266,700
750	Wastewater Administration	912	208,066	206,651	222,624
	Sub-total: Wastewater System	264,025	485,266	483,851	489,324
	<u>Water System</u>				
800	Water Operations	88,852	82,500	82,500	87,500
850	Water Administration	0	171,539	173,589	188,984
	Sub-total: Water System	88,852	254,039	256,089	276,484
900	Water Trustee Fees	0	0	0	0
	Sub-total: Water & Wastewater Operating Expenses	\$744,881	\$739,305	\$739,940	\$765,808
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	\$744,881	\$739,305	\$739,940	\$765,808

Water and Wastewater Fund Analysis

Wastewater System	\$485,266	\$483,851	\$489,324
	66%	65%	64%
Water System	\$254,039	\$256,089	\$276,484
	34%	35%	36%

Notes

- [1] Starting in FY06, the Administrative Fee has been eliminated in order to track wastewater and water costs separately.
- [2] In FY03, the Commissioners adopted Resolutions to pay all Water and Wastewater Capital Expenses, as well as all Debt Service for previous Water/Wastewater Capital Projects directly out of the General Fund. Hence there are no entries shown for Acct. 3000.
- [3] The chart below shows the performance of the Water & Wastewater Fund in recent years. While expenses have been fairly constant (the FY03 and FY04 figures reflect Town take-over of the WWTP operations which accelerated certain spending from FY04 to FY03), revenue (primarily the sale of water) has lagged behind. These annual gaps have been made up by annual grants from the General Fund.



The Commissioners of Poolesville

FY 07 Budget

GENERAL FUND EXPENSE DETAILS

Adopted 17-April-2006

Printed: 16-Oct-14

Acct No.	Account Name	Y/E 06/30/05 FY 05 Actual	Y/E 06/30/06 FY 06 Budget	Y/E 06/30/06 FY 06 Projection	Y/E 06/30/07 FY 07 Budget
500	<u>Town Administration</u>				
505	Executive Meetings and Training	22,596	23,650	23,650	24,850
510	Advertising	5,121	3,000	3,000	3,000
515	Dues and Subscriptions	7,896	8,050	8,259	8,050
525	Contract Services	9,618	10,000	10,000	10,000
530	Bonding and Employee Training	9,149	6,875	1,500	1,900
540	Accounting and Auditing	22,670	12,300	25,000	12,500
545	Printing and Duplicating	6,173	6,200	6,200	7,900
550	Communications	18,248	14,900	14,900	14,900
555	Office Supplies and Expense	12,094	3,400	3,400	3,400
565	Committee Support	0	10,000	10,000	9,825
570	Community Goodwill	9,858	15,250	15,250	17,250
Total: Acct 500 Town Administration		<u>\$123,423</u>	<u>\$113,625</u>	<u>\$121,159</u>	<u>\$113,575</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, NLC, Manager's Association, Clerk's Assn., 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 CompUSnet Internet service.
- 555 Includes office supplies for both Town Hall and the Maintenance Building offices, as well as postage, business cards, town pins, etc.
- 565 Includes support for the Ad Hoc committees formed by the Commissioners, such as Streetscape, Well Search, Communications, and Economic Development Committees.
- 570 Includes community awards and plaques, Poolesville Day, Prom Night, UMCVFD appeals, fire works and others as approved by the Commissioners.

The Commissioners of Poolesville

FY 07 Budget

GENERAL FUND EXPENSE DETAILS

Adopted 17-April-2006

Printed: 16-Oct-14

Acct No.	Account Name	Y/E 06/30/05 FY 05 Actual	Y/E 06/30/06 FY 06 Budget	Y/E 06/30/06 FY 06 Projection	Y/E 06/30/07 FY 07 Budget
600	Elections				
605	Printing and Duplicating	986	0	0	1,000
610	Voting Machines and Supplies	2,895	0	0	3,000
615	Legal Fees	972	0	0	1,000
Total: Acct 600 Elections		\$4,853	\$0	\$0	\$5,000
700	Staff Salaries and Benefits				
705	Salaries	544,251	584,561	584,561	644,781
710	Social Security	41,653	44,719	44,719	49,326
715	Employee Benefits	118,140	123,822	123,822	132,683
720	Workmen's Compensation	21,836	17,000	17,000	22,560
	Sub-Total: Salaries and Benefits for All Employees	725,880	770,102	770,102	849,350
750	Salary Burden Allocation	Prior to FY06, Salary Burden Allocations were included as part of the Water & Wastewater Management Fee.			
755	Water/Wastewater Salary Burden	0	(280,666)	(280,666)	(320,322)
760	Wastewater Admin Salary Burden	0	(7,344)	(7,344)	(8,174)
765	Water Admin Salary Burden	0	(30,431)	(30,431)	(33,213)
	Sub-Total: Salary Burden Allocations	0	(318,441)	(318,441)	(361,709)
Total: Acct 700 Staff Salaries and Benefits		\$725,880	\$451,661	\$451,661	\$487,641

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 07 Budget

GENERAL FUND EXPENSE DETAILS

Adopted 17-April-2006

Printed: 16-Oct-14

Acct No.	Account Name	Y/E 06/30/05 FY 05 Actual	Y/E 06/30/06 FY 06 Budget	Y/E 06/30/06 FY 06 Projection	Y/E 06/30/07 FY 07 Budget
800	Law				
805	Legal Fees	50,037	40,000	40,000	40,000
810	Legal Fees - Development	0	0	0	0
815	Code Organization	0	0	0	0
Total: Acct 800 Law		<u>\$50,037</u>	<u>\$40,000</u>	<u>\$40,000</u>	<u>\$40,000</u>
900	Municipal Buildings & Operations				
910	Insurance	37,652	14,010	14,010	14,010
915	Electricity and Heat	11,755	11,000	11,000	12,000
920	Maintenance and Building Supplies	2,757	1,500	1,500	1,500
925	Repairs and Maintenance	2,044	2,500	2,500	0
930	Town Hall Rental	18,540	19,104	19,104	22,670
940	Uniforms	4,800	2,040	2,040	2,040
950	Vehicle Insurance	5,461	2,086	2,770	3,325
955	Truck Operations and Maintenance	29,473	19,000	19,000	19,000
960	Small Tools and Equipment	4,980	1,000	1,000	1,000
Total: Acct 900 Municipal Buildings & Operations		<u>\$117,462</u>	<u>\$72,240</u>	<u>\$72,924</u>	<u>\$75,545</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 07 Budget

GENERAL FUND EXPENSE DETAILS

Adopted 17-April-2006

Printed: 16-Oct-14

Acct No.	Account Name	Y/E 06/30/05 FY 05 Actual	Y/E 06/30/06 FY 06 Budget	Y/E 06/30/06 FY 06 Projection	Y/E 06/30/07 FY 07 Budget
1000	Streets, Sidewalks, & Storm Drains				
1050	Repairs/Maintenance/Resurfacing	8,434	8,500	8,500	8,500
1055	Storm Drain Repair/Maintenance	4,494	4,500	4,500	4,500
1060	Street Signs	2,099	2,300	2,300	1,800
1065	Street Lighting	151,226	160,000	160,000	160,000
1070	Snow Removal	8,000	8,000	8,000	8,000
1085	Sidewalk Repair & Maintenance	0	5,000	5,000	0
Total: Acct 1000 Streets, Sidewalks, & Storm Drains		<u>\$174,253</u>	<u>\$188,300</u>	<u>\$188,300</u>	<u>\$182,800</u>

Account Descriptions

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

1050 This account includes minor repair and maintenance to roads following water main breaks and other road surface failures with gravel and cold patch. Permanent repairs are completed when major resurfacing projects are scheduled as identified in the Capital 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 85) is performed under contract with Allegheny Power, including maintenance and electric cost.

