



FY 24 Proposed Budget

THE TOWN OF POOLESVILLE

FY 24 Proposed Budget

TABLE OF CONTENTS

FY24 Draft

Printed: 28-Apr-23

<p style="text-align: center;">WHAT'S INSIDE</p> <p>The Summaries Section presents Overall Summaries, Revenue Balances on hand, Revenue Receipts and Expenses Summaries.</p> <p>In addition, this section includes some summary graphs of the status of the Town, a review of the receipt and allocation of the Impact Fees received by the Town for each new home built, and a summary of Poolesville's Outstanding Debt.</p> <p style="text-align: center;">[Poolesville's Fiscal Year starts on 1-July and ends on the next 30-June.]</p>	<p>INTRODUCTION:</p> <p><u>Page</u></p> <p>1 Poolesville's Overall Financial Forecast</p> <p>2 Restricted Funds and Cash Summaries</p> <p>3 Receipt and Allocation of Impact Fees</p> <p>4 Overview: Budgets and Taxes</p> <p>5 Overview: Town Population & Public Infrastructure</p> <p>6 Schedule of Outstanding Debt Service</p>
<p>This section of the Budget presents the General Fund including revenue, operating expenses and a capital projects section.</p> <p>Operations data is organized into four columns for presentation:</p> <p style="margin-left: 20px;">FY 22 Actual Close-Out Figures for the immediate Past Fiscal Year. FY 23 Budget Adopted Budget for the Current Fiscal Year. FY 23 Projection Financial status of the Current Fiscal Year. FY 24 Proposed The Town's Budget for our Next Fiscal Year.</p> <p>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: 20px;">FY 24 Proposed Bud Immediate planning for projects to be implemented FY 25 Forward planning for the future. FY 26 FY 27 FY 28</p> <p>A brief summary of the items included in each account is presented on each page.</p>	<p>7-23 <u>General Fund</u></p> <p>7 Overall Summary</p> <p>8 Revenue Summary</p> <p>9 Expense Summary</p> <p style="margin-left: 20px;"><u>Operations</u></p> <p>10 500 Town Administration</p> <p>11 600 Elections</p> <p>11 700 Staff Salaries and Benefits</p> <p>12 800 Law</p> <p>12 900 Municipal Buildings</p> <p>13 1000 Streets, Sidewalks, and Storm Drains</p> <p>14 1100 Parks & Recreation</p> <p>14 1200 Engineering</p> <p>14 1300 Planning and Zoning</p> <p>15 1400 Public Safety</p> <p>15 1500 Municipal Services</p> <p>15 1600 Subsidy to Water and Wastewater Fund</p> <p>15 1700 Debt Service</p> <p>16 - Summary Page</p> <p>17 2005 Office Equipment</p> <p>17 2010 Municipal Buildings and Equipment</p> <p>18 2015 Parks and Streets Equipment</p> <p>19 2020 Parks Vehicles</p> <p>20 2025 Major Town Projects</p> <p>21 2035 Parks and Recreation</p> <p>22 2040 Major Street Repair Projects</p>
<p>This section of the Budget presents the Water and Wastewater Fund including revenue, operating expenses and a capital projects section.</p> <p>Operations data is organized into four columns for presentation:</p> <p style="margin-left: 20px;">FY 22 Actual Close-Out Figures for the immediate Past Fiscal Year. FY 23 Budget Adopted Budget for the Current Fiscal Year. FY 23 Projection Financial status of the Current Fiscal Year. FY 24 Proposed The Town's Budget for our Next Fiscal Year.</p> <p>The Capital Projects section of the Budget includes forward planning for a five-year cycle, starting with the next budget year:</p> <p>A brief summary of the items included in each account is presented on each page.</p>	<p>23-33 <u>Water and Wastewater Fund</u></p> <p>23 Overall Summary</p> <p>24 Revenue Summary</p> <p>25 Expense Summary</p> <p style="margin-left: 20px;"><u>Operations</u></p> <p>26 700 Wastewater Operations</p> <p>26 750 Wastewater Administration</p> <p>27 800 Water Operations</p> <p>27 850 Water Administration</p> <p style="margin-left: 20px;"><u>Capital Projects</u></p> <p>28 Summary Page</p> <p>29 3130 Water Collection and Distribution</p> <p>30 3150 Wastewater Systems</p> <p>31 3160 W/WW Vehicles</p> <p>32 3167 Other Water/Wastewater Equipment</p> <p>33 3169 Inflow and Infiltration</p> <p>33 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.</p>	<p>34 Town Statistics</p> <p>35 Poolesville Employee Salary Structure</p> <p>36 Municipal Organization Chart</p>

THE TOWN OF POOLESVILLE

FY 24 Proposed Budget

Introduction

FY24 Draft

Printed: 28-Apr-23

Fiscal Year 2024 Budget

Each year the Commission President, Management and Department Supervisors meet to discuss the budget process. This discussion provides the principal guidance for the preparation of the Town budget, objectives, and actions to be undertaken during the upcoming fiscal year.

The goal of the Town's annual budget is to provide a plan that allocates resources to meet the priorities of the Town Commissioners. In preparing the FY 2024 Operating and Capital Budget, a strategic planning worksession is held with the Commissioners to review the proposed budget. The input gathered through this process provides the basis for the proposed budget.

The Town's Proposed FY 2024 Budget is balanced, funds all debt service obligations, and funds critical operation and maintenance items. As has been the case for the last several years, the Town continues to grapple with rising costs for construction projects, equipment replacement and overall increased costs for goods and services.

Property Tax Revenue. Property taxes have been a stable source of general fund revenue. **The FY 2024 proposed budget maintains the constant tax rate .1781¢ per \$100.00 of assessment.**

General Fund Expenses. Over 70% percent of the General Fund revenue provides for the operations of the Town, such as trash service, employee expenses, facilities, parks and community support. For FY 2024, the projected overall General Fund operating expenses are \$3,797,108.

Water and Wastewater Fund. 100% of the Water Fund revenue provides for the operations of the Enterprise Fund, such as electricity, permitting, employee expenses, chemicals and maintenance of the systems. For FY 2024 the projected overall Water fund operating expenses are \$1,785,904. **There are no projected rate increases for FY 2024.**

FY 2023 Budget Updates. Throughout FY 2023, amendments to both the operating fund and capital projects accounts have occurred as follows:

General CIP

- Revenue projections have increased by \$479,214.
- Increased fireworks contribution by \$16,500.
- \$52,000 allocated towards a Townhall audiovisual system.
- Received a \$92,000 grant for LED streetlights.
- Allocated \$2,000 towards pollinator patches.
- Transferred \$50,000 from Development Rec. fees to the Steven's Park basketball courts.
- Transferred \$24,000 from Development Rec. fees to pickleball court improvements.
- Transferred \$40,000 from Development Rec. fees to the Halmos restroom rebuild.
- Allocated \$10,000 to purchase AED's.

Water/Wastewater CIP

- Allocated \$1,500 towards well permitting.
- Allocated \$95,000 towards PFAS remediation.
- Transferred \$620,000 from impact fees and \$135,000 from unrestricted funds to wells 4 & 14 development.
- Added \$10,000 for equipment replacement.
- Allocated \$56,216 to the WWTP roof project.
- Allocated \$222,358 to repaint the water tank.

THE TOWN OF POOLESVILLE

FY 24 Proposed Budget

BUDGET REVIEW - Operating Accounts

FY24 Draft

Printed: 28-Apr-23

General Fund Operations

The FY24 General Fund Operations Accounts detail specific costs associated with the management of Town affairs and maintenance of all aspects of Town owned properties and services on a daily basis.

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

Town Operations	\$3,640,738
Debt Service	\$158,870

1. Town Operations include the following:

Salaries and benefits for Town staff of 20 full-time and 5 summer helpers.

Administrative operations of Town Hall.

Professional support, such as engineering, legal, accounting/auditing, planning & zoning, Human Resources, Grant Writing inspections and code enforcement.

Annual maintenance of Town streets and parks, including snow removal, mowing, ball field maintenance, street tree care, park equipment maintenance and all such efforts required to keep Poolesville a pleasant and attractive place to live.

Trash collection, twice weekly, yard waste and recycling.

Support of community outreach programs, such as the grants program, annual fireworks display, Poolesville Day, Post Prom, etc.

Support of Community Events, such as the Holiday Lighting Ceremony, Fridays on the Commons, Spring Fest, and Octoberfest.

2. Debt Service includes the repayment of loans to complete certain public works projects. Currently, there are two outstanding loans: (See page 6 for details)

In FY04, a \$1,250,000 loan was made to complete the upgrade and expansion of the Wastewater Treatment Plant. As Impact Fees are collected from new home construction, they are applied to the loan.

In FY15, a \$2,304,000 loan was made to complete the Westerly I & I relining project.

Water and Wastewater Operating Fund

The Commissioners continuously strive to streamline both the water and wastewater operations and the handling of the Fund's budget in order to control escalating costs as much as possible. In general, improvements have been made, but inflationary pressures, aging infrastructure and increasingly stringent requirements continue to challenge the efforts to maintain a self sufficient water and wastewater operating fund.

Over the past year, increasing salaries, benefits, communications, chemicals, sludge hauling, increased water testing and maintenance have escalated operational expenses.

THE TOWN OF POOLESVILLE

FY 24 Proposed Budget

BUDGET REVIEW - Capital Projects and Spending

FY24 Draft

Printed: 28-Apr-23

General Capital Projects

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

General Fund Capital projects are divided into seven accounts, with the following FY22 funding allocations:

Highlights of the General Capital Funding Plan include:

1. The 2005 account includes (see page 17 for details)
Funding for future office requirements, technology upgrades, communications equipment, website updating
2. The 2010 account funds municipal building needs (see page 17 for details)
Storage building, Historic Medley grant, Town Hall maintenance, Community Center, pole banners, replacement doors
3. The 2015 account funds general equipment and mower purchases (see page 18 for details)
Funds for holiday lights, replacement equipment, mowers, snowblowers (7-year cycle)
4. The 2020 account accumulates funding for a ten year replacement of vehicles (see page 19 for details)
Parks and Streets Department trucks on a ten-year replacement cycle
5. The 2025 account provides funding for major Town projects (see page 20 for details)
Sidewalks, GIS system, Fisher Avenue Streetscape, Hughes Rd and Tom Fox Ave intersection improvements, Whalen Park electrical upgrade.
6. The 2035 account includes (see page 21 for details)
Park equipment replacements, Halmos Park restrooms replacement, rubberized tot lot mulch removal, pollinator patch, bollard replacement, soccer goals, Stevens park lights and restroom replacement, pickleball courts, bouldering park.
7. The 2040 account includes road reconstruction projects (see page 22 for details)
Repaving in FY 23, FY25

Water and Wastewater Capital Projects

All Water and Wastewater Capital Projects are funded from the General Fund, and are independent of the operating budget discussed previously.

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

1. The 3130 account includes (see page 29 for details):
Water Department equipment replacement, water valve replacements, alpha media replacement, Well 14, PFAS remediation, hydrants.
2. The 3150 account includes (see page 30 for details):
Wastewater pump replacements/rebuilds, WWTP denitrification filters. (State Grant Funding)
WWTP roof, WWTP painting
3. The 3160 account includes (see page 31 for details):
Water and Wastewater department vehicles.
3. The 3167 account includes (see page 32 for details):
Scheduled replacement of existing equipment.
Funds for water meters, replacement hydrants, lab equipment, road saw
4. The 3169 account provides funding for the repair/replacement of the Town's sewer system. (see page 33 for details)
5. The 3170 account provides funds for large water and sewer infrastructure repairs/replacement. (see page 34 for details)

THE TOWN OF POOLSVILLE

FY 24 Proposed Budget

FINANCIAL FORECAST: FY 24 Budget THROUGH FY 28

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Printed: 28-Apr-23

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

Item	FY 22 Actual	FY 23 Budget	FY 23 Projection	FY 24 Budget
Revenue	4,799,729	4,455,838	4,935,052	5,087,523
Funding: General Projects	(691,385)	(764,000)	(776,000)	(641,000)
Funding: Water / Wastewater Projects	(506,843)	(625,000)	(646,500)	(613,000)
Sub-Total: Capital Projects	(1,198,228)	(1,389,000)	(1,422,500)	(1,254,000)
Operating Expenses	(2,881,453)	(3,062,292)	(3,336,585)	(3,809,608)
Total Annual Expenditures	(4,079,681)	(4,451,292)	(4,759,085)	(5,063,608)
Annual Balance	<u>\$720,048</u> 15.0%	<u>\$4,546</u> 0.1%	<u>\$175,967</u> 3.6%	<u>\$23,915</u> 0.5%

Notes

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

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

Based on the Figures from the FY 24 Proposed Budget and the Current Five-Year Plan for Funding Capital Projects

Item	FY 25	FY 26	FY 27	FY 28
Revenue	5,277,005	5,368,171	5,460,389	5,553,676
Funding: General Projects	(901,000)	(811,000)	(871,000)	(861,000)
Funding: Water / Wastewater Projects	(454,000)	(548,000)	(464,000)	(489,000)
Sub-Total: Capital Projects	(1,355,000)	(1,359,000)	(1,335,000)	(1,350,000)
Operating Expenses	(3,927,923)	(4,000,790)	(4,122,055)	(4,204,839)
Total Annual Expenditures	(5,282,923)	(5,359,790)	(5,457,055)	(5,554,839)
Projected Balances	<u>(\$5,918)</u> -0.1%	<u>\$8,381</u> 0.2%	<u>\$3,334</u> 0.1%	<u>(\$1,164)</u> 0.0%

Part 2[a] - Recap of Current Financial Reserves

Item	FY 22 Actual	FY 23 Budget	FY 23 Projection	FY 24 Budget
Unspent Funds: General Projects	1,745,566	1,366,456	798,215	990,715
Unspent Funds: W & WW Projects	2,438,963	2,175,841	5,581,744	1,293,689
Sub-Total: Unspent Capital Funding	4,184,529	3,542,297	6,379,959	2,284,404
Unrestricted Reserve (Genl Fund)	2,116,586	1,750,277	1,004,704	1,028,618
Balance (Water / Wastewater Fund)	127	20,768	112,381	101,685
Restricted Funds	458,550	421,719	314,600	314,600
Total Financial Reserves On-Hand	<u>\$6,759,792</u>	<u>\$5,735,061</u>	<u>\$7,811,643</u>	<u>\$3,729,307</u>

Part 2[b] - Projections for Future Financial Reserves

Item	FY 25	FY 26	FY 27	FY 28
Unspent Funds: General Projects	1,510,810	1,248,810	2,019,810	1,732,810
Unspent Funds: W & WW Projects	1,589,689	1,922,689	2,333,689	2,752,689
Sub-Total: Unspent Capital Funding	3,100,499	3,171,499	4,353,499	4,485,499
Unrestricted Reserve (Genl Fund)	1,022,700	1,031,080	1,034,414	1,033,250
Balance (Water / Wastewater Fund)	90,989	80,293	69,597	58,901
Restricted Funds	314,600	314,600	314,600	314,600
Total Financial Reserves On-Hand	<u>\$4,528,788</u>	<u>\$4,597,472</u>	<u>\$5,772,110</u>	<u>\$5,892,250</u>

