

# **THE TOWN OF POOLSVILLE**



FY 2014 Close-Out

**Adopted August 18, 2014**

# THE TOWN OF POOLESVILLE

FY 2014 Close-Out

## Executive Summary

Adopted 8/18/2014

Printed: 19-Aug-14

The Commissioners of Poolesville are proud to present the fiscal year end for the 2014 Budget. While the annual budget is comprised of multiple funds, this summary provides highlights to the Town's General Operating Fund, Water & Wastewater Operating Fund and Debt Service. Detailed information on each revenue and expenditure figures are included in the following pages.

The FY 2014 General Operating Fund, adopted May 6, 2013, was developed with the intent to sustain all level of municipal services, programs and events while maintaining a constant tax rate . The General Fund Operating Budget expenditures totaled \$1,999,155, which was higher than budgeted due to a Grant to the Water/Sewer Fund, increased snow removal operational costs and legal/engineering expenses.

Debt service payments remained moderately low due to Impact Fees and Developer Proffers. Approximately \$65,000 of General Fund revenues funded the payments for the inflow and infiltration sewer work. FY 2015 and subsequent years will realize another \$175,000 annual payment for the loan funding the Westerly sewer relining work currently under way.

The Water and Sewer Fund operated in a deficit this year due to lower than normal water usage in response to above average rainfall. The Commissioners are continuously developing strategies to increase efficiencies and lower operational costs. To that end, this year, a 1.1 mega watt solar array was installed to lower electrical costs. The savings for this improvement will be realized in FY 2015. With regard to expenses, salary overtime and chemicals increased with the severe storms and increased precipitation.

The end of year cash balance was \$2,033,691 of which \$862,465 was unrestricted, meeting the Commissioners long standing goal.

In conclusion, the FY 2014 Budget addressed the goals and priorities established by the Commissioners of Poolesville for the Town's future. The budget is fiscally sound, addresses needs on a priority basis, and is balanced in accordance with State statutes.

*D. Wade Yost*  
Town Manager

# THE TOWN OF POOLSVILLE

FY 2014 Close-Out

FINANCIAL FORECAST: FY 15 Bgt. THROUGH FY 19

Adopted 8/18/2014

Printed: 19-Aug-14

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

Item	FY 13 Actual	FY 14 Budget	FY 14 Close	FY 15 Budget
<b>Revenue</b>	2,716,062	2,619,083	\$2,934,908	2,651,443
Funding: General Projects	(372,913)	(519,500)	(520,500)	(414,000)
Funding: Water / Wastewater Projects	(463,397)	(297,000)	(301,000)	(175,500)
Sub-Total: Capital Projects	(836,310)	(816,500)	(821,500)	(589,500)
Operating Expenses	(1,868,988)	(1,800,335)	(1,999,155)	(2,061,520)
<b>Total Annual Expenditures</b>	(2,705,298)	(2,616,835)	(2,820,655)	(2,651,020)
<b>Annual Balance</b>	<b>\$10,763</b> 0.4%	<b>\$2,248</b> 0.1%	<b>\$114,253</b> 3.9%	<b>\$423</b> 0.0%

**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 2014 Close-Out and the Current Five-Year Plan for Funding Capital Projects**

Item	FY 16	FY 17	FY 18	FY 19
<b>Revenue</b>	2,715,636	2,801,393	2,888,445	2,976,818
Funding: General Projects	(360,000)	(374,500)	(464,500)	(434,500)
Funding: Water / Wastewater Projects	(226,500)	(271,000)	(198,000)	(262,000)
Sub-Total: Capital Projects	(586,500)	(645,500)	(662,500)	(696,500)
Operating Expenses	(2,120,037)	(2,152,935)	(2,226,247)	(2,259,979)
<b>Total Annual Expenditures</b>	(2,706,537)	(2,798,435)	(2,888,747)	(2,956,479)
<b>Projected Balances</b>	<b>\$9,099</b> 0.3%	<b>\$2,958</b> 0.1%	<b>(\$302)</b> 0.0%	<b>\$20,339</b> 0.7%

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

Item	FY 13 Actual	FY 14 Budget	FY 14 Close	FY 15 Budget
Unspent Funds: General Projects	1,199,129	422,102	749,274	262,245
Unspent Funds: W & WW Projects	448,071	581,627	344,942	381,123
Sub-Total: Unspent Capital Funding	1,647,200	1,003,729	1,094,215	643,368
<b>Unrestricted Reserve (Genl Fund)</b>	<b>798,239</b>	<b>764,000</b>	<b>862,465</b>	<b>862,887</b>
<b>Balance (Water / Wastewater Fund)</b>	<b>77</b>	<b>1,738</b>	<b>280</b>	<b>15,717</b>
Restricted Funds	56,026	64,955	76,731	96,731
<b>Total Financial Reserves On-Hand</b>	<b>\$2,501,542</b>	<b>\$1,834,422</b>	<b>\$2,033,691</b>	<b>\$1,618,703</b>

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

Item	FY 16	FY 17	FY 18	FY 19
Unspent Funds: General Projects	409,245	192,745	494,245	293,745
Unspent Funds: W & WW Projects	387,623	658,623	853,623	1,115,623
Sub-Total: Unspent Capital Funding	796,868	851,368	1,347,868	1,409,368
<b>Unrestricted Reserve (Genl Fund)</b>	<b>871,986</b>	<b>874,944</b>	<b>874,642</b>	<b>894,981</b>
<b>Balance (Water / Wastewater Fund)</b>	<b>31,154</b>	<b>46,591</b>	<b>62,028</b>	<b>77,465</b>
Restricted Funds	96,731	96,731	96,731	96,731
<b>Total Financial Reserves On-Hand</b>	<b>\$1,796,739</b>	<b>\$1,869,634</b>	<b>\$2,381,269</b>	<b>\$2,478,545</b>

**Notes**

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

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

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

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

# THE TOWN OF POOLESVILLE

FY 2014 Close-Out

## RESTRICTED FUNDS and CASH SUMMARIES

Adopted 8/18/2014

Printed: 19-Aug-14

Ref. Page	Item or Description	Y/E 06/30/13 FY 13 Actual	Y/E 06/30/14 FY 14 Budget	Y/E 06/30/14 FY 14 Close	Y/E 06/30/15 FY 15 Budget
<b>RESTRICTED FUNDS</b>					
[4]	<b>Chesapeake Bay Restoration Fund ("Flush Tax")</b>				
	Balance Forward	0	0	0	(71,468)
	Yearly Activity				
	Recd with Water Bills	100,000	100,000	27,585	100,000
	Admin Fee	(5,319)	(5,000)	(4,053)	(5,000)
	Paid to Maryland	(95,000)	(95,000)	(95,000)	(95,000)
	Sub-total: Yearly Activity	(319)	0	(71,468)	0
	<b>Closing Balance: Year End</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$71,468)</b>	<b>(\$71,468)</b>
	<b>CEDC Roll-Over Funds</b>				
	Funds Collected	12,088	0	14,811	0
	Balance Forward	6,591	6,591	8,112	11,216
	Funds Allocated	(10,567)		(11,707)	0
	<b>Closing Balance: Year End</b>	<b>\$8,112</b>	<b>\$6,591</b>	<b>\$11,216</b>	<b>\$11,216</b>
	<b>Economic Development</b>				
	Funds transferred	60,000	0	0	
	Balance Forward	0	30,000	33,800	9,535
	Funds Allocated	(26,200)	0	(24,265)	
	<b>Closing Balance: Year End</b>	<b>\$33,800</b>	<b>\$30,000</b>	<b>\$9,535</b>	<b>\$9,535</b>
	<b>Senior Program</b>				
	Funds Collected	0	0	0	0
	Balance Forward	0	0	0	0
	Funds Allocated	0	0	0	0
	<b>Closing Balance: Year End</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>Reforestation Fees</b>				
	Fees Collected	9,932		0	
	Balance Forward	4,182	4,182	14,114	14,114
	Funds Allocated	0	0	0	
	<b>Closing Balance: Year End</b>	<b>\$14,114</b>	<b>\$4,182</b>	<b>\$14,114</b>	<b>\$14,114</b>
	<b>Speed Camera Revenue</b>				
	Fees Collected	36,025	20,000	35,616	20,000
	Balance Forward	42,795	0	0	35,616
	Funds Allocated	(78,820)	0	0	0
	<b>Closing Balance: Year End</b>	<b>\$0</b>	<b>\$20,000</b>	<b>\$35,616</b>	<b>\$55,616</b>
	<b>Development Funds</b>				
	<b>Winchester Proffer</b>				
	Balance Forward	16,849	0	0	0
	I&I Project Repayment	0			
	I&I Loan	(16,849)	0	0	0
	Sub-total: Yearly Balance	\$0	\$0	\$0	\$0
	<b>Kettler Proffer</b>				
	Fees Collected	25,000	18,750	25,000	18,750
	Balance Forward	37,500	15,000	0	6,250
	I&I Loan	(62,500)	(33,750)	(18,750)	(18,750)
	Sub-total: Yearly Balance	\$0	\$0	\$6,250	\$6,250
	<b>Closing Balance: Year End</b>	<b>\$0</b>	<b>\$0</b>	<b>\$6,250</b>	<b>\$6,250</b>
	<b>Transfers From Restricted Funds</b>				
	For General Fund	(36,767)		(54,722)	
	For General Capital Projects	(78,820)	0	0	0
	For W/WW Capital Projects	0	0	0	0
	<b>Closing Balance - All Restricted Funds (Not Including Bay Restoration Funds)</b>	<b>\$56,026</b>	<b>\$64,955</b>	<b>\$76,731</b>	<b>\$96,731</b>

**SUMMARY OF CASH ASSETS AT YEAR END**

Ref Pg.	General Fund				
7	Unrestricted Funds at Year End	798,239	764,000	862,465	862,887
7	Accumulated Unspent Funds for Capital Projects	1,199,129	422,102	749,274	262,245
	<b>Total Funds on Hand</b>	<b>\$1,997,368</b>	<b>\$1,186,102</b>	<b>\$1,611,739</b>	<b>\$1,125,132</b>
	<b>Water and Wastewater Fund</b>				
24	Unrestricted Funds at Year End	77	1,738	280	15,717
24	Accumulated Unspent Funds for Capital Projects	448,071	581,627	344,942	381,123
	<b>Total Funds on Hand</b>	<b>\$448,148</b>	<b>\$583,365</b>	<b>\$345,221</b>	<b>\$396,840</b>
2	<b>Restricted Funds</b>	<b>\$56,026</b>	<b>\$64,955</b>	<b>\$76,731</b>	<b>\$96,731</b>
	<b>TOTAL CASH ASSETS AT YEAR END</b>	<b>\$2,501,542</b>	<b>\$1,834,422</b>	<b>\$2,033,691</b>	<b>\$1,618,703</b>

**Notes**

- [1] The upper part of this page presents activity in the various Restricted Funds maintained by the Town.
- [2] The lower part of the page is a summary of all cash on hand, in the General Fund (Unrestricted and allocated to Capital Projects), in the Water and Wastewater Fund (Unrestricted and allocated to Capital Projects), and in Restricted Funds.
- [3] Included in the Accumulated Funds for Capital Projects (both General and Water/Wastewater) are the accumulated unspent Impact Fees on hand. See page 3 for those amounts and details.
- [4] The Chesapeake Bay Restoration Fund is a mandated program instituted by the State of Maryland. By law, the Town is required to collect \$15.00 per quarter on each water and wastewater bill issued. These funds are collected by the Town and then paid directly to The State of Maryland Bay Restoration Fund, a State agency, less a 5% administrative fee. Although this is a mandated public program, the State has advised this is not a "Tax" and is therefore not an eligible deduction on individual income tax returns.