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

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

The Commissioners of Poolesville

FY 07 Budget

GENERAL FUND EXPENSE DETAILS

Adopted 17-April-2006

Printed: 16-Oct-14

Acct No.	Account Name	Y/E 06/30/05 FY 05 Actual	Y/E 06/30/06 FY 06 Budget	Y/E 06/30/06 FY 06 Projection	Y/E 06/30/07 FY 07 Budget
1100	Parks & Recreation				
1150	Park Lighting	3,205	2,500	5,000	5,000
1155	Park Repair and Maintenance	30,731	30,000	30,000	30,000
1160	Streetscape (Tree) Expense	4,377	6,000	6,000	6,000
1165	Street Tree Maintenance	6,579	10,000	10,000	10,000
1170	Recreation Program	1,744	3,000	3,000	3,000
1175	Teen Activities Program (Town Share)	834	0	0	0
Total: Acct 1100 Parks & Recreation		<u>\$47,470</u>	<u>\$51,500</u>	<u>\$54,000</u>	<u>\$54,000</u>
1200	Engineering				
1205	General Engineering	52,106	25,000	25,000	25,000
1210	Engineering Development	13,844	10,000	10,000	10,000
Total: Acct 1200 Engineering		<u>\$65,950</u>	<u>\$35,000</u>	<u>\$35,000</u>	<u>\$35,000</u>
1300	Planning & Zoning				
1300	Planning and Zoning	7,016	3,000	3,000	3,000
Total: Acct 1300 Planning & Zoning		<u>\$7,016</u>	<u>\$3,000</u>	<u>\$3,000</u>	<u>\$3,000</u>

Account Descriptions

The Major Account Group 1100 covers those expenses associated with maintaining Poolesville's parks, and the aesthetics of the Town streets. Included also are the costs of 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.

1175 The Teen Activities Program is a teen-oriented program which partially underwrites the cost of trips and other in-town and out-of-town activities. The funding represents the Town's contribution to this program, which also receives County funding to underwrite activities.

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.

The Commissioners of Poolsville

FY 07 Budget

GENERAL FUND EXPENSE DETAILS

Adopted 17-April-2006

Printed: 16-Oct-14

Acct No.	Account Name	Y/E 06/30/05 FY 05 Actual	Y/E 06/30/06 FY 06 Budget	Y/E 06/30/06 FY 06 Projection	Y/E 06/30/07 FY 07 Budget
1400	Public Safety				
1425	Code Enforcement Officer	0	6,000	6,000	6,000
1435	Plumbing Inspection	2,420	2,500	2,500	2,500
Total: Acct 1400 Public Safety		<u>\$2,420</u>	<u>\$8,500</u>	<u>\$8,500</u>	<u>\$8,500</u>
1500	Municipal Services				
1500	Trash Collection	276,222	283,000	283,000	283,000
Total: Acct 1500 Municipal Services		<u>\$276,222</u>	<u>\$283,000</u>	<u>\$283,000</u>	<u>\$283,000</u>
1600	Grant to Water & Wastewater Fund				
1600	Grant to Water & Wastewater Fund	60,000	65,000	60,000	80,000
Total: Acct 1600 Grant to Water & Wastewater Fund		<u>\$60,000</u>	<u>\$65,000</u>	<u>\$60,000</u>	<u>\$80,000</u>
1700	Debt Service				
1700	Debt Service (Principal & Interest)	160,341	185,173	185,173	195,433
Total: Acct 1700 Debt Service		<u>\$160,341</u>	<u>\$185,173</u>	<u>\$185,173</u>	<u>\$195,433</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 \$14.33 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 07 Budget

WATER and WASTEWATER FUND EXPENSE DETAILS

Adopted 17-April-2006

Printed: 16-Oct-14

Acct No.	Account Name	Y/E 06/30/05 FY 05 Actual	Y/E 06/30/06 FY 06 Budget	Y/E 06/30/06 FY 06 Projection	Y/E 06/30/07 FY 07 Budget
600	Water & Wastewater Administration				
601	Water/Wastewater Management Fee	392,004	0	0	0
Total:	Acct 600 Water & Wastewater Administration	<u>\$392,004</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
700	Wastewater Operations				
701	Sludge Hauling	54,372	58,000	58,000	58,000
702	Outside Laboratory Services	20,593	30,000	30,000	22,500
703	Electricity	95,167	88,000	88,000	92,000
705	Chemicals	25,202	27,700	27,700	27,700
707	Building Maintenance	493	1,000	1,000	1,000
708	Laboratory Expenses	1,986	2,000	2,000	2,000
709	Small Tools	101	500	500	500
710	WWTP Repair & Maintenance	39,113	42,000	42,000	35,000
711	Ultra Violet Bulb Maintenance	7,717	8,000	8,000	8,000
712	Sewer Repair and Maintenance	18,369	20,000	20,000	20,000
Total:	Acct 700 Wastewater Operations	<u>\$263,113</u>	<u>\$277,200</u>	<u>\$277,200</u>	<u>\$266,700</u>
750	Wastewater Administration	[All Zero amounts included in Management Fee for FY04/FY05.]			
755	Alloc: Staff Salary Burden from GF755	0	168,400	168,400	192,193
757	Alloc: Admin Sal'y Burden from GF760	0	7,344	7,344	8,174
761	Personnel Uniforms and Training	0	4,410	4,410	4,410
763	Accounting Services	0	600	600	600
765	Legal Services	0	0	0	0
767	General Engineering Services	0	5,000	5,000	0
771	Office Supplies	130	600	600	600
773	Telephone	782	3,400	1,350	1,200
775	Property Insurance	0	11,610	12,245	12,245
781	Truck Insurance	0	1,702	1,702	1,702
783	Truck Operations	0	5,000	5,000	1,500
Total:	Acct 750 Wastewater Administration	<u>\$912</u>	<u>\$208,066</u>	<u>\$206,651</u>	<u>\$222,624</u>

Account Descriptions

The Major Account Group 600 covered the administrative costs associated with operating the Water and Wastewater Department.

601 The entire administration of the Water and Wastewater Department had been included in an overall Management Fee assessed by general Town operations for services rendered. Starting in FY 06, the Management Fee has been discontinued and will be replaced by actual incurred expenses now detailed under Wastewater Administration (Acct. 750) and Water Administration (Acct. 850).

The Major Account Group 700 covers all direct expenses associated with the 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 used for 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.

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 Boolesville

FY 07 Budget

WATER and WASTEWATER FUND EXPENSE DETAILS

Adopted 17-April-2006

Printed: 16-Oct-14

Acct No.	Account Name	Y/E 06/30/05 FY 05 Actual	Y/E 06/30/06 FY 06 Budget	Y/E 06/30/06 FY 06 Projection	Y/E 06/30/07 FY 07 Budget
800	Water Operations				
801	Lab Supplies / Testing	5,675	9,000	9,000	9,000
802	Building Supplies	236	500	500	500
0	0	0	[In FY05, amounts combined into in wastewater acct.710]		
805	Electricity	62,364	50,000	50,000	55,000
806	Chemicals	2,430	2,500	2,500	2,500
807	Water Repair and Maintenance	18,147	19,500	19,500	19,500
809	Small Tools	0	1,000	1,000	1,000
Total: Acct 800 Water Operations		<u>\$88,852</u>	<u>\$82,500</u>	<u>\$82,500</u>	<u>\$87,500</u>
850	Water Administration	[All Zero amounts included in Management Fee for FY04/FY05.]			
855	Alloc: Staff Salary Burden from GF755	0	112,266	112,266	128,129
857	Alloc: Admin Sal'y Burden from GF765	0	30,431	30,431	33,213
859	Bonding	0	150	150	150
861	Personnel Uniforms and Training	0	4,410	4,410	4,410
863	Accounting Services	0	600	600	600
865	Legal Services	0	0	0	0
867	General Engineering Services	0	5,000	5,000	0
871	Office and Billing Supplies	0	5,500	5,500	6,250
873	Telephone	0	1,350	3,400	3,400
875	Property Insurance	0	5,130	5,130	5,130
881	Truck Insurance	0	1,702	1,702	1,702
883	Truck Operations	0	5,000	5,000	6,000
Total: Acct 850 Water Administration		<u>\$0</u>	<u>\$171,539</u>	<u>\$173,589</u>	<u>\$188,984</u>
900	Water Trustee Fees				
0	0	0	0	0	0
Total: Acct 900 Water Trustee Fees		<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</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.
- 803 This account covered the cost of minor repairs / maintenance to the WWTP, as accomplished by Town staff, now fully covered in Acct. 710.
- 805 Electricity consumed at the various well sites (7) 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 used for 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 ten 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 Major Account Group 900 covers the cost of Trustee Fees to manage financing Bonds (pg. 34), as may be required to support infrastructure financing. The last of such Bonds, from 1974, were paid off in FY 05.

