



TOWN OF  
**Poolesville**  
MARYLAND

**FY 20 Close Out**

Adopted April 5, 2021

# **THE TOWN OF POOLSVILLE**

## **FY 20 Close Out**

### **Introduction**

Adopted April 5, 2021

Printed: 6-Apr-21

#### **Fiscal Year 2020 Close-Out**

The FY 2020 budget was adopted on May 20, 2019 and was developed utilizing prior years' known budget expenses and revenues and recommendations by budget analyst from the County and State. The Capital Projects are prioritized according to the Town's needs and are funded through general tax revenue, developer/impact fees and grants.

The Town of Poolesville's Fiscal Year 2020 budget closed with a positive balance of \$408,805. This balance was attributed to lower operating expenses and higher than anticipated revenues. Income tax and property taxes contributed to the increase in revenue while moderate decreases in several operational accounts decreased expenditures.

Debt service continues to decline with one of the three loans to conclude next year. Developer and impact fees continue to supplement the funding streams to pay down the debt.

The Water and Wastewater annual operations required a \$30,100 grant from the General Fund to balance. While revenues were higher than expected, operational costs for sludge handling, chemicals and laboratory expenses continued to increase.

Restricted funds and impact fees were allocated according to the specific requirements and Unrestricted Reserves closed out with a balance of \$1,375,399.

Detailed information on the Town's General Operating Fund, Water and Wastewater Operating Fund, and the Capital Improvement Program and revenues are included in the following pages.

# THE TOWN OF POOLSVILLE

## FY 20 Close Out

### FINANCIAL FORECAST: FY 21 Budget THROUGH FY 25

Adopted April 5, 2021

Printed: 6-Apr-21

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

Item	FY 19 Actual	FY 20 Budget	FY 20 Close Out	FY 21 Budget
<b>Revenue</b>	3,999,118	3,785,028	4,053,514	3,663,839
Funding: General Projects	(706,750)	(720,200) (Capital Proj.)	(700,886) (Capital Proj.)	(617,500) (Capital Proj.)
Funding: Water / Wastewater Projects	(480,122)	(479,000) (Capital Proj.)	(471,500) (Capital Proj.)	(321,000) (Capital Proj.)
Sub-Total: Capital Projects	(1,186,872)	(1,199,200)	(1,172,386)	(938,500)
Operating Expenses	(2,472,423)	(2,585,492)	(2,472,323)	(2,693,863)
<b>Total Annual Expenditures</b>	(3,659,295)	(3,784,692)	(3,644,709)	(3,632,363)
<b>Annual Balance</b>	<b><u>\$339,823</u></b> 8.5%	<b><u>\$336</u></b> 0.0%	<b><u>\$408,805</u></b> 10.1%	<b><u>\$31,476</u></b> 0.9%

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

Item	FY 22	FY 23	FY 24	FY 25
<b>Revenue</b>	3,907,221	4,020,877	4,119,301	4,219,273
Funding: General Projects	(788,500) (Capital Proj.)	(771,000) (Capital Proj.)	(768,500) (Capital Proj.)	(710,000) (Capital Proj.)
Funding: Water / Wastewater Projects	(360,700) (Capital Proj.)	(564,500) (Capital Proj.)	(480,000) (Capital Proj.)	(545,000) (Capital Proj.)
Sub-Total: Capital Projects	(1,149,200)	(1,335,500)	(1,248,500)	(1,255,000)
Operating Expenses	(2,733,042)	(2,788,919)	(2,885,808)	(2,936,821)
<b>Total Annual Expenditures</b>	(3,882,242)	(4,124,419)	(4,134,308)	(4,191,821)
<b>Projected Balances</b>	<b><u>\$24,979</u></b> 0.6%	<b><u>(\$103,542)</u></b> -2.6%	<b><u>(\$15,007)</u></b> -0.4%	<b><u>\$27,452</u></b> 0.7%

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

Item	FY 19 Actual	FY 20 Budget	FY 20 Close Out	FY 19 Budget
Unspent Funds: General Projects	809,133	706,567	1,175,474	981,695
Unspent Funds: W & WW Projects	1,322,366	780,522	1,841,521	1,722,521
Sub-Total: Unspent Capital Funding	2,131,499	1,487,089	3,016,995	2,704,216
<b>Unrestricted Reserve (Genl Fund)</b>	<b>966,534</b>	<b>966,870</b>	<b>1,375,339</b>	<b>1,283,415</b>
<b>Balance (Water / Wastewater Fund)</b>	<b>89</b>	<b>(90,197)</b>	<b>127</b>	<b>(12,445)</b>
Restricted Funds	220,068	192,969	193,383	163,383
<b>Total Financial Reserves On-Hand</b>	<b><u>\$3,318,190</u></b>	<b><u>\$2,556,731</u></b>	<b><u>\$4,585,844</u></b>	<b><u>\$4,138,569</u></b>

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

Item	FY 22	FY 23	FY 24	FY 25
Unspent Funds: General Projects	1,562,194	1,328,194	1,798,694	1,598,694
Unspent Funds: W & WW Projects	1,933,022	2,389,522	2,679,522	3,224,522
Sub-Total: Unspent Capital Funding	3,495,216	3,717,716	4,478,216	4,823,216
<b>Unrestricted Reserve (Genl Fund)</b>	<b>1,308,394</b>	<b>1,204,852</b>	<b>1,189,845</b>	<b>1,217,296</b>
<b>Balance (Water / Wastewater Fund)</b>	<b>(25,017)</b>	<b>(37,589)</b>	<b>(50,161)</b>	<b>(62,733)</b>
Restricted Funds	163,383	163,383	163,383	163,383
<b>Total Financial Reserves On-Hand</b>	<b><u>\$4,941,976</u></b>	<b><u>\$5,048,362</u></b>	<b><u>\$5,781,283</u></b>	<b><u>\$6,141,163</u></b>

**Notes**

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

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

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

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

# THE TOWN OF POOLSVILLE

## FY 20 Close Out

### RESTRICTED FUNDS and CASH SUMMARIES

Adopted April 5, 2021

Printed: 6-Apr-21

Ref. Page	Item or Description	Y/E 06/30/19 FY 19 Actual	Y/E 06/30/20 FY 20 Budget	Y/E 06/30/20 FY 20 Close Out	Y/E 06/30/21 FY 21 Budget
<b>RESTRICTED FUNDS</b>					
[1]	<b>Chesapeake Bay Restoration Fee</b>				
	Funds Collected With Water Bills	121,448	111,645	148,920	111,645
	Admin Fee	(5,783)	(5,582)	(5,816)	(5,582)
	Paid To Maryland	(115,665)	(106,063)	(143,104)	(106,063)
	Balance Forward	0	0	0	0
	<b>Closing Balance: Year End</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
[2]	<b>Sewer Connection Fee</b>				
	Funds Collected	0	0	12,745	0
	Balance Forward	6,348	6,348	6,348	19,093
	Funds Allocated	0	0	0	0
	<b>Closing Balance: Year End</b>	<b>6,348</b>	<b>6,348</b>	<b>19,093</b>	<b>19,093</b>
[3]	<b>Development Recreation Fee</b>				
	Funds Collected	29,791	0	13,907	0
	Balance Forward	39,584	39,584	69,375	83,282
	Funds Allocated	0	0	0	0
	<b>Closing Balance: Year End</b>	<b>\$69,375</b>	<b>\$39,584</b>	<b>\$83,282</b>	<b>\$83,282</b>
[4]	<b>Community Events Roll-Over Funds</b>				
	Funds Collected	32,573	0	29,819	0
	Balance Forward	12,246	23,915	21,711	28,105
	Funds Allocated	(23,108)	0	(23,425)	0
	<b>Closing Balance: Year End</b>	<b>\$21,711</b>	<b>\$23,915</b>	<b>\$28,105</b>	<b>\$28,105</b>
[5]	<b>Economic Development</b>				
	Funds transferred	25,000	0	0	0
	Balance Forward	3,205	3,205	28,205	28,205
	Funds Allocated	0	0	0	0
	<b>Closing Balance: Year End</b>	<b>\$28,205</b>	<b>\$3,205</b>	<b>\$28,205</b>	<b>\$28,205</b>
[6]	<b>Reforestation Fees</b>				
	Fees Collected	0	0	0	0
	Balance Forward	126,167	86,167	70,679	4,698
	Funds Allocated	(55,488)	0	(65,981)	0
	<b>Closing Balance: Year End</b>	<b>\$70,679</b>	<b>\$86,167</b>	<b>\$4,698</b>	<b>\$4,698</b>
[7]	<b>Speed Camera Revenue</b>				
	Fees Collected	0	0	0	0
	Balance Forward	49,853	0	0	0
	Funds Allocated	(49,853)	0	0	0
	<b>Closing Balance: Year End</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
[8]	<b>Development Funds</b>				
	<b>Kettler Proffer</b>				
	Fees Collected	11,250	7,500	16,250	0
	Bus Shelter	(15,000)	0	0	0
	Balance Forward	37,500	36,250	23,750	30,000
	I&I Loan	(10,000)	(10,000)	(10,000)	(30,000)
	<b>Closing Balance: Year End</b>	<b>\$23,750</b>	<b>\$33,750</b>	<b>\$30,000</b>	<b>\$0</b>
	<b>Transfers From Restricted Funds</b>				
	For General Fund	104,853	0	(89,406)	(30,000)
	For General Capital Projects	(105,341)	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>\$220,068</b>	<b>\$192,969</b>	<b>\$193,383</b>	<b>\$163,383</b>

**SUMMARY OF CASH ASSETS AT YEAR END**

Ref. Pg.	General Fund				
5	Unrestricted Funds at Year End	966,534	966,870	1,375,339	1,283,415
5	Accumulated Unspent Funds for Capital Projects	809,133	706,567	1,175,474	981,695
	<b>Total Funds on Hand</b>	<b>\$1,775,667</b>	<b>\$1,673,437</b>	<b>\$2,550,813</b>	<b>\$2,265,110</b>
	<b>Water and Wastewater Fund</b>				
21	Unrestricted Funds at Year End	89	(90,197)	127	(12,445)
21	Accumulated Unspent Funds for Capital Projects	1,322,366	780,522	1,841,521	1,722,521
	<b>Total Funds on Hand</b>	<b>\$1,322,455</b>	<b>\$690,325</b>	<b>\$1,841,648</b>	<b>\$1,710,076</b>
2	<b>Restricted Funds</b>				
	Top of Page	\$220,068	\$192,969	\$193,383	\$163,383
3	<b>Impact Fees</b>				
	Gen. Fund Impact Fee Balance at Year End	\$106,992	\$175,003	\$126,492	\$276,658
	W & WW Impact Fee Balance at Year End	\$184,492	\$652,568	\$276,612	\$632,271
	<b>TOTAL CASH ASSETS AT YEAR END</b>	<b>\$3,609,674</b>	<b>\$3,384,302</b>	<b>\$4,988,948</b>	<b>\$5,047,498</b>

**Notes**

- [1] 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.
- [2] Fee levied against new connections to the water/sewer system that are not part of the Impact Fee schedule. Funds collected supplement the Inflow and Infiltration loan debt service payment that funded the increased capacity.
- [3] Funds collected in lieu of parkland dedication.
- [4] Funds collected during events and used to supplement future events.
- [5] Funds earmarked to support the proposed Grape Crush Facility.
- [6] Funds collected in lieu of forest conservation.
- [7] Due to changes in how speed camera revenue is shared, Town will no longer receive any funds
- [8] Kettler Proffer, \$1,250 per household used to supplement Inflow and Infiltration Loan debt service payment.

# THE TOWN OF POOLESVILLE

## FY 20 Close Out

### SCHEDULE of IMPACT FEES

Adopted April 5, 2021

Printed: 6-Apr-21

Acct No.	Item or Description	Pct.	FY 19 Actual	FY 20 Budgeted	FY 20 Close Out	FY 21 Budget	Forward Planning Cycle			
							FY 22	FY 23	FY 24	FY 25
	Number of New Homes (in Fiscal Year)		22	30	17	30	30	30	30	18
	Impact Fee per New Home		12,532	12,745	12,745	12,962	13,182	13,406	13,634	13,866
	<b>Total Impact Fees: New Homes</b>		<b>275,704</b>	<b>382,351</b>	<b>216,665</b>	<b>388,851</b>	<b>395,462</b>	<b>402,185</b>	<b>409,022</b>	<b>249,585</b>
	Other Impact Fees (Commercial)		18,100							
	<b>Total: All Impact Fees</b>		<b>\$293,804</b>	<b>\$382,351</b>	<b>\$216,665</b>	<b>\$388,851</b>	<b>\$395,462</b>	<b>\$402,185</b>	<b>\$409,022</b>	<b>\$249,585</b>
4005	Recreation	17.0%	49,947	65,000	36,833	66,105	67,228	68,371	69,534	42,429
	Public Facilities	5.0%	14,690	19,118	10,833	19,443	19,773	20,109	20,451	12,479
4000	<b>Total: General Fund Capital Projects</b>	<b>22.0%</b>	<b>\$64,637</b>	<b>\$84,118</b>	<b>\$47,666</b>	<b>\$85,548</b>	<b>\$87,001</b>	<b>\$88,480</b>	<b>\$89,985</b>	<b>\$54,908</b>
1110	Water System	48.0%	141,026	183,529	103,999	186,649	189,822	193,049	196,330	119,801
1120	Wastewater System	30.0%	88,141	114,704	65,000	116,654	118,639	120,656	122,707	74,876
1100	<b>Total: Water/Wastewater Capital Projects</b>	<b>78.0%</b>	<b>\$229,167</b>	<b>\$298,233</b>	<b>\$168,999</b>	<b>\$303,303</b>	<b>\$308,461</b>	<b>\$313,705</b>	<b>\$319,037</b>	<b>\$194,677</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 2009 adopted fee schedule.
- [3] Impact Fee reimbursements are for the installation of park systems.