Notes

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

THE TOWN OF POOLESVILLE

FY 24 Proposed Budget

RESTRICTED FUNDS and CASH SUMMARIES

FY24 Draft

Printed: 28-Apr-23

Ref.	Page	Item or Description	Y/E 06/30/22 FY 22 Actual	Y/E 06/30/23 FY 23 Budget	Y/E 06/30/23 FY 23 Projection	Y/E 06/30/24 FY 24 Budget
RESTRICTED FUNDS						
		American Rescue Fund				
		Funds Collected	1,932,908	1,933,031	1,933,031	
		Balance Forward	-	976,950	976,950	2,909,981
[1]		Funds Allocated	(955,958)	-	-	-
		Closing Balance: Year End	\$976,950	\$2,909,981	\$2,909,981	\$2,909,981
		Sewer Connection Fee				
		Funds Collected	78,004	-	-	-
[2]		Balance Forward	77,422	109,827	155,426	155,426
		Funds Allocated	-	-	-	-
		Closing Balance: Year End	\$155,426	\$109,827	\$155,426	\$155,426
		Development Recreation Fee				
		Funds Collected	29,132	-	-	-
[3]		Balance Forward	175,975	202,866	145,107	1,107
		Funds Allocated	(60,000)	(30,000)	(144,000)	-
		Closing Balance: Year End	\$145,107	\$172,866	\$1,107	\$1,107
		Community Events Roll-Over Funds				
		Funds Collected	25,468	-	50	-
[4]		Balance Forward	28,805	31,589	53,330	53,380
		Funds Allocated	(943)	-	-	-
		Closing Balance: Year End	\$53,330	\$31,589	\$53,380	\$53,380
		Economic Development				
		Funds transferred	-	-	-	-
[5]		Balance Forward	28,205	28,205	28,205	28,205
		Funds Allocated	-	-	-	-
		Closing Balance: Year End	\$28,205	\$28,205	\$28,205	\$28,205
		Reforestation Fees				
		Fees Collected	12,784	-	-	-
[6]		Balance Forward	9,948	27,982	22,732	22,732
		Funds Allocated	-	-	-	-
		Closing Balance: Year End	\$22,732	\$27,982	\$22,732	\$22,732
		Development Funds				
		Kettler Proffer				
		Fees Collected	8,750	-	-	-
[7]		Balance Forward	45,000	51,250	53,750	53,750
		I&I Loan	-	-	-	-
		Closing Balance: Year End	\$53,750	\$51,250	\$53,750	\$53,750
		Transfers From Restricted Funds				
		For General Fund	(943)	-	-	-
		For General Capital Projects	-	-	-	-
		For WWW Capital Projects	955,958	-	-	-
		Closing Balance - All Restricted Funds (Not Including Bay Restoration Funds)	\$458,550	\$421,719	\$314,600	\$314,600
SUMMARY OF CASH ASSETS AT YEAR END						
Ref Pg.		General Fund				
7		Unrestricted Funds at Year End	2,116,586	1,750,277	1,004,704	1,028,618
7		Accumulated Unspent Funds for Capital Projects	1,745,566	1,366,456	798,215	990,715
		Total Funds on Hand	\$3,862,151	\$3,116,733	\$1,802,918	\$2,019,333
		Water and Wastewater Fund				
23		Unrestricted Funds at Year End	127	20,768	112,381	101,685
23		Accumulated Unspent Funds for Capital Projects	2,438,963	2,175,841	5,581,744	1,293,689
		Total Funds on Hand	\$2,439,090	\$2,196,609	\$5,694,125	\$1,395,374
		Restricted Funds				
		Top of Page	\$458,550	\$421,719	\$314,600	\$314,600
3		Impact Fees				
		Gen. Fund Impact Fee Balance at Year End	\$281,641	\$276,658	\$229,641	\$244,638
		W & WW Impact Fee Balance at Year End	\$884,392	\$632,271	\$187,513	\$168,278
		TOTAL CASH ASSETS AT YEAR END	\$7,925,825	\$6,643,990	\$8,228,797	\$4,142,223
Notes						
[1]	The American Rescue funds are restricted by Federal Law and can only be allocated toward eligible infrastructure projects.					
[2]	Fee levied against new connections to the water/sewer system that are not part of the Impact Fee schedule. Funds collected supplement the Inflow and Infiltration loan debt service payment that funded the increased capacity.					
[3]	Funds collected in lieu of parkland dedication.					
[4]	Funds collected during events and used to supplement future events.					
[5]	Funds earmarked to support economic development.					
[6]	Funds collected in lieu of forest conservation.					
[7]	Kettler Proffer, \$1,250 per household used to supplement Inflow and Infiltration Loan debt service payment					

THE TOWN OF POOLSVILLE

FY 24 Proposed Budget

SCHEDULE of IMPACT FEES

FY24 Draft

Printed: 28-Apr-23

Acct No.	Item or Description	Pct.	FY 22 Actual	FY 23 Budget	FY 23 Projection	FY 24 Budget	----- Forward Planning Cycle -----			
							FY 25	FY 26	FY 27	FY 28
	Number of New Homes (in Fiscal Year)		26	10	5	5	Connection Fees			
	Impact Fee per New Home		12,962	13,406	13,406	13,634	13,866	14,101	14,341	14,585
	Total Impact Fees: New Homes		257,857	134,061	67,030	68,170	0	0	0	0
	Total Connection Fee		78,004		32,405					
	Other Impact Fees (Commercial)									
	Total: All Impact Fees		\$257,857	\$134,061	\$67,030	\$68,170	\$0	\$0	\$0	\$0
4005	Recreation	17.0%	49,707	22,790	0	11,589	0	0	0	0
	Public Facilities	5.0%	12,523	6,703	0	3,408	0	0	0	0
4000	Total: General Fund Capital Projects	22.0%	\$62,230	\$29,493	\$0	\$14,997	\$0	\$0	\$0	\$0
1110	Water System	48.0%	120,220	64,349	0	32,722	0	0	0	0
1120	Wastewater System	30.0%	75,137	40,219	0	20,451	0	0	0	0
1100	Total: Water/Wastewater Capital Projects	78.0%	\$195,357	\$104,568	\$0	\$53,173	\$0	\$0	\$0	\$0

Notes

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

Allocation and Expenditure of Impact Fees

<u>General Projects</u>		FY 22 Actual	FY 23 Budget	FY 23 Projection	FY 24 Budget	----- Forward Planning Cycle -----				
						FY 25	FY 26	FY 27	FY 28	
2030	Public Facility									
	Impact Fees (Public Facilities)	12,523	6,703	0	3,408	0	0	0	0	
	Carried forward from Prior FY	73,860	85,065	86,383	34,383	37,791	37,791	37,791	37,791	
	Reimbursement to General Fund	0								
	Actual / Projected Expenditures	0		(52,000)						
2035	Recreation Programs									
	b. New Park Systems									
	Impact Fees (Recreation)	49,707	22,790	0	11,589	0	0	0	0	
	Carried forward from Prior FY	168,253	215,722	195,256	195,256	206,845	206,845	206,845	206,845	
	Allocation of Impact Fees									
	Actual / Projected Expenditures									
	Reimbursement to Developers	(22,704)		0						
General Fund Impact Fee Totals		\$281,639	\$330,280	\$229,639	\$244,636	\$244,636	\$244,636	\$244,636	\$244,636	
<u>Water & Wastewater Projects</u>		FY 22 Actual	FY 23 Budget	FY 23 Projection	FY 24 Budget	----- Forward Planning Cycle -----				
						FY 25	FY 26	FY 27	FY 28	
3130	Well Implementation									
	Impact Fees (Water System)	120,220	64,349	0	32,722	0	0	0	0	
	Carried forward from Prior FY	500,106	601,344	620,326	326	33,048	33,048	33,048	168,278	
	Reimbursement to Developers									
	Allocation of Impact Fees			(620,000)						
	Actual / Projected Expenditures									
3150	Wastewater Treatment									
	Impact Fees (Wastewater System)	75,137	40,219	0	20,451	0	0	0	0	
	Carried forward from Prior Years	265,808	264,066	264,066	187,187	135,230	135,230	135,230	135,230	
	Allocation for Debt Service	(76,879)	(76,879)	(76,879)	(72,408)					
	Actual / Projected Expenditures				(67,540)					
Water & Wastewater Fund Impact Fee Totals		\$884,392	\$893,099	\$187,513	\$100,738	\$168,278	\$168,278	\$168,278	\$303,508	
Impact Fee Balances On Hand										
General Fund Impact Fees										
	On Hand at Start of Fiscal Year	242,115	300,789	281,641	229,641	244,638	244,638	244,638	244,638	
	New Impact Fees Received	62,230	29,493	0	14,997	0	0	0	0	
	Less Fees Expended (actual or Planned)	(22,704)	0	(52,000)	0	0	0	0	0	
	Gen. Fund Impact Fee Balance at Year End	\$281,641	\$330,282	\$229,641	\$244,638	\$244,638	\$244,638	\$244,638	\$244,638	
Water and Wastewater Fund Impact Fees										
	On Hand at Start of Fiscal Year	765,914	853,547	884,392	187,513	168,278	168,278	168,278	168,278	
	New Impact Fees Received	195,357	104,568	0	53,173	0	0	0	0	
	Less Fees Expended (actual or Planned)	(76,879)	(76,879)	(696,879)	(72,408)	0	0	0	0	
	W & WW Impact Fee Balance at Year End	\$884,392	\$881,236	\$187,513	\$168,278	\$168,278	\$168,278	\$168,278	\$168,278	

THE TOWN OF POOLSVILLE

FY 24 Proposed Budget

OVERVIEW - Budgets and Taxes

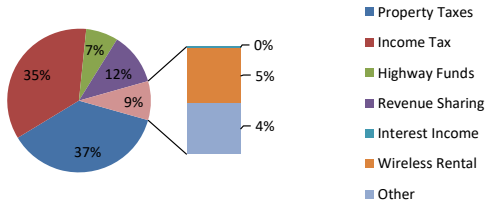
FY24 Draft

Printed: 28-Apr-23

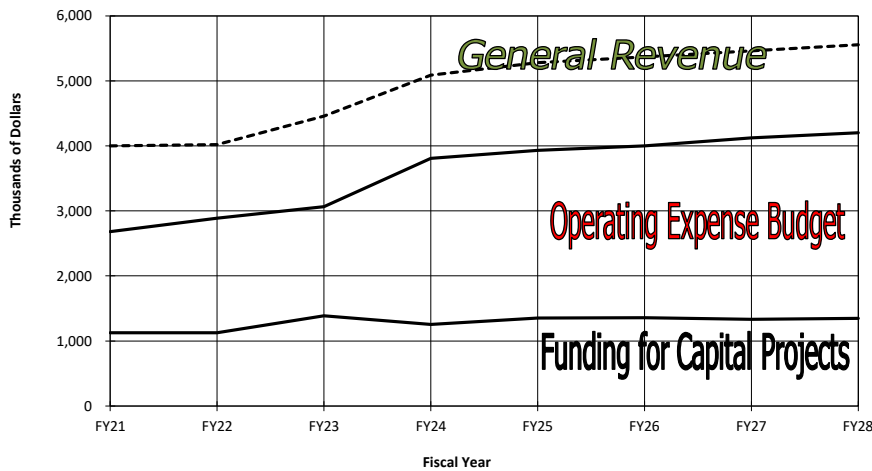
As shown by the chart on the right, Poolesville's revenue comes from six major sources and many smaller ones. In addition, revenue may be received from Impact Fees and State Grants for specific projects. Those are highlighted in the appropriate areas of this Budget.

The curves below track the application of these funds for this fiscal year as well as the past 5 years. Projections and Reserves are also shown for the next 3 years. 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.

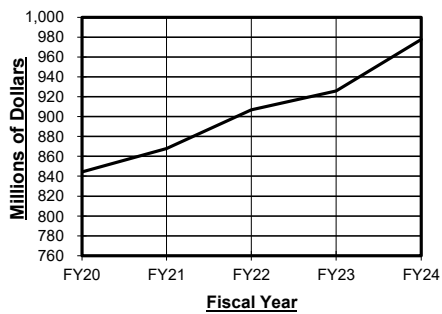
FY24 Revenue Sources



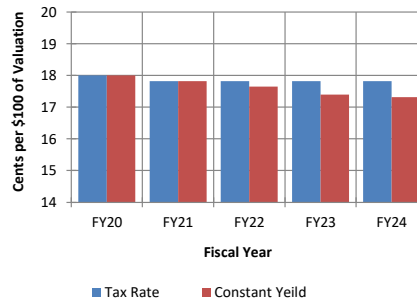
General Fund: Expenditures, Revenue, and Trends



**Total Property Assessment
(100% Valuation)**



**Town Property Tax Rate
(100% Valuation)**



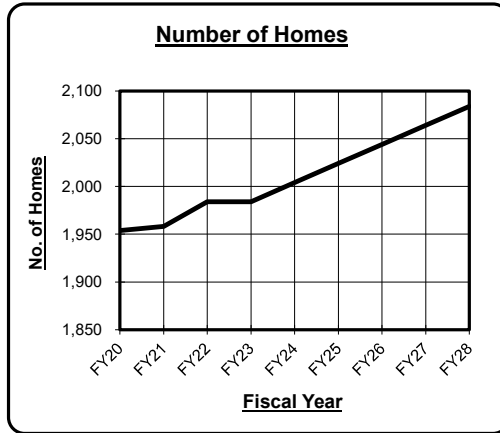
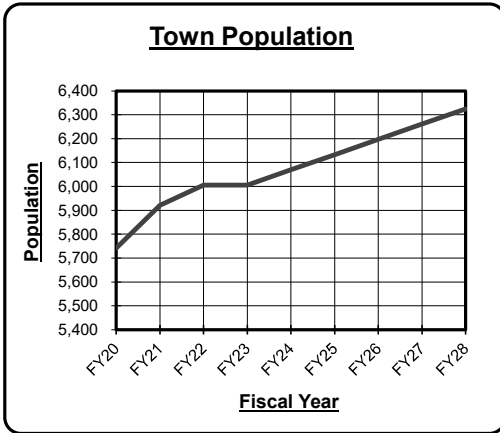
THE TOWN OF POOLSVILLE

FY 24 Proposed Budget

OVERVIEW - Town Population and Public Infrastructure

FY24 Draft

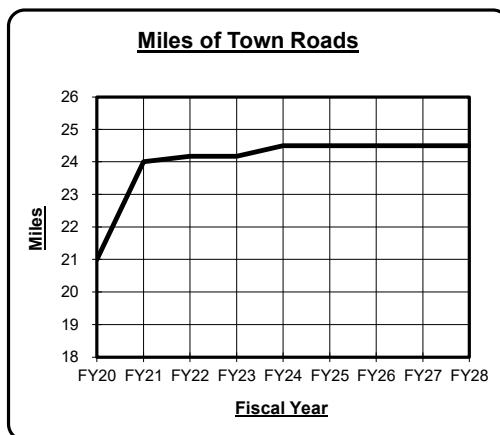
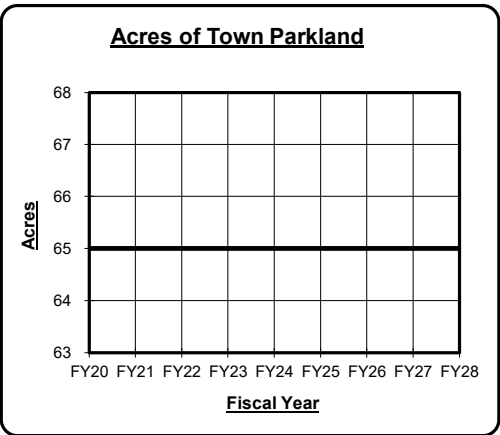
Printed: 28-Apr-23



The population chart reflects the 2020 Census results of 5,742 and Future growth projections are calculated using 20 houses per year, with 3.2 persons per household. The population target remains at 6,500 per the 2023 Draft Comprehensive Plan.