The Commissioners of Poolesville

FY 07 Budget

GENERAL FUND - CAPITAL PROJECTS SUMMARY

Adopted 17-April-2006

Printed: 16-Oct-14

Acct No.	Item or Description	Year To Do	Est. Project Cost	Prior Bal. + FY 05 Act.	FY 06 Projection	FY 07 Budget	----- Forward Planning Cycle -----			
							FY 08	FY 09	FY 10	FY 11
<u>Project Funding</u>										
###	Office Equipment		0	3,028	2,000	20,000	20,000	2,000	2,000	2,000
###	Municipal Bldgs & Equip.		145,000	32,410	10,000	11,000	20,000	20,000	20,000	0
###	Parks & Streets Equipment		94,000	20,922	10,000	5,000	5,000	5,000	5,000	10,000
###	Vehicles		432,000	30,236	35,000	102,000	35,000	45,000	65,000	35,000
###	Major Town Projects		1,883,000	106,216	65,575	62,500	112,500	50,000	25,000	25,000
###	Public Facility		1,250,000	765,796	0	500,000	0	0	0	0
###	Parks and Recreation		2,598,300	412,492	45,000	30,000	30,000	40,000	40,000	20,000
###	Major Street Repair Projects		1,125,000	306,767	120,000	215,000	200,000	200,000	185,000	200,000
Total Funding Allocations			\$7,527,300	\$1,677,867	\$287,575	\$945,500	\$422,500	\$362,000	\$342,000	\$292,000
<u>Direct Funding</u>										
###	State Highway Grant				20,575					
###	Impact Fees			189,547						
###	MD Grant					150,000				
###	Sale of Town Hall Building to HMD					150,000				
###	Allocation of unrestricted funds					100,000				
###	Impact Fees			294,932						
###	MD Grants			7,915	25,000					
Sub-total: Direct Funding				\$492,394	\$45,575	\$400,000	\$0	\$0	\$0	\$0
###	Funding by General Funds [Total less Direct Funding]			\$1,185,473	\$242,000	\$545,500	\$422,500	\$362,000	\$342,000	\$292,000
<u>Project Expenditures</u>										
				FY 05 Act.						
###	Office Equipment			0	0	(20,000)	(20,000)	0	0	0
###	Municipal Bldgs & Equip.			(28,500)	(10,000)	(15,000)	0	0	(60,000)	0
###	Parks & Streets Equipment			(7,845)	(10,000)	0	0	0	0	0
###	Vehicles			(29,526)	(25,000)	(82,000)	(55,000)	0	(70,000)	(15,000)
###	Major Town Projects			(61,959)	(30,081)	(30,000)	(205,000)	(45,000)	(40,000)	0
###	Public Facility			0	(250,000)	(1,000,000)	0	0	0	0
###	Parks and Recreation			(57,430)	(6,500)	(106,800)	(30,000)	0	0	0
###	Major Street Repair Projects			(23,618)	(403,000)	0	(415,000)	0	(385,000)	0
Total Expenditures				(\$208,878)	(\$734,581)	(\$1,253,800)	(\$725,000)	(\$45,000)	(\$555,000)	(\$15,000)
<u>Account Balance by Year</u>										
###	Office Equipment			3,028	5,028	5,028	5,028	7,028	9,028	11,028
###	Municipal Bldgs & Equip.			3,910	3,910	(90)	19,910	39,910	(90)	(90)
###	Parks & Streets Equipment			13,077	13,077	18,077	23,077	28,077	33,077	43,077
###	Vehicles			710	10,710	30,710	10,710	55,710	50,710	70,710
###	Major Town Projects			44,257	79,751	112,251	19,751	24,751	9,751	34,751
###	Public Facility			765,796	515,796	15,796	15,796	15,796	15,796	15,796
###	Parks and Recreation			355,062	393,562	316,762	316,762	356,762	396,762	416,762
###	Major Street Repair Projects			283,149	149	215,149	149	200,149	149	200,149
Account Balance by Year				\$1,468,989	\$1,021,983	\$713,683	\$411,183	\$728,183	\$515,183	\$792,183

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.

The Commissioners of Pooleville

FY 07 Budget

WATER and WASTEWATER FUND - CAPITAL PROJECTS SUMMARY

Adopted 17-April-2006

Printed: 16-Oct-14

Acct No.	Item or Description	Year To Do	Est. Project Cost	Prior Bal. + FY 05 Act.	FY 06 Projection	FY 07 Budget	----- Forward Planning Cycle -----			
							FY 08	FY 09	FY 10	FY 11
<i>Project Funding</i>										
3130	Water Collection & Distribution		6,697,000	395,787	50,000	750,000	150,000	265,000	300,000	366,000
3150	Wastewater Systems		5,528,000	2,530,873	1,079,743	1,030,000	50,000	25,000	0	0
3167	Other Water & Wastewater Equip.		185,000	94,448	25,000	30,000	30,000	30,000	30,000	20,000
3169	Inflow & Infiltration		75,000	21,216	70,000	50,000	30,000	25,000	25,000	30,000
3170	Gen'l. Infrastructure Programs		0	10,034	11,659	0	0	0	0	0
Total Funding Allocations			\$12,485,000	\$3,052,358	\$1,236,402	\$1,860,000	\$260,000	\$345,000	\$355,000	\$416,000
<i>Direct Funding</i>										
3130	Allocation of unrestricted funds					600,000				
3130	Impact Fees									
3130	Annexation Funds (Restr. a/c)									
3150	Impact Fees									
3150	MD Grant			321,646	368,902					
3150	State Loan for BNR-WWTP			1,187,500	62,500					
3150	WSSC's Funding Agreement			70,000						
3150	State Loan for I&I				500,000	1,000,000				
Sub-total: Direct Funding				\$1,579,146	\$931,402	\$1,600,000	\$0	\$0	\$0	\$0
3000	Funding by Gen'l Fund Grant [Total less Direct Funding]			\$1,473,212	\$305,000	\$260,000	\$260,000	\$345,000	\$355,000	\$416,000
<i>Project Expenditures</i>										
3130	Water Collection & Distribution			FY 05 Act. (25,769)	(355,478)	(700,000)	0	0	0	(700,000)
3150	Wastewater Systems			(2,071,931)	(1,201,766)	(1,000,000)	(60,000)	(45,000)	0	0
3167	Other Water & Wastewater Equip.			(37,543)	(35,469)	(6,500)	(40,000)	0	(50,000)	0
3169	Inflow & Infiltration			(8,742)	(45,000)	(85,000)	(20,000)	(30,000)	(30,000)	(30,000)
3170	Gen'l. Infrastructure Programs			(9,400)	(12,220)	0	0	0	0	0
Total Expenditures				(\$2,153,385)	(\$1,649,933)	(\$1,791,500)	(\$120,000)	(\$75,000)	(\$80,000)	(\$730,000)
<i>Account Balance by Year</i>										
3130	Water Collection & Distribution			370,018	64,540	114,540	264,540	529,540	829,540	495,540
3150	Wastewater Systems			458,942	336,919	366,919	356,919	336,919	336,919	336,919
3167	Other Water & Wastewater Equip.			56,905	46,436	69,936	59,936	89,936	69,936	89,936
3169	Inflow & Infiltration			12,474	37,474	2,474	12,474	7,474	2,474	2,474
3170	Gen'l. Infrastructure Programs			634	73	73	73	73	73	73
Account Balance by Year				\$898,973	\$485,442	\$553,942	\$693,942	\$963,942	\$1,238,942	\$924,942

Notes

[1] This page summarizes the six 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.