# THE TOWN OF POOLSVILLE

FY 2014 Close-Out

## SCHEDULE of IMPACT FEES

Adopted 8/18/2014

Printed: 19-Aug-14

Acct No.	Item or Description	Pct.	FY 13 Actual	FY 14 Close	FY 15 Bgt. Budget	----- Forward Planning Cycle -----			
						FY 16	FY 17	FY 18	FY 19
	Number of New Homes (in Fiscal Year)		40	35	30	30	30	30	30
	Impact Fee per New Home		11,326	11,519	11,714	11,913	12,116	12,322	12,531
	<b>Total Impact Fees: New Homes</b>		<b>453,040</b>	<b>403,148</b>	<b>351,429</b>	<b>357,404</b>	<b>363,480</b>	<b>369,659</b>	<b>375,943</b>
	Other Impact Fees		0	0	0	0	0	0	0
	<b>Total: All Impact Fees</b>		<b>\$453,040</b>	<b>\$403,148</b>	<b>\$351,429</b>	<b>\$357,404</b>	<b>\$363,480</b>	<b>\$369,659</b>	<b>\$375,943</b>
4005	Recreation	17.0%	77,017	68,535	59,743	60,759	61,792	62,842	63,910
	Public Facilities	5.0%	22,652	20,157	17,571	17,870	18,174	18,483	18,797
4000	<b>Total: General Fund Capital Projects</b>	<b>22.0%</b>	<b>\$99,669</b>	<b>\$88,692</b>	<b>\$77,314</b>	<b>\$78,629</b>	<b>\$79,966</b>	<b>\$81,325</b>	<b>\$82,707</b>
1110	Water System	48.0%	217,459	193,511	168,686	171,554	174,470	177,436	180,453
1120	Wastewater System	30.0%	135,912	120,945	105,429	107,221	109,044	110,898	112,783
1100	<b>Total: Water/Wastewater Capital Projects</b>	<b>78.0%</b>	<b>\$353,371</b>	<b>\$314,456</b>	<b>\$274,115</b>	<b>\$278,775</b>	<b>\$283,514</b>	<b>\$288,334</b>	<b>\$293,236</b>

**Notes**

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

**Allocation and Expenditure of Impact Fees**

General Projects		FY 13 Actual	FY 14 Close	FY 15 Bgt. Budget	----- Forward Planning Cycle -----			
					FY 16	FY 17	FY 18	FY 19
2030	<b>Public Facility</b>							
	New/Carried forward from Prior Years	71,500	20,157	17,571	17,870	18,174	18,483	18,797
	Reimbursement to General Fund							
	Actual / Projected Expenditures	(65,873)		(14,000)				
2035	<b>Recreation Programs</b>							
	<b>b. New Park Systems</b>							
	New/Carried forward from Prior Years	169,141	68,535	59,743	60,759	61,792	62,842	63,910
	Allocation of Impact Fees		(30,000)	(15,000)				
	Actual / Projected Expenditures							
	Reimbursement to Developers	(18,275)	(160,550)	(59,743)	(60,759)	(61,792)	(62,842)	(63,910)
	<b>General Fund Impact Fee Totals</b>	<b>\$156,493</b>	<b>\$54,635</b>	<b>\$43,206</b>	<b>\$61,076</b>	<b>\$79,250</b>	<b>\$97,733</b>	<b>\$116,530</b>
Water & Wastewater Projects		FY 13 Actual	FY 14 Projection	FY 15 Bgt. Budget	----- Forward Planning Cycle -----			
					FY 16	FY 17	FY 18	FY 19
3130	<b>Well Implementation</b>							
	New/Carried forward from Prior Years	222,544	193,511	168,686	171,554	174,470	177,436	180,453
	Reimbursement to Developers	(120,384)	(110,585)	(168,687)	(171,559)			
	Allocation of Impact Fees							
	Actual / Projected Expenditures							
3150	<b>Wastewater Treatment</b>							
	Carried forward from Prior Years	179,315	120,945	105,429	107,221	109,044	110,898	112,783
	Allocation for Debt Service	(76,879)	(76,879)	(76,879)	(76,879)	(76,879)	(76,879)	(76,879)
	<b>Water &amp; Wastewater Fund Impact Fee Totals</b>	<b>\$204,596</b>	<b>\$331,588</b>	<b>\$360,137</b>	<b>\$390,474</b>	<b>\$597,108</b>	<b>\$808,563</b>	<b>\$1,024,920</b>
Impact Fee Balances On Hand								
General Fund Impact Fees								
	On Hand at Start of Fiscal Year	138,372	114,404	18,627	95,941	174,570	254,536	335,861
	New Impact Fees Received	99,669	88,692	77,314	78,629	79,966	81,325	82,707
	Less Fees Expended (actual or Planned)	(123,637)	(184,469)		0	0	0	0
	<b>Gen. Fund Impact Fee Balance at Year End</b>	<b>\$114,404</b>	<b>\$18,627</b>	<b>\$95,941</b>	<b>\$174,570</b>	<b>\$254,536</b>	<b>\$335,861</b>	<b>\$418,568</b>
Water and Wastewater Fund Impact Fees								
	On Hand at Start of Fiscal Year	70,113	226,221	353,213	381,762	412,099	695,612	983,946
	New Impact Fees Received	353,371	314,456	274,115	278,775	283,514	288,334	293,236
	Less Fees Expended (actual or Planned)	(197,263)	(187,464)	(245,566)	(248,438)	0	0	0
	<b>W &amp; WW Impact Fee Balance at Year End</b>	<b>\$226,221</b>	<b>\$353,213</b>	<b>\$381,762</b>	<b>\$412,099</b>	<b>\$695,612</b>	<b>\$983,946</b>	<b>\$1,277,182</b>

# THE TOWN OF POOLESVILLE

FY 2014 Close-Out

## SCHEDULE of OUTSTANDING DEBT

Adopted 8/18/2014

Printed: 19-Aug-14

Item No.	Description	Pay-off Year & Interest Rate	Balance: Y/E 06/30/13	FY 13 Actual	FY 14 Close	FY 15 Bgt. Budget	----- Forward Planning Cycle -----			
							FY 16	FY 17	FY 18	FY 19
<b>GENERAL PROJECTS DEBT SERVICE</b>										
1	No Debts Outstanding									
<b>Sub-total: General Projects</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>WATER &amp; WASTEWATER PROJECTS DEBT SERVICE</b>										
1										
2	<b>WWTP Exp &amp; BNR Upgrade</b> Original Loan for \$1,250,000 in 2004 for 20 years. <i>Use of Impact Fees</i>	FY24 - 1.20% [Maryland]	689,547							
3	<b>Wesmond I&amp;I Loan</b> Original Loan for \$1,440,000 in 2007 for 20 years <i>Use of Kettler Proffer</i> <i>Use of Winchester proffer</i>	FY27 - 1.0% [Maryland]	531,783	76,879	76,879	76,879	76,879	76,879	76,879	76,879
				4,249	64,851	64,851	64,851	64,851	64,851	64,851
				62,500	18,750	18,750	18,750	18,750	18,750	18,750
				16,849						
4	<b>Westerly I&amp;I Loan</b> Original Loan for \$2,545,000 in 2013 for 20 years	FY33 - 1.8% [Maryland]	2,545,000		205	175,000	170,000	170,000	170,000	170,000
<b>Sub-total: Water &amp; Wastewater Projects</b>										
Paid From General Funds				\$27,282	\$65,056	\$239,851	\$234,851	\$234,851	\$234,851	\$234,851
Paid From Unrestricted Funds				\$0	\$0	\$0				
Paid From Restricted Funds			\$0	\$156,228	\$95,629	\$95,629	\$95,629	\$76,879	\$76,879	\$76,879
<b>TOTAL: ALL DEBT SERVICE</b>			<b>\$3,766,330</b>	<b>\$183,510</b>	<b>\$160,685</b>	<b>\$335,480</b>	<b>\$330,480</b>	<b>\$311,730</b>	<b>\$311,730</b>	<b>\$311,730</b>

**Notes**

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

# THE TOWN OF POOLSVILLE

FY 2014 Close-Out

## GENERAL FUND SUMMARY

Adopted 8/18/2014

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Ref. Page	Item or Description	Y/E 06/30/13 FY 13 Actual	Y/E 06/30/14 FY 14 Budget	Y/E 06/30/14 FY 14 Close	Y/E 06/30/15 FY 2015 Budget
<b>General Funds Operating Summary</b>					
7	<b>General Revenue Total</b>	<b>\$2,716,062</b>	<b>\$2,619,083</b>	<b>\$2,934,908</b>	<b>\$2,651,443</b>
<b>General Expenditures</b>					
<b>Funding for Capital Projects</b>					
16	General Capital Projects	(372,913)	(519,500)	(520,500)	(414,000)
28	Water/Wastewater Cap Projs	(463,397)	(297,000)	(301,000)	(175,500)
	Sub-total: Capital Projects	(836,310)	(816,500)	(821,500)	(589,500)
7	Operating Expenses	(1,868,988)	(1,800,335)	(1,999,155)	(2,061,520)
	<b>Total: General Expenditures</b>	<b>(\$2,705,298)</b>	<b>(\$2,616,835)</b>	<b>(\$2,820,655)</b>	<b>(\$2,651,020)</b>
<b>Net Operating Balance</b>					
		<b>\$10,763</b>	<b>\$2,248</b>	<b>\$114,253</b>	<b>\$423</b>
<b>Unrestricted Funds Carried Forward from Prior Year</b>					
		<b>882,098</b>	<b>791,752</b>	<b>798,239</b>	<b>862,465</b>
7	<b>Application of Excess Unrestricted Funds</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	For General Capital Projects	(10,000)	0	(20,028)	0
	For W/WW Capital Projects	(22,000)	(30,000)	(30,000)	0
	Storage Tank Main Break	(62,622)	0	0	0
<b>Closing Balance: Genl Funds [Unrestricted Reserve]</b>					
		<b>\$798,239</b>	<b>\$764,000</b>	<b>\$862,465</b>	<b>\$862,887</b>
<b>General Funds Capital Projects Summary</b>					
<b>Funding Balance Carried Forward from Prior Year</b>					
		<b>\$989,182</b>	<b>\$170,602</b>	<b>\$1,199,129</b>	<b>\$749,274</b>
7	Funding from General Revenues	372,913	519,500	520,500	414,000
3	Funding from Impact Fees	0	0	30,000	29,000
	Prior Balance - Impact Fees	0			
2	Transfers from Restricted Funds	78,820	0	0	0
	Internal Transfers	(50,000) **	0	20,028	0
7	Funding from MD Grants, Others	82,500	0	37,500	0
<b>Available for Capital Projects</b>					
		<b>\$1,473,415</b>	<b>\$690,102</b>	<b>\$1,807,157</b>	<b>\$1,192,274</b>
16	Capital Projects Expenditures	(274,286)	(268,000)	(1,057,883)	(930,029)
<b>Closing Balance: Capital Projects Funding</b>					
		<b>\$1,199,129</b>	<b>\$422,102</b>	<b>\$749,274</b>	<b>\$262,245</b>

**Notes**

- [1] The General Fund Summary is divided into two parts:
- \* The upper section presents the status of the Operating Account, including yearly revenue, allocations for Capital Projects, the Annual Operating Balance, Unrestricted Funds carried forward, and finally, the Unrestricted Funds Close-Out Balance for the year. Included in the summary is the application of any excess Cash Reserves into the budget year.
  - \* The Commissioners set the minimum Unrestricted Fund reserves at approximately \$800,000

\*\* FY2013 \$10K transferred in and \$60K Transferred out of Capital accounts.

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

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

**Buildings and Municipal Facilities**

Town Hall  
Old Methodist Church, Thrift Shop  
Wastewater Treatment Plant  
Six Sewage Pump Stations

Maintenance Building  
Eleven Well Houses  
Equalization Lagoon

Stevens Park  
Halmos Park  
Bodmer Park  
Whalen Commons  
Perkin's Park

**Parks and Recreational Facilities**

Campbell Park  
Wootton Heights Park  
Brooks Park  
Old Methodist Cemetery  
Elgin Park  
Hoewing Park

Lori Gore Park  
W. Willard Practice Field  
Collier Circle Pond  
Dr. Dillingham Park

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

# THE TOWN OF POOLESVILLE

FY 2014 Close-Out

## GENERAL FUND REVENUE SUMMARY

Adopted 8/18/2014

Printed: 19-Aug-14

Acct No.	Account Name	Y/E 06/30/13 FY 13 Actual	Y/E 06/30/14 FY 14 Budget	Y/E 06/30/14 FY 14 Close	Y/E 06/30/15 FY 15 Budget
<b>General Revenue</b>					
<b>Part A - External Sources</b>					
111	Property Taxes	1,107,308	1,107,067	1,137,490	1,124,643
112	P/P Property Unincorporated	12,402	3,000	2,376	6,000
113 & 114	P/P Public Utilities / Ordinary Corp.	49,048	50,000	49,610	45,000
311.4	Revenue Sharing	210,634	210,634	210,634	210,634
330.5	Property Tax Grant	722	722	0	722
360.1	Income Tax	949,820	983,977	1,038,692	985,000
156	Highway	51,520	44,273	136,260	45,000
222	Franchise / Traders License	40,775	25,200	54,157	30,000
121	Interest Income (120 & 465 )	8,763	4,000	7,314	5,000
223	Building / Plumbing Permits	46,943	15,000	31,054	40,000
330.9	State of Maryland Grants	0	0	0	0
412	Zoning / Development Fees	15,241	1,000	64,441	15,000
414	Sale of Town Documents	180	200	0	0
462	Rental Income - Wireless Antennas	166,728	170,766	175,843	140,000
469	Miscellaneous Income	40,765	1,000	9,078	2,000
	Private Hook-Up Repayment	1,350	1,244	1,244	1,244
470	Rec Event Funding	12,088	0	14,811	0
480	Recreation Program	1,775	1,000	1,905	1,200
	<b>Sub-total: General Revenue (External Sources)</b>	<b>\$2,716,062</b>	<b>\$2,619,083</b>	<b>\$2,934,908</b>	<b>\$2,651,443</b>
<b>Part B - Internal Transfers</b>					
	<b>Application of Excess Unrestricted Funds</b>	0	0	0	0
	For General Capital Projects	10,000	0	20,028	0
	For W/WW Capital Projects	22,000	30,000	30,000	0
	Transfer to Restricted Reserves			0	
	Storage Tank Main Break	62,622	0	0	0
	<b>Sub-total: General Revenue</b>	<b>\$2,810,684</b>	<b>\$2,649,083</b>	<b>\$2,984,936</b>	<b>\$2,651,443</b>
<b>Impact Fee Revenue</b>					
475.1	Recreation	77,017	56,800	68,538	59,743
475.2	Public Facilities	22,652	16,706	20,158	17,571
	<b>Sub-total: Impact Fee Revenue</b>	<b>\$99,669</b>	<b>\$73,506</b>	<b>\$88,696</b>	<b>\$77,314</b>
<b>Grants and Designated Funding</b>					
A	MD Grant: Program Open Space	0	0	0	0
B	MD Grant: Parks & Playgrounds	70,000	0	0	0
C	Heritage Montgomery Streetscape	12,500	0	37,500	0
D	MHHA Bandshell	0	0	0	0
E	Skate Park	0	0	0	0
F	Internal Transfers	0	0	0	0
	<b>Sub-total: Grants and Designated Funding</b>	<b>\$82,500</b>	<b>\$0</b>	<b>\$37,500</b>	<b>\$0</b>
<b>Restricted Revenue</b>					
	0	0	0	0	
	Kettler Proffer	25,000	0	25,000	
	Reforestation Fees	9,932	0	0	
	Speed Camera Revenue	36,025	0	35,616	
	<b>Sub-total: Restricted Revenue</b>	<b>\$70,957</b>	<b>\$0</b>	<b>\$60,616</b>	<b>\$0</b>
	<b>Total: General Fund Revenue</b>	<b>\$3,063,810</b>	<b>\$2,722,589</b>	<b>\$3,171,748</b>	<b>\$2,728,757</b>

**Account Descriptions**

- 111 Property Taxes cover both commercial and residential properties; the latter at \$0.1672 per \$100 of assessed valuation..
- 112 Personal Property Tax for Unincorporated businesses in Poolesville.
- 113/114 These are Personal Property Tax accounts: 113 for Public Utilities (Verizon, Washington Gas), and 114 for other corporations in Poolesville
- 311.4 Covers the Tax Duplication formula with the County and is based on the miles of Town roads.
- 330.5 Covers bank shares and comes from Montgomery County, the same every year.
- 360.1 Revenue is based on a State formula, with a piggy-back County tax added. The formula is based on taxable income reported.
- 156 The State computes this amount based on the miles of Town roads and the vehicles registered in Town by residents.
- 222 Franchise Fees includes Comcast Cable TV, Verizon and a portion of the business licenses granted by the County.
- 121 Interest earned on the General Fund savings account and our account with the County's Investment Fund.
- 412 Zoning applications and Development fees for new subdivisions, and is offset by Expense Acct. 1210.
- 462 Includes the rental of space on the Water Tower to Sprint, Verizon, AT&T and T-Mobile.
- 480 Fees charged for participants in the Summer Recreation Program.