With the limited number of homes that will occur over the next few years, the miles of Town streets used by our residents and maintained by Town staff will likely not increase much more. Likewise, the acreage of Town parks and recreational areas will increase minimally.

As the Town has grown, personnel and equipment needs have been and still are being addressed to accommodate the requirements of the parks, administration, wells and wastewater treatment.



THE TOWN OF POOLSVILLE

FY 24 Proposed Budget

SCHEDULE of OUTSTANDING DEBT

FY24 Draft

Printed: 28-Apr-23

Item No.	Description	Pay-off Year & Interest Rate	Balance: Y/E 06/30/23	FY 22 Actual	FY 23 Projection	FY 24 Budget	----- Forward Planning Cycle -----			
							FY 25	FY 26	FY 27	FY 28
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										
2	WWTP Exp & BNR Upgrade Original Loan for \$1,250,000 in 2004 for 20 years. <i>Use of Impact Fees</i>	FY24 - 1.20% [Maryland]	76,879							
3	Westerly I&I Loan Original Loan for \$2,297,978 in 2013 for 20 years <i>Use of Restricted Funds</i>	FY33 - 2.1% [Maryland]	1,282,268	158,870	158,870	158,870	158,870	151,962	151,962	151,962
Sub-total: Water & Wastewater Projects										
Paid From General Funds				\$158,870	\$158,870	\$158,870	\$158,870	\$151,962	\$151,962	\$151,962
Paid From Unrestricted Funds				\$0	\$0	\$0				
Paid From Restricted Funds				\$0	\$76,879	\$76,879	\$0	\$0	\$0	\$0
TOTAL: ALL DEBT SERVICE			\$1,359,147	\$235,749	\$235,749	\$231,278	\$158,870	\$151,962	\$151,962	\$151,962

Notes

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

THE TOWN OF POOLSVILLE

FY 24 Proposed Budget

GENERAL FUND SUMMARY

FY24 Draft

Printed: 28-Apr-23

Ref. Page	Item or Description	Y/E 06/30/22 FY 22 Actual	Y/E 06/30/23 FY 23 Budget	Y/E 06/30/23 FY 23 Projection	Y/E 06/30/24 FY 24 Budget
General Funds Operating Summary					
8	General Revenue Total	\$4,799,729	\$4,455,838	\$4,935,052	\$5,087,523
General Expenditures					
Funding for Capital Projects					
16	General Capital Projects	(691,385)	(764,000)	(776,000)	(641,000)
28	Water/Wastewater Cap Projs	(506,843)	(625,000)	(646,500)	(613,000)
	Sub-total: Capital Projects	(1,198,228)	(1,389,000)	(1,422,500)	(1,254,000)
9	Operating Expenses	(2,881,453)	(3,062,292)	(3,336,585)	(3,809,608)
	Total: General Expenditures	(\$4,079,681)	(\$4,451,292)	(\$4,759,085)	(\$5,063,608)
Net Operating Balance					
		\$720,048	\$4,546	\$175,967	\$23,915
Unrestricted Funds Carried Forward from Prior Year					
		1,676,538	1,745,731	2,116,586	1,004,704
Application of Excess Unrestricted Funds					
	For General Capital Projects	0	0	(779,275)	0
	For W/WW Capital Projects	(280,000)	0	(508,574)	0
	For General Operations	0	0	0	0
Closing Balance: Genl Funds [Unrestricted Reserve]					
		\$2,116,586	\$1,750,277	\$1,004,704	\$1,028,618
General Funds Capital Projects Summary					
Funding Balance Carried Forward from Prior Year					
		\$1,316,915	\$1,703,456	\$1,745,566	\$798,215
	Funding from General Revenues	691,385	764,000	776,000	641,000
	Funding from Impact Fees	0		52,000	
	Transfers from Restricted Funds	0	30,000	144,000	0
	Internal Transfers	60,000		811,775	
	Funding from MD Grants, Others	106,500	0	4,284,720	0
	Available for Capital Projects	\$2,174,800	\$2,497,456	\$7,814,061	\$1,439,215
	Capital Projects Expenditures	(429,234)	(1,131,000)	(7,015,846)	(448,500)
Closing Balance: Capital Projects Funding					
		\$1,745,566	\$1,366,456	\$798,215	\$990,715

Notes

[1] The General Fund Summary is divided into two parts:

- * The upper section presents the status of the Operating Account, including yearly revenue, allocations for Capital Projects, the Annual Operating Balance, Unrestricted Funds carried forward, and finally, the Unrestricted Funds Close-Out Balance for the year. Included in the summary is the application of any excess Cash Reserves into the budget year.
- * The Commissioners will maintain unrestricted reserves at 17.5% of the budgeted general revenue.

[2] The lower section summarizes the activity in the General Fund Capital Projects Account, including funds carried forward, new funding from the Operating Account, and funding from other sources, all summarized in the total funds available for General Capital Projects. Actual or Planned Capital Spending is shown, ending in the Funding Balance for Capital Projects.

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

Buildings and Municipal Facilities	Parks and Recreational Facilities
Town Hall Maintenance Building Eleven Well Houses Equalization Lagoon Wastewater Treatment Plant Seven Sewage Pump Stations	Stevens Park Halmos Park Bodmer Park Whalen Commons Perkin's Park Campbell Park Wootton Heights Park Brooks Park Elgin Park Hoewing Park Lori Gore Park W. Willard Practice Field Collier Circle Pond Dr. Dillingham Park Behrend Park

[4] See page 17 for Town-owned vehicles.

THE TOWN OF POOLESVILLE

FY 24 Proposed Budget

GENERAL FUND REVENUE SUMMARY

FY24 Draft

Printed: 28-Apr-23

Acct No.	Account Name	Y/E 06/30/22 FY 22 Actual	Y/E 06/30/23 FY 23 Budget	Y/E 06/30/23 FY 23 Projection	Y/E 06/30/24 FY 24 Budget
General Revenue					
Part A - External Sources					
111	Property Taxes	1,717,193	1,741,437	1,825,630	1,878,241
112	P/P Property Unincorporated	1,975	2,000	2,000	2,000
113 & 114	P/P Public Utilities / Ordinary Corp.	90,939	70,000	85,000	85,000
311.4	Revenue Sharing	511,344	298,927	529,829	596,057
330.5	Property Tax Grant	722	722	722	722
360.1	Income Tax	1,794,622	1,687,100	1,794,622	1,794,622
156	Highway User Revenue	299,128	302,744	296,141	371,637
222	Franchise / Traders License	55,037	50,000	50,000	50,000
121	Interest Income (120 & 465)	8,084	5,000	6,000	6,000
223	Building / Plumbing Permits	44,717	20,000	20,000	20,000
412	Zoning / Development Fees	28,746	25,000	25,000	25,000
414	Sale of Town Documents	-	-	-	-
462	Rental Income - Wireless Antennas	218,213	224,664	224,664	230,000
469	Miscellaneous Income	12,382	2,000	52,000	2,000
469A	Private Hook-Up Repayment	1,348	1,244	1,244	1,244
469B	Utility Permits	6,088	10,000	10,000	10,000
480	Recreation Program	9,191	15,000	12,200	15,000
Sub-total: General Revenue (External Sources)		\$4,799,729	\$4,455,838	\$4,935,052	\$5,087,523
Part B - Internal Transfers					
Application of Excess Unrestricted Funds					
	For General Capital Projects	0	0	779,275	0
	For W/WW Capital Projects	280,000	0	508,574	0
	For General Operations	0	0	0	0
Sub-total: General Revenue		\$5,079,729	\$4,455,838	\$6,222,901	\$5,087,523
Impact Fee Revenue					
475.1	Impact Fees Recreation	49,707	0	0	0
475.2	Impact Fees Public Facilities	12,523	0	0	0
Sub-total: Impact Fee Revenue		\$62,230	\$0	\$0	\$0
Grants and Designated Funding					
A	Program Open Space/Parks and Playgrounds	7,073	0	0	
B	Maryland Energy Administration	3,750	0		
C	Community Projects Grant			4,192,720	
Sub-total: Grants and Designated Funding		\$10,823	\$0	\$4,192,720	\$0
Restricted Revenue					
470	Community Events	25,468	0	3,710	
475.4	Kettler Proffer	8,750	0	2,241	
475.8	Park Development Fees	29,132	0	0	
475.3	Vehicle Trade-ins			32,500	
468	American Rescue Fund	1,933,031	0	1,933,031	
475	Reforestation Fees	12,784	0	0	
Sub-total: Restricted Revenue		\$2,009,165	\$0	\$1,971,482	\$0
Total: General Fund Revenue		\$7,161,947	\$4,455,838	\$12,387,103	\$5,087,523

Account Descriptions

- 111 Property Taxes cover both commercial and residential properties at \$0.1781 per \$100 of assessed valuation..
- 112 Personal Property Tax for Unincorporated businesses in Poolesville.
- 113/114 These are Personal Property Tax accounts: 113 for Public Utilities (Verizon, Washington Gas), and 114 for other corporations in Poolesville
- 311.4 Covers the Tax Duplication formula with the County and is based on the miles of Town roads.
- 330.5 Covers bank shares and comes from Montgomery County, the same every year.
- 360.1 Revenue is based on a State formula, Poolesville receives 17% of income tax collected within the corporate limits.
- 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 , Verizon and a portion of the business licenses granted by the County.
- 121 Interest earned on the General Fund with the County's Investment Fund.
- 412 Zoning applications and Development fees for new subdivisions are offset by Expense Acct. 1210.
- 462 Includes the rental of space on the Water Tower to Sprint, Verizon, AT&T, T-Mobile and Telegia.
- 480 Fees charged for participants in the Summer Recreation Program.

THE TOWN OF POOLSVILLE

FY 24 Proposed Budget

GENERAL FUND EXPENSE SUMMARY

FY24 Draft

Printed: 28-Apr-23

Acct No.	Account Name	Y/E 06/30/22 FY 22 Actual	Y/E 06/30/23 FY 23 Budget	Y/E 06/30/23 FY 23 Projection	Y/E 06/30/24 FY 24 Budget
500	Town Administration	384,633	396,250	413,015	513,360
600	Elections	0	11,500	11,500	0
700	Staff Salaries and Benefits	1,012,828	1,307,772	1,559,000	1,658,178
800	Law	60,840	50,000	50,000	50,000
900	Municipal Buildings & Operations	137,405	139,000	143,000	145,000
1000	Streets, Sidewalks, & Storm Drains	189,928	228,200	228,200	234,700
1100	Parks & Recreation	74,500	83,700	86,000	92,500
1200	Engineering	100,717	100,000	100,000	100,000
1300	Planning & Zoning	66,956	35,000	35,000	35,000
1400	Public Safety	38,940	32,000	32,000	32,000
1500	Municipal Services	498,666	520,000	520,000	790,000
1600	Subsidy to Water & Wastewater Fund	157,170	0	0	0
1700	Debt Service	158,870	158,870	158,870	158,870
Sub-total: General Fund Operating Expenses		\$2,881,453	\$3,062,292	\$3,336,585	\$3,809,608
2000	Funding for Capital Projects	691,385	764,000	776,000	641,000
3000	Subsidy for Water & Wastewater Capital Projects	506,843	625,000	646,500	613,000
Sub-total: General Fund Capital Expenses		\$1,198,228	\$1,389,000	\$1,422,500	\$1,254,000
Total: General Fund Expenses		\$4,079,681	\$4,451,292	\$4,759,085	\$5,063,608

Notes

[1] This page provides a broad overview of accounts. The following pages detail specific line items attributed to each category.

THE TOWN OF POOLESVILLE

FY 24 Proposed Budget

GENERAL FUND EXPENSE DETAILS

FY24 Draft

Printed: 28-Apr-23

Acct No.	Account Name	Y/E 06/30/22 FY 22 Actual	Y/E 06/30/23 FY 23 Budget	Y/E 06/30/23 FY 23 Projection	Y/E 06/30/24 FY 24 Budget
500	<u>Town Administration</u>				
505	Executive Meetings and Training	19,265	15,000	19,265	20,000
510	Advertising	15,064	10,000	15,000	15,000
515	Dues and Subscriptions	11,329	17,000	15,000	15,000
525	Contract Services	54,337	10,000	10,000	10,000
530	Bonding and Employee Training	1,998	5,000	5,000	5,000
540	Accounting and Auditing	37,620	45,000	45,000	45,000
545	Printing and Duplicating	8,027	10,000	10,000	10,000
550	Communications	9,445	15,000	15,000	15,000
555	Office Supplies and Expense	22,119	17,000	20,000	20,000
565	Community Events	45,943	45,000	45,000	56,000
	<i>Use of Roll-Over Funds</i>	<i>(943)</i>			
570	Community Goodwill	61,971	47,750	64,250	117,860
575	Economic Development/Marketing	956	24,500	24,500	24,500
580	Fair Access	44,400	85,000	85,000	95,000
585	Poolesville Seniors				25,000
590	Grant Consulting	0	30,000	30,000	30,000
595	H.R. Consultant	53,102	20,000	10,000	10,000
Total: Acct 500 Town Administration		\$384,633	\$396,250	\$413,015	\$513,360
<u>Account Descriptions</u>					
<p>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:</p>					
505	Includes meetings and training the Commissioners and Town Manager attend, including the Maryland Municipal League (MML) Conferences, MML Montgomery County Chapter Meetings, Chamber of Commerce Meetings, meetings with State and County officials, and other official functions.				
510	Advertising in the media.				
515	Includes dues for organizations such as the MML and subscriptions for various publications				
530	Includes bonding for the Managers and Town Clerk and training for all Town employees.				
540	CPA Accounting assistance and costs for end of year audit.				
545	Includes copying machine lease, copy paper, printing and postage for the Town Newsletter.				
550	Includes telephone service in Town Hall and the Maintenance Building, fax machine, cellular phones for senior staff and Internet service.				
555	Includes office supplies for both Town Hall and the Maintenance Building offices, as well as postage, business cards, etc.				
565	Community Events:				
	Holiday lighting ceremony	11,000			
	Roctoberfest	8,000			
	Friday on the Commons	30,000			
	Spring Fest	5,000			
	Big flea	2,000			
570	Community Goodwill includes:				
	Fireworks	30,000			
	Grants	5,000			
	Poolesville Day	35,000			
	Gifts for volunteers	1,000			
	Misc	1,000			
	Post Prom	2,500			
	Riverworks	10,000			
	Community Farmshare	26,060			
	Swim Team	2,300			
	PACC	5,000			
575	This includes costs for media outreach, digital media support, event support/advertising, press releases, social media/website content, tweets and business attraction.				
580	Fair Access:				
	P-ville Day Breakfast and Booth Support	19,000			
	Muster email Outreach Program	3,500			
	Naming Promotion at School Facilities	2,500			
	White's Ferry Event	2,500			
	Economy, Business and Social Structures Forur	2,500			
	Fovndry Consulting	60,000			
	Website Support	5,000			
585	This provides annual support for the Poolesville Seniors Organization.				
590	This provides funding for grant writing and training.				
595	This provides funding for training and HR matters				

THE TOWN OF POOLESVILLE

FY 24 Proposed Budget

GENERAL FUND EXPENSE DETAILS

FY24 Draft

Printed: 28-Apr-23

Acct No.	Account Name	Y/E 06/30/22 FY 22 Actual	Y/E 06/30/23 FY 23 Budget	Y/E 06/30/23 FY 23 Projection	Y/E 06/30/24 FY 24 Budget
600	Elections				
605	Printing and Duplicating	-	2,500	2,500	-
610	Voting Machines and Supplies	-	5,500	5,500	-
615	Legal Fees	-	3,500	3,500	-
Total: Acct 600 Elections		\$0	\$11,500	\$11,500	\$0
700	Staff Salaries and Benefits				
705	Salaries	1,275,264	1,505,580	1,585,000	1,690,178
710	Social Security	78,581	93,177	98,000	112,000
710.1	Medicare	18,378	22,000	22,000	24,000
715	Employee Benefits	441,840	504,015	700,000	740,000
720	Workmen's Compensation	33,230	36,000	36,000	39,000
Sub-Total: Salaries and Benefits for All Employees		1,847,292	2,160,772	2,441,000	2,605,178
750	Salary Burden Allocation				
755	Water/Wastewater Salary Burden	(756,828)	(771,000)	(800,000)	(860,000)
760	Wastewater Admin Salary Burden	(11,135)	(15,000)	(15,000)	(17,000)
765	Water Admin Salary Burden	(66,501)	(67,000)	(67,000)	(70,000)
Sub-Total: Salary Burden Allocations		(834,464)	(853,000)	(882,000)	(947,000)
Total: Acct 700 Staff Salaries and Benefits		\$1,012,828	\$1,307,772	\$1,559,000	\$1,658,178

Account Descriptions

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

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

The Major Account Group 700 includes salaries, social security, insurance, hospitalization, and retirement plan contributions for the Town Manager, Town Clerk-Treasurer, Deputy Clerk, the Public Works staff, Water and Wastewater staff, and other temporary employees, such as for the Summer Recreation Program, that may be hired. At present, Poolesville has a total of twenty (20) 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.