The Commissioners of Boolesville

FY 07 Budget

GENERAL FUND - CAPITAL PROJECTS

Adopted 17-April-2006

Printed: 16-Oct-14

Acct No.	Item or Description	Year To Do	Est. Project Cost	Prior Bal. + FY 05 Act.	FY 06 Projection	FY 07 Budget	FY 08	FY 09	FY 10	FY 11
Project Funding										
2005	Office Equipment			1,028						
Carry-over funds: Completed Projects										
Carry-Over Funds allocated to projects										
1	Future Office Requirements	Open		2,000	2,000			2,000	2,000	2,000
2	Equipment for New Town Hall					20,000	20,000			
Total Funding Allocations				\$0	\$2,000	\$20,000	\$20,000	\$2,000	\$2,000	\$2,000
Project Expenditures										
2005	Office Equipment			FY 05 Act.						
1	Future Office Requirements	Open								
2	Equipment for New Town Hall					(20,000)	(20,000)			
Total Expenditures				\$0	\$0	(\$20,000)	(\$20,000)	\$0	\$0	\$0
2005	Account Balance by Year			\$3,028	\$5,028	\$5,028	\$5,028	\$7,028	\$9,028	\$11,028

Notes

Shading key in Table: FY 05 Completed/Closed Projects Budgeting, Planned Expenditures for this Budget Year

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

Project Definitions

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

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

Acct No.	Item or Description	Year To Do	Est. Project Cost	Prior Bal. + FY 05 Act.	FY 06 Projection	FY 07 Budget	FY 08	FY 09	FY 10	FY 11
Project Funding										
2010	Municipal Bldgs & Equip.			4,162						
Carry-over funds: Completed Projects										
Carry-Over Funds allocated to projects										
1	Town Hall Roof	FY05	30,000	9,748 20,000 (1,500)		(4,000)				
					[Excess funding transferred into carry-over funds]					
2	Exterior Repairs - Old Town Hall	FY06	40,000		10,000					
3	Awning for Large Equipment	FY07	15,000			11,000 4,000				
					[Allocated from Carry-over Funds]					
4	WWTP Roof	FY10	60,000				20,000	20,000	20,000	
Total Funding Allocations			\$145,000	\$32,410	\$10,000	\$11,000	\$20,000	\$20,000	\$20,000	\$0
Project Expenditures										
2010	Municipal Bldgs & Equip.			FY 05 Act.						
1	Town Hall Roof	FY05		(28,500)						
2	Exterior Repairs - Old Town Hall	FY06			(10,000)					
3	Awning for Large Equipment	FY07				(15,000)				
4	WWTP Roof	FY10							(60,000)	
Total Expenditures				(\$28,500)	(\$10,000)	(\$15,000)	\$0	\$0	(\$60,000)	\$0
2010	Account Balance by Year			\$3,910	\$3,910	(\$90)	\$19,910	\$39,910	(\$90)	(\$90)

Notes

Shading key in Table: FY 05 Completed/Closed Projects Budgeting, Planned Expenditures for this Budget Year

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

Project Definitions

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

- 1 Funding for the new metal roof on old Town Hall (Bank building) includes \$20,000 transferred from Acct. 2030 and direct capital funding of \$9,748, offset by reducing the FY04 General Fund operating account budget 925 (Municipal Buildings - Repairs and Maintenance) by the same amount, making a net zero bottom line impact on the overall FY04 Budget.
- 2 Repairs include landscape removal and signage replacement.
- 3 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.
- 4 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.

The Commissioners of Pooleville

FY 07 Budget

GENERAL FUND - CAPITAL PROJECTS

Adopted 17-April-2006

Printed: 16-Oct-14

Acct No.	Item or Description	Year To Do	Est. Project Cost	Prior Bal. + FY 05 Act.	FY 06 Projection	FY 07 Budget	Forward Planning Cycle			
							FY 08	FY 09	FY 10	FY 11
Project Funding										
2015	Parks & Streets Equipment									
	Carry-over funds: Completed Projects			7,722						
	Carry-Over Funds allocated to projects			(4,645)						
	Future Equipment Requirements	Open		5,000	5,000	5,000	5,000	5,000	5,000	10,000
1	Skid Loader Attachments	FY04	3,000	3,000						
2	Salt Spreader	FY05	6,000	4,645	[Allocation of Carry-Over Funds from completed projects]					
3	Large Tools (Maint. Shop)	FY06	10,000	5,000	5,000					
4	Whalen Com. Comfort Station	Open	75,000							
Total Funding Allocations			\$94,000	\$20,922	\$10,000	\$5,000	\$5,000	\$5,000	\$5,000	\$10,000
Project Expenditures										
2015	Parks & Streets Equipment			<u>FY 05 Act.</u>						
1	Skid Loader Attachments	FY04		(3,000)						
2	Salt Spreader	FY05		(4,845)						
3	Large Tools (Maint. Shop)	FY06			(10,000)					
4	Whalen Com. Comfort Station	Open								
Total Expenditures				(\$7,845)	(\$10,000)	\$0	\$0	\$0	\$0	\$0
2015	Account Balance by Year			\$13,077	\$13,077	\$18,077	\$23,077	\$28,077	\$33,077	\$43,077

Notes

Shading key in Table: FY 05 Completed/Closed Projects Budgeting, Planned Expenditures for this Budget Year

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

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

Project was funded with excess funding from completed projects.

- 1 Drilling augers and loading forks for the skid loader.
- 2 Additional spreader provides flexibility in salting operations.
- 3 Band saw and miscellaneous wood and metal working equipment.
- 4 In the future, a comfort station is planned for the Whalen Commons Park. This project is currently unfunded.

The Commissioners of Boonesville

FY 07 Budget

GENERAL FUND - CAPITAL PROJECTS

Adopted 17-April-2006

Printed: 16-Oct-14

Acct No.	Item or Description	Year To Do	Est. Project Cost	Prior Bal. + FY 05 Act.	FY 06 Projection	FY 07 Budget	FY 08	FY 09	FY 10	FY 11
Project Funding										
2020	Vehicles			710						
	Carry-over funds: Completed Projects									
	Carry-Over Funds allocated to projects									
1	Bucket Truck	FY05	15,000	15,000 (474)	[excess funding transferred into Carry-over Funds]					
2	15-foot Mower	FY06	40,000	15,000	25,000					
3	72" mower	FY07	12,000			12,000				
4	Large Dump Truck	FY07	70,000			70,000				
5	1 Ton Utility Truck	FY08	45,000		10,000	20,000	15,000			
6	Enclosed Utility Bed	FY08	10,000				10,000			
7	One Ton Utility Truck	FY10	50,000					20,000	30,000	
8	Large Multi Use Mower	FY10	20,000					10,000	10,000	
9	Street Sweeper	FY11	60,000							
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
12	1 Ton Dump Truck	FY 12	50,000						10,000	20,000
Total Funding Allocations			\$432,000	\$30,236	\$35,000	\$102,000	\$35,000	\$45,000	\$65,000	\$35,000
Project Expenditures										
2020	Vehicles			FY 05 Act.						
1	Bucket Truck	FY05	15,000	(14,526)						
2	15-foot Mower	FY06	40,000	(15,000)	(25,000)					
3	72" mower	FY07				(12,000)				
4	Large Dump Truck	FY07				(70,000)				
5	1 Ton Utility Truck	FY08					(45,000)			
6	Enclosed Utility Bed	FY08					(10,000)			
7	One Ton Utility Truck	FY10							(50,000)	
8	Large Multi Use Mower	FY10							(20,000)	
9	Street Sweeper	FY11								
10	72" Mower	FY11								(15,000)
11	3/4 Ton Utility Truck	FY12								
12	1 Ton Dump Truck	FY 12								
Total Expenditures				(\$29,526)	(\$25,000)	(\$82,000)	(\$55,000)	\$0	(\$70,000)	(\$15,000)
2020	Account Balance by Year			\$710	\$10,710	\$30,710	\$10,710	\$55,710	\$50,710	\$70,710

Notes

Shading key in Table: FY 05 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:

<p>Mowers and Snow Removal</p> <ul style="list-style-type: none"> 1989 Kubota L2250 (field use) 1991 Mule (multi-use) 2000 Kubota 3060 (both) 2001 Kubota ZD21 (mower) 2003 Kubota ZD21 (mower) 2006 HR111 Jacobson (both) 	<p>Heavy Equipment</p> <ul style="list-style-type: none"> 2003 JCB Backhoe 2002 Skid Loader 	<p>Trucks</p> <ul style="list-style-type: none"> 1980 one ton Utility Truck 1990 Chevrolet Large Dump Truck 1991 GMC one half ton Pick-Up 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 2003 Ford F-250 Pick-up
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Town vehicles are targeted for replacement on a ten to twelve year cycle.