**Allocation and Expenditure of Impact Fees**

General Projects		FY 19 Actual	FY 20 Budgeted	FY 20 Actual	FY 21 Budget	Forward Planning Cycle				
		FY 22	FY 23	FY 24	FY 25					
<b>2030</b>	<b>Public Facility</b>									
	Impact Fees (Public Facilities)	14,690	19,118	10,833	19,443	19,773	20,109	20,451	12,479	
	Carried forward from Prior FY	12,043	26,733	26,733	45,851	65,294	85,067	105,176	125,627	
	Reimbursement to General Fund	0								
	Actual / Projected Expenditures	0								
<b>2035</b>	<b>Recreation Programs</b>									
	<b>b. New Park Systems</b>									
	Impact Fees (Recreation)	49,947	65,000	36,833	66,105	67,228	68,371	69,534	42,429	
	Carried forward from Prior FY	55,950	80,259	80,259	145,259	211,364	278,592	346,963	416,497	
	Allocation of Impact Fees	(6,464)								
	Actual / Projected Expenditures									
	Reimbursement to Developers	(19,174)		(28,166)						
	<b>General Fund Impact Fee Totals</b>	<b>\$106,992</b>	<b>\$191,110</b>	<b>\$126,492</b>	<b>\$276,658</b>	<b>\$363,659</b>	<b>\$452,139</b>	<b>\$542,124</b>	<b>\$597,032</b>	
Water & Wastewater Projects		FY 19 Actual	FY 20 Budgeted	FY 20 Actual	FY 21 Budget	Forward Planning Cycle				
		FY 22	FY 23	FY 24	FY 25					
<b>3130</b>	<b>Well Implementation</b>									
	Impact Fees (Water System)	141,026	183,529	103,999	186,649	189,822	193,049	196,330	119,801	
	Carried forward from Prior FY	506,662	184,492	47,688	405,846	632,271	863,852	1,100,678	1,342,836	
	Reimbursement to Developers									
	Allocation of Impact Fees	(600,000)								
	Actual / Projected Expenditures									
<b>3150</b>	<b>Wastewater Treatment</b>									
	Impact Fees (Wastewater System)			65,000						
	Carried forward from Prior Years	213,683	114,704	136,804	116,654	118,639	120,656	122,707	74,876	
	Allocation for Debt Service	(76,879)	(76,879)	(76,879)	(76,879)	(76,879)	(76,879)	(76,879)	(76,879)	
	<b>Water &amp; Wastewater Fund Impact Fee Totals</b>	<b>\$184,492</b>	<b>\$405,846</b>	<b>\$276,612</b>	<b>\$632,271</b>	<b>\$863,852</b>	<b>\$1,100,678</b>	<b>\$1,342,836</b>	<b>\$1,460,634</b>	
Impact Fee Balances On Hand										
General Fund Impact Fees										
	On Hand at Start of Fiscal Year	67,993	106,992	106,992	191,110	276,658	363,659	452,139	542,124	
	New Impact Fees Received	64,637	84,118	47,666	85,548	87,001	88,480	89,985	54,908	
	Less Fees Expended (actual or Planned)	(25,638)	0	(28,166)	0	0	0	0	0	
	Gen. Fund Impact Fee Balance at Year End	<b>\$106,992</b>	<b>\$191,110</b>	<b>\$126,492</b>	<b>\$276,658</b>	<b>\$363,659</b>	<b>\$452,139</b>	<b>\$542,124</b>	<b>\$597,032</b>	
Water and Wastewater Fund Impact Fees										
	On Hand at Start of Fiscal Year	632,204	184,492	184,492	405,846	632,271	863,852	1,100,678	1,342,836	
	New Impact Fees Received	229,167	298,233	168,999	303,303	308,461	313,705	319,037	194,677	
	Less Fees Expended (actual or Planned)	(676,879)	(76,879)	(76,879)	(76,879)	(76,879)	(76,879)	(76,879)	(76,879)	
	W & WW Impact Fee Balance at Year End	<b>\$184,492</b>	<b>\$405,846</b>	<b>\$276,612</b>	<b>\$632,271</b>	<b>\$863,852</b>	<b>\$1,100,678</b>	<b>\$1,342,836</b>	<b>\$1,460,634</b>	

# THE TOWN OF POOLSVILLE

## FY 20 Close Out

### SCHEDULE of OUTSTANDING DEBT

Adopted April 5, 2021

Printed: 6-Apr-21

Item No.	Description	Pay-off Year & Interest Rate	Balance: Y/E 06/30/20	FY 19 Actual	FY 20 Budgeted	FY 21 Budget	----- Forward Planning Cycle -----			
							FY 22	FY 23	FY 24	FY 25
<b>GENERAL PROJECTS DEBT SERVICE</b>										
1	No Debts Outstanding									
<b>Sub-total: General Projects</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>WATER &amp; WASTEWATER PROJECTS DEBT SERVICE</b>										
2	<b>WWTP Exp &amp; BNR Upgrade</b> Original Loan for \$1,250,000 in 2004 for 20 years. <i>Use of Impact Fees</i>	FY24 - 1.20% [Maryland]	284,941							
3	<b>Wesmond I&amp;I Loan</b> Original Loan for \$1,440,000 in 2007 for 20 years <i>Use of Kettler Proffer</i>	FY27 - 1.0% [Maryland] \$112,500	75,707	76,879	76,879	76,879	76,879	76,879	76,879	76,879
4	<b>Westerly I&amp;I Loan</b> Original Loan for \$2,297,978 in 2013 for 20 years <i>Use of Connection Fees</i>	FY33 - 2.1% [Maryland]	1,642,152	158,870	158,870	158,870	158,870	158,870	158,870	151,962
<b>Sub-total: Water &amp; Wastewater Projects</b>										
Paid From General Funds				\$232,468	\$232,468	\$214,577	\$158,870	\$158,870	\$158,870	\$151,962
Paid From Unrestricted Funds				\$0	\$0	\$0				
Paid From Restricted Funds				\$0	\$86,879	\$106,879	\$76,879	\$76,879	\$76,879	\$76,879
<b>TOTAL: ALL DEBT SERVICE</b>			<b>\$2,002,801</b>	<b>\$319,347</b>	<b>\$319,347</b>	<b>\$321,456</b>	<b>\$235,749</b>	<b>\$235,749</b>	<b>\$235,749</b>	<b>\$228,841</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 are be applied towards the loan.
- [3] The Wesmond Inflow & Infiltration (I&I) loan facilitated the completion the relining efforts in the Wesmond Subdivision. Proffers from developers are allocated towards this loan.
- [4] The Westerly Inflow and Infiltration (I&I) loan provided a complete reline of main sewer lines and the relining and installation of clean-out on the public side of each lateral. Connection Fees are applied to this loan.

# THE TOWN OF POOLESVILLE

## FY 20 Close Out

### GENERAL FUND SUMMARY

Adopted April 5, 2021

Printed: 6-Apr-21

Ref. Page	Item or Description	Y/E 06/30/19 FY 19 Actual	Y/E 06/30/20 FY 20 Budget	Y/E 06/30/20 FY 20 Close Out	Y/E 06/30/21 FY 21 Budget
<b>General Funds Operating Summary</b>					
5	<b>General Revenue Total</b>	\$3,999,118	\$3,785,028	\$4,053,514	\$3,663,839
<b>General Expenditures</b>					
<b>Funding for Capital Projects</b>					
14	General Capital Projects	(706,750)	(720,200)	(700,886)	(617,500)
26	Water/Wastewater Cap Projs	(480,122)	(479,000)	(471,500)	(321,000)
	Sub-total: Capital Projects	(1,186,872)	(1,199,200)	(1,172,386)	(938,500)
5	Operating Expenses	(2,472,423)	(2,585,492)	(2,472,323)	(2,693,863)
	<b>Total: General Expenditures</b>	<b>(\$3,659,295)</b>	<b>(\$3,784,692)</b>	<b>(\$3,644,709)</b>	<b>(\$3,632,363)</b>
	<b>Net Operating Balance</b>	<b>\$339,823</b>	<b>\$336</b>	<b>\$408,805</b>	<b>\$31,476</b>
	<b>Unrestricted Funds Carried Forward from Prior Year</b>	<b>1,058,902</b>	<b>966,534</b>	<b>966,534</b>	<b>1,375,339</b>
5	<b>Application of Excess Unrestricted Funds</b>				
	For General Capital Projects	(85,000)	0	0	(85,000)
	For W/WW Capital Projects	(322,191)	0	0	(38,400)
	For Economic Development	(25,000)	0	0	0
	<b>Closing Balance: Genl Funds [Unrestricted Reserve]</b>	<b>\$966,534</b>	<b>\$966,870</b>	<b>\$1,375,339</b>	<b>\$1,283,415</b>
<b>General Funds Capital Projects Summary</b>					
	<b>Funding Balance Carried Forward from Prior Year</b>	<b>\$924,661</b>	<b>\$641,495</b>	<b>\$809,133</b>	<b>\$1,175,474</b>
5	Funding from General Revenues	706,750	720,200	700,886	617,500
3	Funding from Impact Fees	6,464	0		0
2	Transfers from Restricted Funds	104,853	0		
	Internal Transfers	85,000	50,000	0	85,000
5	Funding from MD Grants, Others	0	0	0	0
	<b>Available for Capital Projects</b>	<b>\$1,827,728</b>	<b>\$1,411,695</b>	<b>\$1,510,019</b>	<b>\$1,877,974</b>
14	Capital Projects Expenditures	(1,018,595)	(705,128)	(334,545)	(896,279)
	<b>Closing Balance: Capital Projects Funding</b>	<b>\$809,133</b>	<b>\$706,567</b>	<b>\$1,175,474</b>	<b>\$981,695</b>

**Notes**

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

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

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

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

<b>Buildings and Municipal Facilities</b>		<b>Parks and Recreational Facilities</b>	
Town Hall	Maintenance Building	Stevens Park	Campbell Park
Old Methodist Church, Thrift Shop	Eleven Well Houses	Halamos Park	Wootton Heights Park
Wastewater Treatment Plant	Equalization Lagoon	Bodmer Park	Brooks Park
Seven Sewage Pump Stations		Whalen Commons	Old Methodist Cemetery
		Perkin's Park	Elgin Park
			Hoewing Park
			Lori Gore Park
			W. Willard Practice Field
			Collier Circle Pond
			Dr. Dillingham Park
			Behrend Park

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

# THE TOWN OF POOLESVILLE

## FY 20 Close Out

### GENERAL FUND REVENUE SUMMARY

Adopted April 5, 2021

Printed: 6-Apr-21

Acct No.	Account Name	Y/E 06/30/19 FY 19 Actual	Y/E 06/30/20 FY 20 Budget	Y/E 06/30/20 FY 20 Close Out	Y/E 06/30/21 FY 21 Budget
<b>General Revenue</b>					
<b>Part A - External Sources</b>					
111	Property Taxes	1,515,013	1,562,268	1,611,871	1,615,149
112	P/P Property Unincorporated	2,141	3,500	3,682	3,500
113 & 114	P/P Public Utilities / Ordinary Corp.	61,758	60,000	58,220	60,000
311.4	Revenue Sharing	228,936	228,936	228,936	228,936
330.5	Property Tax Grant	722	722	722	722
360.1	Income Tax	1,401,780	1,358,000	1,482,947	1,238,000
156	Highway User Revenue	202,941	258,070	199,551	155,000
222	Franchise / Traders License	62,922	40,000	59,605	40,000
121	Interest Income (120 & 465 )	61,569	30,000	57,573	30,000
223	Building / Plumbing Permits	26,256	20,000	32,360	20,000
482	Senior Program	0	0	0	0
412	Zoning / Development Fees	214,047	15,000	111,771	50,000
414	Sale of Town Documents	0	0	0	0
462	Rental Income - Wireless Antennas	195,998	199,288	193,183	199,288
469	Miscellaneous Income	14,251	2,000	2,159	2,000
469A	Private Hook-Up Repayment	1,244	1,244	1,244	1,244
469B	Utility Permits			6,400	
480	Recreation Program	9,539	6,000	3,290	20,000
Sub-total: General Revenue (External Sources)		<b>\$3,999,118</b>	<b>\$3,785,028</b>	<b>\$4,053,514</b>	<b>\$3,663,839</b>
<b>Part B - Internal Transfers</b>					
<b>Application of Excess Unrestricted Funds</b>					
	For General Capital Projects	85,000	0	0	85,000
	For W/WW Capital Projects	322,191	0	0	38,400
	For Economic Development	25,000	0	0	0
Sub-total: General Revenue		<b>\$4,431,309</b>	<b>\$3,785,028</b>	<b>\$4,053,514</b>	<b>\$3,787,239</b>
<b>Impact Fee Revenue</b>					
475.1	Impact Fees Recreation	49,947	65,000	36,833	66,105
475.2	Impact Fees Public Facilities	14,690	19,118	10,833	19,443
Sub-total: Impact Fee Revenue		<b>\$64,638</b>	<b>\$84,118</b>	<b>\$47,666</b>	<b>\$85,548</b>
<b>Grants and Designated Funding</b>					
A	Program Open Space/Parks and Playgrounds	0	0	0	
Sub-total: Grants and Designated Funding		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Restricted Revenue</b>					
470	Community Events	32,573	0	29,819	
475.4	Kettler Proffer	11,250	7,500	16,250	
475.8	Rec. Fees			5,385	
471.1	Westerly Grove	0	0	8,522	
468	Reforestation Fees	0	0	0	
475	Dev. Rec. Fee	29,791	0	0	
Sub-total: Restricted Revenue		<b>\$73,613</b>	<b>\$7,500</b>	<b>\$59,976</b>	<b>\$0</b>
<b>Total: General Fund Revenue</b>		<b><u>\$4,569,560</u></b>	<b><u>\$3,876,646</u></b>	<b><u>\$4,161,156</u></b>	<b><u>\$3,872,787</u></b>

**Account Descriptions**

- 111 Property Taxes cover both commercial and residential properties at \$0.1781 per \$100 of assessed valuation..
- 112 Personal Property Tax for Unincorporated businesses in Poolesville.
- 113/114 These are Personal Property Tax accounts: 113 for Public Utilities (Verizon, Washington Gas), and 114 for other corporations in Poolesville
- 311.4 Covers the Tax Duplication formula with the County and is based on the miles of Town roads.
- 330.5 Covers bank shares and comes from Montgomery County, the same every year.
- 360.1 Revenue is based on a State formula, Poolesville receives 17% of income tax collected within the corporate limits.  
Over 9 quarters, the town will repay the State for income tax received per the Wynne Case.
- 156 The State computes this amount based on the miles of Town roads and the vehicles registered in Town by residents.
- 222 Franchise Fees includes Comcast Cable TV, Verizon and a portion of the business licenses granted by the County.
- 121 Interest earned on the General Fund with the County's Investment Fund.
- 412 Zoning applications and Development fees for new subdivisions are offset by Expense Acct. 1210.
- 462 Includes the rental of space on the Water Tower to Sprint, Verizon, AT&T, T-Mobile and Telegia.
- 480 Fees charged for participants in the Summer Recreation Program.