# THE TOWN OF POOLESVILLE

FY 2014 Close-Out

## GENERAL FUND EXPENSE DETAILS

Adopted 8/18/2014

Printed: 19-Aug-14

Acct No.	Account Name	Y/E 06/30/13 FY 13 Actual	Y/E 06/30/14 FY 14 Budget	Y/E 06/30/14 FY 14 Close	Y/E 06/30/15 FY 15 Budget
<b>500</b>	<b><u>Town Administration</u></b>				
505	Executive Meetings and Training	18,157	15,625	15,755	15,625
510	Advertising	13,123	4,200	14,532	4,200
515	Dues and Subscriptions	8,904	8,595	8,793	12,922
525	Contract Services	6,415	6,000	7,096	6,000
530	Bonding and Employee Training	2,021	775	1,528	775
540	Accounting and Auditing	22,398	25,000	22,509	25,200
545	Printing and Duplicating	12,744	13,362	8,392	8,162
550	Communications	7,516	6,750	7,681	6,020
555	Office Supplies and Expense	10,416	11,870	11,687	12,590
565	Community & Economic Dev. <i>Use of Roll-Over Funds</i>	36,635 <b>(10,567)</b>	19,850 <b>0</b>	29,648 <b>(11,707)</b>	21,500 <b>0</b>
570	Community Goodwill	34,461	39,225	37,141	39,225
575	Economic Development/Marketing <i>Use of Restricted Funds</i>	51,200 <b>(26,200)</b>	35,000	59,265 <b>(24,265)</b>	65,000
576	Senior Program <i>Use of Outside Funding</i>				29,000
<b>Total: Acct 500 Town Administration</b>		<b>\$187,222</b>	<b>\$186,252</b>	<b>\$188,055</b>	<b>\$246,219</b>

**Account Descriptions**

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

- 505 Includes meetings and training the Commissioners and Town Manager attend, including the Maryland Municipal League (MML) Conferences, MML Montgomery County Chapter Meetings, Chamber of Commerce Meetings, meetings with State and County officials, and other official functions.
- 510 Advertising in the media.
- 515 Includes dues for organizations such as the MML, Manager's Association, etc., as well as subscriptions for various publications.
- 525 Includes the transcriber for minutes and public hearing transcripts.
- 530 Includes bonding for the Town Manager and Town Clerk and training for all Town employees.
- 540 CPA Accounting assistance and costs for end of year audit are doubled as a result of newly mandated reporting requirements.
- 545 Includes copying machine lease, copy paper, printing and postage for the Town Newsletter.
- 550 Includes telephone service in Town Hall and the Maintenance Building, fax machine, cellular phones for senior staff and Internet service.
- 555 Includes office supplies for both Town Hall and the Maintenance Building offices, as well as postage, business cards, etc.
- 565 Community and Economic Development. The projects include:
  - Holiday lighting ceremony 2,000
  - Summer film festivals 7,000
  - Friday on the Commons 2,500
  - Spring Fest 5,000
  - Welcome Bags 800
  - Business Support 2,000
  - Fall festival 1,500
  - Big flea 700
- 570 Community Goodwill includes:
  - Fireworks 11,250
  - Grants 5,000
  - Post Prom 800
  - Poolesville Day 15,000
  - Concerts 3,750
  - Skatepark Contest 1,675
  - Misc 1,000
- 575 Economic Opportunity Consultant 15,000  
Marketing 50,000
- 576 Start up of senior based program & interim Support

# THE TOWN OF POOLESVILLE

FY 2014 Close-Out

## GENERAL FUND EXPENSE DETAILS

Adopted 8/18/2014

Printed: 19-Aug-14

Acct No.	Account Name	Y/E 06/30/13 FY 13 Actual	Y/E 06/30/14 FY 14 Budget	Y/E 06/30/14 FY 14 Close	Y/E 06/30/15 FY 15 Budget
<b>600</b>	<b>Elections</b>				
605	Printing and Duplicating	1,046	0	0	1,500
610	Voting Machines and Supplies	2,834	0	0	3,000
615	Legal Fees	1,107	0	0	1,500
<b>Total: Acct 600 Elections</b>		<b><u>\$4,987</u></b>	<b><u>\$0</u></b>	<b><u>\$0</u></b>	<b><u>\$6,000</u></b>
<b>700</b>	<b>Staff Salaries and Benefits</b>				
705	Salaries	876,688	940,852	934,945	964,922
710	Social Security	69,094	71,975	71,523	73,817
715	Employee Benefits	141,662	153,221	143,296	140,381
720	Workmen's Compensation	43,695	39,819	46,160	44,383
	Sub-Total: Salaries and Benefits for All Employees	1,131,139	1,205,867	1,195,924	1,223,503
<b>750</b>	<b>Salary Burden Allocation</b>				
755	Water/Wastewater Salary Burden	(397,407)	(446,865)	(431,320)	(451,198)
760	Wastewater Admin Salary Burden	(10,369)	(10,492)	(10,621)	(10,450)
765	Water Admin Salary Burden	(39,178)	(39,628)	(39,915)	(38,955)
	Sub-Total: Salary Burden Allocations	(446,954)	(496,985)	(481,855)	(500,603)
<b>Total: Acct 700 Staff Salaries and Benefits</b>		<b><u>\$684,185</u></b>	<b><u>\$708,882</u></b>	<b><u>\$714,069</u></b>	<b><u>\$722,900</u></b>

**Account Descriptions**

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

605 These are costs associated with printing Absentee Ballots, delivered by certified mail, etc.

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

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

**The Major Account Group 700 includes salaries, social security, insurance, hospitalization, and retirement plan contributions for the Town Manager, Town Clerk-Treasurer, Deputy Clerk, the Public Works staff, Water and Wastewater staff, and other temp employees, such as for the Summer Recreation Program, that may be hired. At present, Poolesville has a total of fifteen (15) employees.**

705 Includes salaries for all Town employees.

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

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

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

755, 760, 765

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

# THE TOWN OF POOLESVILLE

FY 2014 Close-Out

## GENERAL FUND EXPENSE DETAILS

Adopted 8/18/2014

Printed: 19-Aug-14

Acct No.	Account Name	Y/E 06/30/13 FY 13 Actual	Y/E 06/30/14 FY 14 Budget	Y/E 06/30/14 FY 14 Close	Y/E 06/30/15 FY 15 Budget
<b>800</b>	<b>Law</b>				
805	Legal Fees	58,084	30,000	58,354	40,000
810	Legal Fees - Development	0	0	0	0
815	Code Organization	0	10,000	0	0
<b>Total: Acct 800 Law</b>		<b><u>\$58,084</u></b>	<b><u>\$40,000</u></b>	<b><u>\$58,354</u></b>	<b><u>\$40,000</u></b>
<b>900</b>	<b>Municipal Buildings &amp; Operations</b>				
910	Insurance	26,801	23,700	22,126	23,700
915	Electricity and Heat	23,693	25,500	32,328	24,000
920	Maintenance and Building Supplies	1,579	3,000	1,496	3,000
925	Repairs and Maintenance	13,032	9,000	14,327	11,000
940	Uniforms	4,381	4,150	4,395	4,850
950	Vehicle Insurance	2,553	3,000	2,221	3,000
955	Truck Operations and Maintenance	36,450	27,500	49,795	33,500
960	Small Tools and Equipment	364	1,000	1,244	1,000
<b>Total: Acct 900 Municipal Buildings &amp; Operations</b>		<b><u>\$108,853</u></b>	<b><u>\$96,850</u></b>	<b><u>\$127,932</u></b>	<b><u>\$104,050</u></b>

**Account Descriptions**

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

- 805 The account covers attorney's fees for attendance at meetings, normal opinions, responding to questions, and other general legal issues. Included also are the costs for representing Poolesville in lawsuits and other challenges that may be raised by third parties.
- 810 This covers the review of Bond documentation, preparation of easements, review of site plans, and negotiations with property owners.
- 815 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 Insp.
- 940 Includes expenses associated with providing proper work clothes, rain gear, cold weather gear, safety boots, etc.
- 950 This account covers the cost of maintaining insurance on Town vehicles.
- 955 This account covers the repair and maintenance, including the costs of gas and oil, for Town trucks and mowers.
- 960 This covers items such as hammers, screwdrivers, shovels, drills, etc., and other small items not generally included in the Capital Projects Budget.

# THE TOWN OF POOLESVILLE

FY 2014 Close-Out

## GENERAL FUND EXPENSE DETAILS

Adopted 8/18/2014

Printed: 19-Aug-14

Acct No.	Account Name	Y/E 06/30/13 FY 13 Actual	Y/E 06/30/14 FY 14 Budget	Y/E 06/30/14 FY 14 Close	Y/E 06/30/15 FY 15 Budget
<b>1000</b>	<b>Streets, Sidewalks, &amp; Storm Drains</b>				
1050	Repairs/Maintenance/Resurfacing	14,235	13,000	12,188	13,000
1055	Storm Drain Repair/Maintenance	3,339	4,500	4,795	4,500
1060	Street Signs	2,207	2,300	379	2,300
1065	Street Lighting	93,848	94,000	78,360	94,000
1070	Snow Removal	99	8,000	34,781	8,000
1085	Sidewalk Repair & Maintenance	23,036	5,000	3,219	5,000
<b>Total: Acct 1000 Streets, Sidewalks, &amp; Storm Drains</b>		<b>\$136,764</b>	<b>\$126,800</b>	<b>\$133,723</b>	<b>\$126,800</b>

**Account Descriptions**

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

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

# THE TOWN OF POOLESVILLE

FY 2014 Close-Out

## GENERAL FUND EXPENSE DETAILS

Adopted 8/18/2014

Printed: 19-Aug-14

Acct No.	Account Name	Y/E 06/30/13 FY 13 Actual	Y/E 06/30/14 FY 14 Budget	Y/E 06/30/14 FY 14 Close	Y/E 06/30/15 FY 15 Budget
<b>1100</b>	<b>Parks &amp; Recreation</b>				
1150	Park Lighting	6,834	8,700	6,956	9,700
1155	Park Repair and Maintenance	29,323	30,000	28,453	30,000
1160	Streetscape (Tree) Expense	0	10,000	0	10,000
1165	Street Tree Maintenance	7,745	10,000	9,537	10,000
1170	Recreation Program	2,892	3,000	2,472	3,000
<b>Total: Acct 1100 Parks &amp; Recreation</b>		<b><u>\$46,794</u></b>	<b><u>\$61,700</u></b>	<b><u>\$47,418</u></b>	<b><u>\$62,700</u></b>
<b>1200</b>	<b>Engineering</b>				
1205	General Engineering	57,514	30,000	43,393	30,000
1210	Engineering Development	34,375	10,000	70,210	10,000
<b>Total: Acct 1200 Engineering</b>		<b><u>\$91,889</u></b>	<b><u>\$40,000</u></b>	<b><u>\$113,602</u></b>	<b><u>\$40,000</u></b>
<b>1300</b>	<b>Planning &amp; Zoning</b>				
1300	Planning and Zoning	0	10,000	0	5,000
<b>Total: Acct 1300 Planning &amp; Zoning</b>		<b><u>\$0</u></b>	<b><u>\$10,000</u></b>	<b><u>\$0</u></b>	<b><u>\$5,000</u></b>