- 1 The truck bucket will permit maintenance staff to prune trees and maintain street lights.
- 2 The 15-foot mower, designed to mow hills, will replace the 1995 Jacobsen mower.
- 3 This mower will be an addition to the fleet
- 4 The large dump truck will replace the 1990 Chevy dump truck.
- 5 The 1 ton truck in FY08 is a replacement for the 1997 dodge 1 ton.
- 6 The enclosed utility bed will be used for emergency water repair equipment.
- 7 The one ton utility truck will replace the 1999 utility truck.
- 8 The multi-use mower will replace the 2000 Kubota 3060
- 9 The streetsweeper will be used on a weekly basis. The Town will be divided into 4 quadrants, allowing one sweep per street per month
- 10 The 72" mower will replace the 2001 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

The Commissioners of Boonesville

FY 07 Budget

GENERAL FUND - CAPITAL PROJECTS

Adopted 17-April-2006

Printed: 16-Oct-14

Acct No.	Item or Description	Year To Do	Est. Project Cost	Prior Bal. + FY 05 Act.	FY 06 Projection	FY 07 Budget	Forward Planning Cycle			
							FY 08	FY 09	FY 10	FY 11
Project Funding										
2025	Major Town Projects									
	Carry-over funds: Completed Projects			4,383	60,368					
	Carry-Over Funds allocated to projects					(60,000)				
1	Fisher Ave Sidewalks	FY05	90,000	83,833						
	State Highway Grant									
					20,575					
					(60,368)	[Excess funding transferred into Carry-over Funds]				
2	Street Lighting Program	FY05	93,000	18,000	15,000	15,000	20,000	25,000		
3	Kohlhoss Sidewalks	FY08	75,000			37,500	37,500			
4	West Side Elgin Road	FY08	90,000				30,000			
						60,000	[Allocation of Carry-Over Funds]			
5	Fisher Ave Streetscape	Open	350,000		30,000	10,000	25,000	25,000	25,000	25,000
6	Fyffe Road Construction	Open	90,000							
7	Wesmond S/walk Pgm: Phase 1	Open	30,000							
8	Westerly S/walk Pgm: Phase 2	Open	80,000							
9	Wesmond S/walk Pgm: Phase 2	Open	215,000							
10	Westerly S/walk Pgm: Phase 3	Open	160,000							
11	W Willard Storm Drain Repair	Open	60,000							
12	Hunter's Run S/W Pgm Phase 1	Open	550,000							
Total Funding Allocations			\$1,883,000	\$106,216	\$65,575	\$62,500	\$112,500	\$50,000	\$25,000	\$25,000
Project Expenditures										
2025	Major Town Projects			FY 05 Act.						
1	Fisher Ave Sidewalks	FY05		(44,040)						
2	Street Lighting Program	FY05		(17,919)	(81)	(30,000)		(45,000)		
3	Kohlhoss Sidewalks	FY08					(75,000)			
4	West Side Elgin Road	FY08					(90,000)			
5	Fisher Ave Streetscape	Open			(30,000)		(40,000)		(40,000)	
6	Fyffe Road Construction	Open								
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 Repair	Open								
12	Hunter's Run S/W Pgm Phase 1	Open								
Total Expenditures				(\$61,959)	(\$30,081)	(\$30,000)	(\$205,000)	(\$45,000)	(\$40,000)	\$0
2025	Account Balance by Year			\$44,257	\$79,751	\$112,251	\$19,751	\$24,751	\$9,751	\$34,751

Notes

Shading key in Table: FY 05 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 This project will improve the appearance, public safety and pedestrian access along Fisher Avenue.
- 2 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)
- 3 This project will provide safe access for children in this neighborhood to walk to school
- 4 This project will provide a safe route for pedestrians walking from Elgin Road to downtown and the Montgomery County Pool
- 5 Initial funds will provide for construction drawings for improvements along Fisher Avenue
- 6 Fyffe Road construction from Fisher Avenue to Beall Street.
- 7 Wesmond sidewalks phase 1 includes Soper Street (west side) from Wootton to Hempstone.
- 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.
- 12 This project covers the rebuilding of the Hunter's Run sidewalks to current Town standards.

The Commissioners of Boolesville

FY 07 Budget

GENERAL FUND - CAPITAL PROJECTS

Adopted 17-April-2006

Printed: 16-Oct-14

Acct No.	Item or Description	Year To Do	Est. Project Cost	Prior Bal. + FY 05 Act.	FY 06 Projection	FY 07 Budget	FY 08	FY 09	FY 10	FY 11
Project Funding										
2035	Parks and Recreation				41,755	24,323				
	Carry-over funds: Completed Projects				(25,000)	(36,800)				
	Carry-Over Funds allocated to projects									
1	Bodmer Park Modernization	FY04	145,000	5,078						
2	ADA Upgrade - Halmos Tot Lot Program Open Space	FY05	25,000	25,000	(24,323)	[Excess funding transferred into Carry-over Funds]				
3	Paving Stevens/Collier Trail	FY05	25,000	21,675	25,000	[Allocation of Carry-Over Funds]				
4	Fence & Dugout @ Halmos #1	FY05	5,000	5,000		[Allocation of Carry-Over Funds]				
5	Resurface Halmos Basketball	FY05	1,500	1,500		[Allocation of Carry-Over Funds]				
6	ADA Upgrade - Brooks Park	FY07	70,000	15,200	10,000	20,000				
					25,000	[Allocation of Carry-Over Funds]				
7	Halmos Park Upgrade	FY07	30,000			30,000	[Allocation of Carry-over Funds]			
8	Campbell Park Fence	FY07	6,800			6,800	[Allocation of Carry-over Funds]			
9	Resurface Tennis Courts	FY08	30,000		10,000	10,000	10,000			
10	Park ADA Upgrade	Open					10,000	20,000	20,000	10,000
11	Park Equipment Replacement	Open					10,000	20,000	20,000	10,000
12	Hunter's Run Trail (1.15 miles)	Open	280,000	6,000						
	Funding from Impact Fees			140,000						
13	Additional Trails	Open	280,000							
	Funding from Impact Fees			151,284						
14	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			\$2,598,300	\$412,492	\$45,000	\$30,000	\$30,000	\$40,000	\$40,000	\$20,000
Project Expenditures										
2035	Parks and Recreation			FY 05 Act.						
1	Bodmer Park Modernization	FY04		(5,078)						
2	ADA Upgrade - Halmos Tot Lot	FY05		(25,677)						
3	Paving Stevens/Collier Trail	FY05		(21,675)						
4	Fence & Dugout @ Halmos #1	FY05		(5,000)						
5	Resurface Halmos Basketball	FY05			(1,500)					
6	ADA Upgrade - Brooks Park	FY07				(70,000)				
7	Halmos Park Upgrade	FY07				(30,000)				
8	Campbell Park Fence	FY07				(6,800)				
9	Resurface Tennis Courts	FY08					(30,000)			
10	Park ADA Upgrade	Open								
11	Park Equipment Replacement	Open								
12	Hunter's Run Trail (1.15 miles)	Open			(5,000)					
13	Additional Trails	Open								
14	Northern Quadrant Park	Open								
Total Expenditures				(\$57,430)	(\$6,500)	(\$106,800)	(\$30,000)	\$0	\$0	\$0
2035	Account Balance by Year			\$355,062	\$393,562	\$316,762	\$316,762	\$356,762	\$396,762	\$416,762

Notes

Shading key in Table: FY 05 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.