# THE TOWN OF POOLESVILLE

## FY 20 Close Out

### GENERAL FUND EXPENSE SUMMARY

Adopted April 5, 2021

Printed: 06-Apr-21

Acct No.	Account Name	Y/E 06/30/19 FY 19 Actual	Y/E 06/30/20 FY 20 Budget	Y/E 06/30/20 FY 20 Close Out	Y/E 06/30/21 FY 21 Budget
500	Town Administration	190,324	300,627	277,273	264,327
600	Elections	6,402	0	0	6,200
700	Staff Salaries and Benefits	935,410	1,051,574	997,154	1,052,939
800	Law	32,213	40,000	44,985	40,000
900	Municipal Buildings & Operations	153,788	142,070	123,502	142,070
1000	Streets, Sidewalks, & Storm Drains	199,693	193,250	131,964	183,250
1100	Parks & Recreation	65,986	73,500	58,893	73,500
1200	Engineering	86,945	40,000	98,374	70,000
1300	Planning & Zoning	375	0	0	100,000
1400	Public Safety	25,275	21,000	29,550	21,000
1500	Municipal Services	501,545	491,000	448,060	491,000
1600	Subsidy to Water & Wastewater Fund	42,000	0	30,100	35,000
1700	Debt Service	232,468	232,471	232,468	214,577
<b>Sub-total: General Fund Operating Expenses</b>		<b>\$2,472,423</b>	<b>\$2,585,492</b>	<b>\$2,472,323</b>	<b>\$2,693,863</b>
2000	Funding for Capital Projects	706,750	720,200	700,886	617,500
3000	Subsidy for Water & Wastewater Capital Projects	480,122	479,000	471,500	321,000
<b>Sub-total: General Fund Capital Expenses</b>		<b>\$1,186,872</b>	<b>\$1,199,200</b>	<b>\$1,172,386</b>	<b>\$938,500</b>
<b>Total: General Fund Expenses</b>		<b>\$3,659,295</b>	<b>\$3,784,692</b>	<b>\$3,644,709</b>	<b>\$3,632,363</b>

**Notes**

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

# THE TOWN OF POOLESVILLE

## FY 20 Close Out

### GENERAL FUND EXPENSE DETAILS

Adopted April 5, 2021

Printed: 6-Apr-21

Acct No.	Account Name	Y/E 06/30/19 FY 19 Actual	Y/E 06/30/20 FY 20 Budget	Y/E 06/30/20 FY 20 Close Out	Y/E 06/30/21 FY 21 Budget
<b>500</b>	<b>Town Administration</b>				
505	Executive Meetings and Training	17,225	14,950	10,057	14,950
510	Advertising	1,434	4,200	26,076	4,200
515	Dues and Subscriptions	14,795	14,705	16,600	15,205
530	Bonding and Employee Training	1,062	775	1,387	775
540	Accounting and Auditing	29,323	31,500	32,467	31,500
545	Printing and Duplicating	15,733	19,200	7,234	19,200
550	Communications	12,461	9,485	10,199	9,485
555	Office Supplies and Expense	14,371	12,062	17,210	12,062
565	Community Events	68,108	45,000	68,425	45,000
	<b>Use of Roll-Over Funds</b>	<b>(23,108)</b>	<b>0</b>	<b>(23,425)</b>	
570	Community Goodwill	31,925	39,250	47,460	42,450
575	Economic Development/Marketing	6,996	24,500	227	24,500
580	Fair Access	0	85,000	63,356	15,000
590	Grant Consulting	0	0	0	30,000
<b>Total:</b>	<b>Acct 500 Town Administration</b>	<b>\$190,324</b>	<b>\$300,627</b>	<b>\$277,273</b>	<b>\$264,327</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 and subscriptions for various publications	
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.	
545	Includes copying machine lease, copy paper, printing and postage for the Town Newsletter.	
550	Includes telephone service in Town Hall and the Maintenance Building, fax machine, cellular phones for senior staff and Internet service.	
555	Includes office supplies for both Town Hall and the Maintenance Building offices, as well as postage, business cards, etc.	
565	Community Events:	
	Holiday lighting ceremony	9,000
	Octoberfest	6,500
	Friday on the Commons	22,000
	Spring Fest	5,000
	Welcome Bags	500
	Big flea	2,000
570	Community Goodwill includes:	
	Fireworks	13,500
	Grants	5,000
	Poolesville Day	20,000
	Gifts for volunteers	750
	Misc	1,000
	Post Prom	2,200
575	This includes costs for media outreach, digital media support, event support/advertising, press releases, social media/website content, tweets and business attraction.	
580	Fair Access:	
	Marketing Materials	2,000
	Media/advertising/news releases	5,000
	Van Eperen Strategic Advisor/Consultant	3,000
	Meetings/Pville Day Breakfast	5,000

# THE TOWN OF POOLSVILLE

## FY 20 Close Out

### GENERAL FUND EXPENSE DETAILS

Adopted April 5, 2021

Printed: 6-Apr-21

Acct No.	Account Name	Y/E 06/30/19 FY 19 Actual	Y/E 06/30/20 FY 20 Budget	Y/E 06/30/20 FY 20 Close Out	Y/E 06/30/21 FY 21 Budget
<b>1000</b>	<b>Streets, Sidewalks, &amp; Storm Drains</b>				
1050	Repairs/Maintenance/Resurfacing	16,810	19,550	8,752	19,550
1055	Storm Drain Repair/Maintenance	18,251	15,200	14,413	15,200
1060	Street Signs	2,681	3,500	4,296	3,500
1065	Street Lighting	95,647	100,000	97,867	100,000
1070	Snow Removal	54,131	40,000	6,636	40,000
1085	Sidewalk Repair & Maintenance	12,173	15,000	0	5,000
<b>Total: Acct 1000 Streets, Sidewalks, &amp; Storm Drains</b>		<b>\$199,693</b>	<b>\$193,250</b>	<b>\$131,964</b>	<b>\$183,250</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 (605) and Cobra Head lights (about 65) was performed under contract with Allegheny Power, including maintenance and electric cost.
- 1070 Included in this account is the cost of salt, and other materials that may be spread on Town roads, as may be required during snow/ice events. It also includes the cost of special items that may be needed for snow removal, as well as the cost of equipment repairs and contract personnel for snow removal.
- 1085 This account covers the cost of repairing and maintaining all Town sidewalks.

# THE TOWN OF POOLSVILLE

## FY 20 Close Out

### GENERAL FUND EXPENSE DETAILS

Adopted April 5, 2021

Printed: 6-Apr-21

Acct No.	Account Name	Y/E 06/30/19 FY 19 Actual	Y/E 06/30/20 FY 20 Budget	Y/E 06/30/20 FY 20 Close Out	Y/E 06/30/21 FY 21 Budget
<b>600</b>	<b>Elections</b>				
605	Printing and Duplicating	1,324	0	0	2,200
610	Voting Machines and Supplies	2,678	0	0	3,000
615	Legal Fees	2,400	0	0	1,000
<b>Total: Acct 600 Elections</b>		<b><u>\$6,402</u></b>	<b><u>\$0</u></b>	<b><u>\$0</u></b>	<b><u>\$6,200</u></b>
<b>700</b>	<b>Staff Salaries and Benefits</b>				
705	Salaries	1,206,055	1,301,375	1,240,834	1,249,220
710	Social Security	92,263	99,555	76,932	95,565
710.1	Medicare			17,992	
715	Employee Benefits	284,642	356,386	332,497	386,516
720	Workmen's Compensation	41,123	52,275	39,800	52,275
	Sub-Total: Salaries and Benefits for All Employees	1,624,083	1,809,591	1,708,055	1,783,576
<b>750</b>	<b>Salary Burden Allocation</b>				
755	Water/Wastewater Salary Burden	(619,831)	(691,161)	(650,806)	(664,026)
760	Wastewater Admin Salary Burden	(12,410)	(12,318)	(7,365)	(11,058)
765	Water Admin Salary Burden	(56,433)	(54,538)	(52,730)	(55,553)
	Sub-Total: Salary Burden Allocations	(688,673)	(758,017)	(710,901)	(730,637)
<b>Total: Acct 700 Staff Salaries and Benefits</b>		<b><u>\$935,410</u></b>	<b><u>\$1,051,574</u></b>	<b><u>\$997,154</u></b>	<b><u>\$1,052,939</u></b>

**Account Descriptions**

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

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

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

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

**The Major Account Group 700 includes salaries, social security, insurance, hospitalization, and retirement plan contributions for the Town Manager, Town Clerk-Treasurer, Deputy Clerk, the Public Works staff, Water and Wastewater staff, and other temporary employees, such as for the Summer Recreation Program, that may be hired. At present, Poolesville has a total of fifteen (19) 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 20 Close Out

### GENERAL FUND EXPENSE DETAILS

Adopted April 5, 2021

Printed: 6-Apr-21

Acct No.	Account Name	Y/E 06/30/19 FY 19 Actual	Y/E 06/30/20 FY 20 Budget	Y/E 06/30/20 FY 20 Close Out	Y/E 06/30/21 FY 21 Budget
<b>800</b>	<b>Law</b>				
805	Legal Fees	32,213	40,000	44,985	40,000
810	Legal Fees - Development	0	0	0	0
815	Code Organization	0	0	0	0
<b>Total: Acct 800 Law</b>		<b><u>\$32,213</u></b>	<b><u>\$40,000</u></b>	<b><u>\$44,985</u></b>	<b><u>\$40,000</u></b>
<b>900</b>	<b>Municipal Buildings &amp; Operations</b>				
910	Insurance	18,698	25,700	21,074	25,700
915	Electricity and Heat	34,893	32,500	26,569	32,500
920	Maintenance and Building Supplies	4,526	7,000	1,286	7,000
925	Repairs and Maintenance	18,272	15,145	20,246	15,145
940	Uniforms	8,618	7,625	6,057	7,625
950	Vehicle Insurance	3,163	3,100	3,722	3,100
955	Truck Operations and Maintenance	64,658	50,000	43,558	50,000
960	Small Tools and Equipment	959	1,000	990	1,000
<b>Total: Acct 900 Municipal Buildings &amp; Operations</b>		<b><u>\$153,788</u></b>	<b><u>\$142,070</u></b>	<b><u>\$123,502</u></b>	<b><u>\$142,070</u></b>

**Account Descriptions**

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

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

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

815 The Planning Commission has completed the Code Revisions.

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

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

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

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

925 This account covers the cost of maintenance and repair of Town buildings. Townhall cleaning service, fire monitoring system, infestation control and Montgomery County Fire Code Inspections.

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

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

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

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

# THE TOWN OF POOLSVILLE

## FY 20 Close Out

### GENERAL FUND EXPENSE DETAILS

Adopted April 5, 2021

Printed: 6-Apr-21

Acct No.	Account Name	Y/E 06/30/19 FY 19 Actual	Y/E 06/30/20 FY 20 Budget	Y/E 06/30/20 FY 20 Close Out	Y/E 06/30/21 FY 21 Budget
<b>1100</b>	<b>Parks &amp; Recreation</b>				
1150	Park Lighting	8,015	9,700	8,137	9,700
1155	Park Repair and Maintenance	34,426	40,000	39,257	40,000
1160	Streetscape (Tree) Expense	10,000	10,000	0	10,000
1165	Street Tree Maintenance	25,488	10,000	75,795	10,000
	<b>Use of Reforestation Fees</b>	<b>(15,488)</b>		<b>(65,981)</b>	
1170	Recreation Program	3,544	3,800	1,685	3,800
<b>Total: Acct 1100 Parks &amp; Recreation</b>		<b>\$65,986</b>	<b>\$73,500</b>	<b>\$58,893</b>	<b>\$73,500</b>
<b>1200</b>	<b>Engineering</b>				
1205	General Engineering	40,926	30,000	62,238	60,000
1210	Engineering Development	46,018	10,000	36,136	10,000
<b>Total: Acct 1200 Engineering</b>		<b>\$86,945</b>	<b>\$40,000</b>	<b>\$98,374</b>	<b>\$70,000</b>
<b>1300</b>	<b>Planning &amp; Zoning</b>				
1300	Planning and Zoning	375	0	0	0
1305	Master Plan Rewrite	0	0	0	100,000
<b>Total: Acct 1300 Planning &amp; Zoni</b>		<b>\$375</b>	<b>\$0</b>	<b>\$0</b>	<b>\$100,000</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.
- 1305 This line item would be for the development of a new master plan with a consultant to create a citizen driven plan

# THE TOWN OF POOLESVILLE

## FY 20 Close Out

### GENERAL FUND EXPENSE DETAILS

Adopted April 5, 2021

Printed: 6-Apr-21

Acct No.	Account Name	Y/E 06/30/19 FY 19 Actual	Y/E 06/30/20 FY 20 Budget	Y/E 06/30/20 FY 20 Close Out	Y/E 06/30/21 FY 21 Budget
<b>1400</b>	<b>Public Safety</b>				
1425	Code Enforcement Officer	12,200	13,000	9,135	13,000
1435	Plumbing Inspection	13,075	8,000	20,415	8,000
<b>Total: Acct 1400 Public Safety</b>		<b><u>\$25,275</u></b>	<b><u>\$21,000</u></b>	<b><u>\$29,550</u></b>	<b><u>\$21,000</u></b>
<b>1500</b>	<b>Municipal Services</b>				
1500	Trash Collection	501,545	491,000	448,060	491,000
<b>Total: Acct 1500 Municipal Services</b>		<b><u>\$501,545</u></b>	<b><u>\$491,000</u></b>	<b><u>\$448,060</u></b>	<b><u>\$491,000</u></b>
<b>1600</b>	<b>Subsidy to Water &amp; Wastewater Fund</b>				
1600	Subsidy to Water & Wastewater Fund	42,000	0	30,100	35,000
<b>Total: Acct 1600 Subsidy to Water &amp; Wastewater Fund</b>		<b><u>\$42,000</u></b>	<b><u>\$0</u></b>	<b><u>\$30,100</u></b>	<b><u>\$35,000</u></b>
<b>1700</b>	<b>Debt Service</b>				
1700	Debt Service (Principal & Interest)	232,468	232,471	232,468	214,577
<b>Total: Acct 1700 Debt Service</b>		<b><u>\$232,468</u></b>	<b><u>\$232,471</u></b>	<b><u>\$232,468</u></b>	<b><u>\$214,577</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 Bates Trash Service to provide regular residential trash, yard waste and recycling pickup.

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

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

# THE TOWN OF POOLESVILLE

## FY 20 Close Out

### GENERAL FUND - CAPITAL PROJECTS SUMMARY

Adopted April 5, 2021

Printed: 6-Apr-21

Acct No.	Item or Description	Year To Do	Est. Project Cost	Prior Bal. + FY 19 Actuals	FY 20 Budgeted	Y 20 Close Out Close Out	FY 21 Budget	----- Forward Planning Cycle -----			
								FY 22	FY 23	FY 24	FY 25
<b><u>Project Funding</u></b>											
2005	Office Equipment		20,000	19,322	10,500	10,500	17,500	6,000	6,000	6,000	6,000
2010	Municipal Buildings		1,845,200	171,981	51,200	45,000	45,000	55,000	35,000	35,000	39,000
2015	Parks & Streets Equipment		588,200	282,224	121,000	115,000	65,000	87,500	75,000	62,500	30,000
2020	Vehicles		625,000	158,012	95,000	87,000	90,000	105,000	60,000	45,000	15,000
2025	Major Town Projects		85,000	330,384	95,000	95,000	100,000	105,000	165,000	165,000	165,000
2035	Park Projects		130,000	228,482	45,500	46,386	30,000	30,000	30,000	30,000	30,000
2040	Major Street Repair Projects		2,974,000	637,322	302,000	302,000	355,000	400,000	400,000	425,000	425,000
<b>Total Funding Allocations</b>			<b>\$6,267,400</b>	<b>\$1,827,727</b>	<b>\$720,200</b>	<b>\$700,886</b>	<b>\$702,500</b>	<b>\$788,500</b>	<b>\$771,000</b>	<b>\$768,500</b>	<b>\$710,000</b>
<b><u>Direct Funding</u></b>											
2005	Transfer of Unrestricted Funds										
2010	Use of Impact Fees			28,902							
	Kettler Proffer			15,000							
2015	Transfer of Unrestricted Funds			25,000			5,000				
2025	Transfer of Unrestricted Funds			50,000			60,000				
	Budget Amendment 10/1/18			35,000							
	Speed Camera Revenue			49,853							
	Use of Impact Fees			5,000							
2035	Use of Reforestation Fees			40,000							
	MD Grants			80,000							
	Transfer of Unrestricted Funds			20,500			20,000				
2040	Transfer of Unrestricted Funds			120,000							
<b>Sub-total: Direct Funding</b>				<b>\$469,255</b>	<b>\$0</b>	<b>\$0</b>	<b>\$85,000</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>\$1,358,472</b>	<b>\$720,200</b>	<b>\$700,886</b>	<b>\$617,500</b>	<b>\$788,500</b>	<b>\$771,000</b>	<b>\$768,500</b>	<b>\$710,000</b>
<b><u>Project Expenditures</u></b>											
2005	Office Equipment			(3,554)	(12,000)	(9,302)	(24,000)	0	0	0	0
2010	Municipal Buildings			(98,539)	(6,200)	(4,284)	(10,000)	0	0	(70,000)	0
2015	Parks & Streets Equipment			(196,313)	(162,000)	(74,210)	(25,000)	(63,000)	(145,000)	(18,000)	(10,000)
2020	Vehicles			0	(75,000)	(73,811)	(110,000)	(145,000)	(60,000)	(60,000)	0
2025	Major Town Projects			(146,988)	(255,488)	(14,648)	(80,000)	0	0	0	0
2035	Park Projects			(141,537)	(15,500)	(63,192)	0	0	0	(150,000)	(50,000)
2040	Major Street Repair Projects			(431,664)	0	(95,098)	(647,279)	0	(800,000)	0	(850,000)
<b>Total Expenditures</b>				<b>(\$1,018,595)</b>	<b>(\$526,188)</b>	<b>(\$334,545)</b>	<b>(\$896,279)</b>	<b>(\$208,000)</b>	<b>(\$1,005,000)</b>	<b>(\$298,000)</b>	<b>(\$910,000)</b>
<b><u>Account Balance by Year</u></b>											
2005	Office Equipment			15,768	14,268	16,966	10,466	16,466	22,466	28,466	34,466
2010	Municipal Buildings			73,442	112,242	114,158	149,158	204,158	239,158	204,158	243,158
2015	Parks & Streets Equipment			85,911	38,911	126,701	166,701	191,201	121,201	165,701	185,701
2020	Vehicles			158,012	170,012	171,201	151,201	111,201	111,201	96,201	111,201
2025	Major Town Projects			183,396	22,908	263,748	283,748	388,748	553,748	718,748	883,748
2035	Park Projects			86,945	116,945	70,139	100,139	130,139	160,139	40,139	20,139
2040	Major Street Repair Projects			205,658	507,658	412,560	120,281	520,281	120,281	545,281	120,281
<b>Account Balance by Year</b>				<b>\$809,132</b>	<b>\$982,944</b>	<b>\$1,175,473</b>	<b>\$981,694</b>	<b>\$1,562,194</b>	<b>\$1,328,194</b>	<b>\$1,798,694</b>	<b>\$1,598,694</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 20 Close Out