**Account Descriptions**

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

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

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

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

# THE TOWN OF POOLESVILLE

FY 2014 Close-Out

## GENERAL FUND EXPENSE DETAILS

Adopted 8/18/2014

Printed: 19-Aug-14

Acct No.	Account Name	Y/E 06/30/13 FY 13 Actual	Y/E 06/30/14 FY 14 Budget	Y/E 06/30/14 FY 14 Close	Y/E 06/30/15 FY 15 Budget
<b>1400</b>	<b>Public Safety</b>				
1425	Code Enforcement Officer	5,947	17,000	3,875	15,000
1435	Plumbing Inspection	19,860	8,000	27,395	8,000
<b>Total: Acct 1400 Public Safety</b>		<b><u>\$25,807</u></b>	<b><u>\$25,000</u></b>	<b><u>\$31,270</u></b>	<b><u>\$23,000</u></b>
<b>1500</b>	<b>Municipal Services</b>				
1500	Trash Collection	442,790	440,000	455,679	445,000
<b>Total: Acct 1500 Municipal Services</b>		<b><u>\$442,790</u></b>	<b><u>\$440,000</u></b>	<b><u>\$455,679</u></b>	<b><u>\$445,000</u></b>
<b>1600</b>	<b>Grant to Water &amp; Wastewater Fund</b>				
1600	Grant to Water & Wastewater Fund	77,364	0	64,000	0
<b>Total: Acct 1600 Grant to Water &amp; Wastewater Fund</b>		<b><u>\$77,364</u></b>	<b><u>\$0</u></b>	<b><u>\$64,000</u></b>	<b><u>\$0</u></b>
<b>1700</b>	<b>Debt Service</b>				
1700	Debt Service (Principal & Interest)	4,249	64,851	65,053	239,851
<b>Total: Acct 1700 Debt Service</b>		<b><u>\$4,249</u></b>	<b><u>\$64,851</u></b>	<b><u>\$65,053</u></b>	<b><u>\$239,851</u></b>

**Account Descriptions**

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

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

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

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

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

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

# THE TOWN OF POOLSVILLE

FY 2014 Close-Out

## GENERAL FUND - CAPITAL PROJECTS SUMMARY

Adopted 8/18/2014

Printed: 19-Aug-14

Acct No.	Item or Description	Year To Do	Est. Project Cost	Prior Bal. + FY 13 Act.	FY 14 Close	FY 15 Bgt. Budget	----- Forward Planning Cycle -----			
							FY 16	FY 17	FY 18	FY 19
<b><u>Project Funding</u></b>										
2005	Office Equipment		0	17,132	22,028	2,000	2,000	2,000	2,000	2,000
2010	Municipal Buildings		2,614,000	76,245	25,000	14,000	0	0	0	0
2015	Parks & Streets Equipment		220,500	113,855	55,000	33,000	10,000	42,500	47,500	57,500
2020	Vehicles		375,000	128,367	55,000	17,000	35,000	35,000	40,000	25,000
2025	Major Town Projects		803,000	525,856	107,690	(15,000)	0	0	15,000	20,000
2035	Park Projects		1,953,500	146,528	99,500	110,000	60,000	45,000	75,000	45,000
2040	Major Street Repair Projects		1,540,000	465,433	243,810	282,000	253,000	250,000	285,000	285,000
<b>Total Funding Allocations</b>			<b>\$7,506,000</b>	<b>\$1,473,416</b>	<b>\$608,028</b>	<b>\$443,000</b>	<b>\$360,000</b>	<b>\$374,500</b>	<b>\$464,500</b>	<b>\$434,500</b>
<b><u>Direct Funding</u></b>										
2005	Transfer of Unrestricted Funds			10,000	20,028					
2010	Use of Impact Fees					14,000				
2025	Montgomery Heritage Grant			12,500	37,500					
	Transfer of Unrestricted Funds			100,000						
	Winchester Proffer			50,000						
	Speed Camera Revenue			126,940						
	Transferred to Restricted Funds			(60,000)						
2035	MD Grants			70,000						
	Use of Impact Fees				30,000	15,000				
	Restricted Funds			13,684						
<b>Sub-total: Direct Funding</b>				<b>\$323,124</b>	<b>\$87,528</b>	<b>\$29,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>2000</b>	<b>Funding by General Funds [Total less Direct Funding]</b>			<b>\$1,150,292</b>	<b>\$520,500</b>	<b>\$414,000</b>	<b>\$360,000</b>	<b>\$374,500</b>	<b>\$464,500</b>	<b>\$434,500</b>
<b><u>Project Expenditures</u></b>										
				<b>FY 13 Act.</b>						
2005	Office Equipment			(17,536)	(8,023)	(13,352)	0	0	0	0
2010	Municipal Buildings			(2,780)	(47,882)	(59,373)	0	0	0	0
2015	Parks & Streets Equipment			(100,136)	(31,042)	(50,805)	(18,000)	(10,000)	(33,000)	(65,000)
2020	Vehicles			(55,180)	(84,675)	0	(65,000)	0	(55,000)	0
2025	Major Town Projects			(65,698)	(367,779)	(175,596)	0	0	0	0
2035	Park Projects			(25,644)	(119,772)	(123,723)	(130,000)	0	(75,000)	0
2040	Major Street Repair Projects			(7,312)	(398,709)	(507,181)	0	(581,000)	0	(570,000)
<b>Total Expenditures</b>				<b>(\$274,286)</b>	<b>(\$1,057,883)</b>	<b>(\$930,029)</b>	<b>(\$213,000)</b>	<b>(\$591,000)</b>	<b>(\$163,000)</b>	<b>(\$635,000)</b>
<b><u>Account Balance by Year</u></b>										
2005	Office Equipment			(404)	13,601	2,249	4,249	6,249	8,249	10,249
2010	Municipal Buildings			73,465	50,583	5,210	5,210	5,210	5,210	5,210
2015	Parks & Streets Equipment			13,719	37,677	19,872	11,872	44,372	58,872	51,372
2020	Vehicles			73,187	43,512	60,512	30,512	65,512	50,512	75,512
2025	Major Town Projects			460,158	200,069	9,473	9,473	9,473	24,473	44,473
2035	Park Projects			120,884	100,611	86,889	16,889	61,889	61,889	106,889
2040	Major Street Repair Projects			458,121	303,222	78,041	331,041	41	285,041	41
<b>Account Balance by Year</b>				<b>\$1,199,130</b>	<b>\$749,274</b>	<b>\$262,245</b>	<b>\$409,245</b>	<b>\$192,745</b>	<b>\$494,245</b>	<b>\$293,745</b>

**Notes**

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

# THE TOWN OF POOLSVILLE

FY 2014 Close-Out

## GENERAL FUND - CAPITAL PROJECTS

Adopted 8/18/2014

Printed: 19-Aug-14

Acct No.	Item or Description	Year To Do	Est. Project Cost	Prior Bal. + FY 13 Act.	FY 14 Close	FY 15 Bgt. Budget	----- Forward Planning Cycle -----			
							FY 16	FY 17	FY 18	FY 19
<b>Project Funding</b>										
2005	Office Equipment									
Carry-over funds: Completed Projects										
Carry-Over Funds allocated to projects										
1	Future Office Requirements	Open		7,132	2,000	2,000	2,000	2,000	2,000	2,000
2	Sound System	FY13								
Budget Amendment 10/1/2012										
3	Website Design	FY14		10,000	[Allocated From Unrestricted Funds]					
Budget Amendment 2/3/2014										
					20,028					
<b>Total Funding Allocations</b>			<b>\$0</b>	<b>\$17,132</b>	<b>\$22,028</b>	<b>\$2,000</b>	<b>\$2,000</b>	<b>\$2,000</b>	<b>\$2,000</b>	<b>\$2,000</b>
<b>Project Expenditures</b>										
2005	Office Equipment			<b>FY 13 Act.</b>						
1	Office Equipment	Open		(4,863)	(1,347)					
2	Sound System	FY13		(12,673)						
3	Web Design	FY14			(6,676)	(13,352)				
<b>Total Expenditures</b>				<b>(\$17,536)</b>	<b>(\$8,023)</b>	<b>(\$13,352)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
2005	<b>Account Balance by Year</b>			<b>(\$404)</b>	<b>\$13,601</b>	<b>\$2,249</b>	<b>\$4,249</b>	<b>\$6,249</b>	<b>\$8,249</b>	<b>\$10,249</b>

**Notes**

**Shading key in Table: FY 13 Completed/Closed Projects      Budgeting, Planned Expenditures for this Budget Year**

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

**Project Definitions**

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

1 This is a replacement of existing equipment

2 Purchased for town meetings

3 The website will combine the two existing sites into one. The new site will showcase events, activities and contain resident interactive modules to keep updates, notifications and calendars for improved communications.

Acct No.	Item or Description	Year To Do	Est. Project Cost	Prior Bal. + FY 13 Act.	FY 14 Close	FY 15 Bgt. Budget	----- Forward Planning Cycle -----			
							FY 16	FY 17	FY 18	FY 19
<b>Project Funding</b>										
2010	Municipal Buildings									
Carry-over funds: Completed Projects										
Carry-Over Funds allocated to projects										
1	Community Center	Open	2,500,000	1,245	3,965					
2	Storage Building Addition	FY13	25,000	11,413						
Funding From Impact Fees										
3	Emergency Generator	FY13	50,000	13,587	[Allocation of Carry-Over Funds]					
Budget Amendment 8/6/12										
4	Historic Methodist Church	FY14	25,000	50,000	(3,965) [Transferred into Carry-over Funds]					
5	Maintenance Building roof	FY15	14,000		25,000 [Transferred From Account 2025]					
Use of Impact Fees										
						14,000				
<b>Total Funding Allocations</b>			<b>\$2,614,000</b>	<b>\$76,245</b>	<b>\$25,000</b>	<b>\$14,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Project Expenditures</b>										
2010	Municipal Buildings			<b>FY 13 Act.</b>						
1	Community Center	Open								
2	Storage Building Addition	FY13				(25,000)				
3	Emergency Generator	FY13		(2,780)	(43,255)					
4	Historic Methodist Church	FY14			(4,627)	(20,373)				
5	Maintenance Building Roof	FY16				(14,000)				
<b>Total Expenditures</b>				<b>(\$2,780)</b>	<b>(\$47,882)</b>	<b>(\$59,373)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
2010	<b>Account Balance by Year</b>			<b>\$73,465</b>	<b>\$50,583</b>	<b>\$5,210</b>	<b>\$5,210</b>	<b>\$5,210</b>	<b>\$5,210</b>	<b>\$5,210</b>

**Notes**

**Shading key in Table: FY 13 Completed/Closed Projects      Budgeting, Planned Expenditures for this Budget Year**

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

**Project Definitions**

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

1 The Community Center is conceptual only at this point.

2 The addition will provide additional equipment storage.

3 The Generator will provide for emergency operations at Town Hall.

4 The Historic Methodist Church (Thrft Shop) is in need of replacement window seals and exterior brick repair.

5 Replacement of existing roof



# THE TOWN OF POOLSVILLE

FY 2014 Close-Out

## GENERAL FUND - CAPITAL PROJECTS

Adopted 8/18/2014

Printed: 19-Aug-14

Acct No.	Item or Description	Year To Do	Est. Project Cost	Prior Bal. + FY 13 Act.	FY 14 Close	FY 15 Bgt. Budget	Forward Planning Cycle				
							FY 16	FY 17	FY 18	FY 19	
<b>Project Funding</b>											
2015	<b>Parks &amp; Streets Equipment</b>				7,274		(7,000)				
Carry-over funds: Completed Projects											
Carry-Over Funds allocated to projects											
1	<b>Accm.for Current and Future Equip Require.</b>			15,680	15,000	10,000		10,000	15,000	15,000	
a	Replacement salt spreaders (3)	Open	8,000 EA.								
b	Lacrosse Goals Perkin's Park	FY13	4,000								
c	Solar Speed Sign	FY14	5,000								
d	Replacement Chain Saws	FY15	1,500								
2	15' Batwing Mower	FY13	50,000	50,000							
3	72" Mower	FY13	15,000	15,000							
					(305)	[Excess funds transferred into Carry-over funds]					
4	Ballfield dragger	FY13		16000							
					(5,641)	[Excess funds transferred into Carry-over funds]					
5	72" Mower/snow Blower	FY15	40,000		20,000	13,000					
						7,000	[Allocation of Carry-over Funds]				
6	72" Mower	FY18	15,000					7,500	7,500		
7	15' Batwing Mower	FY19	55,000					15,000	15,000	25,000	
8	72" Mower	FY20	15,000							7,500	
9	Holiday Lights	Open	20,000	15,847	20,000	10,000	10,000	10,000	10,000	10,000	
<b>Total Funding Allocations</b>			<b>\$220,500</b>	<b>\$113,855</b>	<b>\$55,000</b>	<b>\$33,000</b>	<b>\$10,000</b>	<b>\$42,500</b>	<b>\$47,500</b>	<b>\$57,500</b>	
<b>Project Expenditures</b>											
2015	<b>Parks &amp; Streets Equipment</b>										
Accm.for Current and Future Equip Require.											
1	<b>Accm.for Current and Future Equip Require.</b>										
a	Replacement salt spreaders	Open		(7,000)	(5,420)		(8,000)		(8,000)		
b	Lacrosse Goals Perkin's Park	FY13		(1,982)							
c	Solar Speed Sign	FY14			(5,180)						
d	Replacement Chain Saws	FY15				(1,500)					
2	15' Batwing Mower	FY13		(49,995)							
3	72" Mower	FY13		(14,700)							
4	Ballfield dragger	FY13		(10,359)							
5	72" Mower/snow Blower	FY15				(40,000)					
6	72" Mower	FY18						(15,000)			
7	15' Batwing Mower	FY19								(55,000)	
8	72" Mower	FY20									
9	Holiday Lights	Open		(16,100)	(20,442)	(9,305)	(10,000)	(10,000)	(10,000)	(10,000)	
<b>Total Expenditures</b>				<b>(\$100,136)</b>	<b>(\$31,042)</b>	<b>(\$50,805)</b>	<b>(\$18,000)</b>	<b>(\$10,000)</b>	<b>(\$33,000)</b>	<b>(\$65,000)</b>	
2015	<b>Account Balance by Year</b>			<b>\$13,719</b>	<b>\$37,677</b>	<b>\$19,872</b>	<b>\$11,872</b>	<b>\$44,372</b>	<b>\$58,872</b>	<b>\$51,372</b>	