Notes:

- 1 FY24 Salary increases are 6.5% equal to the CPI.

THE TOWN OF POOLESVILLE

FY 24 Proposed Budget

GENERAL FUND EXPENSE DETAILS

FY24 Draft

Printed: 28-Apr-23

Acct No.	Account Name	Y/E 06/30/22 FY 22 Actual	Y/E 06/30/23 FY 23 Budget	Y/E 06/30/23 FY 23 Projection	Y/E 06/30/24 FY 24 Budget
800	Law				
805	Legal Fees	60,840	50,000	50,000	50,000
810	Legal Fees - Development	-	-	-	-
815	Code Organization	-	-	-	-
Total: Acct 800 Law		<u>\$60,840</u>	<u>\$50,000</u>	<u>\$50,000</u>	<u>\$50,000</u>
900	Municipal Buildings & Operations				
910	Insurance	23,256	20,000	24,000	25,000
915	Electricity and Heat	32,657	32,500	32,500	33,000
920	Maintenance and Building Supplies	4,265	7,000	7,000	7,000
925	Repairs and Maintenance	12,896	15,000	15,000	15,000
940	Uniforms	3,548	9,000	9,000	9,000
950	Vehicle Insurance	3,180	4,500	4,500	5,000
955	Truck Operations and Maintenance	56,647	50,000	50,000	50,000
960	Small Tools and Equipment	956	1,000	1,000	1,000
Total: Acct 900 Municipal Buildings & Operations		<u>\$137,405</u>	<u>\$139,000</u>	<u>\$143,000</u>	<u>\$145,000</u>

Account Descriptions

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

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

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

815 The Planning Commission has completed the Code Revisions.

The Major Account Group 900 covers general/liability insurance for Town Hall, the Maintenance Building, and Old Methodist Church. In addition, this Group 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. Townhall cleaning service, fire monitoring system, infestation control and Montgomery County Fire Code Inspections.

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

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

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

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

THE TOWN OF POOLSVILLE

FY 24 Proposed Budget

GENERAL FUND EXPENSE DETAILS

FY24 Draft

Printed: 28-Apr-23

Acct No.	Account Name	Y/E 06/30/22 FY 22 Actual	Y/E 06/30/23 FY 23 Budget	Y/E 06/30/23 FY 23 Projection	Y/E 06/30/24 FY 24 Budget
1000	Streets, Sidewalks, & Storm Drains				
1050	Repairs/Maintenance/Resurfacing	10,519	19,500	19,500	19,500
1055	Storm Drain Repair/Maintenance	15,272	15,200	15,200	15,200
1060	Street Signs	1,371	3,500	3,500	5,000
1065	Street Lighting	130,549	145,000	145,000	145,000
1070	Snow Removal	32,218	40,000	40,000	40,000
1085	Sidewalk Repair & Maintenance	0	5,000	5,000	10,000
Total: Acct 1000 Streets, Sidewalks, & Storm Drains		\$189,928	\$228,200	\$228,200	\$234,700

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. Treatment for algae. 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 maintenance and operation of the Town's residential street lights (700) and Cobra Head lights (about 65) by contract. Electricity costs by First Energy.

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

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

THE TOWN OF POOLESVILLE

FY 24 Proposed Budget

GENERAL FUND EXPENSE DETAILS

FY24 Draft		Printed: 28-Apr-23			
Acct No.	Account Name	Y/E 06/30/22 FY 22 Actual	Y/E 06/30/23 FY 23 Budget	Y/E 06/30/23 FY 23 Projection	Y/E 06/30/24 FY 24 Budget
1100	Parks & Recreation				
1150	Park Lighting	11,881	9,700	12,000	12,000
1155	Park Repair and Maintenance	34,800	40,000	40,000	40,000
1160	Streetscape (Tree) Expense	860	5,000	5,000	5,000
1165	Street Tree Maintenance	26,019	25,000	25,000	25,000
1170	Recreation Program	940	4,000	4,000	10,500
Total: Acct 1100 Parks & Recreation		\$74,500	\$83,700	\$86,000	\$92,500
1200	Engineering				
1205	General Engineering	54,995	60,000	60,000	60,000
1210	Engineering Development	45,722	40,000	40,000	40,000
Total: Acct 1200 Engineering		\$100,717	\$100,000	\$100,000	\$100,000
1300	Planning & Zoning				
1300	Planning and Zoning	41,751	0	0	0
1305	Master Plan Rewrite <i>Use of Unrestricted Funds</i>	25,205	35,000 0	35,000 0	35,000
Total: Acct 1300 Planning & Zoning		\$66,956	\$35,000	\$35,000	\$35,000
Account Descriptions					
<p>The Major Account Group 1100 covers those expenses associated with maintaining Poolesville's parks, and the aesthetics of the Town streets. Included also are the costs of summer recreation programs. In general, major projects are included in the Capital Projects section of the Budget.</p> <p>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.</p> <p>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.</p> <p>1160 This line item covers the cost of the purchasing and planting of all street trees.</p> <p>1165 This account primarily addresses the costs for the maintenance and replacement of existing street trees and the miscellaneous purchase of shrubs and annuals.</p> <p>1170 Included are the costs for equipment, transportation, State registration, background checks and supplies.</p> <p>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.</p> <p>1205 This account captures the cost of providing the services described above, other than costs charged directly to specific Capital Projects.</p> <p>1210 Some of the costs in this account are offset by the receipt of developer fees.</p> <p>1300 This account provides funding for reports, surveys, duplicating or publishing of plans and reports specific to the duties of the Planning Commission.</p> <p>1305 This line item would be for the development of a new Comprehensive Plan with a consultant to create a citizen driven plan</p>					

THE TOWN OF POOLSVILLE

FY 24 Proposed Budget

GENERAL FUND EXPENSE DETAILS

FY24 Draft

Printed: 28-Apr-23

Acct No.	Account Name	Y/E 06/30/22 FY 22 Actual	Y/E 06/30/23 FY 23 Budget	Y/E 06/30/23 FY 23 Projection	Y/E 06/30/24 FY 24 Budget
1400	Public Safety				
1425	Code Enforcement Officer	11,000	12,000	12,000	12,000
1435	Plumbing Inspection	27,940	20,000	20,000	20,000
Total: Acct 1400 Public Safety		<u>\$38,940</u>	<u>\$32,000</u>	<u>\$32,000</u>	<u>\$32,000</u>
1500	Municipal Services				
1500	Trash Collection	498,666	520,000	520,000	790,000
Total: Acct 1500 Municipal Services		<u>\$498,666</u>	<u>\$520,000</u>	<u>\$520,000</u>	<u>\$790,000</u>
1600	Subsidy to Water & Wastewater Fund				
1600	Grant to Water & Wastewater Fund	157,170	0	0	0
Total: Acct 1600 Subsidy to Water & Wastewater Fund		<u>\$157,170</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
1700	Debt Service				
1700	Debt Service (Principal & Interest)	158,870	158,870	158,870	158,870
Total: Acct 1700 Debt Service		<u>\$158,870</u>	<u>\$158,870</u>	<u>\$158,870</u>	<u>\$158,870</u>

Account Descriptions

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

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

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

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

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

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

THE TOWN OF POOLESVILLE

FY 24 Proposed Budget

GENERAL FUND - CAPITAL PROJECTS SUMMARY

FY24 Draft

Printed: 28-Apr-23

Acct No.	Item or Description	Year To Do	Est. Project Cost	Prior Bal. + FY 22 Actuals	FY 23 Budget	FY 23 Projection	FY 24 Budget	Forward Planning Cycle			
								FY 25	FY 26	FY 27	FY 28
<u>Project Funding</u>											
2005	Office Equipment		58,000	31,519	31,000	83,000	31,000	16,000	16,000	16,000	16,000
2010	Municipal Buildings		1,815,000	223,163	99,000	109,000	100,000	40,000	120,000	120,000	120,000
2015	Parks & Streets Equipment		372,750	256,061	60,000	60,000	50,000	50,000	50,000	50,000	50,000
2020	Parks & Streets Vehicles		635,000	196,945	45,000	45,000	145,000	90,000	75,000	55,000	45,000
2025	Major Town Projects		329,000	527,747	145,000	5,208,995	135,000	110,000	25,000	25,000	25,000
2035	Park Projects		1,395,500	313,232	90,000	206,000	180,000	180,000	200,000	180,000	180,000
2040	Major Street Repair Projects		2,525,000	626,132	324,000	324,000	0	415,000	325,000	425,000	425,000
Total Funding Allocations			\$7,130,250	\$2,174,799	\$794,000	\$6,035,995	\$641,000	\$901,000	\$811,000	\$871,000	\$861,000
<u>Direct Funding</u>											
2005	Transfer of Unrestricted Funds										
2005	Use of Impact Fees					52,000					
2010	Transfer of Unrestricted Funds										
2015	Transfer of Unrestricted Funds										
2025	Transfer of Unrestricted Funds					779,275					
2025	MEA Grant		24,000			92,000					
2025	Streetscape Grant					4,192,720					
2035	Use of Dev. Rec Fees			60,000	30,000	144,000					
	MD Grants			82,500							
	Transfer of Unrestricted Funds										
2040	Transfer of Unrestricted Funds										
Sub-total: Direct Funding				\$166,500	\$30,000	\$5,259,995	\$0	\$0	\$0	\$0	\$0
2000	Funding by General Funds [Total less Direct Funding]			\$2,008,299	\$764,000	\$776,000	\$641,000	\$901,000	\$811,000	\$871,000	\$861,000
<u>Project Expenditures</u>											
2005	Office Equipment			(20,047)	(25,000)	(77,000)	0	0	0	0	0
2010	Municipal Buildings			(36,376)	(61,000)	(87,003)	(150,000)	(30,000)	(30,000)	(30,000)	(30,000)
2015	Parks & Streets Equipment			(78,663)	(120,000)	(80,750)	(80,750)	(62,000)	(18,000)	(70,000)	(93,000)
2020	Parks & Streets Vehicles			(68,085)	(65,000)	(161,247)	(75,000)	(75,000)	(85,000)	0	(75,000)
2025	Major Town Projects			(112,670)	0	(5,545,487)	0	(125,000)	0	0	0
2035	Park Projects			(102,593)	(10,000)	(264,359)	(205,500)	(88,904)	(90,000)	0	(100,000)
2040	Major Street Repair Projects			(10,800)	(800,000)	(800,000)	0	0	(850,000)	0	(850,000)
Total Expenditures				(\$429,234)	(\$1,081,000)	(\$7,015,846)	(\$448,500)	(\$380,904)	(\$1,073,000)	(\$100,000)	(\$1,148,000)
<u>Account Balance by Year</u>											
2005	Office Equipment			11,472	24,730	17,472	48,472	64,472	80,472	96,472	112,472
2010	Municipal Buildings			186,787	233,113	208,784	158,784	168,784	258,784	348,784	438,784
2015	Parks & Streets Equipment			177,398	106,803	156,648	188,648	176,648	208,648	188,648	145,648
2020	Parks & Streets Vehicles			128,860	235,775	45,113	115,113	130,113	120,113	175,113	145,113
2025	Major Town Projects			415,077	529,573	78,585	213,585	198,585	223,585	248,585	273,585
2035	Park Projects			210,639	176,359	152,280	126,780	217,876	327,876	507,876	587,876
2040	Major Street Repair Projects			615,332	139,332	139,332	139,332	554,332	29,332	454,332	29,332
Account Balance by Year				\$1,745,565	\$1,445,685	\$798,214	\$990,714	\$1,510,810	\$1,248,810	\$2,019,810	\$1,732,810

Notes

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

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

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

THE TOWN OF POOLSVILLE

FY 24 Proposed Budget

GENERAL FUND - CAPITAL PROJECTS

FY24 Draft

Printed: 28-Apr-23

Acct No.	Item or Description	Year To Do	Est. Project Cost	Cumulative Allocation	Prior Bal. + FY 22 Actuals	FY 23 Budget	FY 23 Projection	FY 24 Budget	Forward Planning Cycle			
									FY 25	FY 26	FY 27	FY 28
Project Funding												
2005	Office Equipment					18,730	11,472	17,472	48,472	64,472	80,472	96,472
	Allocated Carry-Over Funds					0	0	0	0	0	0	0
	Unallocated Carry Over Funds											
<i>Reallocated</i>												
1	Future Office Requirements	Open		16,192	16,192	6,000	6,000	6,000	6,000	6,000	6,000	6,000
2	Technology Upgrades	FY21	Open	9,076	9,076	10,000	10,000	10,000	10,000	10,000	10,000	10,000
3	Tablets	FY22		6,000	6,251							
4	Audio Visual system	FY23		52,000			52,000					
<i>Use of Impact Fees</i>												
5	Web Design	Open		15,000		15,000	15,000					
<i>[Budget Amendment Sept. 19, 2022]</i>												
Total Funding Allocations			\$58,000	\$25,268	\$31,519	\$49,730	\$94,472	\$48,472	\$64,472	\$80,472	\$96,472	\$112,472
<i>Total Budgeted in Fiscal Year</i>						<i>31,000</i>	<i>83,000</i>	<i>31,000</i>	<i>16,000</i>	<i>16,000</i>	<i>16,000</i>	<i>16,000</i>
Project Expenditures												
2005	Office Equipment	Open			(4,991)		-					
2	Technology Upgrades	FY21			(8,805)	(10,000)	(10,000)					
3	Tablets	FY22			(6,251)							
4	Audio Visual System	FY23				(15,000)	(52,000)					
5	Web Design	Open					(15,000)					
Total Expenditures					(\$20,047)	(\$25,000)	(\$77,000)	\$0	\$0	\$0	\$0	\$0
2005 Account Balance by Year					\$11,472	\$24,730	\$17,472	\$48,472	\$64,472	\$80,472	\$96,472	\$112,472

Notes:

Shading key in Table: Expenditures/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.