### GENERAL FUND - CAPITAL PROJECTS

Adopted April 5, 2021

Printed: 6-Apr-21

Acct No.	Item or Description	Year To Do	Est. Project Cost	Cumulative Allocation	Prior Bal. + FY 19 Actuals	FY 20 Budgeted	Y 20 Close O Close Out	FY 21 Budget	Forward Planning Cycle			
									FY 22	FY 23	FY 24	FY 25
<b>Project Funding</b>												
2005	Office Equipment					15,768	15,768	16,966	10,466	16,466	22,466	28,466
	Allocated Carry-Over Funds					0	0	0	0	0	0	0
	Unallocated Carry Over Funds											
	Reallocated											
1	Future Office Requirements	Open		11,822	11,822	6,000	6,000	6,000	6,000	6,000	6,000	6,000
2	Water Meter Readers	Open	15,000	7,500	7,500	2,500	2,500	2,500				
3	Meeting recorder/transcription	FY21				2,000	2,000	4,000				
4	Technology Upgrades	FY21	5,000					5,000				
<b>Total Funding Allocations</b>			<b>\$20,000</b>	<b>\$19,322</b>	<b>\$19,322</b>	<b>\$26,268</b>	<b>\$26,268</b>	<b>\$34,466</b>	<b>\$16,466</b>	<b>\$22,466</b>	<b>\$28,466</b>	<b>\$34,466</b>
<i>Total Budgeted in Fiscal Year</i>						<i>10,500</i>	<i>10,500</i>	<i>17,500</i>	<i>6,000</i>	<i>6,000</i>	<i>6,000</i>	<i>6,000</i>
<b>Project Expenditures</b>												
2005	Office Equipment											
1	Office Equipment	Open			(3,554)		(9,302)	(3,000)				
2	Water Meter Readers	Open				(10,000)	-	(10,000)				
3	Meeting Recorder/Transcription	FY21				(2,000)	-	(6,000)				
4	Technology Upgrades	FY21					-	(5,000)				
<b>Total Expenditures</b>					<b>(\$3,554)</b>	<b>(\$12,000)</b>	<b>(\$9,302)</b>	<b>(\$24,000)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
2005	<b>Account Balance by Year</b>				<b>\$15,768</b>	<b>\$14,268</b>	<b>\$16,966</b>	<b>\$10,466</b>	<b>\$16,466</b>	<b>\$22,466</b>	<b>\$28,466</b>	<b>\$34,466</b>

**Notes**

**Shading key in Table: FY 19 Expenditures/Closed Projects Budgeting, Planned Expenditures for this Budget Year**

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

**Project Definitions**

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

1 This is for the replacement of existing equipment.

2 Replacement of the existing hand held meter readers.

3 Replacement of existing equipment.

Acct No.	Item or Description	Year To Do	Est. Project Cost	Cumulative Allocation	Prior Bal. + FY 19 Actuals	FY 20 Budgeted	Y 20 Close O Actuals	FY 21 Budget	Forward Planning Cycle			
									FY 22	FY 23	FY 24	FY 25
<b>Project Funding</b>												
2010	Municipal Buildings					62,688	62,688	109,604	144,604	199,604	234,604	199,604
	Allocated Carry-Over Funds				10,754	10,754	10,754	4,554	4,554	4,554	4,554	4,554
	Unallocated Carry Over Funds				(5,394)	(6,200)	(6,200)					
	Reallocated											
1	Historic Methodist Church	Open	25,000	12,215	12,215			8,000	10,000			
2	Community Center	Open	1,600,000			20,000	20,000	20,000	20,000	20,000	20,000	20,000
<b>Use of Unrestricted Reserves</b>				25,000	25,000							
3	Town Hall Maintenance	Open	30,000	29,955	26,053	5,000	5,000	5,000	5,000	5,000	5,000	5,000
<b>Use of Impact Fees</b>				3,902	3,902							
4	Historic Medley Grant	Open	30,000			10,000	10,000	2,000	10,000			
5	Equipment Storage	FY19	50,000		48,612							
6	Waste Dumpster Ramp Pad	FY19	10,000	10,000	10,000							
7	LED Lights	FY19	4,000	4,062	4,062							
8	Bus Shelters	FY19	20,000	5,000	5,000							
<b>Kettler Proffer</b>				15,000	15,000							
9	WWTP Metal Doors	FY20	5,000			5,000	5,000	[Use of Carry-Over Funds]				
10	Baby Changing Station	FY20	1,200			1,200	1,200	[Use of Carry-Over Funds]				
11	Parks Dept Storage Building	FY24	70,000	16,777	16,777	10,000	10,000	10,000	10,000	10,000	10,000	14,000
<b>Total Funding Allocations</b>			<b>\$1,845,200</b>	<b>\$127,317</b>	<b>\$171,981</b>	<b>\$118,442</b>	<b>\$118,442</b>	<b>\$159,158</b>	<b>\$204,158</b>	<b>\$239,158</b>	<b>\$274,158</b>	<b>\$243,158</b>
<i>Total Budgeted in Fiscal Year</i>						<i>51,200</i>	<i>45,000</i>	<i>45,000</i>	<i>55,000</i>	<i>35,000</i>	<i>35,000</i>	<i>39,000</i>
<b>Project Expenditures</b>												
2010	Municipal Buildings											
1	Historic Methodist Church	Open			(1,291)		(4,284)	(8,000)				
2	Community Center	Open					0					
3	Town Hall Maintenance	Open			(18,800)		0					
4	Historic Medley Grant	Open					0	(2,000)				
5	Equipment Storage	FY19			(48,612)							
6	Waste Dumpster Ramp Pad	FY19			(8,521)		0					
7	LED Lights	FY19			(4,062)		0					
8	Bus Shelters	FY19			(17,253)		0					
9	WWTP Metal Doors	FY20				(5,000)	0					
10	Baby Changing Station	FY20				(1,200)	0					
11	Parks Dept Storage Building	FY24					0				(70,000)	
<b>Total Expenditures</b>					<b>(\$98,539)</b>	<b>(\$6,200)</b>	<b>(\$4,284)</b>	<b>(\$10,000)</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$70,000)</b>	<b>\$0</b>
2010	<b>Account Balance by Year</b>				<b>\$73,442</b>	<b>\$112,242</b>	<b>\$114,158</b>	<b>\$149,158</b>	<b>\$204,158</b>	<b>\$239,158</b>	<b>\$204,158</b>	<b>\$243,158</b>

**Notes**

**Shading key in Table: FY 19 Expenditures/Closed Projects Budgeting, Planned Expenditures for this Budget Year**

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

**Project Definitions**

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

1 The Historic Methodist Church (Thrift Shop) maintenance fund.

2 Funds for a multi use facility to be constructed.

3 Interior caulking, painting and carpet replacement/exterior painting.

4 Funds in FY21 and FY22 to issued as matching funds for improvements to the John Poole House and Old Town Hall.

5 Provides equipment storage for Water Department.

6 Used for loading project spoils.

7 Replacement of existing fixtures in maintenance facility.

8 To be installed at Wootton & Fisher and West Willard Road.

9 Replacement of existing metal doors.

10 To be installed at all Park Facilities.

11 Provides equipment storage for Parks Department.

# THE TOWN OF POOLESVILLE

## FY 20 Close Out

### GENERAL FUND - CAPITAL PROJECTS

Adopted April 5, 2021

Printed: 6-Apr-21

Acct No.	Item or Description	Year To Do	Est. Project Cost	Cumulative Allocation	Prior Bal. + FY 19 Actuals	FY 20 Budgeted	FY 20 Close Out	FY 21 Budget	Forward Planning Cycle			
									FY 22	FY 23	FY 24	FY 25
<b>Project Funding</b>												
2015	Parks & Streets Equipment					79,832	79,832	126,622	166,622	191,122	121,122	165,622
	Allocated Carry-Over Funds				6,079	6,079	6,079	79	79	79	79	79
	Unallocated Carry Over Funds					(6,000)	(6,000)					
<b>Reallocated</b>												
1	Small Equipment Replacement			48,141	48,141	20,000	20,000	20,000	20,000	20,000	20,000	20,000
A	Replacement Salt Spreaders	Open	8,000									
B	Concrete Grinder	FY19	10,000									
C	Steven's Park Hot Water Heater	FY19	1,200									
D	Electric Maint Equipment	FY20	5,000									
2	11' Batwing Mower	FY19	60,000	60,017	60,017							
3	Skid Loader	FY19	50,000	49,512	49,512							
4	Club Cart	FY20	9,000	3,000	3,000	6,000	6,000					
5	Back-Hoe	FY20	90,000	60,000	60,000	30,000	30,000					
6	Mini Excavator	FY20	35,000	15,000	15,000	20,000	20,000					
7	Kubota Snow Blower	FY21	30,000	7,500	7,500	7,500	7,500	15,000				
8	72" Mower	FY21	15,000			7,500	7,500	7,500				
9	Mule (Utility Vehicle)	FY21	15,000	5,000	5,000	5,000	5,000	5,000				
10	Tractor Kubota	FY22	25,000						10,000	15,000		
11	72" Mower	FY23	15,000					5,000	5,000	5,000		
12	16' Batwing Mower	FY23	95,000	10,000	10,000	15,000	15,000	25,000	20,000	25,000		
13	72" Mower	FY25	15,000								7,500	
14	72" Mower/Blower	FY27	30,000								10,000	
15	11" Batwing Mower	FY29	60,000								15,000	
16	Holiday Lights	Open	20,000	17,975	17,975	10,000	10,000	10,000	10,000	10,000	10,000	10,000
<b>Total Funding Allocations</b>			<b>\$588,200</b>	<b>\$276,145</b>	<b>\$282,224</b>	<b>\$200,911</b>	<b>\$200,911</b>	<b>\$191,701</b>	<b>\$254,201</b>	<b>\$266,201</b>	<b>\$183,701</b>	<b>\$195,701</b>
<i>Total Budgeted in Fiscal Year</i>						<i>121,000</i>	<i>115,000</i>	<i>65,000</i>	<i>87,500</i>	<i>75,000</i>	<i>62,500</i>	<i>30,000</i>
<b>Project Expenditures</b>												
2015	Parks & Streets Equipment											
1	Small Equipment Replacement											
A	Replacement Salt Spreaders	Open			(5,900)	(8,000)	0		(8,000)		(8,000)	
B	Concrete Grinder	FY20				(10,000)	(6,260)					
C	Steven's Park Hot Water Heater	FY19					0					
D	Electric Maint Equipment	FY19			(3,381)		0					
2	11' Batwing Mower	FY19			(60,017)		0					
3	Skid Loader	FY19			(49,040)		0					
4	Club Cart	FY20				(9,000)	(9,000)					
5	Back-Hoe	FY20			(60,000)	(90,000)	(14,650)					
6	Mini Excavator	FY20				(35,000)	(34,650)					
7	Kubota Snow blower	FY21					0	(30,000)				
8	72" Mower	FY21					0	(15,000)				
9	Mule (Utility Vehicle)	FY21					0	(15,000)				
10	Tractor Kubota	FY22					0		(25,000)			
11	72" Mower	FY23					0		(15,000)			
12	16' Batwing Mower	FY23					0		(95,000)			
13	72" Mower	FY25					0					
14	72" Mower/Blower	FY27					0					
15	11" Batwing Mower	FY29					0					
16	Holiday Lights	Open			(17,975)	(10,000)	(9,650)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)
<b>Total Expenditures</b>					<b>(\$196,313)</b>	<b>(\$162,000)</b>	<b>(\$74,210)</b>	<b>(\$25,000)</b>	<b>(\$63,000)</b>	<b>(\$145,000)</b>	<b>(\$18,000)</b>	<b>(\$10,000)</b>
2015	<b>Account Balance by Year</b>				<b>\$85,911</b>	<b>\$38,911</b>	<b>\$126,701</b>	<b>\$166,701</b>	<b>\$191,201</b>	<b>\$121,201</b>	<b>\$165,701</b>	<b>\$185,701</b>

**Notes**

**Shading key in Table: FY 19 Expenditures/Closed Projects Budgeting, Planned Expenditures for this Budget Year**

The Town equipment purchasing takes advantage of fleet, State and County contracts as applicable from each vendor.  
 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.**  
 Equipment replaced is based on years in-service, condition and economic servcability

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

1 Replacement of existing equipment 2 This mower will replace the 2006 HR111 Jacobson 3 This will replace the 2002 skid loader 4 Replacement for existing club cart 5 This will replace the 2003 JCB Backhoe 6 New equipment for trench and minor excavations 7 This will replace the 2002 snow blower 8 This mower will replace the 2011 72" mower 9 This equipment will replace the 2008 Mule 10 This tractor will replace the 1989 Kubota L2250 11 This mower will replace the 2013 72" mower 12 This mower will replace the 2013 HR111 Jacobson 13 This mower will replace the 2015 72" mower 14 This will replace the 2015 snow blower/mower 15 This mower will replace the 2019 11' Tor batwing mower 16 Light replacement/repair...no new additions	<p style="text-align: center;"><b>Mowers</b></p> 1989 Kubota L2250 (field use) 2002 Kubota 360 snow blower 2011 Kubota ZD21 (mower) 2013 Kubota ZD21 (mower) 2013 HR111 Jacobson (mower) 2015 72" Mower/Blower 2018 Kubota ZD21 (mower) 2019 11' Toro Batwing (mower)
	<p style="text-align: center;"><b>Heavy Equipment</b></p> 2003 JCB Backhoe 2019 Skid Loader 2008 tractor w/mower boom 2008 Mule (multi-use)