**Notes**

**Shading key in Table: FY 13 Completed/Closed Projects**

**Budgeting, Planned Expenditures for this Budget Year**

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

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

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

1a Replacement salt spreaders

1b New Equipment

1c New safety equipment

1d Replacement of existing equipment

2 This mower will be an addition to the fleet in anticipation of additional ponds, athletic fields and roadsides.

3 The 72" mower will replace the 2003 Kubota ZD21

4 This equipment levels, grades and drags baseball fields

5 This multi purpose equipment replaces the 2002 Mower/Blower

6 This mower will replace the 2006 72" mower

7 This mower will replace the 2006 HR111 Jacobson

8 This mower will replace the 2008 72" mower

9 Light replacement/repair...no new additions

**Mowers**

1989 Kubota L2250 (field use)

2002 72" Mower/Blower

2006 HR111 Jacobson (mower)

2006 Kubota ZD21 (mower)

2008 Kubota ZD21 (mower)

2011 Kubota ZD21 (mower)

2013 Kubota ZD21 (mower)

2013 HR111 Jacobson (mower)

**Heavy Equipment**

2003 JCB Backhoe

2002 Skid Loader

2008 tractor w/mower boom

2008 Mule (multi-use)

# THE TOWN OF POOLSVILLE

FY 2014 Close-Out

## GENERAL FUND - CAPITAL PROJECTS

Adopted 8/18/2014

Printed: 19-Aug-14

Acct No.	Item or Description	Year To Do	Est. Project Cost	Prior Bal. + FY 13 Act.	FY 14 Close	FY 15 Bgt. Budget	Forward Planning Cycle -----			
							FY 16	FY 17	FY 18	FY 19
<b>Project Funding</b>										
<b>2020</b>	<b>Vehicles</b>			18,187						
	<b>Carry-over funds: Completed Projects</b>				<b>(9,675)</b>	<b>(8,000)</b>				
	<b>Carry-Over Funds allocated to projects</b>									
1	1 Ton Truck w/plow, salt spreader	FY13	60,000	60,000 <b>(4,820)</b>	20,000					
2	1-ton Flatbed truck	FY14	45,000	25,000	9,675					
3	3/4 Ton Pick-up truck	FY14	40,000	30,000	20,000					
4	5 Ton Dump Truck	FY16	65,000			12,000	25,000			
5	1- Ton Utility Truck	FY18	55,000		15,000	5,000	10,000	10,000	15,000	
6	1- Ton Utility Truck	FY20	55,000					15,000	10,000	10,000
7	1-Ton Utility Truck	FY21	55,000					10,000	15,000	15,000
<b>Total Funding Allocations</b>			<b>\$375,000</b>	<b>\$128,367</b>	<b>\$55,000</b>	<b>\$17,000</b>	<b>\$35,000</b>	<b>\$35,000</b>	<b>\$40,000</b>	<b>\$25,000</b>
<b>Project Expenditures</b>										
<b>2020</b>	<b>Vehicles</b>			<b>FY 13 Act.</b>						
1	1 Ton Truck w/plow, salt spreader	FY13		(55,180)						
2	1-ton Flatbed truck	FY14			(45,000)					
3	3/4 Ton Pick-up truck	FY14			(39,675)					
4	5 Ton Dump Truck	FY16					(65,000)			
5	1- Ton Utility Truck	FY18							(55,000)	
6	1-Ton Utility Truck	FY20								
7	1-Ton Utility Truck	FY21								
<b>Total Expenditures</b>				<b>(\$55,180)</b>	<b>(\$84,675)</b>	<b>\$0</b>	<b>(\$65,000)</b>	<b>\$0</b>	<b>(\$55,000)</b>	<b>\$0</b>
<b>2020</b>	<b>Account Balance by Year</b>			<b>\$73,187</b>	<b>\$43,512</b>	<b>\$60,512</b>	<b>\$30,512</b>	<b>\$65,512</b>	<b>\$50,512</b>	<b>\$75,512</b>

**Notes**

**Shading key in Table: FY 13 Completed/Closed Projects**

**Budgeting, Planned Expenditures for this Budget Year**

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

The Town owns the following vehicles:

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

- 1 This truck is a new addition to the fleet for the added parks and streets
- 2 The 1-ton flatbed scheduled in 2014 will replace the 2003 flatbed truck
- 3 The 3/4 ton truck scheduled for 2014 will replace the 2004 Ford F350
- 4 The 5 ton truck scheduled for 2016 will replace the 2006Chevy dump truck.
- 5 The 1- ton utility truck scheduled for 20018 will replace the 2008 F-350
- 6 The 1-ton utility truck scheduled for 2020 will replace the 2010 F-350
- 7 The 1-ton utility truck scheduled for 2021 will replace the 2011 F-350

**Trucks**

- 1995 International Bucket Truck (P/S)
- 1997 Dodge one ton Utility Truck (W/S)
- 2004 Ford F350 Truck (P/S)
- 2005 Ford F750 Dump Truck (Both)
- 2006 Chevy 5 Ton Dump (P/S)
- 2008 Ford F-350 (W/S)
- 2010 Ford F 350 Truck (P/S)
- 2011 Ford F 350 Truck (W/S)
- 2011 Ford F 350 Truck (P/S)
- 2011 Ford Ranger (WW)
- 2012 Ford F350 (P/S)
- 2013 Ford F 350 Truck (P/S)

# THE TOWN OF POOLESVILLE

FY 2014 Close-Out

## GENERAL FUND - CAPITAL PROJECTS

Adopted 8/18/2014

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Acct No.	Item or Description	Year To Do	Est. Project Cost	Prior Bal. + FY 13 Act.	FY 14 Close	FY 15 Bgt. Budget	----- Forward Planning Cycle -----				
							FY 16	FY 17	FY 18	FY 19	
<b>Project Funding</b>											
2025	<b>Major Town Projects</b>										
	Carry-over funds: Completed Projects			22,249	22,403						
	Carry-Over Funds allocated to projects			(20,180)		(15,000)	Transferred into Account # 2035				
1	Street Lighting Program	Open	93,000	51,191							
2	Fisher Ave Streetscape	Open	350,000	59,542	25,000				15,000	20,000	
	<b>Winchester Proffer</b>			<b>50,000</b>							
	<b>Montgomery Heritage Grant</b>			<b>12,500</b>	<b>37,500</b>						
3	St. Peter's Sidewalk	FY12	25,000	23,818							
4	W Willard Sidewalks	FY13	85,000	(2,010)							
	<b>Transfer From Restricted Funds</b>			<b>20,180</b>							
	<b>Speed Camera Revenue</b>			<b>6,000</b>							
				<b>58,820</b>							
5	Hunter's Run S/W Pgm	FY13	250,000	301,626	(22,403)		Excess Funding Transferred into Carry-over Funds				
	<b>Speed Camera Revenue</b>			<b>68,120</b>							
	<b>Use of Unrestricted Reserves</b>			<b>100,000</b>							
				<b>120,000</b>							
	<b>Budget Amendment 8/6/12</b>			(50,000)							
	<b>Budget Amendment 8/6/12</b>			(20,000)							
	<b>Budget Amendment 11/13/12</b>			(56,000)							
	<b>Amendment FY14 Adoption</b>			(60,000)							
	<b>Amendment FY14 Adoption</b>			(100,000)							
	<b>Budget Amendment 2/19/13</b>			(60,000)							
6	Fisher Ave Water Line Relocation	FY14			45,190						
	<b>Budget Amendment 4/21/2014</b>										
	<b>Total Funding Allocations</b>			<b>\$803,000</b>	<b>\$525,856</b>	<b>\$107,690</b>	<b>(\$15,000)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$15,000</b>	<b>\$20,000</b>
<b>Project Expenditures</b>											
2025	<b>Major Town Projects</b>			<b>FY 13 Act.</b>							
1	Street Lighting Program	Open			(49,192)	(1,998)					
2	Fisher Ave Streetscape	Open		(28,242)	(93,614)	(62,686)					
3	St. Peter's Sidewalk	FY12		(21,808)							
4	W Willard Sidewalks	FY13		(12,725)	(6,553)	(65,722)					
5	Hunter's Run S/W Pgm	FY13		(2,923)	(218,420)						
6	Fisher Ave Water Line Relocation	FY14				(45,190)					
	<b>Total Expenditures</b>			<b>(\$65,698)</b>	<b>(\$367,779)</b>	<b>(\$175,596)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
2025	<b>Account Balance by Year</b>			<b>\$460,158</b>	<b>\$200,069</b>	<b>\$9,473</b>	<b>\$9,473</b>	<b>\$9,473</b>	<b>\$24,473</b>	<b>\$44,473</b>	

**Notes**

**Shading key in Table: FY 13 Completed/Closed Projects      Budgeting, Planned Expenditures for this Budget Year**

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

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

- 1 Street Lighting Program includes;
  - C) FY14 Wootton (Fisher to Hempstone) LED Lighting
- 2 Improvements along Fisher Avenue, including crosswalks, raised intersections, signage, banners and streetlights  
 FY 13-14 improvements include new signage and crosswalks, streetlights and banners fronting Whalen Commons
- 3 Provides for connectivity from existing sidewalk near Stoney Springs to existing Town sidewalk on Whites Ferry Road
- 4 Replacement of existing sidewalk
- 5 Provides curb, gutter and a 5-foot sidewalk to replace existing walk along Tom Fox from Hughes to the Middle School.
- 6 The relocation will lower the water main to allow for drainage improvements to be made under Fisher Avenue.

# THE TOWN OF POOLESVILLE

FY 2014 Close-Out

## GENERAL FUND - CAPITAL PROJECTS

Adopted 8/18/2014

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Acct No.	Item or Description	Year To Do	Est. Project Cost	Prior Bal. + FY 13 Act.	FY 14 Close	FY 15 Bgt. Budget	Forward Planning Cycle				
							FY 16	FY 17	FY 18	FY 19	
<b>Project Funding</b>											
2035	<b>Park Projects</b>			101,731	7,158						
	<b>Carry-over funds: Completed Projects</b>				<b>(107,000)</b>						
	<b>Carry-Over Funds allocated to projects</b>										
1	Park Equipment Replacement	Open		2,191	20,000	20,000	20,000	20,000	20,000	20,000	
	<b>Parks &amp; Playgrounds Grant</b>			<b>70,000</b>							
				<b>(71,507)</b>	<i>[Excess Funding Transferred into Carry-Over funds]</i>						
2	Dr. Dillingham Park Development	Open							20,000	25,000	
3	Bathroom Renovation	FY12	20,000	(3,585)	<i>[Excess Funding Transferred into Carry-Over funds]</i>						
	<b>Transferred from Restricted Funds</b>			<b>13,684</b>	<i>[Excess Funding Transferred into Carry-Over funds]</i>						
4	Brooks Park Grading	FY12	10,000	(4,010)	<i>[Excess Funding Transferred into Carry-Over funds]</i>						
				<b>(7,536)</b>	<i>[Excess Funding Transferred into Carry-Over funds]</i>						
5	Perkins Park Fence	FY12	22,000	15,000	<i>[Excess Funding Transferred into Carry-Over funds]</i>						
6	Dr. Dillingham Lighting	FY13	15,000	15,000	<i>[Excess Funding Transferred into Carry-Over funds]</i>						
				<b>(4,441)</b>	<i>[Excess Funding Transferred into Carry-Over funds]</i>						
7	Bodmer Park T-Ball	FY14	5,000	5,000	<i>[Excess Funding Transferred into Carry-Over funds]</i>						
				<b>(1,650)</b>	<i>[Excess Funding Transferred into Carry-Over funds]</i>						
8	Hoewing Park	FY15	51,500	4,500	10,000						
				<b>37,000</b>	<i>[Allocation of Carry-over Funds]</i>						
9	Steven's Park Tennis	FY16	70,000	10,000	25,000	25,000					
10	Lori Gore Park	FY16	60,000	<i>Funded Through Park Equipment Replacement Funding Stream</i>							
11	Northern Quadrant Park	Open	1,700,000		30,000	25,000	15,000	25,000	35,000		
	<b>Transferred From Acct# 2025</b>				<b>30,000</b>	<b>15,000</b>					
	<b>Use of Impact Fees</b>				<b>70,000</b>	<i>[Allocation of Carry-Over Funds]</i>					
	<b>Total Funding Allocations</b>		<b>\$1,953,500</b>	<b>\$146,528</b>	<b>\$99,500</b>	<b>\$110,000</b>	<b>\$60,000</b>	<b>\$45,000</b>	<b>\$75,000</b>	<b>\$45,000</b>	
<b>Project Expenditures</b>											
2035	<b>Parks and Recreation</b>			<b>FY 13 Act.</b>							
1	Park Equipment Replacement	Open		(684)							
2	Dr. Dillingham Park Development	Open									
3	Bathroom Renovation	FY12		(946)	(3,645)						
4	Brooks Park Grading	FY12		(2,465)							
5	Perkins Park Fence			(10,990)							
6	Dr. Dillingham Lighting	FY13		(10,559)							
7	Bodmer Park T-Ball	FY14			(3,350)						
8	Hoewing Park	FY15				(51,500)					
9	Steven's Park Tennis	FY16					(70,000)				
10	Lori Gore Park	FY16					(60,000)				
11	Northern Quadrant Park	Open			(112,778)	(72,223)			(75,000)		
	<b>Total Expenditures</b>			<b>(\$25,644)</b>	<b>(\$119,772)</b>	<b>(\$123,723)</b>	<b>(\$130,000)</b>	<b>\$0</b>	<b>(\$75,000)</b>	<b>\$0</b>	
2035	<b>Account Balance by Year</b>			<b>\$120,884</b>	<b>\$100,611</b>	<b>\$86,889</b>	<b>\$16,889</b>	<b>\$61,889</b>	<b>\$61,889</b>	<b>\$106,889</b>	