- This is for the replacement of existing equipment/upgrades.
- Equipment for improving communications and meeting capabilities.
- Equipment for Commissioners as Town Hall converts to paperless agendas and materials.
- Complete replacement of meeting room equipment.
- Upgrades to website.

Acct No.	Item or Description	Year To Do	Est. Project Cost	Cumulative Allocation	Prior Bal. + FY 22 Actuals	FY 23 Budget	FY 23 Projection	FY 24 Budget	Forward Planning Cycle			
									FY 25	FY 26	FY 27	FY 28
Project Funding												
2010	Municipal Buildings					157,422	149,096	185,093	155,093	165,093	255,093	345,093
	Allocated Carry-Over Funds				37,691	37,691	37,691	23,691	3,691	3,691	3,691	3,691
	Unallocated Carry Over Funds											
<i>Reallocated</i>												
1	Historic Methodist Church	Open	25,000	14,640	540	40,000	40,000	20,000		80,000	80,000	80,000
2	Community Center	Open	1,600,000	40,000	85,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
3	Town Hall Maintenance	Open		16,155	26,155	10,000	10,000	10,000	10,000	10,000	10,000	10,000
4	Historic Medley Grant	Open	30,000	12,000	22,000	13,000	13,000	30,000	30,000	30,000	30,000	30,000
5	Zone Damper System	FY22	5,000		5,000							
6	Pole Banners	FY23	10,000			10,000	10,000					
7	Storage Building Heater	FY23	4,000			4,000	4,000					
8	Garage Doors	FY23	16,000			12,000	12,000					
9	Vehicle Door Decals	FY23	10,000			10,000	10,000					
10	Steven's Park AED	FY24						5,000				
11	Parks Dept Storage Building	FY24	70,000	36,777	46,777	14,000	14,000	10,000				
12	T-Hall HVAC	FY24	45,000					25,000				
<i>[Use of Carry-Over Funds]</i>												
Total Funding Allocations			\$1,815,000	\$127,317	\$223,163	\$294,113	\$295,787	\$308,784	\$198,784	\$288,784	\$378,784	\$468,784
<i>Total Budgeted in Fiscal Year</i>						<i>99,000</i>	<i>109,000</i>	<i>100,000</i>	<i>40,000</i>	<i>120,000</i>	<i>120,000</i>	<i>120,000</i>
Project Expenditures												
2010	Municipal Buildings	Open			(540)		-					
2	Community Center	Open					-					
3	Town Hall Maintenance	Open			(22,204)		(13,951)					
4	Historic Medley Grant	Open			(7,948)	(25,000)	(27,052)	(30,000)	(30,000)	(30,000)	(30,000)	(30,000)
5	Zone Damper System	FY22			(5,685)		-					
6	Pole Banners	FY23				(10,000)	(10,000)					
7	Storage Building Heater	FY23				(4,000)	(4,000)					
8	Garage Doors	FY23				(12,000)	(12,000)					
9	Vehicle Door Decals	FY23				(10,000)	(10,000)					
10	Steven's Park AED	FY24						(5,000)				
11	Parks Dept Storage Building	FY24						(70,000)				
12	T-Hall HVAC	FY24						(45,000)				
Total Expenditures					(\$36,376)	(\$61,000)	(\$87,003)	(\$150,000)	(\$30,000)	(\$30,000)	(\$30,000)	(\$30,000)
2010 Account Balance by Year					\$186,787	\$233,113	\$208,784	\$168,784	\$168,784	\$258,784	\$348,784	\$438,784

Notes:

Shading key in Table: Expenditures/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.

- The Historic Methodist Church (Thrift Shop) maintenance fund is phased out due to the sale of the property.
- Funds for a multi use facility to be constructed.
- Exterior painting, carpets and other small maintenance tasks.
- Funds granted to Historic Medley for the upkeep of historic buildings.
- Replacement of inside Townhall HVAC system parts.
- Decorative seasonal flags flown at Townhall and Whalen Commons
- Heater for storage of weather sensitive equipment
- Maintenance Building replacement doors.
- Identification markings to be in design with street sign Logo
- Pilot project for potential additional outdoor AED's in the future.
- Provides equipment storage for Parks Department.
- Replacement of 3 indoor units and 2 outdoor units.

THE TOWN OF POOLSVILLE

FY 24 Proposed Budget

GENERAL FUND - CAPITAL PROJECTS

FY24 Draft

Printed: 28-Apr-23

Acct No.	Item or Description	Year To Do	Est. Project Cost	Cumulative Allocation	Prior Bal. + FY 22 Actuals	FY 23 Budget	FY 23 Projection	FY 24 Budget	----- Forward Planning Cycle -----			
									FY 25	FY 26	FY 27	FY 28
Project Funding												
2020	Parks & Streets Vehicles											
	Allocated Carry-Over Funds					255,408	128,493	35,000	115,000	130,000	120,000	175,000
	Vehicle Trade-in Funds						32,500					
	Unallocated Carry Over Funds				367	367	367	10,113	113	113	113	113
	<i>Reallocated</i>					0	(22,754)	(10,000)				
1	1-Ton flatbed Truck	FY21	70,000	40,000	73,493		-					
2	1- Ton Dump Truck	FY22	70,000	40,000	68,085		-					
3	1-Ton Flatbed Truck	FY23	85,000	30,000	45,000	20,000	20,000					
							22,754					
4	1-Ton Dump Truck	FY24	75,000					65,000				
								10,000				
5	Bucket Truck	FY25	75,000					40,000	35,000			
6	1-Ton Truck	FY26	85,000	10,000	10,000	15,000	15,000	15,000	20,000	25,000		
7	3/4 Ton Pick-up	FY28	75,000			10,000	10,000	10,000	10,000	15,000	15,000	15,000
8	5- Ton Dump Truck	FY30	100,000					15,000	15,000	15,000	20,000	10,000
9	1- Ton Dump Truck	FY32							10,000	20,000	20,000	20,000
	Total Funding Allocations		\$635,000	\$120,000	\$196,945	\$300,775	\$206,360	\$190,113	\$205,113	\$205,113	\$175,113	\$220,113
	<i>Total Budgeted in Fiscal Year</i>					<i>\$45,000</i>	<i>\$45,000</i>	<i>\$145,000</i>	<i>\$90,000</i>	<i>\$75,000</i>	<i>\$55,000</i>	<i>\$45,000</i>
Project Expenditures												
2020	Vehicles											
1	1-Ton Flatbed Truck	FY21					(73,493)					
2	1- Ton Dump Truck	FY22			(68,085)		-					
3	1-Ton Flatbed Truck	FY23				(65,000)	(87,754)					
4	1-Ton Dump Truck	FY24						(75,000)				
5	Bucket Truck	FY25							(75,000)			
6	1-Ton Truck	FY26								(85,000)		
7	3/4 Ton Pick-up	FY28										(75,000)
8	5 Ton Dump Truck	FY30										
9	1- Ton Dump Truck	FY32										
	Total Expenditures				(\$68,085)	(\$65,000)	(\$161,247)	(\$75,000)	(\$75,000)	(\$85,000)	\$0	(\$75,000)
2020	Account Balance by Year				\$128,860	\$235,775	\$45,113	\$115,113	\$130,113	\$120,113	\$175,113	\$145,113

Notes

Shading key in Table:

Expenditures/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 vehicle purchasing takes advantage of fleet, State and County contracts as applicable from each vendor.

The Town owns the following vehicles:

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

Equipment replaced is based on years of service, condition and economic serviceability

Trucks

- 1995 International Bucket Truck (P/S)
- 2006 Chevy 5 Ton Dump (P/S)
- 2012 F 350 Dump (P/S)
- 2011 F-350 Flatbed (P/S)
- 2015 F350 Truck (P/S)
- 2018 F-250 Truck (P/S)
- 2020 F450 Dump (P/S)
- 2022 F-350 Dump Truck (P/S)
- 2022 F-350 Flatbed

- 1 The 1-ton flatbed truck scheduled for 2021 replaced a 2010 F-350.
- 2 The 1-ton dump truck scheduled for 2022 replaced a 2011 F-350.
- 3 The 1-ton flatbed truck scheduled for 2022 will replace the 2011 F-350 flatbed.
- 4 The 1-ton dump truck scheduled for 2024 will replace a 2012 F-350.
- 5 The bucket truck scheduled for 2025 will replace the 1995 bucket truck.
- 6 The 1-ton flatbed scheduled for 2026 will replace the 2015 F-350.
- 7 The 3/4-ton truck scheduled for 2028 will replace the 2018 F250 Truck
- 8 The 5-ton truck scheduled for 2030 will replace the 2020 F-450.
- 9 The 1-ton dump truck scheduled for 2032 will replace a 2022 F-350.

THE TOWN OF POOLSVILLE

FY 24 Proposed Budget

GENERAL FUND - CAPITAL PROJECTS

FY24 Draft

Printed: 28-Apr-23

Acct No.	Item or Description	Year To Do	Est. Project Cost	Cumulative Allocation	Prior Bal. + FY 22 Actuals	FY 23 Budget	FY 23 Projection	FY 24 Budget	Forward Planning Cycle			
									FY 25	FY 26	FY 27	FY 28
<u>Project Funding</u>												
2025	Major Town Projects											
	Allocated Carry-Over Funds					378,437	408,941	72,449	207,449	192,449	217,449	242,449
	Unallocated Carry Over Funds				6,136	6,136	6,136	6,136	6,136	6,136	6,136	6,136
	<i>Reallocated</i>											
1	Street Lighting Program	Open	204,000	202,706	202,706	-	-	-				
	MEA/SOLE Grants						92,000					
1a	Virtual Feasibility Study	FY22	30,000		6,000							
	MEA Grant				24,000							
2	Fisher Ave Streetscape	Open		128,905	168,905	100,000	100,000	30,000	20,000			
	Transferred From Unrestricted Community Projects Grant					779,275	4,192,720					
3	Sidewalks	Open		30,000	40,000	30,000	30,000	30,000	10,000	10,000	10,000	10,000
4	GIS System	Open		30,000	45,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000
5	Intersection Improvements	FY22	15,000		35,000	-	-	20,000	25,000			
6	Whalen Park Wiring Upgrade	FY25	80,000					40,000	40,000			
Total Funding Allocations												
<i>Total Budgeted in Fiscal Year</i>			\$329,000	\$391,611	\$527,747	\$529,573 145,000	\$5,624,072 5,208,995	\$213,585 135,000	\$323,585 110,000	\$223,585 25,000	\$248,585 25,000	\$273,585 25,000
<u>Project Expenditures</u>												
2025	Major Town Projects											
1	Street Lighting Program	Open			(42,258)	-	(240,000)					
1a	Virtual Feasibility Study	FY22			(15,368)		(14,632)					
2	Fisher Ave Streetscape	Open			(18,042)		(5,222,858)					
3	Sidewalks	Open			(7,003)		(62,997)					
4	GIS System	Open			-		-					
5	Intersection improvements	FY22			(30,000)		(5,000)		(45,000)			
6	Whalen Park Wiring Upgrade	FY25							(80,000)			
Total Expenditures						(\$112,670)	\$0	(\$5,545,487)	\$0	(\$125,000)	\$0	\$0
2025	Account Balance by Year					\$415,077	\$529,573	\$78,585	\$213,585	\$198,585	\$223,585	\$248,585

Notes

Shading key in Table:

Expenditures/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 y

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

- 1 Street Lighting conversion to LED replacement program.
- 1a A study to determine the feasibility of creating a solar field and use virtual metering to offset streetlight energy costs.
- 2 Improvements along Fisher Avenue, including crosswalks, improved intersections, sidewalks, signage, banners and streetlights.
- 3 Replacement and new sidewalks throughout Town in accordance with the Parks & Streets Board's recommendation.
- 4 GIS mapping of Town utilities and infrastructure.
- 5 Safety improvements at the intersection of Hughes Rd. and Tom Fox Rd and as identified.
- 6 Replace of existing wiring and upgrade to panels.

THE TOWN OF POOLSVILLE

FY 24 Proposed Budget

GENERAL FUND - CAPITAL PROJECTS

FY24 Draft

Printed: 28-Apr-23

Acct No.	Item or Description	Year To Do	Est. Project Cost	Cumulative Allocation	Prior Bal. + FY 22 Actuals	FY 23 Budget	FY 23 Projection	FY 24 Budget	Forward Planning Cycle				
									FY 25	FY 26	FY 27	FY 28	
Project Funding													
2035	Park Projects												
	Allocated Carry-Over Funds					96,081	210,361	152,002	126,502	217,598	327,598	507,598	
	Unallocated Carry Over Funds				278	278	278	278	278	278	278	278	
	<i>Reallocated</i>												
1	Park Equipment Replacement	Open		74,361	94,361	20,000	20,000	40,000	40,000	40,000	40,000	40,000	
2	Repl. Halmos Restrooms	FY22	350,000	10,000	43,543	-	40,000	[Budget Amendment]					
Parks Grant													
3	Tot Lot Mulch	Open			60,000	30,000	30,000						
Use of Development Rec Fees													
4	Bike Racks	FY22			5,000	10,000	10,000						
5	Pollinator Patch	FY22			5,000	-	2,000						
6	Dillingham Park Fire	FY22			17,050								
7	Steven's Park Basketball	FY23					50,000	[Budget Amendment Sept. 19, 2022]					
8	Park Bollard Replacement	FY24	15,500	5,500	5,500		10,000						
9	Soccer Goals	FY24					10,000						
10	Removal of Rubberized Mulch	Open	90,000				10,000	10,000	10,000	10,000	10,000	10,000	
11	Steven's Park Lights	Open	60,000					10,000	10,000	10,000	10,000	10,000	
12	Skatepark expansion/upgrade	Open	200,000					20,000	20,000	20,000	20,000	20,000	
13	Pickleball Courts	FY25	90,000					40,000	30,000				
Use of Development Rec Fees													
14	Halmos Park Basketball	FY26	40,000					20,000	20,000				
15	Bouldering Park	FY28	100,000					20,000	20,000	20,000	20,000	20,000	
16	Repl. Steven's Park Restrooms	FY29	350,000			30,000	30,000	30,000	30,000	60,000	60,000	60,000	
17	Elgin Park Pickleball	FY30	100,000							20,000	20,000	20,000	
Total Funding Allocations													
<i>Total Budgeted in Fiscal Year</i>			\$1,395,500	\$89,861	\$313,232	\$186,359	\$416,639	\$332,280	\$306,780	\$417,876	\$507,876	\$687,876	
						90,000	206,000	180,000	180,000	200,000	180,000	180,000	
Project Expenditures													
2035	Parks and Recreation												
1	Park Equipment Replacement	Open						(150,000)		(50,000)			
2	Repl. Halmos Restrooms	FY22			(17,479)		(166,043)						
3	Tot Lot Mulch	Open			(63,780)	0	(26,220)	(30,000)					
4	Bike Racks	FY22			(4,284)	(10,000)	(10,000)						
5	Pollinator Patch	FY22				0	(7,000)						
6	Dillingham Park Fire	FY22			(17,050)								
7	Steven's Park Basketball	FY23					(50,000)						
8	Park Bollard Replacement	FY24						(15,500)					
9	Soccer Goals	FY24						(10,000)					
10	Removal of Rubberized Mulch	Open											
11	Steven Park Lights	FY25											
12	Skatepark expansion/upgrade	Open											
13	Pickleball Courts	Open					(5,096)		(88,904)				
14	Halmos Park Basketball	FY26								(40,000)			
15	Bouldering Park	FY28										(100,000)	
16	Repl. Steven's Park Restrooms	FY29											
17	Elgin Park Pickleball	FY30											
Total Expenditures						(\$102,593)	(\$10,000)	(\$264,359)	(\$205,500)	(\$88,904)	(\$90,000)	\$0	(\$100,000)
2035	Account Balance by Year					\$210,639	\$176,359	\$152,280	\$126,780	\$217,876	\$327,876	\$507,876	\$687,876