# THE TOWN OF POOLESVILLE

## FY 20 Close Out

### GENERAL FUND - CAPITAL PROJECTS

Adopted April 5, 2021

Printed: 6-Apr-21

Acct No.	Item or Description	Year To Do	Est. Project Cost	Cumulative Allocation	Prior Bal. + FY 19 Actuals	FY 20 Budgeted	FY 20 Close Out	FY 21 Budget	Forward Planning Cycle			
									FY 22	FY 23	FY 24	FY 25
<b>Project Funding</b>												
2020	Vehicles											
	Allocated Carry-Over Funds				8,012	150,000	150,000	171,189	151,189	111,189	111,189	96,189
	Unallocated Carry Over Funds					(8,000)	(8,000)	12	12	12	12	12
<b>Reallocated</b>												
1	5-Ton Dump Truck	FY20	65,000	50,000	50,000	17,000	17,000					
2	1- Ton Utility Truck	FY21	55,000	35,000	35,000	10,000	10,000	10,000				
3	1-Ton Utility Truck	FY21	55,000	30,000	30,000	15,000	15,000		10,000			
4	1-Ton Utility Truck	FY22	55,000	20,000	20,000	10,000	10,000	10,000	15,000			
5	1/2 Ton Pick-up	FY22	35,000	5,000	5,000	10,000	10,000	10,000	10,000			
6	1- Ton Utility Truck	FY22	55,000	10,000	10,000	15,000	15,000	15,000	15,000			
7	1-Ton Dump Truck	FY23	60,000			10,000	10,000	20,000	15,000	15,000		
8	1-Ton Utility Truck	FY24	60,000					15,000	15,000	15,000	15,000	
9	1-Ton Utility Truck	FY25	65,000					10,000	15,000	15,000	15,000	
10	3/4 Ton Pick-up	FY28	60,000						10,000	15,000	15,000	
11	3/4 Ton Pick-up	FY29	60,000									15,000
<b>Total Funding Allocations</b>			<b>\$625,000</b>	<b>\$150,000</b>	<b>\$158,012</b>	<b>\$245,012</b>	<b>\$245,012</b>	<b>\$261,201</b>	<b>\$256,201</b>	<b>\$171,201</b>	<b>\$156,201</b>	<b>\$111,201</b>
<i>Total Budgeted in Fiscal Year</i>						<i>\$95,000</i>	<i>\$87,000</i>	<i>\$90,000</i>	<i>\$105,000</i>	<i>\$60,000</i>	<i>\$45,000</i>	<i>\$15,000</i>
<b>Project Expenditures</b>												
2020	Vehicles											
1	5- Ton Dump Truck	FY20				(75,000)	(73,811)					
2	1- Ton Utility Truck	FY21					0	(55,000)				
3	1-Ton Utility Truck	FY21					0	(55,000)				
4	1-Ton Utility Truck	FY22					0		(55,000)			
5	1/2 Ton Pick-up	FY22					0		(35,000)			
6	1- Ton Utility Truck	FY22					0		(55,000)			
7	1-Ton Dump Truck	FY23					0			(60,000)		
8	1-Ton Utility Truck	FY24					0				(60,000)	
9	1-Ton Utility Truck	FY25					0					
10	3/4 Ton Pick-up	FY28					0					
11	3/4 Ton Pick-up	FY29					0					
<b>Total Expenditures</b>					<b>\$0</b>	<b>(\$75,000)</b>	<b>(\$73,811)</b>	<b>(\$110,000)</b>	<b>(\$145,000)</b>	<b>(\$60,000)</b>	<b>(\$60,000)</b>	<b>\$0</b>
2020	<b>Account Balance by Year</b>				<b>\$158,012</b>	<b>\$170,012</b>	<b>\$171,201</b>	<b>\$151,201</b>	<b>\$111,201</b>	<b>\$111,201</b>	<b>\$96,201</b>	<b>\$111,201</b>

**Notes**

**Shading key in Table: FY 19                      Expenditures/Closed Projects                      Budgeting, Planned Expenditures for this Budget Year**

The indicated funding balances for closed/completed projects are transferred to the Carry-Over Funds in the year following closure.  
 The Town vehicle purchasing takes advantage of fleet, State and County contracts as applicable from each vendor.  
 The Town owns the following vehicles:  
**Town vehicles are targeted for replacement on a ten year cycle.**  
 Equipment replaced is based on years of service, condition and economic servicability

<p>1 The 5 ton truck scheduled for 2020 will replace the 2006 Chevy dump truck.</p> <p>2 The 1-ton utility truck scheduled for 2021 will replace the 2010 F-350.</p> <p>3 The 1-ton utility truck scheduled for 2022 will replace the 2011 F-350.</p> <p>4 The 1-ton utility truck scheduled for 2022 will replace the 2011 F-350.</p> <p>5 The 1/2 Ton will replace the 2011 Ford Ranger.</p> <p>6 The 1-ton utility truck scheduled for 2022 will replace the 2012 F-350.</p> <p>7 The 1-ton utility truck scheduled for 2024 will replace the 2012 Flatbed.</p> <p>8 The 1-ton utility truck scheduled for 2025 will replace the 2014 F350 Truck</p> <p>9 The 1-ton utility truck scheduled for 2026 will replace the 2015 F350 Truck</p> <p>10 The 3/4 Ton Truck will replace the 2018 F-250.</p> <p>11 The 3/4 Ton Truck will replace the 2019 F-250.</p>	<p style="text-align: center;"><b>Trucks</b></p> <p>1995 International Bucket Truck (P/S)</p> <p>2006 Chevy 5 Ton Dump (P/S)</p> <p>2010 Ford F 350 Truck (W/S)</p> <p>2011 Ford F 350 Truck (W/S)</p> <p>2011 Ford F 350 Truck (P/S)</p> <p>2011 Ford Ranger (WWW)</p> <p>2012 Ford F350 (P/S)</p> <p>2012 1-Ton Flatbed (P/S)</p> <p>2014 F-250 Truck (W/S)</p> <p>2015 F350 Truck (P/S)</p> <p>2018 F-250 Truck (P/S)</p>
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# THE TOWN OF POOLESVILLE

## FY 20 Close Out

### GENERAL FUND - CAPITAL PROJECTS

Adopted April 5, 2021

Printed: 6-Apr-21

Acct No.	Item or Description	Year To Do	Est. Project Cost	Cumulative Allocation	Prior Bal. + FY 19 Actuals	FY 20 Budgeted	FY 20 Close Out	FY 21 Budget	Forward Planning Cycle			
									FY 22	FY 23	FY 24	FY 25
<b>Project Funding</b>												
2025	Major Town Projects											
	Allocated Carry-Over Funds				11	183,385	183,385	263,737	283,737	388,737	553,737	718,737
	Unallocated Carry Over Funds					11	11	11	11	11	11	11
<b>Reallocated</b>												
1	Street Lighting Program	Open		108,522	71,457	40,000	40,000		40,000	40,000	40,000	40,000
	Speed Camera Revenue			49,853	49,853			40,000	Use of Unrestricted Reserves			
2	Fisher Ave Streetscape	Open		145,152	119,178	30,000	30,000		40,000	100,000	100,000	100,000
								20,000	Use of Unrestricted Reserves			
3	Street Sign Replacement	FY19			4,885							
4	Sidewalks	Open				10,000	10,000	20,000	10,000	10,000	10,000	10,000
5	GIS System	Open				15,000	15,000	15,000	15,000	15,000	15,000	15,000
6	Fair Access Initiative	Open	85,000	35,000	35,000			5,000				
	Use of Unrestricted Reserves			50,000	50,000							
	<b>Total Funding Allocations</b>		<b>\$85,000</b>	<b>\$388,527</b>	<b>\$330,384</b>	<b>\$278,396</b>	<b>\$278,396</b>	<b>\$363,748</b>	<b>\$388,748</b>	<b>\$553,748</b>	<b>\$718,748</b>	<b>\$883,748</b>
	<i>Total Budgeted in Fiscal Year</i>					<i>95,000</i>	<i>95,000</i>	<i>100,000</i>	<i>105,000</i>	<i>165,000</i>	<i>165,000</i>	<i>165,000</i>
<b>Project Expenditures</b>												
2025	Major Town Projects											
1	Street Lighting Program	Open			(32,172)	(126,310)	(432)	(40,000)				
2	Fisher Ave Streetscape	Open			(26,057)	(129,178)	(14,216)					
3	Street Lighting Program	FY19			(4,885)							
4	Sidewalks	Open						(10,000)				
5	GIS System	Open						(30,000)				
6	Fair Access Initiative	Open			(83,874)							
	<b>Total Expenditures</b>				<b>(\$146,988)</b>	<b>(\$255,488)</b>	<b>(\$14,648)</b>	<b>(\$80,000)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
2025	<b>Account Balance by Year</b>				<b>\$183,396</b>	<b>\$22,908</b>	<b>\$263,748</b>	<b>\$283,748</b>	<b>\$388,748</b>	<b>\$553,748</b>	<b>\$718,748</b>	<b>\$883,748</b>

Notes		Shading key in Table: FY 19	Expenditures/Closed Projects	Budgeting, Planned Expenditures for this Budget Year
<p>The indicated funding balances for closed/completed projects are transferred to the Carry-Over Funds in the</p> <p><b>2025 The Major Town Project Account covers new Capital Improvement Projects aimed at improving the Town's infrastructure.</b></p> <p>1 Street Lighting Program as reported in the Parks &amp; Streets Board LED replacement program recommendations.</p> <p>2 Improvements along Fisher Avenue, including crosswalks, improved intersections, sidewalks, signage, banners and streetlights. FY 13-14 improvements include new signage and crosswalks, streetlights and banners fronting Whalen Commons.</p> <p>3 Replacement and new sidewalks throughout Town in accordance with the Parks &amp; Streets Board's recommendation.</p> <p>4 Sidewalk Installation Program.</p> <p>5 GIS mapping of Town utilities and infrastructure.</p> <p>6 Funding for lobbying efforts to obtain a new 21st century Poolesville High School co-located with a multi-use facility (i.e. consultants, reports, materials, and outreach.)</p>				

# THE TOWN OF POOLESVILLE

## FY 20 Close Out

### GENERAL FUND - CAPITAL PROJECTS

Adopted April 5, 2021

Printed: 6-Apr-21

Acct No.	Item or Description	Year To Do	Est. Project Cost	Cumulative Allocation	Prior Bal. + FY 19 Actuals	FY 20 Budgeted	FY 20 Close Out	FY 21 Budget	----- Forward Planning Cycle -----			
									FY 22	FY 23	FY 24	FY 25
<b>Project Funding</b>												
2035	Park Projects											
	Allocated Carry-Over Funds				2,151	84,794	84,794	70,139	100,139	130,139	160,139	40,139
	Unallocated Carry Over Funds					2,151	2,151	0	0	0	0	0
	<i>Reallocated</i>						(2,151)					
1	Park Equipment Replacement	Open		55,136	55,136	20,000	20,000	20,000	20,000	20,000	20,000	20,000
2	Campbell Park			70,000	70,000							
3	Behrend Park	FY19			91,464							
4	West Willard Fence Repl.	FY20				5,500	5,500					
5	Elgin Park Drainage	FY20				10,000	13,037					
6	Repl. Halmos Restrooms	FY30	130,000			10,000	10,000	10,000	10,000	10,000	10,000	10,000
7	Whalen Pathway			9,731	9,731							
	<b>Total Funding Allocations</b>		<b>\$130,000</b>	<b>\$134,867</b>	<b>\$228,482</b>	<b>\$132,445</b>	<b>\$133,331</b>	<b>\$100,139</b>	<b>\$130,139</b>	<b>\$160,139</b>	<b>\$190,139</b>	<b>\$70,139</b>
	<i>Total Budgeted in Fiscal Year</i>					<i>45,500</i>	<i>46,386</i>	<i>30,000</i>	<i>30,000</i>	<i>30,000</i>	<i>30,000</i>	<i>30,000</i>
<b>Project Expenditures</b>												
2035	Parks and Recreation											
1	Park Equipment Replacement	Open					(20,775)				(150,000)	(50,000)
2	Cambell Park	FY20			(49,693)		(20,000)					
3	Behrend Park	FY19			(91,464)							
4	West Willard Fence Repl.	FY20				(5,500)	0					
5	Elgin Park Drainage	FY20				(10,000)	(13,037)					
6	Whalen Pathway	FY20			(380)		(9,380)					
7	Repl. Halmos Restrooms	FY30					0					
	<b>Total Expenditures</b>				<b>(\$141,537)</b>	<b>(\$15,500)</b>	<b>(\$63,192)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$150,000)</b>	<b>(\$50,000)</b>
2035	<b>Account Balance by Year</b>				<b>\$86,945</b>	<b>\$116,945</b>	<b>\$70,139</b>	<b>\$100,139</b>	<b>\$130,139</b>	<b>\$160,139</b>	<b>\$40,139</b>	<b>\$20,139</b>

Notes			
Shading key in Table:	FY 19	Expenditures/Closed Projects	Budgeting, Planned Expenditures for this Budget Year
The indicated funding balances for closed/completed projects are transferred to the Carry-Over Funds in the year following closure.			
1 Park replacement will occur as part of the Parks Board's replacement recommendations.			
Park tot lot equipment is on a 20-year replacement cycle per the following schedule:			
<b>Park</b>	<b>Built</b>	<b>Cost</b>	<b>REPL. Year</b>
Bodmer Park	2004	\$150,000	2024
Halmos Tot Lot	2005	\$50,000	2025
Brooks Park	2007	\$110,000	2027
Wootton Heights Tot Lot	2010	\$60,000	2030
2 Completion of the Campbell Park Trail.			
3 New Park at Brightwell Crossing Phase II.			
4 Replacement of the existing fence around the West Willard Soccer Field.			
5 Grading and restoration of drainage area.			
6 Full replacement of existing restroom facility.			