**Notes**

**Shading key in Table: FY 13 Completed/Closed Projects**

**Budgeting, Planned Expenditures for this Budget Year**

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

- 1 Park replacement will occur as part of the Parks Board's replacement recommendations. Lori Gore Park is scheduled for FY16
- 2 Accumulation of funds for future development.
- 3 Refurbishment of Halmos and Stevens Park restroom facilities
- 4 Provide proper drainage from the park property
- 5 Provides a safety fence between ballfield and storm water pond
- 6 Provides for dusk to dawn LED parking area streetlights
- 7 Provides backstop, ball diamond mix and team benches (Bodmer Ave)
- 8 Provides fencing, grading, seeding, parking area for 2 youth size soccer fields Hoewing (Budd Road).
- 9 Provides for resurfacing and block wall
- 10 Replacement of existing park equipment
- 11 The 10-12 acre quadrant park has been divided into two 5 acre sites due to land constraints. The accumulation of funds provide for equipment in the Brightwell Crossing Subdivision.

# THE TOWN OF POOLSVILLE

FY 2014 Close-Out

## GENERAL FUND - CAPITAL PROJECTS

Adopted 8/18/2014

Printed: 19-Aug-14

Acct No.	Item or Description	Year To Do	Est. Project Cost	Prior Bal. + FY 13 Act.	FY 14 Close	FY 15 Bgt. Budget	Forward Planning Cycle			
							FY 16	FY 17	FY 18	FY 19
<b>Project Funding</b>										
2040	Major Street Repair Projects			433	65,798					
	Carry-over funds: Completed Projects				(45,190)	Transferred to Account # 2025				
	Carry-Over Funds allocated to projects				(21,000)					
1	Tom Fox Avenue	FY13	180,000	180,000						
2	Kohlhoss Road	FY13	160,000	160,000						
3	Cissel Manor Drive	FY13	100,000	100,000						
4	Westerly Avenue Patch	FY13	25,000	25,000						
					(65,798)	Excess Funding Transferred into Carry-over Funds				
5	Halmos Park Upper Lot	FY15	30,000		20,000	[Allocation of Carry-over Funds]				
6	Hoskinson (Bodmer to Tom Fox)	FY15	95,000		30,000					
7	Halmos Rd	FY15	35,000		95,000					
8	Hillard St (Phase I)	FY15	70,000		35,000					
9	Milford Mill Road	FY15	20,000		70,000					
10	Seymour Ct	FY15	20,000		20,000					
11	Hoskinson Ct	FY15	20,000		20,000					
12	Hackett Ct	FY15	27,000			27,000				
13	Billek Ct	FY15	27,000			27,000				
14	Westerly Pave	FY15	150,000			150,000				
15	Tom Fox Ct	FY17	30,000			30,000				
16	Haller Ave	FY17	30,000			30,000				
17	Haller Ct	FY17	18,000			18,000				
18	Hickman St	FY17	38,000				38,000			
19	Hickman Way	FY17	25,000				25,000			
20	Conlon Ct	FY17	18,000				18,000			
21	Gray Farm Ct	FY17	14,000				14,000			
22	Halmos Park Lower Lot	FY17	30,000				30,000			
23	McKernon Way	FY17	90,000				90,000			
24	Hillard Ct	FY17	18,000				18,000			
25	Shannon Way	FY17	20,000				20,000			
26	Dowden Circle	FY17	60,000					60,000		
27	Dowden Way	FY17	20,000					20,000		
28	Hempstone Ct	FY17	23,000					23,000		
29	Luhn St	FY17	35,000					35,000		
30	Gott St	FY17	22,000					22,000		
31	Soper St	FY17	55,000					55,000		
32	Whitaker Rd	FY17	35,000					35,000		
	Future Roads to be determined								285,000	285,000
	<b>Total Funding Allocations</b>		<b>\$1,540,000</b>	<b>\$465,433</b>	<b>\$243,810</b>	<b>\$282,000</b>	<b>\$253,000</b>	<b>\$250,000</b>	<b>\$285,000</b>	<b>\$285,000</b>
<b>Project Expenditures</b>										
2040	Major Street Repair Projects			FY 13 Act.						
1										
2	FY13 Paving Program	FY13		(7,312)	(391,890)					
3	FY 15 Paving Program	FY15			(6,819)	(507,181)				
4	FY17 Paving Program	FY17						(581,000)		
5	FY19 Paving Program	FY19								(570,000)
	<b>Total Expenditures</b>			<b>(\$7,312)</b>	<b>(\$398,709)</b>	<b>(\$507,181)</b>	<b>\$0</b>	<b>(\$581,000)</b>	<b>\$0</b>	<b>(\$570,000)</b>
2040	<b>Account Balance by Year</b>			<b>\$458,121</b>	<b>\$303,222</b>	<b>\$78,041</b>	<b>\$331,041</b>	<b>\$41</b>	<b>\$285,041</b>	<b>\$41</b>

**Notes**

**Shading key in Table: FY 13 Completed/Closed Projects**

**Budgeting, Planned Expenditures for this Budget Year**

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

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

All Town roads were evaluated and prioritized in 2014. 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 2014 Close-Out

## WATER and WASTEWATER FUND SUMMARY

Adopted 8/18/2014

Printed: 19-Aug-14

Ref. Page	Item or Description	Y/E 06/30/13 FY 13 Actual	Y/E 06/30/14 FY 14 Budget	Y/E 06/30/14 FY 14 Close	Y/E 06/30/15 FY 2015 Budget
<b><u>Water &amp; Wastewater Operating Summary</u></b>					
	W & WW Revenue	955,425	1,062,885	1,045,839	1,062,885
	Grant from General Funds	77,364	0	64,000	0
	<b>W &amp; WW Available Funding</b>	<b>1,032,788</b>	<b>1,062,885</b>	<b>1,109,839</b>	<b>1,062,885</b>
<b><u>Water &amp; Wastewater Expenditures</u></b>					
	For W&WW Capital Projects	0	0	0	0
	Operating Expenses	(1,032,788)	(1,060,631)	(1,109,636)	(1,047,448)
	<b>Total: W &amp; WW Expenditures</b>	<b>(\$1,032,788)</b>	<b>(\$1,060,631)</b>	<b>(\$1,109,636)</b>	<b>(\$1,047,448)</b>
	<b>Net Operating Balance</b>	<b>(\$0)</b>	<b>\$2,254</b>	<b>\$203</b>	<b>\$15,437</b>
	<b>Unrestricted Funds Carried Forward from Prior Year</b>	<b>77</b>	<b>(516)</b>	<b>77</b>	<b>280</b>
	<b>Closing Balance: Water/Wastewater Funds</b>	<b>\$77</b>	<b>\$1,738</b>	<b>\$280</b>	<b>\$15,717</b>
<b><u>Water &amp; Wastewater Funds Capital Projects Summary</u></b>					
	<b>Funding Balance Carried Forward from Prior Year</b>	<b>\$1,073,116</b>	<b>\$315,627</b>	<b>\$448,071</b>	<b>\$344,942</b>
	Funding from W & WW Revenues	0	0	0	0
	Funding Granted by Genl Funds	463,397	297,000	301,000	175,500
	Funding from Impact Fees	65,873	0	0	0
	Prior Balance - Impact Fees	0	0	0	0
	Transfers from Restricted Funds	62,622 **	0	0	0
	Internal transfers	22,000	30,000	30,000	0
	Funding from MD Grants, Others	0	0	1,383,126	1,246,446
	<b>Available for Capital Projects</b>	<b>\$1,687,008</b>	<b>\$642,627</b>	<b>\$2,162,197</b>	<b>\$1,766,888</b>
	Capital Projects Expenditures	(1,238,937)	(61,000)	(1,817,255)	(1,385,764)
	<b>Closing Balance: Funding for Capital Projects</b>	<b>\$448,071</b>	<b>\$581,627</b>	<b>\$344,942</b>	<b>\$381,123</b>

**Notes**

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

# THE TOWN OF POOLSVILLE

FY 2014 Close-Out

## WATER and WASTEWATER FUND REVENUE SUMMARY

Adopted 8/18/2014

Printed: 19-Aug-14

Acct No.	Account Name	Y/E 06/30/13 FY 13 Actual	Y/E 06/30/14 FY 14 Budget	Y/E 06/30/14 FY 14 Close	Y/E 06/30/15 FY 15 Budget
<b><u>Water &amp; Wastewater Revenue</u></b>					
411.1	User Charges	878,096	1,017,885	973,301	1,017,885
	MDE Operations Grant	13,500	0	0	0
505	Interest Income (510 & 515 )	4,152	3,000	5,012	3,000
590	WSSC & Contractor Fees	26,358	22,000	38,973	22,000
590B	Bay Fund Admin Fee	5,319	5,000	4,053	5,000
595	Tap Fees	28,000	15,000	24,500	15,000
<b>Sub-total: Water &amp; Wastewater Revenue</b>		<b>\$955,425</b>	<b>\$1,062,885</b>	<b>\$1,045,839</b>	<b>\$1,062,885</b>
<b><u>Water &amp; Wastewater Internal Support</u></b>					
	Grant from Unrestricted Gen'l Funds	77,364	0	64,000	0
<b>Sub-total: Water and Wastewater Available Funding</b>		<b>\$1,032,789</b>	<b>\$1,062,885</b>	<b>\$1,109,839</b>	<b>\$1,062,885</b>
<b><u>Impact Fee Revenue</u></b>					
597.1	Water System	217,459	160,376	187,900	168,686
597.2	Wastewater System	135,912	100,235	117,493	105,429
<b>Sub-total: Impact Fee Revenue</b>		<b>\$353,371</b>	<b>\$260,611</b>	<b>\$305,393</b>	<b>\$274,115</b>
<b><u>Grants and Designated Funding</u></b>					
A	0	0	0	0	0
B	MD Grant WWTP Lighting Upgrade	0	0	0	0
C	Internal Transfers	0	0	0	0
D	Allocation of Unrestricted Funds	0	0	0	0
E	State Loan for I&I	0	0	0	0
<b>Sub-total: Grants and Designated Funding</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b><u>Restricted Revenue</u></b>					
598	Chesapeake Bay Restoration Fund	100,000	100,000	27,585	100,000
<b>Sub-total: Restricted Revenue</b>		<b>\$100,000</b>	<b>\$100,000</b>	<b>\$27,585</b>	<b>\$100,000</b>
<b>Total: Water &amp; Wastewater Fund Revenue</b>		<b>\$1,486,160</b>	<b>\$1,423,496</b>	<b>\$1,442,817</b>	<b>\$1,437,000</b>
<b><u>Account Descriptions</u></b>					
411					
		<u>Gallon Tiers</u>	<u>Structured Rate System Per 1,000 Gallons</u>		
		0-30,000	\$8.76		
		30,001 - 40,000	\$9.81		
		40,001 - 50,000	\$10.84		
		50,001 - up	\$11.90		
Water Only Hydrant Use - \$6.31/1,000 Gal					
505 Interest income for funds in the County Investment Fund.					
590 Revenue generated from contractor/hydrant use and WSSC.					
595 Paid by new users to the water and wastewater system					
598 This fee is collected by the Town for the State (See page 2 for details)					

# THE TOWN OF POOLESVILLE

FY 2014 Close-Out

## WATER and WASTEWATER FUND EXPENSE DETAILS

Adopted 8/18/2014

Printed: 19-Aug-14

Acct No.	Account Name	Y/E 06/30/13 FY 13 Actual	Y/E 06/30/14 FY 14 Budget	Y/E 06/30/14 FY 14 Close	Y/E 06/30/15 FY 15 Budget
<b>700</b>	<b>Wastewater Operations</b>				
701	Sludge Hauling	93,930	90,000	93,902	80,000
702	Outside Laboratory Services	47,663	33,000	57,953	43,000
703	Electricity	122,204	125,000	122,451	96,000
705	Chemicals	62,995	59,000	62,060	63,000
707	Building Maintenance	938	1,000	1,403	1,000
708	Laboratory Expenses	3,128	3,000	5,990	3,000
709	Small Tools	54	500	364	500
710	WWTP Repair & Maintenance	35,013	30,000	42,503	35,000
711	Ultra Violet Bulb Maintenance	0	8,000	7,346	8,000
712	Sewer Repair and Maintenance	28,397	20,000	39,939	25,000
<b>Total:</b>	<b>Acct 700 Wastewater Operations</b>	<b><u>\$394,323</u></b>	<b><u>\$369,500</u></b>	<b><u>\$433,912</u></b>	<b><u>\$354,500</u></b>
<b>750</b>	<b>Wastewater Administration</b>				
755	Alloc: Staff Salary Burden from GF755	198,523	223,433	215,660	225,599
757	Alloc: Admin Sal'y Burden from GF760	10,369	10,492	10,621	10,450
761	Personnel Uniforms and Training	4,377	6,150	6,737	6,850
763	Accounting Services	3,000	3,000	3,000	3,000
771	Office Supplies	1,050	1,075	1,309	1,075
773	Telephone	3,399	2,700	3,361	3,200
775	Property Insurance	6,191	10,000	6,684	10,000
781	Truck Insurance	318	500	398	500
783	Truck Operations	1,151	1,500	1,831	2,000
<b>Total:</b>	<b>Acct 750 Wastewater Administration</b>	<b><u>\$228,378</u></b>	<b><u>\$258,850</u></b>	<b><u>\$249,601</u></b>	<b><u>\$262,674</u></b>