- Bodmer Park modernization, including new play equipment, was primarily funded by Community Parks Grants.
- ADA Upgrade-Halmos Tot Lot replaced old play equipment in the Halmos Tot Lot including an ADA surface
- The paving of the Stevens/Collier Trail completed the final section of the existing stone dust trail.
- The fence and dugout for Halmos #1 ballfield will provide a safer environment for anyone attending games.
- The resurfacing of the Halmos basketball court is required maintenance.
- ADA upgrade for Brooks Park is scheduled for FY07.
- This project will include dugouts, regrading to resolve flooding problems, and backstops for the soccer/lacrosse field.
- The fence will allow permits to be released for t-ball practices
- Resurfacing of the tennis courts is planned for FY08.
- ADA upgrades will occur as part of the Parks Board's prioritization recommendations. Steven's Park is scheduled for FY12
- Park replacement will occur as part of the Parks Board's replacement recommendations.
- Completion of the Hunters Run trail system, as identified in the Master Plan, is Open at this time.
- Completion of the additional trails in town, as identified in the Master Plan, is Open at this time.
- The 10-12 acre quadrant park has been divide 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 07 Budget

GENERAL FUND - CAPITAL PROJECTS

Adopted 17-April-2006

Printed: 16-Oct-14

Acct No.	Item or Description	Year To Do	Est. Project Cost	Prior Bal. + FY 05 Act.	FY 06 Projection	FY 07 Budget	----- Forward Planning Cycle -----			
							FY 08	FY 09	FY 10	FY 11
<u>Project Funding</u>										
2040	Major Street Repair Projects									
	Carry-over funds: Completed Projects			118,149						
	Carry-Over Funds allocated to projects				(118,000)					
1	Final Payment of Last Road Project			23,618						
2	WWTP Rd (Fisher Ave to Gate)	FY06	85,000	45,000	40,000	[Allocation of Carry-Over Funds]				
3	Wootton Ave (W Willard to 107)	FY06	220,000	110,000	110,000					
4	WWTP Rd (Gate to Plant)	FY06	20,000	10,000	10,000					
	Paving WWTP Compound	FY06			78,000	[Allocation of Carry-Over Funds]				
5	Butler Road	FY08	55,000			55,000				
6	Sumter Way	FY08	25,000			25,000				
7	Wootton Ave (107 to Spates Hill)	FY08	220,000			110,000	110,000			
8	Sedgwick Way	FY08	25,000			25,000				
9	Brown Road	FY08	70,000							
10	Mosby Way	FY08	20,000				70,000			
							20,000			
11	Hoskinson Rd(Wootton-Bodmer)	FY10	185,000					100,000	85,000	
12	Tom Fox Rt 107 to Hughes Rd	FY10	200,000					100,000	100,000	
13	Future road projects	open								200,000
Total Funding Allocations			\$1,125,000	\$306,767	\$120,000	\$215,000	\$200,000	\$200,000	\$185,000	\$200,000
<u>Project Expenditures</u>										
2040	Major Street Repair Projects			FY 05 Act.						
1	Final Payment of Last Road Project			(23,618)						
2	WWTP Rd (Fisher Ave to Gate)	FY06			(85,000)					
3	Wootton Ave (W Willard to 107)	FY06			(220,000)					
4	WWTP Rd (Gate to Plant)	FY06			(20,000)					
	Paving WWTP Compound	FY06			(78,000)					
5	Butler Road	FY08					(55,000)			
6	Sumter Way	FY08					(25,000)			
7	Wootton Ave (107 to Spates Hill)	FY08					(220,000)			
8	Sedgwick Way	FY08					(25,000)			
9	Brown Road	FY08					(70,000)			
10	Mosby Way	FY08					(20,000)			
11	Hoskinson Rd(Wootton-Bodmer)	FY10							(185,000)	
12	Tom Fox Rt 107 to Hughes Rd	FY10							(200,000)	
Total Expenditures				(\$23,618)	(\$403,000)	\$0	(\$415,000)	\$0	(\$385,000)	\$0
2040	Account Balance by Year			\$283,149	\$149	\$215,149	\$149	\$200,149	\$149	\$200,149

Notes

Shading key in Table: FY 05 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.
All roads will be re-evaluated and reprioritized as needed.*

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

The Commissioners of Poolesville

FY 07 Budget

WATER & WASTEWATER FUND - CAPITAL PROJECTS

Adopted 17-April-2006

Printed: 16-Oct-14

Acct No.	Item or Description	Year To Do	Est. Project Cost	Prior Bal. + FY 05 Act.	FY 06 Projection	FY 07 Budget	----- Forward Planning Cycle -----			
							FY 08	FY 09	FY 10	FY 11
Project Funding										
3130	Water Collection & Distribution			20,534						
Carry-over funds: Completed Projects										
Carry-Over Funds allocated to projects										
1	Well 2 Rehab Program	FY05	275,000	241,512						
2	Wells 7,9 &10 Alpha Treatment	FY07	700,000			600,000	[Allocation of Unrestricted Funds]			
3	Well Exploration	Ann.		89,735	50,000	75,000				
4	Well Implementation:	Ann.								
4a	Well 11 (Rabanales)	FY11	700,000	44,006			90,000	125,000	200,000	166,000
4b	Well 12 Implementation	Open	1,000,000				60,000	140,000	100,000	200,000
5	Budd Rd-Hughes Rd Loop	Open								
6	W Willard Rd Loop - Phase 1	Open	171,000							
7	W Willard Rd Loop - Phase 2	Open	116,000							
8	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.										
9	Well 13 (Schraf Property)	Open	1,300,000							
10	Well 14 (Elgin Property)	Open	800,000							
11	Well 15 (Cattail Jamison)	Open	1,500,000							
Total Funding Allocations			\$6,697,000	\$395,787	\$50,000	\$750,000	\$150,000	\$265,000	\$300,000	\$366,000
Project Expenditures										
3130	Water Collection & Distribution			FY 05 Act.						
1	Well 2 Rehab Program	FY05		(15,408)	(226,104)					
2	Wells 7,9 &10 Alpha Treatment	FY07				(700,000)				
3	Well Exploration	Ann.		(10,361)	(129,374)					
4	General Well Implementation	Ann.								
4a	Well 11 (Rabanales)	FY11								(700,000)
4b	Well 12	open								
5	Budd Rd-Hughes Rd Loop	Open								
6	W Willard Rd Loop - Phase 1	Open								
7	W Willard Rd Loop - Phase 2	Open								
8	Fisher Av Loop(Westerly~S-Hill)	Open								
9	Well 13 (Schraf Property)	Open								
10	Well 14 (Elgin Property)	Open								
11	Well 15 (Cattail Jamison)	Open								
Total Expenditures				(\$25,769)	(\$355,478)	(\$700,000)	\$0	\$0	\$0	(\$700,000)
3130	Account Balance by Year			\$370,018	\$64,540	\$114,540	\$264,540	\$529,540	\$829,540	\$495,540

Notes

Shading key in Table: FY 05 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 MDE has approved the concept of installing 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 exceed the maximum contaminant level for Alpha Emitters. The funds earmarked in this line item will go towards a treatment process.
- 3 Well exploration effort includes hydrological studies, drilling, testing, and preliminary confirmation by MDE.
- 4 Well implementation includes final permitting and MDE approval, construction of well house, and connection to the Town's water system.
- 4a This well will provide redundancy and back-up to the other wells in the Horsepen Branch watershed.
- 4b This well has not been specifically identified.
- 5-8 Loops provide redundancy and balance to the in-ground water mains.
Construction of all loops have been put on hold.
- 9-11 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 07 Budget