# THE TOWN OF POOLESVILLE

## FY 20 Close Out

### GENERAL FUND - CAPITAL PROJECTS

Adopted April 5, 2021

Printed: 6-Apr-21

Acct No.	Item or Description	Year To Do	Est. Project Cost	Cumulative Allocation	Prior Bal. + FY 19 Actuals	FY 20 Budgeted	FY 20 Close Out	FY 21 Budget	Forward Planning Cycle			
									FY 22	FY 23	FY 24	FY 25
<b>Project Funding</b>												
2040	Major Street Repair Projects											
	Allocated Carry-Over Funds				1,322	204,336	204,336	411,238	118,959	518,959	118,959	543,959
	Unallocated Carry Over Funds					1,322	1,322	1,322	1,322	1,322	1,322	1,322
	<i>Reallocated</i>											
1	<b>FY 19 Paving Program</b>											
	Hughes Rd (Westerly-Wootton)	FY19	80,000	80,000	80,000							
	Luhn St	FY19	35,000	35,000	35,000							
	Gott St	FY19	22,000	22,000	22,000							
	Fletchall	FY19	55,000	55,000	55,000							
	Tom Fox Ct	FY19	30,000	30,000	30,000							
	Conlon Ct	FY19	20,000	20,000	20,000							
	Gray Farm Ct	FY19	20,000	20,000	20,000							
	Hartz Ct	FY19	20,000	20,000	20,000							
	Spurrier (Brown - W Willard)	FY19	90,000	90,000	90,000							
	General Custer Way	FY19	61,000	61,000	61,000							
	Norris Rd	FY19	38,000	38,000	38,000							
	Hersperger	FY19	80,000	80,000	80,000							
	Stevens Park Trail System	FY19	40,000	40,000	40,000							
	Misc Repairs	FY19	20,000	45,000	45,000							
2	<b>FY21 Paving Program</b>											
	Dr. Walling (Cattail-Brightwell)	FY21	120,000			120,000	120,000					
	Selby Ave	FY21	142,000			122,000	122,000					
	Bruner Way	FY21	78,000			60,000	60,000	20,000				
	Cissel Manor Dr. (JRS-Tama II)	FY21	75,000					75,000				
	Cattail Rd (Fisher-Dr. Walling)	FY21	98,000					40,000				
	Dr. Moore Ct	FY21	60,000					60,000				
	Hillard St. (Halmos-cul-de-sac)	FY21	110,000					110,000				
	Misc Repairs	FY21	50,000					50,000				
3	Future Roads to be determined	FY23	800,000						400,000	400,000		
4	Future Roads to be determined	FY25	850,000								425,000	425,000
<b>Total Funding Allocations</b>			<b>\$2,974,000</b>	<b>\$636,000</b>	<b>\$637,322</b>	<b>\$507,658</b>	<b>\$507,658</b>	<b>\$767,560</b>	<b>\$520,281</b>	<b>\$920,281</b>	<b>\$545,281</b>	<b>\$970,281</b>
<i>Total Budgeted in Fiscal Year</i>						<i>302,000</i>	<i>302,000</i>	<i>355,000</i>	<i>400,000</i>	<i>400,000</i>	<i>425,000</i>	<i>425,000</i>
<b>Project Expenditures</b>												
2040	Major Street Repair Projects											
1	FY19 Paving Program	FY19			(431,664)		(85,377)					
2	FY21 Paving Program	FY21					(9,721)	(647,279)				
3	Future Roads	FY23					0		(800,000)			
4	Future Roads	FY25					0					(850,000)
<b>Total Expenditures</b>					<b>(431,664)</b>	<b>\$0</b>	<b>(\$95,098)</b>	<b>(\$647,279)</b>	<b>\$0</b>	<b>(\$800,000)</b>	<b>\$0</b>	<b>(\$850,000)</b>
2040	<b>Account Balance by Year</b>				<b>\$205,658</b>	<b>\$507,658</b>	<b>\$412,560</b>	<b>\$120,281</b>	<b>\$520,281</b>	<b>\$120,281</b>	<b>\$545,281</b>	<b>\$120,281</b>

**Notes**

2040 **Shading key in Table:** FY 19 Expenditures/Closed Projects Budgeting, Planned Expenditures for this Budget Year

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

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

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

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

# THE TOWN OF POOLESVILLE

## FY 20 Close Out

### WATER and WASTEWATER FUND SUMMARY

Adopted April 5, 2021

Printed: 6-Apr-21

Ref. Page	Item or Description	Y/E 06/30/19 FY 19 Actual	Y/E 06/30/20 FY 20 Budget	Y/E 06/30/20 FY 20 Close Out	Y/E 06/30/21 FY 21 Budget
<b>Water &amp; Wastewater Operating Summary</b>					
	W & WW Revenue	1,287,212	1,353,240	1,402,693	1,353,240
	Subsidy from General Funds	42,000	0	30,100	0
	<b>W &amp; WW Available Funding</b>	<b>1,329,212</b>	<b>1,353,240</b>	<b>1,432,793</b>	<b>1,353,240</b>
<b>Water &amp; Wastewater Expenditures</b>					
	For W&WW Capital Projects	0	0	0	0
	Operating Expenses	(1,329,191)	(1,392,803)	(1,432,755)	(1,365,812)
	<b>Total: W &amp; WW Expenditures</b>	<b>(\$1,329,191)</b>	<b>(\$1,392,803)</b>	<b>(\$1,432,755)</b>	<b>(\$1,365,812)</b>
	<b>Net Operating Balance</b>	<b>\$21</b>	<b>(\$39,563)</b>	<b>\$38</b>	<b>(\$12,572)</b>
	<b>Unrestricted Funds Carried Forward from Prior Year</b>	<b>68</b>	<b>(50,634)</b>	<b>89</b>	<b>127</b>
	<b>Closing Balance: Water/Wastewater Funds</b>	<b>\$89</b>	<b>(\$90,197)</b>	<b>\$127</b>	<b>(\$12,445)</b>
<b>Water &amp; Wastewater Funds Capital Projects Summary</b>					
	<b>Funding Balance Carried Forward from Prior Year</b>	<b>\$1,448,945</b>	<b>\$821,762</b>	<b>\$1,322,366</b>	<b>\$1,841,521</b>
	Funding from W & WW Revenues	0	0	0	0
	Funding Subsidy by Genl Funds	480,122	479,000	471,500	321,000
	Funding from Impact Fees		0	600,000	
	Prior Balance - Impact Fees				
	Transfers from Restricted Funds	0	0	0	0
	Internal transfers	322,191	0	0	48,400
	Funding from MD Grants, Others	88,306	249,760	161,454	0
	<b>Available for Capital Projects</b>	<b>\$2,339,564</b>	<b>\$1,550,522</b>	<b>\$2,555,320</b>	<b>\$2,210,921</b>
	Capital Projects Expenditures	(1,017,198)	(770,000)	(713,799)	(488,400)
	<b>Closing Balance: Funding for Capital Projects</b>	<b>\$1,322,366</b>	<b>\$780,522</b>	<b>\$1,841,521</b>	<b>\$1,722,521</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 Subsidy from General Funds), all summarized in the total funds available for Water & Wastewater Capital Projects. Actual or Planned Capital Spending is shown, ending in the Funding Balance for Capital Projects.
- \* In an effort to maintain the Water and Wastewater funds as an Enterprise Fund, rates will be raised to fund these operations. As always a critical eye is on spending. However, many of the costs associated with the operations, such as electricity, chemicals and fuel are fixed and are reduced or maintained as much as possible. Over the past years, grants have been received for the installation of variable drive motor controllers and lighting upgrades to reduce electrical demands.

# THE TOWN OF POOLESVILLE

## FY 20 Close Out

### WATER and WASTEWATER FUND REVENUE SUMMARY

Adopted April 5, 2021

Printed: 6-Apr-21

Acct No.	Account Name	Y/E 06/30/19 FY 19 Actual	Y/E 06/30/20 FY 20 Budget	Y/E 06/30/20 FY 20 Close Out	Y/E 06/30/21 FY 21 Budget
<b><u>Water &amp; Wastewater Revenue</u></b>					
411.1	User Charges	1,156,097	1,283,240	1,304,368	1,283,240
	MDE Operations Grant	0	0	0	0
505	Interest Income (510 & 515 )	29,696	10,000	27,531	10,000
590	WSSC & Contractor Fees	78,837	40,000	52,028	40,000
590B	Bay Fund Admin Fee	5,783	5,000	5,816	5,000
595	Tap Fees	16,800	15,000	12,950	15,000
<b>Sub-total: Water &amp; Wastewater Revenue</b>		<b>\$1,287,212</b>	<b>\$1,353,240</b>	<b>\$1,402,693</b>	<b>\$1,353,240</b>
<b><u>Water &amp; Wastewater Internal Support</u></b>					
	Subsidy from Unrestricted Gen'l Funds	42,000	0	30,100	0
<b>Sub-total: Water and Wastewater Available Funding</b>		<b>\$1,329,212</b>	<b>\$1,353,240</b>	<b>\$1,432,793</b>	<b>\$1,353,240</b>
<b><u>Impact Fee Revenue</u></b>					
597.1	Water System	141,026	99,830	103,999	99,830
597.2	Wastewater System	88,141	62,400	65,000	62,400
<b>Sub-total: Impact Fee Revenue</b>		<b>\$229,167</b>	<b>\$162,230</b>	<b>\$168,999</b>	<b>\$162,230</b>
<b><u>Grants and Designated Funding</u></b>					
A	Connection Fees	0	0	12,745	0
B	Internal Transfers	0	0	0	0
C	MDE WWTP ENR Refinement Grant	249,760	0	89,331	0
<b>Sub-total: Grants and Designated Funding</b>		<b>\$249,760</b>	<b>\$0</b>	<b>\$102,076</b>	<b>\$0</b>
<b><u>Restricted Revenue</u></b>					
598	Chesapeake Bay Restoration Fund	0	0	148,920	0
<b>Sub-total: Restricted Revenue</b>		<b>\$0</b>	<b>\$0</b>	<b>\$148,920</b>	<b>\$0</b>
<b>Total: Water &amp; Wastewater Fund Revenue</b>		<b>\$1,808,139</b>	<b>\$1,515,470</b>	<b>\$1,852,788</b>	<b>\$1,515,470</b>

**Account Descriptions**

411 Adopted FY2021  
Gallon Tiers      Structured Rate System Per 1,000 Gallons  
 0 - 30,000      \$11.48  
 30,001 - 40,000      \$15.81  
 40,001 - 50,000      \$17.03  
 50,001 - up      \$17.86

Water Only Hydrant Use - \$8.49/1,000 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 POOLSVILLE

## FY 20 Close Out

### WATER and WASTEWATER FUND EXPENSE SUMMARY

Adopted April 5, 2021

Printed: 6-Apr-21

Acct No.	Account Name	Y/E 06/30/19 FY 19 Actual	Y/E 06/30/20 FY 20 Budget	Y/E 06/30/20 FY 20 Close Out	Y/E 06/30/21 FY 21 Budget
<b><u>Wastewater System</u></b>					
700	Wastewater Operations	421,240	408,700	496,825	408,700
750	Wastewater Administration	353,291	390,784	366,093	376,161
	<b>Sub-total: Wastewater System</b>	<b>774,531</b>	<b>799,484</b>	<b>862,918</b>	<b>784,861</b>
<b><u>Water System</u></b>					
800	Water Operations	124,990	133,500	128,205	133,500
850	Water Administration	429,670	459,819	441,632	447,451
	<b>Sub-total: Water System</b>	<b>554,661</b>	<b>593,319</b>	<b>569,837</b>	<b>580,951</b>
<b>Sub-total: Water &amp; Wastewater Operating Expenses</b>		<b>\$1,329,191</b>	<b>\$1,392,803</b>	<b>\$1,432,755</b>	<b>\$1,365,812</b>
3000	Water & Wastewater Funding for Capital Projects	0	0	0	0
<b>Sub-total: Water &amp; Wastewater Capital Expenses</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total: Water &amp; Wastewater Fund Expenses</b>		<b>\$1,329,191</b>	<b>\$1,392,803</b>	<b>\$1,432,755</b>	<b>\$1,365,812</b>

**Water and Wastewater Fund Analysis**

<b>Wastewater System</b>	<b>\$799,484</b>	<b>\$862,918</b>	<b>\$784,861</b>
	57%	60%	57%
<b>Water System</b>	<b>\$593,319</b>	<b>\$569,837</b>	<b>\$580,951</b>
	43%	40%	43%

**Notes**

# THE TOWN OF POOLESVILLE

## FY 20 Close Out

### WATER and WASTEWATER FUND EXPENSE DETAILS

Adopted April 5, 2021

Printed: 6-Apr-21

Acct No.	Account Name	Y/E 06/30/19 FY 19 Actual	Y/E 06/30/20 FY 20 Budget	Y/E 06/30/20 FY 20 Close Out	Y/E 06/30/21 FY 21 Budget
<b>700</b>	<b>Wastewater Operations</b>				
701	Sludge Hauling	140,699	120,000	175,765	120,000
702	Outside Laboratory Services	45,342	50,000	58,318	50,000
703	Electricity	125,453	117,000	116,614	117,000
705	Chemicals	60,334	70,000	74,180	70,000
707	Building Maintenance	1,099	1,200	1,481	1,200
708	Laboratory Expenses	4,625	5,000	4,965	5,000
709	Small Tools	800	500	354	500
710	WWTP Repair & Maintenance	30,814	30,000	39,939	30,000
711	Ultra Violet Bulb Maintenance	0	0	23	0
712	Sewer Repair and Maintenance	12,074	15,000	25,186	15,000
<b>Total:</b>	<b>Acct 700 Wastewater Operations</b>	<b><u>\$421,240</u></b>	<b><u>\$408,700</u></b>	<b><u>\$496,825</u></b>	<b><u>\$408,700</u></b>
<b>750</b>	<b>Wastewater Administration</b>				
755	Alloc: Staff Salary Burden from GF755	309,915	345,581	323,126	332,013
757	Alloc: Admin Sal'y Burden from GF760	12,410	12,318	9,641	11,263
761	Personnel Uniforms and Training	7,524	8,950	5,079	8,950
763	Accounting Services	4,000	4,000	4,000	4,000
771	Office Supplies	569	1,275	1,708	1,275
773	Telephone	7,179	6,600	10,291	6,600
775	Property Insurance	10,476	10,500	11,081	10,500
781	Truck Insurance	344	560	560	560
783	Truck Operations	874	1,000	607	1,000
<b>Total:</b>	<b>Acct 750 Wastewater Administration</b>	<b><u>\$353,291</u></b>	<b><u>\$390,784</u></b>	<b><u>\$366,093</u></b>	<b><u>\$376,161</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 electricity of the whole compound, and 7 sewerage pumping stations 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 20 Close Out

### WATER and WASTEWATER FUND EXPENSE DETAILS

Adopted April 5, 2021

Printed: 6-Apr-21

Acct No.	Account Name	Y/E 06/30/19 FY 19 Actual	Y/E 06/30/20 FY 20 Budget	Y/E 06/30/20 FY 20 Close Out	Y/E 06/30/21 FY 21 Budget
<b>800</b>	<b>Water Operations</b>				
801	Lab Supplies / Testing	15,253	23,500	16,889	23,500
802	Building Supplies	335	500	512	500
805	Electricity	83,535	83,000	86,649	83,000
806	Chemicals	2,047	3,000	2,047	3,000
807	Water Repair and Maintenance	22,626	22,000	20,753	22,000
809	Small Tools	1,194	1,500	1,355	1,500
<b>Total: Acct 800 Water Operations</b>		<b><u>\$124,990</u></b>	<b><u>\$133,500</u></b>	<b><u>\$128,205</u></b>	<b><u>\$133,500</u></b>
<b>850</b>	<b>Water Administration</b>				
855	Alloc: Staff Salary Burden from GF755	309,915	345,581	323,126	332,013
857	Alloc: Admin Sal'y Burden from GF765	56,433	54,538	55,008	55,738
859	Bonding	100	150	100	150
861	Personnel Uniforms and Training	8,414	10,800	5,717	10,800
863	Accounting Services	4,000	4,000	4,000	4,000
871	Office and Billing Supplies	19,988	24,000	23,513	24,000
873	Telephone	3,179	3,550	7,157	3,550
875	Property Insurance	5,998	6,000	6,094	6,000
881	Truck Insurance	1,380	1,200	1,200	1,200
883	Truck Operations	20,263	10,000	15,717	10,000
<b>Total: Acct 850 Water Administration</b>		<b><u>\$429,670</u></b>	<b><u>\$459,819</u></b>	<b><u>\$441,632</u></b>	<b><u>\$447,451</u></b>