**Account Descriptions**

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

- 701 This account pays for the sludge hauling to landfills and periodic permit sludge testing.
- 702 This account covers sample analysis from outside labs.
- 703 This account covers the electric of the whole compound, and sewerage pumping stations (6) are included in this account.
- 705 This account is for chemicals used in the treatment of the wastewater.
- 707 This account is for minor building maintenance.
- 708 This account covers in house lab testing supplies and minor test equipment.
- 709 This account covers small tools specific to wastewater system work.
- 710 This account covers parts and direct costs associated with maintaining the Wastewater Treatment Plant.
- 711 This account funds the annual replacement of the ultra violet disinfection lamps.
- 712 This account covers minor repairs and general maintenance of the sewer piping systems and various pump stations.
- 755 This account covers salaries for field staff.
- 757 This account pays for the portion attributed for office staff.
- 761 This account pays for employee uniforms, t-shirts, sweatshirts and safety boots.
- 763 This account pay a portion of the accounting fees.
- 765 This account pays for legal fees connected with the system.
- 771 This account pays for office supplies connected with the system.
- 773 This pays for phone bills connected with the system.
- 775 This account pays for wastewater properties, such as the plant and pump stations.
- 781 This account covers a proportionate share of the total cost.
- 783 This account pays a proportionate share of truck operations.

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



# THE TOWN OF POOLESVILLE

FY 2014 Close-Out

## WATER and WASTEWATER FUND EXPENSE DETAILS

Adopted 8/18/2014

Printed: 19-Aug-14

Acct No.	Account Name	Y/E 06/30/13 FY 13 Actual	Y/E 06/30/14 FY 14 Budget	Y/E 06/30/14 FY 14 Close	Y/E 06/30/15 FY 15 Budget
<b>800</b>	<b>Water Operations</b>				
801	Lab Supplies / Testing	12,560	15,500	12,850	15,500
802	Building Supplies	572	500	341	500
805	Electricity	71,447	70,000	68,344	65,000
806	Chemicals	1,535	2,500	3,278	2,500
807	Water Repair and Maintenance	35,466	32,000	39,964	32,000
809	Small Tools	838	1,000	733	1,000
<b>Total: Acct 800 Water Operations</b>		<b>\$122,418</b>	<b>\$121,500</b>	<b>\$125,510</b>	<b>\$116,500</b>
<b>850</b>	<b>Water Administration</b>				
855	Alloc: Staff Salary Burden from GF755	198,703	223,433	215,660	225,599
857	Alloc: Admin Saly Burden from GF765	39,178	39,628	39,914	38,955
859	Bonding	100	150	100	150
861	Personnel Uniforms and Training	8,050	8,800	8,116	9,550
863	Accounting Services	3,000	3,000	3,000	3,000
871	Office and Billing Supplies	18,207	15,450	18,094	16,200
873	Telephone	3,185	4,120	2,516	4,120
875	Property Insurance	3,778	6,000	4,167	6,000
881	Truck Insurance	1,071	1,200	1,038	1,200
883	Truck Operations	12,398	9,000	8,008	9,000
<b>Total: Acct 850 Water Administration</b>		<b>\$287,670</b>	<b>\$310,781</b>	<b>\$300,613</b>	<b>\$313,774</b>

**Account Descriptions**

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

- 801 This account covers the costs of all laboratory supplies and expenses, and test equipment, for the Town's municipal water system.
- 802 This account covers the cost of all consumable supplies and replenishable hardware supplies for the Water & Wastewater systems.
- 805 Electricity consumed at the various well sites (11).
- 806 The chlorine added to the municipal water supply is included in this account.
- 807 Included in this account is the cost of minor repairs and maintenance to the water system, as accomplished by Town staff.
- 809 This account covers small tools specific to water system work.

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

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

# THE TOWN OF POOLSVILLE

FY 2014 Close-Out

## WATER and WASTEWATER FUND - CAPITAL PROJECTS SUMMARY

Adopted 8/18/2014

Printed: 19-Aug-14

Acct No.	Item or Description	Year To Do	Est. Project Cost	Prior Bal. + FY 13 Act.	FY 14 Close	FY 15 Bgt. Budget	----- Forward Planning Cycle -----			
							FY 16	FY 17	FY 18	FY 19
<b><i>Project Funding</i></b>										
3130	Water Collection & Distribution		3,955,000	941,182	210,572	118,000	164,000	171,000	106,000	126,000
3150	Wastewater Systems		420,000	329,190	90,000	15,000	15,000	15,000	17,000	11,000
3167	Small Water & Wastewater Equip.		250,100	119,391	65,000	42,500	47,500	35,000	35,000	35,000
3169	Inflow & Infiltration		0	297,152	1,348,554	1,246,446	0	50,000	40,000	90,000
3170	Gen'l. Infrastructure Programs		0	92	0	0	0	0	0	0
<b>Total Funding Allocations</b>			<b>\$4,625,100</b>	<b>\$1,687,007</b>	<b>\$1,714,126</b>	<b>\$1,421,946</b>	<b>\$226,500</b>	<b>\$271,000</b>	<b>\$198,000</b>	<b>\$262,000</b>
<b><i>Direct Funding</i></b>										
3130	Allocation of unrestricted funds			22,000	30,000					
3130	Impact Fees				84,572					
	Huron Payment									
3150	Impact Fees									
3150	MD Grant									
3167	Allocation of unrestricted funds			62,622						
3169	Allocation of unrestricted funds									
	Impact Fees			65,873						
	I&I Loan				1,298,554	1,246,446				
<b>Sub-total: Direct Funding</b>				<b>\$150,495</b>	<b>\$1,413,126</b>	<b>\$1,246,446</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>3000</b>	<b>Funding by Gen'l Fund Grant [Total less Direct Funding]</b>			<b>\$1,536,512</b>	<b>\$301,000</b>	<b>\$175,500</b>	<b>\$226,500</b>	<b>\$271,000</b>	<b>\$198,000</b>	<b>\$262,000</b>
<b><i>Project Expenditures</i></b>										
				<b>FY 13 Act.</b>						
3130	Water Collection & Distribution			(912,922)	(21,673)	(48,260)	(145,000)	0	(3,000)	0
3150	Wastewater Systems			(65,707)	(346,417)	0	0	0	0	0
3167	Small Water & Wastewater Equip.			(125,833)	(13,525)	(31,000)	(75,000)	0	0	0
3169	Inflow & Infiltration			(134,475)	(1,435,640)	(1,306,505)	0	0	0	0
3170	Gen'l. Infrastructure Programs			0	0	0	0	0	0	0
<b>Total Expenditures</b>				<b>(\$1,238,937)</b>	<b>(\$1,817,255)</b>	<b>(\$1,385,764)</b>	<b>(\$220,000)</b>	<b>\$0</b>	<b>(\$3,000)</b>	<b>\$0</b>
<b><i>Account Balance by Year</i></b>										
3130	Water Collection & Distribution			28,260	217,160	286,900	305,900	476,900	579,900	705,900
3150	Wastewater Systems			263,483	7,066	22,066	37,066	52,066	69,066	80,066
3167	Small Water & Wastewater Equip.			(6,442)	45,033	56,533	29,033	64,033	99,033	134,033
3169	Inflow & Infiltration			162,677	75,591	15,532	15,532	65,532	105,532	195,532
3170	Gen'l. Infrastructure Programs			92	92	92	92	92	92	92
<b>Available For Capital Projects</b>				<b>\$448,070</b>	<b>\$344,941</b>	<b>\$381,123</b>	<b>\$387,623</b>	<b>\$658,623</b>	<b>\$853,623</b>	<b>\$1,115,623</b>

**Notes**

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

# THE TOWN OF POOLESVILLE

FY 2014 Close-Out

## WATER & WASTEWATER FUND - CAPITAL PROJECTS

Adopted 8/18/2014

Printed: 19-Aug-14

Acct No.	Item or Description	Year To Do	Est. Project Cost	Prior Bal. + FY 13 Act.	FY 14 Close	FY 15 Bgt. Budget	----- Forward Planning Cycle -----			
							FY 16	FY 17	FY 18	FY 19
<b>Project Funding</b>										
3130	Water Collection & Distribution			1,805	4,525					
	Carry-over funds: Completed Projects				(6,000)					
	Carry-Over Funds allocated to projects									
1	Wells 7,9 &10 Alpha Treatment		850,000	191,721	(4,525)	[Transferred into Carry-over Funds]				
	Land Acquisition/Settlement		650,000	22,000		[Allocation of Unrestricted Funds]				
				547,229		[Transferred From Account 2025]				
				100,000		[Transferred From Account 2025]				
2	Westerly Valve Repl	open		17,423	30000					
3	Well Implementation	Annl.		4,742	1,000					
4	Well 11 (Rabanales)	Open	620,000			70,000	120,000	130,000	65,000	75,000
	Huron Payment				84,572					
						[Allocation of Unrestricted Reserves]				
5	Alpha Media	Open		1,000	1,000	1,000	1000	1,000	1,000	1,000
6	Fisher Ave Valve Repl.	FY13								
	Budget Amendment 11/13/12			56,000		[Transferred From Account 2025]				
				(738)		[Excess Funding Transferred into Carry-Over Funds]				
7	Repaint Intr.of 500K Gal. Tank	FY16	130,000		50,000	25,000	25,000			
					30,000	[Transferred From Unrestricted Reserves]				
8	Well Component Rehab. 2,3 &5	FY16	30,000		6,000	[Allocation of Carry-over Funds]				
					4,000	12,000	8,000			
9	Repaint Ext. 500K Gal. Tank	FY20	350,000		10,000	10,000	10,000	40,000	40,000	50,000
	The following projects are listed in the Master Plan Impact Fee Schedule and will be funded through impact fees.									
10	Well 14 (Westerly/Jamison)	Open	525,000							
11	Well 15 (Cattail/Jamison)	Open	800,000							
	<b>Total Funding Allocations</b>		<b>\$3,955,000</b>	<b>\$941,182</b>	<b>\$210,572</b>	<b>\$118,000</b>	<b>\$164,000</b>	<b>\$171,000</b>	<b>\$106,000</b>	<b>\$126,000</b>
<b>Project Expenditures</b>										
				<b>FY 13 Act.</b>						
3130	Water Collection & Distribution									
1	Wells 7,9 &10 Alpha Treatment	FY07		(856,426)						
2	Westerly Valve Repl	Open			(10,093)	(37,331)				
3	Well Implementation	Annl.		(1,234)	(1,237)	(3,272)				
4	Well 11 (Rabanales)	FY15								
5	Alpha Media	Open				(3,000)			(3,000)	
6	Fisher Ave Valve Repl.	FY13		(55,262)						
7	Repaint Intr. 500K Tank	FY16					(130,000)			
8	Well Component Rehab. 2,3 &5	FY16			(10,343)	(4,657)	(15,000)			
9	Repaint Ext. 500K Gal. Tank	FY20								
10	Well 14 (Westerly/Jamison)	Open								
11	Well 15 (Cattail/Jamison)	Open								
	<b>Total Expenditures</b>			<b>(\$912,922)</b>	<b>(\$21,673)</b>	<b>(\$48,260)</b>	<b>(\$145,000)</b>	<b>\$0</b>	<b>(\$3,000)</b>	<b>\$0</b>
3130	<b>Account Balance by Year</b>			<b>\$28,260</b>	<b>\$217,160</b>	<b>\$286,900</b>	<b>\$305,900</b>	<b>\$476,900</b>	<b>\$579,900</b>	<b>\$705,900</b>

**Notes**

**Shading key in Table: FY 13 Completed/Closed Projects**

**Budgeting, Planned Expenditures for this Budget Year**

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

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

- 1 The Commissioners are moving forward with a program to reduce Radionuclides in the Town's water system. The treatment system will consist of connecting Wells 7, 9 & 10 to a radon and uranium removal treatment facility.  
The "land acquisition/settlement" item reflects an expenditure of \$650,000 as a result of a lawsuit.
- 2 This project provides for the replacement of poorly operating water main valves.
- 3 Well implementation includes final permitting and ongoing monitoring required by MDE.
- 4 This well will provide redundancy and back-up to the other wells in the Horsepen Branch watershed.
- 5 Wells 7, 9 & 10 treatment system media is replaced on a three year cycle
- 6 Provides for replacement of non-functional water valves on Fisher Avenue.
- 7 Recoating the interior of the 500K Water Tank
- 8 Replacement of valves and electrical components.
- 9 Recoating the exterior of the 500K Water Tank
- 10-11 These wells are funded by the developers through impact fees.