Notes

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

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

1 Park replacement will occur as part of the Parks Board's replacement recommendations.

Park tot lot equipment is on a 20-year replacement cycle per the following schedule

Park	Built	Cost	REPL. Year
Bodmer Park	2004	\$250,000	2030
Halmos Tot Lot	2005	\$150,000	2031
Brooks Park	2007	\$210,000	2033
Wootton Heights Tot Lot	2010	\$160,000	2035

2 Full replacement of existing restroom facility. 12 Expansion of existing facility

3 Engineered wood fibered mulch for tot lots. 13 Mill, pave and repaint courts

4 Placement of Bike Racks per Parks Board recommendations. 14 Mill, paving and backboard replacement

5 Planting of wildflowers near the Collier Circle trail. 15 Under design, location Dillingham Park

6 Replacement of tot lot equipment (insurance reimbursable) 16 Replacement of existing facility

7 Mill, paving and backboard replacement 17 New courts

8 Wood Bollard Replacements.

9 Replacement of existing park equipment.

10 Removal due to potential health risks.

11 Lights surrounding the pickleball courts.

THE TOWN OF POOLESVILLE

FY 24 Proposed Budget

GENERAL FUND - CAPITAL PROJECTS

FY24 Draft

Printed: 28-Apr-23

Acct No.	Item or Description	Year To Do	Est. Project Cost	Cumulative Allocation	Prior Bal. + FY 22 Actuals	FY 23 Budget	FY 23 Projection	FY 24 Budget	----- Forward Planning Cycle -----			
									FY 25	FY 26	FY 27	FY 28
<i>Project Funding</i>												
2040	Major Street Repair Projects				10,800	538,051	400,000	-	135,000	550,000	25,000	450,000
	Allocated Carry-Over Funds				215,332	77,281	215,332	139,332	4,332	4,332	4,332	4,332
	Unallocated Carry Over Funds					(76,000)	(76,000)	(135,000)				
	<i>Reallocated</i>											
1	FY23 Paving Program											
	McKernon Way	FY23	166,000		166,000	-	-					
	Butler Road	FY23	43,000		43,000							
	Sumter Way	FY23	22,000		22,000							
	Koteen Way	FY23	36,000		36,000							
	Doctor Moore Ct	FY23	39,000		39,000							
	Chiswell St	FY23	135,000		94,000	41,000	41,000					
	Westerly Ave (Hughes to Fisher)	FY23	35,000			35,000	35,000					
	Oxley Farm Rd	FY23	18,000			18,000	18,000					
	Hughes Rd (Tom Fox to Tom Fox)	FY23	182,000			182,000	182,000					
	Hughes Rd (Westerly to Tom Fox)	FY23	90,000			90,000	90,000					
	Selby Ct	FY23	34,000			34,000	34,000					
2	FY25 Paving Program											
	Wootton Avenue	FY26	480,000						180,000	300,000		
	Elgin Road	FY26	62,000						62,000			
	McNamara Road	FY26	113,000					113,000				
	Whites Road	FY26	72,000						72,000			
	Mosby Way	FY26	22,000					22,000				
	Bodmer Avenue	FY26	101,000						101,000			
	Contingency	FY26	25,000							25,000		
3	Future Roads to be determined	FY28	850,000								425,000	425,000
	Total Funding Allocations		\$2,525,000	\$0	\$626,132	\$939,332	\$939,332	\$139,332	\$554,332	\$879,332	\$454,332	\$879,332
	<i>Total Budgeted in Fiscal Year</i>					<i>324,000</i>	<i>324,000</i>	<i>0</i>	<i>415,000</i>	<i>325,000</i>	<i>425,000</i>	<i>425,000</i>
<i>Project Expenditures</i>												
2040	Major Street Repair Projects											
1	FY23 Paving Program	FY21			(10,800)	-	-					
2	FY26 Paving Program	FY26				(800,000)	(800,000)					
3	Future Roads	FY28								(850,000)		(850,000)
	Total Expenditures				(\$10,800)	(\$800,000)	(\$800,000)	\$0	\$0	(\$850,000)	\$0	(\$850,000)
2040	Account Balance by Year				\$615,332	\$139,332	\$139,332	\$139,332	\$554,332	\$29,332	\$454,332	\$29,332

Notes

2040 **Shading key in Table:** Expenditures/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.

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

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

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

THE TOWN OF POOLESVILLE

FY 24 Proposed Budget

WATER and WASTEWATER FUND SUMMARY

FY24 Draft

Printed: 28-Apr-23

Ref. Page	Item or Description	Y/E 06/30/22 FY 22 Actual	Y/E 06/30/23 FY 23 Budget	Y/E 06/30/23 FY 23 Projection	Y/E 06/30/24 FY 24 Budget
<u>Water & Wastewater Operating Summary</u>					
	W & WW Revenue	1,512,578	1,679,791	1,785,904	1,785,904
	Grant from General Funds	157,170	0	0	0
	W & WW Available Funding	1,669,748	1,679,791	1,785,904	1,785,904
<u>Water & Wastewater Expenditures</u>					
	For W&WW Capital Projects	0	0	0	0
	Operating Expenses	(1,669,748)	(1,659,150)	(1,673,650)	(1,796,600)
	Total: W & WW Expenditures	(\$1,669,748)	(\$1,659,150)	(\$1,673,650)	(\$1,796,600)
	Net Operating Balance	(\$0)	\$20,641	\$112,254	(\$10,696)
	Unrestricted Funds Carried Forward from Prior Year	127	127	127	112,381
	Closing Balance: Water/Wastewater Funds	\$127	\$20,768	\$112,381	\$101,685
<u>Water & Wastewater Funds Capital Projects Summary</u>					
	Funding Balance Carried Forward from Prior Year	\$2,092,955	\$2,283,767	\$2,438,963	\$5,581,744
	Funding from W & WW Revenues	0	0	0	0
	Funding by Genl Funds	506,843	625,000	646,500	613,000
	Funding from Impact Fees			687,540	
	Prior Balance - Impact Fees				
	Transfers from Restricted Funds	955,958			
	Internal transfers	280,000	0	508,574	0
	Funding from MD Grants, Others	0		8,596,570	
	Available for Capital Projects	\$3,835,756	\$2,908,767	\$12,878,147	\$6,194,744
	Capital Projects Expenditures	(1,396,793)	(732,926)	(7,296,403)	(4,901,055)
	Closing Balance: Funding for Capital Projects	\$2,438,963	\$2,175,841	\$5,581,744	\$1,293,689
Notes					
<p>[1] The Water and Wastewater Fund Summary is divided into two parts:</p> <ul style="list-style-type: none"> * The upper section presents the status of the Operating Account, including yearly revenue, allocations for Capital Projects, the Annual Operating Balance, Unrestricted Funds carried forward, and finally, the Unrestricted Funds Close-Out Balance for the year. Note that the Water and Wastewater Fund Capital Projects are funded by the General Fund, as W&WW revenues are used to cover the Operating Expenses. * The lower section summarizes the activity in the Water & Wastewater Fund Capital Projects Account, including funds carried forward, new funding from the Operating Account, and funding from other sources (including Subsidy from General Funds), all summarized in the total funds available for Water & Wastewater Capital Projects. Actual or Planned Capital Spending is shown, ending in the Funding Balance for Capital Projects. * In an effort to maintain the Water and Wastewater funds as an Enterprise Fund, rates will be raised to fund these operations. As always a critical eye is on spending. However, many of the costs associated with the operations, such as electricity, chemicals and fuel are fixed and are reduced or maintained as much as possible. Over the past years, grants have been received for the installation of variable drive motor controllers and lighting upgrades to reduce electrical demands. 					

THE TOWN OF POOLESVILLE

FY 24 Proposed Budget

WATER and WASTEWATER FUND REVENUE SUMMARY

FY24 Draft

Printed: 28-Apr-23

Acct No.	Account Name	Y/E 06/30/22 FY 22 Actual	Y/E 06/30/23 FY 23 Budget	Y/E 06/30/23 FY 23 Projection	Y/E 06/30/24 FY 24 Budget
<u>Water & Wastewater Revenue</u>					
411.1	User Charges	1,433,914	1,581,291	1,687,404	1,687,404
	MDE Operations Grant	0	0	0	0
505	Interest Income (510 & 515)	7,824	10,000	10,000	10,000
590	WSSC & Contractor Fees	50,071	67,000	67,000	67,000
590B	Bay Fund Admin Fee	6,069	6,500	6,500	6,500
595	Tap Fees	14,700	15,000	15,000	15,000
Sub-total: Water & Wastewater Revenue		\$1,512,578	\$1,679,791	\$1,785,904	\$1,785,904
<u>Water & Wastewater Internal Support</u>					
	Subsidy from Unrestricted Gen'l Funds	157,170	0	0	0
Sub-total: Water and Wastewater Available Funding		\$1,669,748	\$1,679,791	\$1,785,904	\$1,785,904
<u>Impact Fee Revenue</u>					
597.1	Water System	120,220	189,821	0	0
597.2	Wastewater System	75,137	118,638	0	0
Sub-total: Impact Fee Revenue		\$195,357	\$308,459	\$0	\$0
<u>Grants and Designated Funding</u>					
A	Connection Fees	78,004	0	0	0
B	Vehicle Trade In	0	0	0	0
C	MDE WWTP ENR Refinement Grant	34,595	6,188,671	7,065,360	0
Sub-total: Grants and Designated Funding		\$112,599	\$6,188,671	\$7,065,360	\$0
<u>Restricted Revenue</u>					
598	Chesapeake Bay Restoration Fund	0	0	0	0
599	Vehicle Trade - Ins				
Sub-total: Restricted Revenue		\$0	\$0	\$0	\$0
Total: Water & Wastewater Fund Revenue		\$1,977,704	\$8,176,921	\$8,851,264	\$1,785,904
<u>Account Descriptions</u>					
411	Adopted FY2023				
	<u>Gallon Tiers</u>	<u>Structured Rate System Per 1,000 Gallons</u>			
	0 - 7,000	\$12.53			
	7,001 - 15,000	\$14.12			
	15,001 - 25,000	\$17.26			
	25,001 -	\$21.94			
	Water Only Hydrant Use - \$9.00/1,000 Gal				
505	Interest income for funds in the County Investment Fund.				
590	Revenue generated from contractor/hydrant use and WSSC.				
595	Paid by new users to the water and wastewater system				
598	This fee is collected by the Town for the State.				

THE TOWN OF POOLSVILLE

FY 24 Proposed Budget

WATER and WASTEWATER FUND EXPENSE SUMMARY

FY24 Draft

Printed: 28-Apr-23

Acct No.	Account Name	Y/E 06/30/22 FY 22 Actual	Y/E 06/30/23 FY 23 Budget	Y/E 06/30/23 FY 23 Projection	Y/E 06/30/24 FY 24 Budget
<u>Wastewater System</u>					
700	Wastewater Operations	576,941	528,000	528,000	559,500
750	Wastewater Administration	419,182	433,400	447,900	480,500
Sub-total: Wastewater System		996,124	961,400	975,900	1,040,000
<u>Water System</u>					
800	Water Operations	163,194	179,000	179,000	179,000
850	Water Administration	510,430	518,750	518,750	577,600
Sub-total: Water System		673,624	697,750	697,750	756,600
Sub-total: Water & Wastewater Operating Expenses		\$1,669,748	\$1,659,150	\$1,673,650	\$1,796,600
3000	Water & Wastewater Funding for Capital Projects	0	0	0	0
Sub-total: Water & Wastewater Capital Expenses		\$0	\$0	\$0	\$0
Total: Water & Wastewater Fund Expenses		\$1,669,748	\$1,659,150	\$1,673,650	\$1,796,600
<u>Water and Wastewater Fund Analysis</u>					
Wastewater System			\$961,400	\$975,900	\$1,040,000
			58%	58%	58%
Water System			\$697,750	\$697,750	\$756,600
			42%	42%	42%
Notes					

THE TOWN OF POOLESVILLE

FY 24 Proposed Budget

WATER and WASTEWATER FUND EXPENSE DETAILS

FY24 Draft

Printed: 28-Apr-23

Acct No.	Account Name	Y/E 06/30/22 FY 22 Actual	Y/E 06/30/23 FY 23 Budget	Y/E 06/30/23 FY 23 Projection	Y/E 06/30/24 FY 24 Budget
700	Wastewater Operations				
701	Sludge Hauling	235,886	200,000	200,000	210,000
702	Outside Laboratory Services	69,128	64,000	64,000	70,000
703	Electricity	125,385	120,000	120,000	125,000
705	Chemicals	98,804	90,000	90,000	100,000
707	Building Maintenance	2,316	1,500	1,500	2,000
708	Laboratory Expenses	4,937	7,000	7,000	7,000
709	Small Tools	634	500	500	500
710	WWTP Repair & Maintenance	35,471	30,000	30,000	30,000
712	Sewer Repair and Maintenance	4,381	15,000	15,000	15,000
Total:	Acct 700 Wastewater Operations	<u>\$576,941</u>	<u>\$528,000</u>	<u>\$528,000</u>	<u>\$559,500</u>
750	Wastewater Administration				
755	Alloc: Staff Salary Burden from GF755	378,414	385,500	400,000	430,000
757	Alloc: Admin Sal'y Burden from GF760	11,135	15,000	15,000	17,000
761	Personnel Uniforms and Training	3,372	5,000	5,000	5,000
763	Accounting Services	4,500	4,500	4,500	4,500
771	Office Supplies	1,188	1,300	1,300	1,300
773	Telephone	8,004	10,000	10,000	10,000
775	Property Insurance	11,242	10,500	10,500	11,000
781	Truck Insurance	698	600	600	700
783	Truck Operations	630	1,000	1,000	1,000
Total:	Acct 750 Wastewater Administration	<u>\$419,182</u>	<u>\$433,400</u>	<u>\$447,900</u>	<u>\$480,500</u>
Account Descriptions					
<p>The Major Account Group 700 covers all direct expenses associated with the administration, operation and maintenance of the Wastewater System, including outside contracts, utility costs, water and sewer supplies, and maintenance and repair costs.</p> <p>701 This account pays for the sludge hauling to landfills and periodic permit sludge testing.</p> <p>702 This account covers sample analysis from outside labs.</p> <p>703 This account covers the electricity of the whole compound, and 7 sewerage pumping stations are included in this account.</p> <p>705 This account is for chemicals used in the treatment of the wastewater.</p> <p>707 This account is for minor building maintenance.</p> <p>708 This account covers in house lab testing supplies and minor test equipment.</p> <p>709 This account covers small tools specific to wastewater system work.</p> <p>710 This account covers parts and direct costs associated with maintaining the WWTP. Major Rebuild/replacements are in CIP Accounts.</p> <p>711 This account funds the annual replacement of the ultra violet disinfection lamps. Lamps are now in CIP Accounts.</p> <p>712 This account covers minor repairs and general maintenance of the sewer systems. Major rebuild/replacements are in CIP accounts.</p> <p>755 This account covers salaries for field staff.</p> <p>757 This account pays for the portion attributed for office staff.</p> <p>761 This account pays for employee uniforms, t-shirts, sweatshirts and safety boots.</p> <p>763 This account pay a portion of the accounting fees.</p> <p>765 This account pays for legal fees connected with the system.</p> <p>771 This account pays for office supplies connected with the system.</p> <p>773 This pays for phone bills connected with the system.</p> <p>775 This account pays for wastewater properties, such as the plant and pump stations.</p> <p>781 This account covers a proportionate share of the total cost.</p> <p>783 This account pays a proportionate share of truck operations.</p> <p>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.</p>					