WATER & WASTEWATER FUND - CAPITAL PROJECTS

Adopted 17-April-2006

Printed: 16-Oct-14

Acct No.	Item or Description	Year To Do	Est. Project Cost	Prior Bal. + FY 05 Act.	FY 06 Projection	FY 07 Budget	Forward Planning Cycle			
							FY 08	FY 09	FY 10	FY 11
Project Funding										
3150	Wastewater Systems			166,197						
	Carry-over funds: Completed Projects			(155,568)	(6,659)	[Transferred to Acct. 3170]				
1	WWTP Modernization	FY05	2,750,000							
1a	BNR Upgrade & Expansion	FY05		6,974						
	WSSC's funding agreement			70,000						
	MD Grant for BNR Reduction			321,646	368,902					
	State Loan for BNR-WWTP			1,187,500	62,500					
				(39,956)	[Excess funds transferred into Carry-over Funds]					
2	Wesmond Sewer Rehab									
2a	Phase 1 (Pilot Program)	FY04	425,000	107,863						
	Funding from a/c 3130			325,000						
				(120,731)	[Excess funds transferred into Carry-over Funds]					
2b	Phases 1b and 2	FY05	575,000	250,000						
				155,568	[Allocation of Carry-Over Funds]					
	Funding from Account 3169			110,000						
	Funding from Account 3170			60,000						
2c	Phases 3 through 5	FY06	1,500,000		70,000					
	State Loan				500,000	1,000,000				
3	Generator Muffler	FY05	1,000	1,000						
4	Decant Pump Rebuild	FY05	12,000	12,000						
				(1,620)	[Excess funds transferred into Carry-over Funds]					
5	Upgrade Lagoon Pump Station	FY06	150,000		75,000					
6	Effluent Structure Enclosure	FY06	10,000		10,000					
7	Upgrade Main Pump Station	FY07	60,000			30,000	30,000			
8	Rebuild Main WWTP Pumps	FY09	45,000				20,000	25,000		
	Total Funding Allocations		\$5,528,000	\$2,530,873	\$1,079,743	\$1,030,000	\$50,000	\$25,000	\$0	\$0
Project Expenditures										
3150	Wastewater Systems			FY 05 Act.						
1	WWTP Modernization	FY05		(991,695)	(131,769)					
	Repayment of Unrestricted Fund			(591,721)						
2	Wesmond Sewer Rehab	FY04								
2a	Phase 1 (Pilot Program)	FY04		(312,132)	[Closed-out with excess funding of \$118,697.]					
2b	Phases 1b and 2	FY05		(165,002)	(409,998)					
2c	Phases 3 through 5				(500,000)	(1,000,000)				
3	Generator Muffler	FY05		(1,000)						
4	Decant Pump Rebuild	FY05		(10,380)	[Closed-out with excess funding of \$1,620.]					
5	Upgrade Lagoon Pump Station	FY06			(150,000)					
6	Effluent Structure Enclosure	FY06			(10,000)					
7	Upgrade Main Pump Station	FY07					(60,000)			
8	Rebuild Main WWTP Pumps	FY09						(45,000)		
	Total Expenditures			(\$2,071,931)	(\$1,201,766)	(\$1,000,000)	(\$60,000)	(\$45,000)	\$0	\$0
3150	Account Balance by Year			\$458,942	\$336,919	\$366,919	\$356,919	\$336,919	\$336,919	\$336,919

Notes

Shading key in Table: FY 05 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 Wastewater Plant upgrade and expansion is complete. The Town is awaiting the final grant payment from the State before the project can be closed out. **The expansion portion (as defined by the State) 47% of the cost will be reimbursed through future impact fees.** The MD Grant for BNR Reduction was increased by the Governor from the original \$630,000 to \$892,381.
- 2 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 has been obtained to complete phases 3 through 5.
- 3 The generator muffler is a replacement item
- 4 The decant pump rebuild is a general maintenance project.
- 5 The current underground station is deteriorating and needs replaced.
- 6 Enclosure of the WWTP Effluent System will protect UV lamps, sampling equip., and personnel from inclement weather.
- 7 The upgrade consists of accessibility issues required for safety.
- 8 The rebuild of the main pumps will consist of impellers, shafts, and bearings.

The Commissioners of Pooleville

FY 07 Budget

WATER & WASTEWATER FUND - CAPITAL PROJECTS

Adopted 17-April-2006

Printed: 16-Oct-14

Acct No.	Item or Description	Year To Do	Est. Project Cost	Prior Bal. + FY 05 Act.	FY 06 Projection	FY 07 Budget	----- Forward Planning Cycle -----			
							FY 08	FY 09	FY 10	FY 11
Project Funding										
3167	Other Water & Wastewater Equip.			5,692						
	Carry-over funds: Completed Projects				(5,000)	[Transferred to Acct #3170]				
	Carry-Over Funds allocated to projects									
1	Water Meter Replacement	Annl.	105,000	67,206	10,000	10,000	10,000	10,000	10,000	10,000
2	Portable Air Compressor	FY06	15,000	10,000	5,000					
3	Leak Detection Equipment	FY06	5,000		5,000					
4	Sewer TV Equipment	FY10	60,000	11,550	10,000	10,000	10,000	10,000	10,000	
5	Future W&S Equipment Needs	Open				10,000	10,000	10,000	10,000	10,000
Total Funding Allocations			\$185,000	\$94,448	\$25,000	\$30,000	\$30,000	\$30,000	\$30,000	\$20,000
Project Expenditures										
3167	Other Water & Wastewater Equip.									
1	Water Meter Replacement	Annl.		(37,543)	(15,469)		(40,000)			
2	Portable Air Compressor	FY06			(15,000)					
3	Leak Detection Equipment	FY06			(5,000)					
4	Sewer TV Equipment	FY10							(50,000)	
5	Emergency Breathing Apparatus					(5,000)				
5a	Water distiller					(1,500)				
Total Expenditures				(\$37,543)	(\$35,469)	(\$6,500)	(\$40,000)	\$0	(\$50,000)	\$0
3167	Account Balance by Year			\$56,905	\$46,436	\$69,936	\$59,936	\$89,936	\$69,936	\$89,936

Notes

Shading key in Table: FY 05 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 Repl. portable air compressor used to operate jackhammers and boring equipment in the field.
- 3 Upgrading of leak detection equipment for enhanced water main maintenance.
- 4 The sewer TV will allow staff to televise and assess problem areas in the sewerage system without using an outside contractor.
- 5 The existing emergency breathing equipment is over 10 years old and needs to be updated/ replaced
- 5a The water distiller will replace the original equipment at the WWTP. It is used on a daily basis for in house lab procedures.

The Commissioners of Pooleville

FY 07 Budget

WATER & WASTEWATER FUND - CAPITAL PROJECTS

Adopted 17-April-2006

Printed: 16-Oct-14

Acct No.	Item or Description	Year To Do	Est. Project Cost	Prior Bal. + FY 05 Act.	FY 06 Projection	FY 07 Budget	Forward Planning Cycle				
							FY 08	FY 09	FY 10	FY 11	
Project Funding											
3169	Inflow & Infiltration			0							
Carry-over funds: Completed Projects											
Carry-Over Funds allocated to projects											
1	On-going I & T Reduction Pgm.	Annl.	Open	131,216 (110,000)	35,000	10,000	30,000	25,000	25,000	30,000	
Funding transferred to Acct. 3150											
2	Repl. W Willard Rd sewer main	FY07	75,000		35,000	40,000					
Total Funding Allocations				\$75,000	\$21,216	\$70,000	\$50,000	\$30,000	\$25,000	\$25,000	\$30,000
Project Expenditures											
3169	Inflow & Infiltration			FY 05 Act.							
1	On-going I & I Reduction Pgm.	Annl.		(8,742)	(45,000)	(10,000)	(20,000)	(30,000)	(30,000)	(30,000)	
2	Repl. W Willard Rd sewer main	FY07				(75,000)					
Total Expenditures				(\$8,742)	(\$45,000)	(\$85,000)	(\$20,000)	(\$30,000)	(\$30,000)	(\$30,000)	
3169	Account Balance by Year			\$12,474	\$37,474	\$2,474	\$12,474	\$7,474	\$2,474	\$2,474	

Notes

Shading key in Table: FY 05 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 has deteriorated badly, and needs to be excavated and replaced.

Acct No.	Item or Description	Year To Do	Est. Project Cost	Prior Bal. + FY 05 Act.	FY 06 Projection	FY 07 Budget	Forward Planning Cycle				
							FY 08	FY 09	FY 10	FY 11	
Project Funding											
3170	Gen'l. Infrastructure Programs			218	1,343						
Carry-over funds: Completed Projects											
Carry-Over Funds allocated to projects											
	Reserve for Water and T & I Projs.	Open		29,000 (29,000)		[Allocated to private hook-ups]					
Funding transferred to Acct. 3150											
1	Pvt Res Water/Sewer Hook-Ups			40,816 (31,000)	(1,343)						
Funding transferred to Acct. 3150											
Funding transferred from Acct. 3150											
Funding transferred from Acct. 3167											
Total Funding Allocations				\$0	\$10,034	\$11,659	\$0	\$0	\$0	\$0	\$0
Project Expenditures											
3170	Gen'l. Infrastructure Programs			FY 05 Act.							
1	Private hook-ups			(9,400)							
2	Fisher Ave Hook-ups				(12,220)						
Total Expenditures				(\$9,400)	(\$12,220)	\$0	\$0	\$0	\$0	\$0	
3170	Account Balance by Year			\$634	\$73	\$73	\$73	\$73	\$73	\$73	

Notes

Shading key in Table: FY 05 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.
- Private residences sewer hook-ups are financed by the Town, and repaid over 20 years by a recorded tax lien.