**Account Descriptions**

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

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

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

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

# THE TOWN OF POOLESVILLE

## FY 20 Close Out

### WATER and WASTEWATER FUND - CAPITAL PROJECTS SUMMARY

Adopted April 5, 2021

Printed: 6-Apr-21

Acct No.	Item or Description	Year To Do	Est. Project Cost	Prior Bal. + FY 19 Actuals	FY 20 Budgeted	FY 20 Close Out	FY 21 Budget	----- Forward Planning Cycle -----			
								FY 22	FY 23	FY 24	FY 25
<b><i>Project Funding</i></b>											
3130	Water Collection & Distribution		2,323,220	1,150,737	732,500	732,500	120,000	40,000	40,000	40,000	40,000
3150	Wastewater Systems		1,138,160	579,436	328,954	321,454	62,400	130,700	159,500	40,000	40,000
3167	Minor Water & Wastewater Equip.		105,000	118,287	89,000	89,000	57,000	70,000	40,000	40,000	40,000
3169	Inflow & Infiltration		0	397,869	50,000	50,000	90,000	50,000	100,000	100,000	140,000
3170	Gen'l. Infrastructure Programs		0	93,236	40,000	40,000	40,000	70,000	225,000	260,000	285,000
<b>Total Funding Allocations</b>			<b>\$3,566,380</b>	<b>\$2,339,565</b>	<b>\$1,240,454</b>	<b>\$1,232,954</b>	<b>\$369,400</b>	<b>\$360,700</b>	<b>\$564,500</b>	<b>\$480,000</b>	<b>\$545,000</b>
<b><i>Direct Funding</i></b>											
3130	Allocation of unrestricted funds			213,430							
3130	Impact Fees				600,000	600,000					
3150	MDE Grant			64,155	161,454	161,454					
3150	Allocation of unrestricted funds			108,761			32,400				
3167	Allocation of unrestricted funds						16,000				
3169	Allocation of unrestricted funds										
<b>Sub-total: Direct Funding</b>				<b>\$386,346</b>	<b>\$761,454</b>	<b>\$761,454</b>	<b>\$48,400</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>3000</b>	<b>Funding by Gen'l Fund Subsidy [Total less Direct Funding]</b>			<b>\$1,953,219</b>	<b>\$479,000</b>	<b>\$471,500</b>	<b>\$321,000</b>	<b>\$360,700</b>	<b>\$564,500</b>	<b>\$480,000</b>	<b>\$545,000</b>
<b><i>Project Expenditures</i></b>											
3130	Water Collection & Distribution			(513,442)	(600,000)	(412,899)	(350,000)	0	0	(100,000)	0
3150	Wastewater Systems			(337,763)	(137,500)	(159,694)	(90,400)	(66,200)	(108,000)	(90,000)	0
3167	Minor Water & Wastewater Equip.			(43,800)	(32,500)	(89,652)	(8,000)	(84,000)	0	0	0
3169	Inflow & Infiltration			(86,770)	0	(31,698)	(40,000)	0	0	0	0
3170	Gen'l. Infrastructure Programs			(35,424)	(34,500)	(19,856)	0	0	0	0	0
<b>Total Expenditures</b>				<b>(\$1,017,198)</b>	<b>(\$804,500)</b>	<b>(\$713,799)</b>	<b>(\$488,400)</b>	<b>(\$150,200)</b>	<b>(\$108,000)</b>	<b>(\$190,000)</b>	<b>\$0</b>
<b><i>Account Balance by Year</i></b>											
3130	Water Collection & Distribution			637,295	769,795	956,896	726,896	766,896	806,896	746,896	786,896
3150	Wastewater Systems			241,673	425,627	403,433	375,433	439,933	491,433	441,433	481,433
3167	Minor Water & Wastewater Equip.			74,487	130,987	73,835	122,835	108,835	148,835	188,835	228,835
3169	Inflow & Infiltration			311,099	361,099	329,401	379,401	429,401	529,401	629,401	769,401
3170	Gen'l. Infrastructure Programs			57,812	63,312	77,956	117,956	187,956	412,956	672,956	957,956
<b>Available For Capital Projects</b>				<b>\$1,322,367</b>	<b>\$1,750,821</b>	<b>\$1,841,522</b>	<b>\$1,722,522</b>	<b>\$1,933,022</b>	<b>\$2,389,522</b>	<b>\$2,679,522</b>	<b>\$3,224,522</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 Subsidy from the General Fund. The bottom line in the top section, Acct. 3000, subtracts the special funding and identifies the Net Amount which has been, or will be, funded by means of a Capital Projects Subsidy from the General Fund Revenues.
  - \* The middle part of the page summarizes the programmed expenditures of the funds to accomplish the various capital projects.
  - \* The bottom part of the page reflect the remaining balances in each of the accounts at the end of each Fiscal Year.
- [2] See the following Capital Account pages for detailed information.

# THE TOWN OF POOLSVILLE

## FY 20 Close Out

### WATER & WASTEWATER FUND - CAPITAL PROJECTS

Adopted April 5, 2021

Printed: 6-Apr-21

Acct No.	Item or Description	Year To Do	Est. Project Cost	Cumulative Allocation	Prior Bal. + FY 19 Actuals	FY 20 Budgeted	FY 20 Close Out	FY 21 Budget	Forward Planning Cycle			
									FY 22	FY 23	FY 24	FY 25
<b>Project Funding</b>												
3130	Water Collection & Distribution											
	Allocated Carry-Over Funds				10,106	627,189	627,189	946,790	726,790	766,790	806,790	746,790
	Unallocated Carry Over Funds					10,106	10,106	10,106	106	106	106	106
	Reallocated							(10,000)				
1	Equip Replace/Major Rebuild	Open		38,574	38,574	20,000	20,000	20,000	20,000	20,000	20,000	20,000
A	Well #12 Transducer	FY19	2,200									
B	Well #9 Aromix Unit	FY19	4,420									
C	Well #8 Booster VFD	FY19	1,600									
2	Water Valve Repl	Open		65,000	64,204							
3	Well Implementation	Annl.		3,271	2,082							
4	Well 11 (Rabanales)	FY19	610,000	556,540	529,665							
	Budget Amendment 10/15/2018			185,000	185,000							
5	Alpha Media	Open		73,000	73,000	20,000	20,000	10,000	20,000	20,000	20,000	20,000
	Allocation of Unrestricted Reserves			28,430	28,430			10,000	Use of Carry-Over Funds			
6	Well Component Rehab. 2,3 &5	FY19	30,000	7,541	7,105							
7	Repaint Ext. 500K Gal. Tank	FY21	350,000	160,000	160,000	92,500	92,500	90,000				
The following projects are listed in the Master Plan Impact Fee Schedule and will be funded through impact fees.												
8	Well 14 (Westerly/Jamison)	Open	525,000		52,571	600,000	600,000					
	Use of Impact Fees											
9	Well 15 (Cattail/Jamison)	Open	800,000									
<b>Total Funding Allocations</b>			<b>\$2,323,220</b>	<b>\$1,169,927</b>	<b>\$1,150,737</b>	<b>\$1,369,795</b>	<b>\$1,369,795</b>	<b>\$1,076,896</b>	<b>\$766,896</b>	<b>\$806,896</b>	<b>\$846,896</b>	<b>\$786,896</b>
<i>Total Budgeted in Fiscal Year</i>						<i>732,500</i>	<i>732,500</i>	<i>120,000</i>	<i>40,000</i>	<i>40,000</i>	<i>40,000</i>	<i>40,000</i>
<b>Project Expenditures</b>												
3130	Water Collection & Distribution											
1	Equip Replace/Major Rebuild											
A	Well #12 Transducer	FY19			(2,203)		0					
B	Well #9 Aromix Unit	FY19			(4,420)		0					
C	Well #8 Booster VFD	FY19			(1,608)		0					
2	Water Valve Repl	Open			(63,936)		0					
3	Well Implementation	Annl.					0					
4	Well 11 (Rabanales)	FY19			(317,846)		(409,126)					
5	Alpha Media	Open			(101,430)		0				(100,000)	
6	Well Component Rehab. 2,3 &5	FY19					0					
7	Repaint Ext. 500K Gal. Tank	FY21					0	(350,000)				
8	Well 14 (Westerly/Jamison)	Open			(21,998)	(600,000)	(3,773)					
9	Well 15 (Cattail/Jamison)	Open					0					
<b>Total Expenditures</b>					<b>(\$513,442)</b>	<b>(\$600,000)</b>	<b>(\$412,899)</b>	<b>(\$350,000)</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$100,000)</b>	<b>\$0</b>
3130	<b>Account Balance by Year</b>				<b>\$637,295</b>	<b>\$769,795</b>	<b>\$956,896</b>	<b>\$726,896</b>	<b>\$766,896</b>	<b>\$806,896</b>	<b>\$746,896</b>	<b>\$786,896</b>

**Notes**

**Shading key in Table:** FY 19

**Expenditures/Closed Projects**

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

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

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

- 1 This category provides for the replacement or major rebuild of pumps and major components.
- 2 This project provides for the replacement of old and 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 five-year cycle.
- 6 Replacement of valves and components.
- 7 Recoating the exterior of the 500K Water Tank.
- 8 Well Funded through Developer and Impact Fee Funds. Part of the Westerly Grove Subdivision.
- 9 Future well funded by the developers through Impact Fees.

# THE TOWN OF POOLSVILLE

## FY 20 Close Out

### WATER & WASTEWATER FUND - CAPITAL PROJECTS

Adopted April 5, 2021

Printed: 6-Apr-21

Acct No.	Item or Description	Year To Do	Est. Project Cost	Cumulative Allocation	Prior Bal. + FY 19 Actuals	FY 20 Budgeted	Y 20 Close O Close Out	FY 21 Budget	Forward Planning Cycle			
									FY 22	FY 23	FY 24	FY 25
<b>Project Funding</b>												
3150	Wastewater Systems											
	Allocated Carry-Over Funds					169,230	169,230	338,490	365,490	429,990	481,490	431,490
	Unallocated Carry Over Funds				83,780	72,443	72,443	64,943	9,943	9,943	9,943	9,943
	<i>Reallocated</i>				(11,337)	(7,500)	(7,500)	(55,000)				
1	Equip Replace/Major Rebuild	Open		43,517	43,517	40,000	40,000	40,000	40,000	40,000	40,000	40,000
2	Ultra Violet Lights (WWTP)	Open	8,000	12,000	12,000					4,000		
3	Alum Feed System	FY18	40,000	39,010	39,010							
4	Hunter's Run Pump Station	FY18	40,000	18,931	18,931							
5	Replace Main WWTP Pump #1	FY18	25,000	3,745	3,745							
6	WWTP Monitoring System	FY18	85,000	9,751	9,751							
7	U.V. System Rebuild	FY19	145,000	115,000	115,000							
	<b>Use of Unrestricted Funds</b>				28,761							
8	Replace Main WWTP Pump #2	FY19	25,000	27,123	27,123							
9	WWTP ENR Refinement	FY19	249,760									
	<b>MDE Grant</b>			64,155	64,155	161,454	161,454					
10	Backwash Pump #1	FY20	25,000	10,000	10,000	15,000	15,000					
11	Replace Main WWTP Pump #3	FY20	75,000			25,000	25,000					
12	WWTP Main Station VFD's	FY20	40,000	20,000	20,000	20,000	20,000					
13	Update WWTP PLC	FY20	40,000	20,000	20,000	20,000	20,000					
14	WWTP Heaters	FY20	6,000			6,000	6,000					
15	WWTP Monitor Screen	FY20	1,500			1,500	1,500					
16	WWTP Lagoon Repairs	FY20	80,000	80,000	80,000	10,000	10,000					
17	Backwash Pump #2	FY21	25,000			10,000	10,000	15,000	Use of Carry-Over Funds			
18	Digester Blower	FY21	35,000	15,000	15,000			10,000	Use of Unrestricted Funds			
19	Sludge Totalizer	FY21	6,400					6,400	Use of Unrestricted Funds			
20	Chemical Feed Pump	FY21	6,000					6,000	Use of Unrestricted Funds			
21	Distiller	FY21	10,000					10,000	Use of Unrestricted Funds			
22	Sludge Screw Pump	FY22	20,000					10,000		15,000		
23	Entry Gate	FY22	25,000							25,000		
24	New Air Compressor	FY22								8,500		
25	Effluent Building Maintenance	FY22								2,200		
26	Electronic Pallet Jack	FY22	5,500								5,500	
27	Decant Pump	FY23	30,000			20,000	20,000			15,000	15,000	
28	Rotoscreen	FY23									50,000	
29	Polymer Feed System	FY23									20,000	
30	Paint WWTP	FY24	90,000					20,000	25,000			
	<b>Total Funding Allocations</b>		\$1,138,160	\$506,993	\$579,436	\$563,127	\$563,127	\$465,833	\$506,133	\$599,433	\$531,433	\$481,433
	<i>Total Budgeted in Fiscal Year</i>					328,954	321,454	62,400	130,700	159,500	40,000	40,000
<b>Project Expenditures</b>												
3150	Wastewater Systems											
	Unaccounted Repair/Replace						(43,445)					
1	Equip Replace/Major Rebuild	open										
A	Rebuild Koteen Pump	FY18					(4,700)					
B	Pump Rebuild Kit	FY18					(9,039)					
C	Rebuild Seneca Pump	FY18			(1,899)		0					
D	Submersible Pump	FY19			(441)		0					
E	Decant Pump Starter	FY19			(1,200)		0					
F	Grundfos Belt Press Pump	FY19			(4,597)		0					
G	SBR 3 Valve	FY19			(1,150)		0					
H	Suction Plate	FY19			(981)		0					
I	Effluent Valve	FY19			(2,743)		0					
J	4" Sludge Valve	FY19			(6,256)		0					
K	Fisher Pump Sta. Check Valve	FY19			(6,150)		0					
L	Generator Radiator	FY19			(3,431)		0					
M	Stoney Springs Pump	FY19			(1,670)		0					
N	Winch				(254)		0					
2	Ultra Violet Lights (WWTP)	Open						(8,000)		(8,000)		
3	Alum Feed System	FY18										
4	Hunter's Run Pump Station	FY18			(18,931)		0					
5	Replace Main WWTP Pump #1	FY18			(3,745)		(7,096)					
6	WWTP Monitoring System	FY18			(9,751)		0					
7	U.V. System Rebuild	FY19			(143,761)		0					
8	Replace Main WWTP Pump #2	FY19			(27,123)		0					
9	WWTP ENR Refinement	FY19			(103,680)		(82,350)					
10	Backwash Pumps #1	FY19				(25,000)	0					
11	Replace Main WWTP Pump #3	FY20				(25,000)	0					
12	WWTP Main Station VFD's	FY20				(40,000)	0					
13	Update WWTP PLC	FY20				(40,000)	0					
14	WWTP Heaters	FY20				(6,000)	(4,396)					
15	WWTP Monitor Screen	FY20				(1,500)	(657)					
16	Backwash Pump #2	FY21					(8,011)	(25,000)				
17	Digester Blower	FY21						(35,000)				
18	Sludge Totalizer	FY 21						(6,400)				
19	Chemical Feed Pump	FY 21						(10,000)				
20	Distiller	FY21						(6,000)				
21	Sludge Screw Pump	FY22							(25,000)			
22	Entry Gate								(25,000)			
23	New Air Compressor								(8,500)			
24	Effluent Building Maintenance								(2,200)			
25	Electronic Pallet Jack								(5,500)			
26	Decant Pump	FY23								(30,000)		
27	Rotoscreen									(50,000)		
28	Polymer Feed System									(20,000)		
29	Paint WWTP	FY24									(90,000)	
	<b>Total Expenditures</b>				(\$337,763)	(\$137,500)	(\$159,694)	(\$90,400)	(\$66,200)	(\$108,000)	(\$90,000)	\$0
3150	<b>Account Balance by Year</b>				\$241,673	\$425,627	\$403,433	\$375,433	\$439,933	\$491,433	\$441,433	\$481,433

Notes		
<b>Shading key in Table:</b> FY 19	<b>Expenditures/Closed Projects</b>	<b>Budgeting, Planned Expenditures for this Budget Year</b>
The indicated funding balances for closed/completed projects are transferred to the Carry-Over Funds in the year following closure.		
<b>3150 Includes all major maintenance, modernizations, upgrades and expansions to the sewage collection/treatment/disposal systems.</b>		
1 The replacement or major rebuild of pumps and major components.	11	Replacement pump.
2 Full bulb change-out every other year.	12	Replacement of electronic control equipment.
3 Chemical application lines for phosphorus removal.	13	Required update of computer and control equipment.
4 Replacement of pumps and valves.	14	Replacement of original equipment.
5 Replacement pump.	15	Replacement of original equipment.
6 System used to all monitor aspects of operations for process control.	17	Replacement of original equipment.
7 Replacement of WWTP disinfection system.	18	Replacement of air equipment.
8 Replacement pump.	22	Replacement of original equipment.
9 Plan and design of a denitrification filtration system	27	Replacement pump.
10 Replacement of original equipment.	30	Repainting of pipe gallery.