THE TOWN OF POOLESVILLE

FY 24 Proposed Budget

WATER and WASTEWATER FUND EXPENSE DETAILS

FY24 Draft

Printed: 28-Apr-23

Acct No.	Account Name	Y/E 06/30/22 FY 22 Actual	Y/E 06/30/23 FY 23 Budget	Y/E 06/30/23 FY 23 Projection	Y/E 06/30/24 FY 24 Budget
800	Water Operations				
801	Lab Supplies / Testing	26,596	27,000	27,000	27,000
802	Building Supplies	905	500	500	500
805	Electricity	110,999	115,000	115,000	115,000
806	Chemicals	5,219	5,000	5,000	5,000
807	Water Repair and Maintenance	18,004	30,000	30,000	30,000
809	Small Tools	1,472	1,500	1,500	1,500
Total: Acct 800 Water Operations		\$163,194	\$179,000	\$179,000	\$179,000
850	Water Administration				
855	Alloc: Staff Salary Burden from GF755	378,414	385,500	400,000	430,000
857	Alloc: Admin Saly Burden from GF765	66,501	67,000	67,000	70,000
859	Bonding	100	100	100	100
861	Personnel Uniforms and Training	3,546	5,000	5,000	5,000
863	Accounting Services	4,500	4,500	4,500	4,500
871	Office and Billing Supplies	22,713	25,000	25,000	25,000
873	Telephone	11,015	7,650	16,000	18,000
875	Property Insurance	7,000	7,000	7,397	7,400
881	Truck Insurance	2,000	2,000	2,600	2,600
883	Truck Operations	14,641	15,000	15,000	15,000
Total: Acct 850 Water Administration		\$510,430	\$518,750	\$542,597	\$577,600
Account Descriptions					
<p>The Major Account Group 800 covers all direct expenses associated with operation and maintenance of the Town's water system.</p> <p>801 This account covers the costs of all laboratory supplies and expenses, and test equipment, for the Town's municipal water system.</p> <p>802 This account covers the cost of all consumable supplies and replenishable hardware supplies for the Water & Wastewater systems.</p> <p>805 Electricity consumed at the various well sites (11).</p> <p>806 The chlorine added to the municipal water supply is included in this account.</p> <p>807 Included in this account is the cost of minor repairs and maintenance to the water system. Major rebuild/replacements are in CIP Accounts.</p> <p>809 This account covers small tools specific to water system work.</p>					
<p>The Major Account Group 850 covers all direct expenses associated with the administration of the Water System, including full salary burden, personnel costs, office operation, all insurance, and truck operations. Acct descriptions are similar for 750's and 850's.</p> <p>855 General Fund Account 755 allocates the total salary burden for Water/Wastewater employees, which is then included here.</p> <p>857 Likewise, the allocated share of Town Hall staff is calculated in GF Accts 760 & 765 and included here.</p> <p>859 Cost of Bonding for Deputy Clerk who handles water billing and payments received.</p> <p>861 This accounts cover the cost of Town uniforms and training for water employees respectively.</p> <p>863 This account represent the costs for applicable accounting.</p> <p>871 This account cover the costs of office supplies for water dept. functions including water billing costs.</p> <p>873 This account include telephone service, including emergency notification systems, at all well houses.</p> <p>875 This account cover the cost of property insurance for all parts of the water infrastructure.</p> <p>881/883 The cost of truck insurance, gasoline, repairs, parts, etc., is included here for water trucks.</p>					

THE TOWN OF POOLESVILLE

FY 24 Proposed Budget

WATER and WASTEWATER FUND - CAPITAL PROJECTS SUMMARY

FY24 Draft

Printed: 28-Apr-23

Acct No.	Item or Description	Year To Do	Est. Project Cost	Prior Bal. + FY 22 Actuals	FY 23 Budget	FY 23 Projection	FY 24 Budget	----- Forward Planning Cycle -----			
								FY 25	FY 26	FY 27	FY 28
<u>Project Funding</u>											
3130	Water Collection & Distribution		2,783,440	1,090,836	60,000	1,133,858	170,000	160,000	160,000	60,000	60,000
3150	Wastewater Systems		10,249,810	679,077	210,500	8,940,826	669,000	109,000	139,000	84,000	114,000
3160	Water & Wastewater Vehicles		280,000	130,392	40,000	40,000	20,000	20,000	15,000	15,000	15,000
3167	Water & Wastewater Equip.		157,500	165,563	74,500	84,500	104,000	75,000	64,000	65,000	60,000
3169	Inflow & Infiltration		897,186	1,297,506	50,000	50,000	(400,000)	50,000	50,000	80,000	80,000
3170	Gen'l. Infrastructure Programs		0	472,382	190,000	190,000	50,000	40,000	120,000	160,000	160,000
Total Funding Allocations			\$14,367,936	\$3,835,756	\$625,000	\$10,439,184	\$613,000	\$454,000	\$548,000	\$464,000	\$489,000
<u>Direct Funding</u>											
3130	Allocation of unrestricted funds					452,358					
3130	Impact Fees					620,000					
3150	Connection Fees										
3150	Impact Fees					67,540					
3150	MDE Grant					8,596,570					
3150	Allocation of unrestricted funds			120,000		56,216					
3167	Allocation of unrestricted funds										
3169	American Rescue Funds			50,107							
3169	Allocation of unrestricted funds			897,186							
3170	Allocation of unrestricted funds			160,000							
3170	American Rescue Funds			8,665							
Sub-total: Direct Funding				\$1,235,958	\$0	\$9,792,684	\$0	\$0	\$0	\$0	\$0
3000	Funding by Gen'l Fund Subsidy [Total less Direct Funding]			\$2,599,798	\$625,000	\$646,500	\$613,000	\$454,000	\$548,000	\$464,000	\$489,000
<u>Project Expenditures</u>											
3130	Water Collection & Distribution			(634,789)	(334,267)	(1,482,016)	(100,000)	0	0	0	0
3150	Wastewater Systems			(109,254)	(339,659)	(5,192,863)	(4,737,055)	(73,000)	(215,000)	(48,000)	(70,000)
3160	Water & Wastewater Vehicles			(35,392)	(50,000)	(105,000)	0	(70,000)	0	0	0
3167	Water & Wastewater Equip.			(140,967)	(24,500)	(24,500)	(64,000)	(5,000)	0	(5,000)	0
3169	Inflow & Infiltration			(412,069)	0	(492,024)	0	0	0	0	0
3170	Gen'l. Infrastructure Programs			(64,322)	0	0	0	0	0	0	0
Total Expenditures				(\$1,396,793)	(\$748,426)	(\$7,296,403)	(\$4,901,055)	(\$148,000)	(\$215,000)	(\$53,000)	(\$70,000)
<u>Account Balance by Year</u>											
3130	Water Collection & Distribution			456,047	170,748	107,889	177,889	337,889	497,889	557,889	617,889
3150	Wastewater Systems			569,823	336,892	4,317,786	249,731	285,731	209,731	245,731	289,731
3160	Water & Wastewater Vehicles			95,000	85,000	30,000	50,000	0	15,000	30,000	45,000
3167	Water & Wastewater Equip.			24,596	186,369	74,596	114,596	184,596	248,596	308,596	368,596
3169	Inflow & Infiltration			885,437	818,843	443,413	43,413	93,413	143,413	223,413	303,413
3170	Gen'l. Infrastructure Programs			408,061	657,490	598,061	648,061	688,061	808,061	968,061	1,128,061
Available For Capital Projects				\$2,438,963	\$2,255,342	\$5,571,744	\$1,283,689	\$1,589,689	\$1,922,689	\$2,333,689	\$2,752,689

Notes

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

- * The top part of the page summarizes the costs of the various projects and the overall funding streams developed to implement those projects. Also included in the top section is a summary of all special funding available to augment the regular Funding Subsidy 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 Subsidy from the General Fund Revenues.
- * The middle part of the page summarizes the programmed expenditures of the funds to accomplish the various capital projects.
- * The bottom part of the page reflect the remaining balances in each of the accounts at the end of each Fiscal Year.

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

THE TOWN OF POOLESVILLE

FY 24 Proposed Budget

WATER & WASTEWATER FUND - CAPITAL PROJECTS

FY24 Draft

Printed: 28-Apr-23

Acct No.	Item or Description	Year To Do	Est. Project Cost	Cumulative Allocation	Prior Bal. + FY 22 Actuals	FY 23 Budget	FY 23 Projection	FY 24 Budget	----- Forward Planning Cycle -----					
									FY 25	FY 26	FY 27	FY 28		
Project Funding														
3150	Wastewater Systems													
	Allocated Carry-Over Funds					449,083	551,555	4,317,518	249,463	285,463	209,463	245,463		
	Unallocated Carry Over Funds				18,268	16,968	18,268	268	268	268	268	268		
	Reallocated				0	(10,000)	(18,000)							
1	Equip Replace/Major Rebuild	Open		49,709	49,709	40,000	40,000	40,000	40,000	40,000	40,000	40,000		
2	Ultra Violet Lights (WWTP)	Open	8,000	5,303	5,303	4,000	4,000	4,000	4,000	4,000	4,000	4,000		
3	WWTP ENR Refinement	Open	9,114,110				67,540	450,000	[Budget Amendment 10/3/22]					
	MDE Grant			26,154	26,154		8,596,570							
4	Basin Recoating	Open	200,000					40,000	40,000	40,000	40,000	40,000		
5	Replacement Mixers	FY21	8,000	8,529	8,529			10,000						
6	Effluent Building Repairs	FY22	12,200	2,200	2,200	10,000	10,000	[Use of Carry-Over Funds]						
7	WWTP Main Station VFD's	FY22	45,000	45,187	45,187									
8	WWTP Lagoon Repairs	FY22	110,000	83,114	83,114	20,000	20,000							
9	Rotoscreen	FY22	50,000	50,000	50,000									
10	WWTP Electrical Upgrades	FY22	70,000	69,010	69,010									
11	WWTP Roof	FY22	160,000	156,603	156,603		56,216	[Budget Amendment 2/6/2023]						
12	Basin/wetwell pump-out/Repair	Open	30,000	30,000	30,000			30,000		30,000		30,000		
13	Sludge Valves	FY23	12,000			12,000	12,000							
							2,000	[Use of Carry-Over Funds]						
14	Decant Pump	FY23	50,000	25,000	25,000	15,000	15,000							
							10,000	[Use of Carry-Over Funds]						
15	Sludge Screw Pump	FY23	31,000			25,000	25,000							
							6,000	[Use of Carry-Over Funds]						
16	Update WWTP PLC	FY23	50,000	40,000	40,000			10,000						
17	Wet Well Grating	FY23	4,500			4,500	4,500							
18	Polymer Feed System/Pump	FY24	40,000			25,000	25,000	15,000						
19	Blower damper	FY24	5,000					5,000						
20	Fisher Ave Pump Sta	FY24	40,000			20,000	20,000	20,000						
21	Elgin Rd Pump Sta	FY24	40,000			20,000	20,000	20,000						
22	Replace Main WWTP Pump #3	FY25	25,000	25,000	25,000									
23	Paint WWTP	FY26	145,000	45,000	45,000	25,000	25,000	25,000	25,000	25,000				
Total Funding Allocations			\$10,249,810	\$660,809	\$679,077	\$676,551	\$9,510,649	\$4,986,786	\$358,731	\$424,731	\$293,731	\$359,731		
Total Budgeted in Fiscal Year						210,500	8,940,826	669,000	109,000	139,000	84,000	114,000		
Project Expenditures														
3150	Wastewater Systems													
1	Equip Replace/Major Rebuild	open			(49,709)									
2	Ultra Violet Lights (WWTP)	Open				(8,000)	(8,000)		(8,000)		(8,000)			
3	WWTP ENR Refinement	Open			(11,835)		(4,557,055)	(4,557,055)						
4	Basin Recoating	Open						(40,000)	(40,000)	(40,000)	(40,000)	(40,000)		
5	Replacement Mixers	FY22			(5,561)									
6	Effluent Building Repairs	FY22				(12,200)	(12,200)							
7	WWTP Main Station VFD's	FY22					(45,187)							
8	Lagoon Repairs	FY22				(20,000)	(103,114)							
9	Rotoscreen	FY22			(35,127)									
10	WWTP Electrical Upgrades	FY22			(300)		(68,710)							
11	WWTP Roof	FY23			(4,694)	(154,959)	(208,125)							
12	Basin/wetwell Pump-outs	FY22			(2,028)		(27,972)	(30,000)		(30,000)		(30,000)		
13	Sludge Valves	FY23				(10,000)	(12,000)							
14	Decant Pump	FY23				(40,000)	(50,000)							
15	Sludge Screw Pump	FY23				(25,000)	(31,000)							
16	Update WWTP PLC	FY23				(40,000)	(40,000)	(10,000)						
17	Wet Well Grating	FY23				(4,500)	(4,500)							
18	Polymer Feed System/Pump	FY24					(25,000)	(15,000)						
19	Blower damper	FY24						(5,000)						
20	Fisher Ave Pump Sta	FY24						(40,000)						
21	Elgin Rd Pump Sta	FY24						(40,000)						
22	Replace Main WWTP Pump #3	FY25				(25,000)			(25,000)					
23	Paint WWTP	FY26								(145,000)				
Total Expenditures					(\$109,254)	(\$339,659)	(\$5,192,863)	(\$4,737,055)	(\$73,000)	(\$215,000)	(\$48,000)	(\$70,000)		
3150	Account Balance by Year				\$569,823	\$336,892	\$4,317,786	\$249,731	\$285,731	\$209,731	\$245,731	\$289,731		

Notes		
Shading key in Table:	Expenditures/Closed Projects	Budgeting, Planned Expenditures for this Budget Year
<p>The indicated funding balances for closed/completed projects are transferred to the Carry-Over Funds in the year following closure.</p>		
<p>3150 Includes all major maintenance, modernizations, upgrades and expansions to the sewage collection/treatment/disposal systems.</p>		
1	The replacement or major rebuild of pumps and major components.	14 Replacement of original equipment.
2	Full bulb change-out every other year.	15 Replacement sludge pump
3	Construction of a denitrification filtration system	16 Replacement of main controller.
4	Total of five basins to be recoated, 1per year.	17 Replacement of original equipment.
5	Replacement of original equipment.	18 Upgrade to sludge processing equipment
6	Replacement of original equipment.	19 Replacement of original equipment.
7	Replacement of electronic control equipment.	20 Upgrades to existing pump station.
8	Repairs to the outdoor suge basin.	21 Upgrade to existing pump station.
9	Repairs to solids removal system.	22 Replacement of original equipment.
10	Updates to existing system.	23 Repainting of pipe gallery.
11	Replacement of entire WWTP roof	
12	Contractor to remove accumulated solids	
13	Replacement of original equipment.	