The Commissioners of Pooleville

FY 07 Budget

SCHEDULE of OUTSTANDING DEBT

Adopted 17-April-2006

Printed: 16-Oct-14

Item No.	Description	Pay-off Year & Interest Rate	Balance: Y/E 06/30/05	FY 05 Actual	FY 06 Projection	FY 07 Budget	----- Forward Planning Cycle -----			
							FY 08	FY 09	FY 10	FY 11
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	WS Upgrade, Water Tower Original Loan for \$750,000 in 1974 for 30 years.	FY04 - 8.00% [Bonds]	0	54,752	48,375	0	0	0	0	0
2	Add'l. Funds: Water Tower Original Load for \$210,000 in 1976 for 40 years.	FY08 - 5.00% [FHA]	99,200	24,800	24,800	24,800	24,800	0	0	0
3	WWTP Upgrade Original Loan for \$1,028,500 in 1992 for 40 years.	FY12 - 3.50% [Maryland]	613,341	81,341	68,241	68,241	68,241	68,241	68,241	68,241
4	WWTP Exp & BNR Upgrade Original Loan for \$1,250,000 in 2004 for 20 years.	FY24 - 1.20% [Maryland]			3,873	79,032	76,881	76,881	76,881	76,881
5	Wesmond I&I Loan Original Loan for \$1,500,000 in 2007 for 20 years	FY27 - 1.10% [Maryland]				23,360	87,909	87,909	87,909	87,909
Sub-total: Water & Wastewater Projects			\$712,541	\$160,893	\$145,289	\$195,433	\$257,831	\$233,031	\$233,031	\$233,031
TOTAL: ALL DEBT SERVICE			\$712,541	\$160,893	\$145,289	\$195,433	\$257,831	\$233,031	\$233,031	\$233,031

Notes

- [1] There are no outstanding loans for General Fund Capital Projects, and four 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] December 2005, the WWTP Upgrade loan was refinanced. The interest rate dropped from 4.5% to 3.5%, which saves the Town \$17,723 on the balance of the loan.
- [4] The WWTP Expansion and Upgrade loan was based on the expansion portion of the construction.
- [5] The Wesmond I&I loan will allow the town to complete the relining efforts in the Wesmond Subdivision.

The Commissioners of Poolesville

FY 07 Budget

TOWN STATISTICS

Adopted 17-April-2006

Printed: 16-Oct-14

Note No.	Item or Description	Fiscal Year 2001	Fiscal Year 2002	Fiscal Year 2003	Fiscal Year 2004	Fiscal Year 2005	Fiscal Year 2006	Fiscal Year 2007
[1]	<u>Population</u>							
	As Previously Reported	4,312	5,154	5,164	5,167	5,167	5,167	5,167
	Adjusted based on 2000 Census	5,151						
	<u>Housing</u>							
	Single Family	1,286	1,287	1,290	1,290	1,297	1,297	1,297
	Town Houses	336	336	336	336	336	336	336
	Total Family Dwellings	1,622	1,623	1,626	1,626	1,633	1,633	1,633
	Other	56	56	56	56	56	56	56
[2]	<u>Net Assessable Base</u>							
	As Reported	133,931,976	336,724,710	348,110,143	352,622,643	397,168,132	441,187,114	
	Adjusted to 100% Valuation in 2002	334,829,940	[100%]	[100%]	[100%]	[100%]	[100%]	
[2]	<u>Tax Rate</u>							
	As Adopted	\$0.63	\$0.60	\$0.24	\$0.24	\$0.23	\$0.22	
	Adjusted to 100% Valuation in 2002	\$0.252	\$0.240	[100%]	[100%]	[100%]	[100%]	
[3]	<u>General Fund Budget</u>	[Actual]	[Actual]	[Actual]	[Actual]	[Actual]	[Projected]	[Budget]
	Operating Expenses	1,205,643	1,126,501	1,455,947	1,725,731	1,815,327	1,502,717	1,563,494
	Funding: Capital Projects	492,501	184,076	252,768	184,748	235,200	242,000	545,500
	Funding: Water/Wastewater Projects	853,156	1,198,923	605,751	480,250	358,200	305,000	260,000
	Total Budget (General Funds)	2,551,300	2,509,500	2,314,466	2,390,729	2,408,727	2,049,717	2,368,994
	Budgeted Cash Reserve	694,350	654,930	365,082	675,301	826,482	850,037	844,854
	Actual Close-Out Cash Reserve	1,112,965	843,958	856,675	287,937	1,151,065	1,540,374	
							[Projected]	
	<u>Water and Wastewater Fund Budget</u>							
	Operating Expenses	802,479	827,842	778,211	706,183	744,881	739,940	765,808
Funding: Capital Projects	0	0	0	0	0	0	0	
	<u>Total Town Acreage</u>	2,374	2,374	2,374	2,374	2,374	2,374	2,374
	<u>Parks and Open Spaces</u>							
	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	5	6	6	6	6	6	6
	<u>Miles of Town Roads</u>	16.31	16.31	16.31	16.31	16.31	16.31	16.31
	<u>Number of Municipal Water Wells</u>	7	7	7	9	9	9	9
	<u>Avg. Water Production (Gal/Day)</u>	413,000	394,000	378,000	400,000	418,192		
	Calander year							
	<u>Avg - WWTP (Gal/Day)</u>	563,000	558,000	911,000	701,000	691,000		
	Calander year							
	<u>Number of Town Employees</u>							
	Full Time	10	10	11	14	14	14	14
	Part Time	0	0	0	0	1	1	1

Notes

- [1] Up to 2001, population figures has been based on an average of 2.65 persons per household. However, the 2000 Census reported a Town population of 5,151, an average of 3.22 persons per household. For reference purposes, population estimates for the years 2000 ~ 2001 are presented based on the 3.22 figure.
- [2] For FY2002, Montgomery County property taxes were based on 100% of the assessed valuation, rather than the 40% rate used previously. For reference, the Town's Assessable Base and the equivalent Town Tax Rate for the years 2000 ~ 2001 are shown based on the 100% rate.
- [3] All Budget figures exclude special revenues such as Impact Fees or dedicated Grants.

The Commissioners of Poolesville

FY 07 Budget

POOLESVILLE EMPLOYEE SALARY STRUCTURE

Adopted 17-April-2006

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

<u>Salary Grade</u>	<u>FY 06 Budget Minimum Level</u>	<u>FY 06 Budget Maximum Level</u>	<u>FY 07 Budget Minimum Level</u>	<u>FY 07 Budget Maximum Level</u>
1				
2	22,060	28,780	23,160	30,220
3				
4	24,080	[n/a]	25,280	[n/a]
5	25,160	32,840	26,420	34,480
6	26,300	34,320	27,620	36,040
7				
8	28,730	37,470	30,170	39,340
9	30,150	39,350	31,660	41,320
10	31,660	41,320	33,240	43,390
11	33,250	43,380	34,910	45,550
12	34,910	45,560	36,660	47,840
13				
14	38,860	50,690	40,800	53,220
15				
16	43,650	56,970	45,830	59,820
17				
18	49,050	63,990	51,500	67,190
19	51,990	67,840	54,590	71,230
20	55,110	71,910	57,870	75,510

Salaries increased by 5.0 percent from the FY 06 Budget to the new FY 07 Budget

Notes

The Commissioners of Poolesville

FY 07 Budget

MUNICIPAL ORGANIZATION CHART

Adopted 17-April-2006

Printed: 16-Oct-14