# THE TOWN OF POOLESVILLE

FY 2014 Close-Out

## WATER & WASTEWATER FUND - CAPITAL PROJECTS

Adopted 8/18/2014

Printed: 19-Aug-14

Acct No.	Item or Description	Year To Do	Est. Project Cost	Prior Bal. + FY 13 Act.	FY 14 Close	FY 15 Bgt. Budget	----- Forward Planning Cycle -----				
							FY 16	FY 17	FY 18	FY 19	
<b>Project Funding</b>											
3150	<b>Wastewater Systems</b>										
	Carry-over funds: Completed Projects			24,659	4,734						
	Carry-Over Funds allocated to projects			(16,327) (6,000)	(7,000)						
					[Transferred To Account 3167]						
1	Upgrade Pump Sta. Components	FY11	15,000	9,335							
				4,395	[Allocation of Carry-over Funds]						
2	Belt Press	FY12	300,000	300,000	90,000						
					(4,734)	[Transferred into Carry-Over Funds]					
3	Filter Valve Replacement	FY12		1,196							
4	Spare Pump Station Motor/pump	FY13		11,932	[Allocation of Carry-Over Funds]						
5	U.V. System Rebuild	FY19	55,000		7,000	[Allocation of Carry-Over Funds]					
6	Sewer Jet	FY25	50,000			10,000	10,000	10,000	12,000	6,000	
						5,000	5,000	5,000	5,000	5,000	
	<b>Total Funding Allocations</b>		<b>\$420,000</b>	<b>\$329,190</b>	<b>\$90,000</b>	<b>\$15,000</b>	<b>\$15,000</b>	<b>\$15,000</b>	<b>\$17,000</b>	<b>\$11,000</b>	
<b>Project Expenditures</b>											
3150	<b>Wastewater Systems</b>			<b>FY 13 Act.</b>							
1	Upgrade Pump Sta. Components	FY11		(13,730)							
2	Belt Press	FY13		(38,849)	(346,417)						
3	Filter Valve Replacement	FY12		(1,196)							
4	Spare Pump Station Motor/pump	FY13		(11,932)							
5	U.V. System Rebuild	FY19								(55,000)	
6	Sewer Jet	FY25									
	<b>Total Expenditures</b>			<b>(\$65,707)</b>	<b>(\$346,417)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
<b>3150</b>	<b>Account Balance by Year</b>			<b>\$263,483</b>	<b>\$7,066</b>	<b>\$22,066</b>	<b>\$37,066</b>	<b>\$52,066</b>	<b>\$69,066</b>	<b>\$80,066</b>	

**Notes**

**Shading key in Table: FY 13 Completed/Closed Projects      Budgeting, Planned Expenditures for this Budget Year**

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

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

- 1 The rebuild of the main pumps will consist of impellers, shafts, and bearings.
- 2 Replacement of the original equipment for the processing of sludge.
- 3 Replacement of the original equipment.
- 4 Spare Pump Station Motor/pump
- 5 Rebuild of WWTP disinfection system
- 6 Replacement of existing equipment

# THE TOWN OF POOLESVILLE

FY 2014 Close-Out

## WATER & WASTEWATER FUND - CAPITAL PROJECTS

Adopted 8/18/2014

Printed: 19-Aug-14

Acct No.	Item or Description	Year To Do	Est. Project Cost	Prior Bal. + FY 13 Act.	FY 14 Close	FY 15 Bgt. Budget	----- Forward Planning Cycle -----			
							FY 16	FY 17	FY 18	FY 19
<b>Project Funding</b>										
3167	Small Water & Wastewater Equip.			11,091						
	Carry-over funds: Completed Projects			(10,700)						
1	Future W&S Equipment Needs	Open		19,120	20,000	5,000	10,000	20,000	20,000	20,000
a	CL2 Regulator	FY12	4,600							
b	Portable Generator	FY13	2,000							
c	Koteen Pumps	FY13	28,000	10,700	[Allocated From Carry-over Funds]					
d	16" Cutoff Saw	FY14	1,500							
e	Leak Detector	FY14	4,500							
f	Pipe Locator	FY14	3,500							
g	Push Sewer Camera	FY15	6,000							
2	Water Meter Replacement	Annl.	105,000	10,495	15,000	15,000	15,000	15,000	15,000	15,000
3	Emergency Generator	FY13	20,000	20,000	[Transferred From Account 2025]					
	Budget Amendment 8/6/12			(3,937)	[Transferred into Carry-Over Funds]					
4	Water Communication System	FY16	75,000		30,000	22,500	22,500			
5	Water Tower Emergency Repair	FY13		62,622	[Allocated From Unrestricted Reserves]					
<b>Total Funding Allocations</b>			<b>\$250,100</b>	<b>\$119,391</b>	<b>\$65,000</b>	<b>\$42,500</b>	<b>\$47,500</b>	<b>\$35,000</b>	<b>\$35,000</b>	<b>\$35,000</b>
<b>Project Expenditures</b>										
3167	Other Water & Wastewater Equip.			<b>FY 13 Act.</b>						
1	Future W&S Equipment Needs									
a	CL2 Regulator			(2,200)	(2,200)					
b	Portable Generator					(2,000)				
c	Koteen Pumps			(27,986)						
d	Cutoff Saw					(15,000)				
e	Leak Detector					(4,500)				
f	Pipe Locator					(3,500)				
g	Push Sewer Camera					(6,000)				
2	Water Meter Replacement	Annl.		(16,962)	(11,325)					
3	Emergency Generator	FY13		(16,063)						
4	Water Communication System	FY16					(75,000)			
5	Water Tower Emergency Repair	FY13		(62,622)						
<b>Total Expenditures</b>				<b>(\$125,833)</b>	<b>(\$13,525)</b>	<b>(\$31,000)</b>	<b>(\$75,000)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
3167	<b>Account Balance by Year</b>			<b>(\$6,442)</b>	<b>\$45,033</b>	<b>\$56,533</b>	<b>\$29,033</b>	<b>\$64,033</b>	<b>\$99,033</b>	<b>\$134,033</b>

**Notes**

**Shading key in Table: FY 13 Completed/Closed Projects      Budgeting, Planned Expenditures for this Budget Year**

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

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

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

- 1a Replacement equipment well system
- 1b Replacement equipment water main repair
- 1c Replacement equipment sewage pump station
- 1d Replacement equipment water main breaks
- 1e Replacement equipment
- 1f Replacement equipment
- 1g Replacement equipment sewer system
- 2 This line item provides for water meters for replacements and new installations.
- 3 Emergency operations for water system
- 4 Replace and upgrade
- 5 Main tank feed main ruptured

# THE TOWN OF POOLSVILLE

FY 2014 Close-Out

## WATER & WASTEWATER FUND - CAPITAL PROJECTS

Adopted 8/18/2014

Printed: 19-Aug-14

Acct No.	Item or Description	Year To Do	Est. Project Cost	Prior Bal. + FY 13 Act.	FY 14 Close	FY 15 Bgt. Budget	----- Forward Planning Cycle -----				
							FY 16	FY 17	FY 18	FY 19	
<b>Project Funding</b>											
3169	Inflow & Infiltration			1,546							
Carry-over funds: Completed Projects											
Carry-Over Funds allocated to projects											
1	On-going I & I Reduction Pgm.	Annl.	Open	99,733	20,000			50,000	40,000	90,000	
2	Fisher Avenue	FY13		70,000	30,000						
<b>Use of Impact Fees</b>											
3	Westerly Inflow & Infiltration	FY13		65,873							
	Westerly I&I Loan	FY14		60,000	[Transferred From Account 2025]						
					1,298,554	1,246,446					
<b>Total Funding Allocations</b>				\$0	\$297,152	\$1,348,554	\$1,246,446	\$0	\$50,000	\$40,000	\$90,000
<b>Project Expenditures</b>											
3169	Inflow & Infiltration			<b>FY 13 Act.</b>							
1	On-going I & I Reduction Pgm.	Annl.		(17,740)							
	Wesmond Cleanouts			(88,007)							
	Monitoring & Main Insp.										
2	Fisher Avenue	FY13		(7,481)	(98,333)	(60,059)					
3	Westerly Inflow & Infiltration	FY13		(21,247)	(1,337,307)	(1,246,446)					
<b>Total Expenditures</b>				(\$134,475)	(\$1,435,640)	(\$1,306,505)	\$0	\$0	\$0	\$0	
3169	<b>Account Balance by Year</b>			\$162,677	\$75,591	\$15,532	\$15,532	\$65,532	\$105,532	\$195,532	

**Notes**

**Shading key in Table: FY 13 Completed/Closed Projects      Budgeting, Planned Expenditures for this Budget Year**

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

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

Annually funded program to analyze the sewerage system, identify major leaks, and make the necessary repairs.

Acct No.	Item or Description	Year To Do	Est. Project Cost	Prior Bal. + FY 13 Act.	FY 14 Close	FY 15 Bgt. Budget	----- Forward Planning Cycle -----			
							FY 16	FY 17	FY 18	FY 19
<b>Project Funding</b>										
3170	Gen'l. Infrastructure Programs			92						
Carry-over funds: Completed Projects										
Carry-Over Funds allocated to projects										
1	Water/Sewer Extensions	open								
<b>Total Funding Allocations</b>				\$0	\$92	\$0	\$0	\$0	\$0	\$0
<b>Project Expenditures</b>										
3170	Gen'l. Infrastructure Programs			<b>FY 13 Act.</b>						
1	Water/Sewer Extensions									
	Private Hook-ups									
<b>Total Expenditures</b>				\$0	\$0	\$0	\$0	\$0	\$0	\$0
3170	<b>Account Balance by Year</b>			\$92	\$92	\$92	\$92	\$92	\$92	\$92

**Notes**

**Shading key in Table: FY 13 Completed/Closed Projects      Budgeting, Planned Expenditures for this Budget Year**

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

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

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

# THE TOWN OF POOLESVILLE

FY 2014 Close-Out

## TOWN STATISTICS

Adopted 8/18/2014

Printed: 19-Aug-14

Note No.	Item or Description	Fiscal Year 2009	Fiscal Year 2010	Fiscal Year 2011	Fiscal Year 2012	Fiscal Year 2013	Fiscal Year 2014	Fiscal Year 2015
[1]	<b>Population</b>							
	As Previously Reported	5,183	4,883	5,020	5,134	5,261	5,373	
	<b>Housing</b>							
	Single Family	1,302	1,312	1,355	1,391	1,431	1,466	
	Town Houses	336	336	336	336	336	336	
	Total Family Dwellings	1,638	1,648	1,691	1,727	1,767	1,802	0
	Other	56	56	56	56	56	56	
[2]	<b>Net Assessable Base</b>							
	As Reported	654,224,300	711,531,977	669,438,357	685,977,580	688,453,667	662,170,967	671,332,584
[2]	<b>Tax Rate</b>							
	As Adopted	\$0.16	\$0.15	\$0.16	\$0.16	\$0.16	\$0.17	\$0.17
[3]	<b>General Fund Budget</b>	<u>[Actual]</u>	<u>[Actual]</u>	<u>[Actual]</u>	<u>[Actual]</u>	<u>[Actual]</u>	<u>[Projected]</u>	<u>[Budget]</u>
	Operating Expenses	1,795,981	1,972,178	1,748,683	1,594,373	1,868,988	1,999,155	2,061,520
	Funding: Capital Projects	935,500	726,735	646,642	433,353	372,913	520,500	414,000
	Funding: Water/Wastewater Projects	240,000	130,000	335,000	270,000	463,397	301,000	175,500
	Total Budget (General Funds)	2,971,481	2,828,913	2,730,325	2,297,726	2,705,298	2,820,655	2,651,020
	Budgeted Cash Reserve	1,338,015	1,142,631	1,161,107	960,536	892,192	764,000	862,887
	Actual Close-Out Cash Reserve	1,140,836	1,701,621	980,505	1,328,507	798,239	862,465	
							[Projected]	
	<b>Water and Wastewater Fund Budget</b>							
	Operating Expenses	844,033	921,484	958,816	964,430	1,032,788	1,109,636	1,047,448
Funding: Capital Projects	0	0	0	0	0	0	0	
	<b>Total Town Acreage</b>	2,374	2,374	2,374	2,374	2,374	2,374	2,374
	<b>Parks and Open Spaces</b>							
	Number	12	12	12	12	13	14	14
	Area (acres)	56	56	56	56	60	65	65
	Number of:							
	Tennis Courts	4	4	4	4	4	4	4
	Basketball Courts	3	3	3	3	3	3	3
	Baseball Fields	4	4	4	4	4	4	4
	Soccer Fields	4	4	4	4	5	6	6
	Tot Lots	6	6	6	6	7	7	7
	<b>Miles of Town Roads</b>	16.31	16.31	16.31	16.31	16.31	18.00	18.00
	<b>Number of Municipal Water Wells</b>	9	9	11	11	11	11	11
	<b>Avg. Water Production (Gal/Day)</b>							
	Calander year	428,246	409,000	385,000	437,670	468,393		
	<b>Avg - WWTP (Gal/Day)</b>							
	Calander year	678,524	621,586	755,000	513,391	670,530		
	<b>Number of Town Employees</b>							
	Full Time	14	14	14	14	16	16	16
	Part Time	0	0	0	1	0	0	0
	Summer Help				1	2	2	2

**Notes**

[1] The 2010 Census reported a population of 4,883 and an average of 3.18 persons per household, Housing numbers are actual .

[2] All Budget figures exclude special revenues such as Impact Fees or dedicated Grants.