THE TOWN OF POOLESVILLE

FY 24 Proposed Budget

WATER & WASTEWATER FUND - CAPITAL PROJECTS

Printed: 28-Apr-23

Acct No.	Item or Description	Year To Do	Est. Project Cost	Cumulative Allocation	Prior Bal. + FY 22 Actuals	FY 23 Budget	FY 23 Projection	FY 24 Budget	Forward Planning Cycle			
									FY 25	FY 26	FY 27	FY 28
Project Funding												
3167	Water & Wastewater Equip.					132,398	11,042	71,042	111,042	181,042	245,042	305,042
	Allocated Carry-Over Funds				13,554	3,971	3,554	3,554	3,554	3,554	3,554	3,554
	Unallocated Carry Over Funds							0				
	<i>Reallocated</i>											
1	Unidentified W&S Equipment	Open		22,388	22,879	20,000	30,000	30,000	30,000	30,000	30,000	30,000
2	Water Meter Replacement	Annl. Open		53,606	53,606	20,000	20,000	20,000	20,000	20,000	20,000	20,000
3	Water Tablet - GIS	FY21	1,000	1,000	1,000							
4	Dukes Root Control	Open	5,000			5,000	5,000		5,000		5,000	
5	Water Meter Readers	Open	20,000			10,000	10,000	10,000	10,000		10,000	
6	Technology Upgrades	Open	Open					10,000	10,000	10,000		10,000
7	Tilt Trailer for Mini Ex.	FY22	10,000	10,000	9,770							
8	Air Compressor	FY22	8,500	10,000	9,160							
9	Pallet Jack	FY22	5,500	5,000	5,487							
10	WWTP Security	FY22	50,000		50,107							
						[American Rescue Funds]						
11	WWTP Front Steps	FY23	7,000			7,000	7,000					
12	Washer/Dryer	FY23	3,000			3,000	3,000					
13	Tamper	FY23	2,000			2,000	2,000					
14	Bypass Equipment	FY23	2,500			2,500	2,500					
15	Misc. Power Tools	FY23	1,000			1,000	1,000					
16	Filter Press Belts	FY23	4,000			4,000	4,000			4,000		
17	WWTP Lab Equipment	FY24	22,000					18,000				
18	Tripod Chain Hoist	FY24	5,000					5,000				
19	Lift Gate	FY24	6,000					6,000				
20	Walk Behind Road Saw	FY24	5,000					5,000				
	Total Funding Allocations			\$157,500	\$101,994	\$165,563	\$210,869	\$99,096	\$178,596	\$189,596	\$248,596	\$313,596
	<i>Total Budgeted in Fiscal Year</i>						74,500	84,500	104,000	75,000	64,000	65,000
												60,000
Project Expenditures												
3167	Other Water & Wastewater Equip.											
1	Future W&S Equipment Needs	Open			(28,393)							
2	Water Meter Replacement	Annl.			(37,535)							
3	Water Tablet - GIS	FY21										
4	Dukes Root Control	Open				(5,000)	(5,000)		(5,000)		(5,000)	
5	Water Meter Readers	Open			(515)			(20,000)				
6	Technology Upgrades	Open						(10,000)				
7	Tilt Trailer for Mini Ex.	FY22			(9,770)							
8	Air Compressor	FY22			(9,160)							
9	Pallet Jack	FY22			(5,487)							
10	WWTP Security	FY22			(50,107)							
11	WWTP Front Steps	FY23				(7,000)	(7,000)					
12	Washer/Dryer	FY23				(3,000)	(3,000)					
13	Tamper	FY23				(2,000)	(2,000)					
14	Bypass Equipment	FY23				(2,500)	(2,500)					
15	Misc. Power Tools	FY23				(1,000)	(1,000)					
16	Filter Press Belts	FY23				(4,000)	(4,000)					
17	WWTP Lab Equipment	FY24						(18,000)				
18	Tripod Chain Hoist	FY24						(5,000)				
19	Lift Gate	FY24						(6,000)				
20	Walk Behind Road Saw	FY24						(5,000)				
	Total Expenditures					(\$140,967)	(\$24,500)	(\$24,500)	(\$64,000)	(\$5,000)	\$0	(\$5,000)
												\$0
3167	Account Balance by Year					\$24,596	\$186,369	\$74,596	\$114,596	\$184,596	\$248,596	\$308,596
												\$368,596

Notes

Shading key in Table: Expenditures/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 Replacement of miscellaneous equipment.	18 Replacement of safety equipment.
2 This line item provides for water meters for replacements and new installations.	19 For the lifting and transport of CL2 tanks
3 Tablet for use in field	20 For cutting asphalt
4 Eliminate roots in sewer system	
5 Replacement of original equipment.	
6 Upgrades to water reading devices, computers and software.	
7 Used to transport equipment	
8 Replacement of original equipment.	
9 Used to move chemical totes	
10 Security gate installaion	
11 Repair failing brick and mortar	
12 Used after working in wastewater areas	
13 Used to compact soils after excavation	
14 Emergency equipment for Oxley Farm Pump Station	
15 Replacement Tools	
16 Replacement of original equipment for processing sludge.	
17 Replacement of original equipment used fr process control.	

THE TOWN OF POOLESVILLE

FY 24 Proposed Budget

WATER & WASTEWATER FUND - CAPITAL PROJECTS

FY24 Draft

Printed: 28-Apr-23

Acct No.	Item or Description	Year To Do	Est. Project Cost	Cumulative Allocation	Prior Bal. + FY 22 Actuals	FY 23 Budget	FY 23 Projection	FY 24 Budget	----- Forward Planning Cycle -----			
									FY 25	FY 26	FY 27	FY 28
Project Funding												
3169	Inflow & Infiltration											
	Allocated Carry-Over Funds					768,843	885,437	443,413	43,413	93,413	143,413	223,413
	Unallocated Carry Over Funds					0	0	0	0	0	0	0
	<i>Reallocated</i>											
1	On-going I & I Reduction Pgm.	Annl.		419,401	400,320	50,000	50,000	50,000	50,000	50,000	80,000	80,000
	Transferred to Acct. #3150							(450,000)				
1a	Monitoring & Main Insp.											
3	Elgin RD. Infiltration Repairs	FY22	498,428		498,428		American Rescue Funds					
4	Fisher Pump Sta. I & I	FY22	339,858		339,858		American Rescue Funds					
5	Wet Well and Manhole Rehab	FY22	58,900		58,900		American Rescue Funds					
	Total Funding Allocations		\$897,186	\$419,401	\$1,297,506	\$818,843	\$935,437	\$43,413	\$93,413	\$143,413	\$223,413	\$303,413
	<i>Total Budgeted in Fiscal Year</i>					<i>50,000</i>	<i>50,000</i>	<i>(400,000)</i>	<i>50,000</i>	<i>50,000</i>	<i>80,000</i>	<i>80,000</i>
Project Expenditures												
3169	Inflow & Infiltration											
1	On-going I & I Reduction Pgm.	Annl.			(6,907)							
2	Monitoring & Main Insp.											
3	Elgin RD. Infiltration Repairs	FY22			(126,969)		(371,459)					
4	Fisher Pump Sta. I & I	FY22			(277,486)		(62,372)					
5	Wet Well and Manhole Rehab	FY22			(707)		(58,193)					
	Total Expenditures				(\$412,069)	\$0	(\$492,024)	\$0	\$0	\$0	\$0	\$0
3169	Account Balance by Year				\$885,437	\$818,843	\$443,413	\$43,413	\$93,413	\$143,413	\$223,413	\$303,413

Notes

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

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

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

I&I is a funding priority. Major areas of concern include lateral connections Elgin Rd (109) and Manhole relining.

Acct No.	Item or Description	Year To Do	Est. Project Cost	Cumulative Allocation	Prior Bal. + FY 22 Actuals	FY 23 Budget	FY 23 Projection	FY 24 Budget	----- Forward Planning Cycle -----			
									FY 25	FY 26	FY 27	FY 28
Project Funding												
3170	Gen'l. Infrastructure Programs											
	Allocated Carry-Over Funds				92	467,398	407,969	597,969	647,969	687,969	807,969	967,969
	Unallocated Carry Over Funds					92	92	92	92	92	92	92
	<i>Reallocated</i>											
1	Emergency Repair/Replace	Open		97,864	121,249	40,000	40,000	50,000	40,000	60,000	60,000	60,000
2	Infrastructure Replacement Fund	Open		20,000	22,376	150,000	150,000			60,000	100,000	100,000
3	Wesmond T-home Wootton Ave	FY23	200,000	100,000	200,000		-					
4	Wootton/Hughes T-home	FY23	120,000	60,000	120,000		-					
					8,665	ARF						
	Total Funding Allocations			\$277,864	\$472,382	\$657,490	\$598,061	\$648,061	\$688,061	\$808,061	\$968,061	\$1,128,061
	<i>Total Budgeted in Fiscal Year</i>					<i>190,000</i>	<i>190,000</i>	<i>50,000</i>	<i>40,000</i>	<i>120,000</i>	<i>160,000</i>	<i>160,000</i>
Project Expenditures												
3170	Gen'l. Infrastructure Programs											
1	Emergency Repair/Replace											
A	Sewer System				(35,459)		-					
B	Water System				(20,130)		-					
2	Infrastructure Replacement Fund				(68)		-					
3	Wesmond T-home Wootton Ave				(8,665)		-					
4	Wootton/Hughes T-home											
	Total Expenditures				(\$64,322)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3170	Account Balance by Year				\$408,061	\$657,490	\$598,061	\$648,061	\$688,061	\$808,061	\$968,061	\$1,128,061

Notes

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

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

3170 General Infrastructure Programs, which do not "fit" into other Water & Wastewater Accounts, are tracked in this Account.

- 1 This program will provide funding for large unanticipated infrastructure repairs and total water line section replacements in the future.
- 2 Funds accumulating for future infrastructure replacement needs. FY22 defined water line replacement project in most critical area.
- 3 Funds for water line replacement
- 4 Funds for water line replacement

THE TOWN OF POOLSVILLE

FY 24 Proposed Budget

TOWN STATISTICS

FY24 Draft

Printed: 28-Apr-23

Note No.	Item or Description	Fiscal Year 2018	Fiscal Year 2019	Fiscal Year 2020	Fiscal Year 2021	Fiscal Year 2022	Fiscal Year 2023	Fiscal Year 2024
[1]	Population (Calendar Year)	5,571	5,638	5,742	5,921	6,005		
	Housing							
	Single Family	1,511	1,532	1,549	1,605	1,631	1,631	
	Town Houses	353	353	353	353	353	353	
	Total Family Dwellings	1,864	1,885	1,902	1,958	1,984	1,984	
	Other	56	56	56	56	56	56	
[2]	Net Assessable Base As Reported	803,643,000	844,304,000	867,927,000	867,927,000	906,798,000	925,791,000	977,786,000
[2]	Tax Rate ¢ per \$100 of assessment	17.56	17.56	18.00	17.81	17.81	17.81	17.81
[3]	General Fund Budget	[Actual]	[Actual]	[Actual]	[Actual]	[Actual]	[Projected]	[Budget]
	Operating Expenses	2,306,825	2,472,323	3,644,709	3,701,033	4,079,681	3,336,585	3,809,608
	Funding: Capital Projects	412,590	528,983	700,886	727,500	691,385	776,000	641,000
	Funding: Water/Wastewater Projects	422,760	426,000	471,500	446,318	506,843	646,500	613,000
	Total Budget (General Funds)	3,142,175	3,427,306	4,817,095	4,874,851	5,277,909	4,759,085	5,063,608
	Budgeted Cash Reserve	740,812	516,520	714,923	689,435	1,297,905	1,750,277	1,028,618
	Actual Close-Out Cash Reserve	712,985	837,384	1,375,340	1,676,539	2,116,586	1,004,704 [Projected]	
	Water and Wastewater Fund Budget							
	Operating Expenses	1,267,447	1,259,071	1,432,755	1,575,725	1,669,748	1,673,650	1,796,600
	Funding: Capital Projects	0	0	0	0	0	0	0
	Total Town Acreage	2,374	2,374	2,374	2,374	2,374	2,374	2,374
	Parks and Open Spaces							
	Number	14	14	14	14	14	14	14
	Area (acres)	65	65	65	65	65	65	65
	Number of:							
	Tennis Courts	4	4	4	4	4	4	4
	Pickleball Courts					4	4	4
	Basketball Courts	4	4	4	4	4	4	4
	Baseball Fields	4	4	4	4	4	4	4
	Soccer Fields	6	6	6	6	6	6	6
	Tot Lots	8	8	8	9	9	10	10
	Miles of Town Roads	20.00	20.00	21.00	24.00	24.17	25.00	25.00
	Number of Municipal Water Wells	11	11	11	12	12	12	12
	Avg. Water Production (Gal/Day)							
	Calendar year	469,254	508,331	552,805	513,391	541,000		
	Avg - WWTP (Gal/Day)							
	Calendar year	763,724	609,000	630,000	517,000	541,000		
	Number of Town Employees							
	Full Time	19	19	19	19	19	20	20
	Part Time	0	0	0	0	0	0	0
	Summer Help	3	3	3	4	5	5	5
Notes								
[1]	The 2020 Census reported a population of 5,742 and an average of 3.2 persons per household. Housing numbers are actual .							
[3]	All Budget figures exclude special revenues such as Impact Fees or dedicated grants.							

THE TOWN OF POOLSVILLE

FY 24 Proposed Budget

POOLSVILLE EMPLOYEE SALARY STRUCTURE

FY24 Draft

Printed: 28-Apr-23

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

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

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

<u>Salary Grade</u>	<u>Grade Definition</u>	<u># Employees</u>
1		
2	Part-time Clerical/Summer help	5
3		
4		
5	Entry Level	
6	Level After One Year of Service	2
7		
8	Holder of One License	4
9	Holder of Two Licenses	2
10	Holder of Three Licenses	
11	Wastewater 5/P&S Assistant Superintendent/Deputy Clerk/ Events Coordinator	6
12		
13		
14	Water & Sewer Superintendent, Wastewater Superintendent Supervisor of Parks & Streets	3
15		
16	Clerk-Treasurer	1
17		
18	Assistant Manager	1
19		
20	Town Manager	1

<u>Salary Grade</u>	<u>FY 23 Budget Minimum Level</u>	<u>FY 23 Budget Maximum Level</u>	<u>FY 24 Proposed Budg Minimum Level</u>	<u>24 Proposed Budget Maximum Level</u>
1				
2	30,160	N/A	30,160	[N/A]
3				
4				
5	35,776	50,039	35,776	53,292
6	39,641	66,068	39,641	70,362
7				
8	41,727	69,545	41,727	74,065
9	43,924	73,207	43,924	77,965
10	46,235	77,058	46,235	82,067
11	52,562	87,603	52,562	93,297
12				
13				
14	66,248	98,878	66,248	105,305
15				
16	69,548	98,878	69,548	105,305
17				
18	85,280	110,000	85,280	117,150
19				
20	101,845	135,000	101,845	143,775

CPI 0.065 Increase for 2024

Notes

THE TOWN OF POOLSVILLE

FY 24 Proposed Budget

MUNICIPAL ORGANIZATION CHART

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