# THE TOWN OF POOLESVILLE

## FY 20 Close Out

### WATER & WASTEWATER FUND - CAPITAL PROJECTS

Adopted April 5, 2021

Printed: 6-Apr-21

Acct No.	Item or Description	Year To Do	Est. Project Cost	Cumulative Allocation	Prior Bal. + FY 19 Actuals	FY 20 Budgeted	Y 20 Close O Close Out	FY 21 Budget	Forward Planning Cycle				
									FY 22	FY 23	FY 24	FY 25	
<b>Project Funding</b>													
3167	Minor Water & Wastewater Equip.												
	Allocated Carry-Over Funds				1,632	74,124	74,124	73,472	122,472	108,472	148,472	188,472	
	Unallocated Carry Over Funds				(1,269)	363	363	363	363	363	363	363	
<b>Reallocated</b>													
1	Future W&S Equipment Needs	Open		43,680	31,035	20,000	20,000	20,000	20,000	20,000	20,000	20,000	
2	Water Meter Replacement	Annl.	105,000	43,981	27,120	20,000	20,000	20,000	20,000	20,000	20,000	20,000	
3	Main Valve Actuator	FY18	2,000	3,020									
4	Lagoon Flow Meter	FY18	5,000	3,382									
5	Seneca Flow Monitoring System	FY19	14,500	14,500	14,500								
6	Fisher & Elgin Monitoring System	FY19	9,600	9,269	9,269								
7	WWTP Lighting Upgrade	FY19	5,000	5,000	5,000								
9	Manhole Flow Monitors	19-20		11,000	11,000	24,000	24,000						
10	Sewer Camera	FY21	75,000	20,000	20,000	25,000	25,000		30,000				
11	Water Tablet - GIS	FY21	1,000					1,000					
12	Tilt Trailer for Mini Ex.	FY21	9,000					9,000	Use of Unrestricted Funds				
13	Dukes Root Control	FY 21	7,000					7,000	Use of Unrestricted Funds				
<b>Total Funding Allocations</b>			<b>\$105,000</b>	<b>\$153,832</b>	<b>\$118,287</b>	<b>\$163,487</b>	<b>\$163,487</b>	<b>\$130,835</b>	<b>\$192,835</b>	<b>\$148,835</b>	<b>\$188,835</b>	<b>\$228,835</b>	
<i>Total Budgeted in Fiscal Year</i>						89,000	89,000	57,000	70,000	40,000	40,000	40,000	
<b>Project Expenditures</b>													
3167	Other Water & Wastewater Equip.												
	Unaccounted Repair/Replace	Open											
1	Future W&S Equipment Needs												
H	Emergency Pump Hoses	FY19			(1,035)								
I	Aquascope	FY19			(2,696)								
J	Trench Shoring	FY19			(2,616)								
K	Sewer Push Camera	FY19											
L	Well #8 VFD	FY19			(6,991)								
M	Fuel Pump	FY19			(255)								
N	WWTP Basin Ladder	FY19			(3,600)								
O	DR6000	FY20				(8,500)							
2	Water Meter Replacement	Annl.			(11,568)								
3	Main Valve Actuator	FY18											
4	Lagoon Flow Meter	FY18											
5	Seneca Flow Monitoring System	FY19			(5,284)								
6	Fisher & Elgin Monitoring System	FY19			(9,269)								
7	WWTP Lighting Upgrade	FY19											
9	Manhole flow Monitors	19-20			(486)	(24,000)	(40,948)						
10	Sewer Camera	FY21							(75,000)				
11	Water Tablet - GIS	FY21						(1,000)					
12	Tilt Trailer for Mini Ex.	FY21							(9,000)				
13	Dukes Root Control	FY21						(7,000)					
<b>Total Expenditures</b>					<b>(\$43,800)</b>	<b>(\$32,500)</b>	<b>(\$89,652)</b>	<b>(\$8,000)</b>	<b>(\$84,000)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
<b>3167</b>	<b>Account Balance by Year</b>				<b>\$74,487</b>	<b>\$130,987</b>	<b>\$73,835</b>	<b>\$122,835</b>	<b>\$108,835</b>	<b>\$148,835</b>	<b>\$188,835</b>	<b>\$228,835</b>	

**Notes**

**Shading key in Table: FY 19 Expenditures/Closed Projects Budgeting, Planned Expenditures for this Budget Year**

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

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

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

- 1 Replacement of miscellaneous equipment.
- 2 This line item provides for water meters for replacements and new installations.
- 3 Replacement of original WWTP Equipment.
- 4 New equipment to monitor lagoon discharge required by MDE.
- 5 Monitor and emergency notification system.
- 6 Monitor and emergency notification system.
- 7 Upgrade outdoor fixtures
- 8 Replacement of original equipment.
- 9 New equipment to monitor sewer manhole flows.
- 10 Replacement of original equipment.
- 11 Tablet for use in field
- 12 Replacement of equipment
- 13 Eliminate roots in sewer system

# THE TOWN OF POOLESVILLE

## FY 20 Close Out

### WATER & WASTEWATER FUND - CAPITAL PROJECTS

Adopted April 5, 2021

Printed: 6-Apr-21

Acct No.	Item or Description	Year To Do	Est. Project Cost	Cumulative Allocation	Prior Bal. + FY 19 Actuals	FY 20 Budgeted	FY 20 Close Out	FY 21 Budget	Forward Planning Cycle			
									FY 22	FY 23	FY 24	FY 25
<b>Project Funding</b>												
3169	Inflow & Infiltration					311,099	311,099	329,401	379,401	429,401	529,401	629,401
	Allocated Carry-Over Funds					0	0	0	0	0	0	0
	Unallocated Carry Over Funds											
	<i>Reallocated</i>											
1	On-going I & I Reduction Pgm.	Annl.		306,065	222,869	50,000	50,000	90,000	50,000	100,000	100,000	140,000
	Use of Unrestricted Funds			175,000	175,000							
<b>Total Funding Allocations</b>			<b>\$0</b>	<b>\$481,065</b>	<b>\$397,869</b>	<b>\$361,099</b>	<b>\$361,099</b>	<b>\$419,401</b>	<b>\$429,401</b>	<b>\$529,401</b>	<b>\$629,401</b>	<b>\$769,401</b>
<i>Total Budgeted in Fiscal Year</i>						<i>50,000</i>	<i>50,000</i>	<i>90,000</i>	<i>50,000</i>	<i>100,000</i>	<i>100,000</i>	<i>140,000</i>
<b>Project Expenditures</b>												
3169	Inflow & Infiltration											
1	On-going I & I Reduction Pgm.	Annl.			(63,682)		(31,698)	(40,000)				
2	Monitoring & Main Insp.				(23,088)		0					
<b>Total Expenditures</b>					<b>(\$86,770)</b>	<b>\$0</b>	<b>(\$31,698)</b>	<b>(\$40,000)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
3169	<b>Account Balance by Year</b>				<b>\$311,099</b>	<b>\$361,099</b>	<b>\$329,401</b>	<b>\$379,401</b>	<b>\$429,401</b>	<b>\$529,401</b>	<b>\$629,401</b>	<b>\$769,401</b>

**Notes**

**Shading key in Table: FY 19 Expenditures/Closed Projects Budgeting, Planned Expenditures for this Budget Year**

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

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

I&I is a funding priority. Major areas of concern include lateral connections Elgin Rd (109), Manhole relining and main lining in the Wesmond area. These areas are the oldest in Town and in some cases, require dig and replace.

Acct No.	Item or Description	Year To Do	Est. Project Cost	Cumulative Allocation	Prior Bal. + FY 19 Actuals	FY 20 Budgeted	FY 20 Close Out Actuals	FY 21 Budget	Forward Planning Cycle			
									FY 22	FY 23	FY 24	FY 25
<b>Project Funding</b>												
3170	Gen'l. Infrastructure Programs					57,720	57,720	77,864	117,864	187,864	412,864	672,864
	Allocated Carry-Over Funds				92	92	92	92	92	92	92	92
	Unallocated Carry Over Funds											
	<i>Reallocated</i>											
1	Emergency Repair/Replace	Open		\$93,144	93,144	40,000	40,000	20,000	40,000	40,000	40,000	40,000
2	Infrastructure Replacement Fund	Open						20,000	30,000	185,000	220,000	245,000
3	WWTP Lagoon Repairs	Open										
<b>Total Funding Allocations</b>				<b>\$93,144</b>	<b>\$93,236</b>	<b>\$97,812</b>	<b>\$97,812</b>	<b>\$117,956</b>	<b>\$187,956</b>	<b>\$412,956</b>	<b>\$672,956</b>	<b>\$957,956</b>
<i>Total Budgeted in Fiscal Year</i>						<i>40,000</i>	<i>40,000</i>	<i>40,000</i>	<i>70,000</i>	<i>225,000</i>	<i>260,000</i>	<i>285,000</i>
<b>Project Expenditures</b>												
3170	Gen'l. Infrastructure Programs											
1	Emergency Repair/Replace											
A	Sewer System				(16,475)	(16,500)	0					
B	Water System				(18,949)	(18,000)	(19,856)					
2	Infrastructure Replacement Fund						0					
3	WWTP Lagoon Repairs						0					
<b>Total Expenditures</b>					<b>(\$35,424)</b>	<b>(\$34,500)</b>	<b>(\$19,856)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
3170	<b>Account Balance by Year</b>				<b>\$57,812</b>	<b>\$63,312</b>	<b>\$77,956</b>	<b>\$117,956</b>	<b>\$187,956</b>	<b>\$412,956</b>	<b>\$672,956</b>	<b>\$957,956</b>

**Notes**

**Shading key in Table: FY 19 Expenditures/Closed Projects Budgeting, Planned Expenditures for this Budget Year**

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

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

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

2 Funds accumulating for future infrastructure replacement needs.

3 Repairs to embankment of equalization basin.



# THE TOWN OF POOLSVILLE

## FY 20 Close Out

### TOWN STATISTICS

Adopted April 5, 2021

Printed: 6-Apr-21

Note No.	Item or Description	Fiscal Year 2015	Fiscal Year 2016	Fiscal Year 2017	Fiscal Year 2018	Fiscal Year 2019	Fiscal Year 2020	Fiscal Year 2021
[1]	<b>Population</b> (Calendar Year)	5,373	5,437	5,510	5,571	5,638	5692	
	<b>Housing</b>							
	Single Family	1,466	1,486	1,492	1,511	1,532	1,549	
	Town Houses	336	336	353	353	353	353	
	Total Family Dwellings	1,802	1,822	1,845	1,864	1,885	1,902	
	Other	56	56	56	56	56	56	
[2]	<b>Net Assessable Base</b> As Reported	672,633,000	717,731,000	723,711,000	758,169,000	803,643,000	844,304,000	867,927,000
[2]	<b>Tax Rate</b> ¢ per \$100 of assessment	16.70	16.70	17.00	17.56	17.56	17.56	17.81
[3]	<b>General Fund Budget</b>	[Actual]	[Actual]	[Actual]	[Actual]	[Actual]	[Projected]	[Budget]
	Operating Expenses	1,999,155	2,330,397	2,345,372	2,306,825	2,472,423	2,472,323	2,693,863
	Funding: Capital Projects	520,500	436,000	412,590	528,983	706,750	700,886	617,500
	Funding: Water/Wastewater Projects	301,000	206,384	422,760	426,000	480,122	471,500	321,000
	Total Budget (General Funds)	2,820,655	2,972,781	3,180,722	3,261,808	3,659,295	3,644,709	3,632,363
	Budgeted Cash Reserve	764,000	816,798	740,812	516,520	714,923	966,870	1,283,415
	Actual Close-Out Cash Reserve	862,464	915,607	712,985	837,384	966,534	1,375,339	
	<b>Water and Wastewater Fund Budget</b>						[Projected]	
	Operating Expenses	1,383,126	1,210,759	1,267,447	1,259,071	1,329,191	1,432,755	1,365,812
	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	13	14	14	14	14	14	14
	Area (acres)	65	65	65	65	65	65	65
	Number of:							
	Tennis Courts	4	4	4	4	4	4	4
	Basketball Courts	4	4	4	4	4	4	4
	Baseball Fields	4	4	4	4	4	4	4
	Soccer Fields	6	6	6	6	6	6	6
	Tot Lots	8	8	8	8	9	9	9
	<b>Miles of Town Roads</b>	19.00	19.00	20.00	20.00	20.00	21.00	21.00
	<b>Number of Municipal Water Wells</b>	11	11	11	11	11	11	12
	<b>Avg. Water Production (Gal/Day)</b> Calendar year	438,160	500,577	461,721	469,254	508,331		
	<b>Avg - WWTP (Gal/Day)</b> Calendar year	630,000	534,417	491,750	487,511	763,724		
	<b>Number of Town Employees</b>							
	Full Time	16	16	18	18	19	19	19
	Part Time	0	0	0	0	0	0	0
	Summer Help	2	2	3	3	3	3	3

**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] Maryland State Planning Data reported a 5,190 population figure in 2016.
- [3] All Budget figures exclude special revenues such as Impact Fees or dedicated grants.

# THE TOWN OF POOLSVILLE

## FY 20 Close Out

### POOLSVILLE EMPLOYEE SALARY STRUCTURE

Adopted April 5, 2021

Printed: 6-Apr-21

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

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

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

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

<u>Salary Grade</u>	<u>FY 20 Budget Minimum Level</u>	<u>FY 20 Budget Maximum Level</u>	<u>FY 20 Close Out Minimum Level</u>	<u>FY 20 Close Out Maximum Level</u>
1				
2	25,658	33,487	26,299	34,324
3				
4	29,271	[n/a]	30,003	[n/a]
5	31,172	46,985	31,951	48,160
6	32,692	49,329	33,509	50,562
7				
8	35,962	54,260	36,861	55,617
9	39,250	60,385	40,231	61,895
10	43,175	66,945	44,254	68,619
11	48,396	70,292	49,606	72,049
12				
13				
14	54,401	84,034	55,761	86,135
15				
16	57,120	88,236	58,548	90,442
17				
18				
19				
20	96,995	123,541	99,420	126,630

Maximum 0.025 increase based upon performance

Notes

# THE TOWN OF POOLSVILLE

**FY 20 Close Out**

## **MUNICIPAL ORGANIZATION CHART**

Adopted April 5, 2021

Printed: 6-Apr-21

