# FY 23 Close-Out

**Adopted August 7, 2023**

# THE TOWN OF POOLESVILLE

## FY 23 Close-Out

## Introduction



### Fiscal Year 2023 Budget Close-Out

The Commissioners of Poolesville are proud to present the fiscal year end for the 2023 Budget. While the annual budget is comprised of multiple funds, this summary provides highlights to the Town's General Operating Fund, Water & Wastewater Operating Fund, Capital Projects and Debt Service. Detailed information on all revenue and expenditure figures are included in the following pages.

The FY 2023 Budget, adopted April 18, 2022, was developed with the intent to sustain all levels of municipal services, programs and events while maintaining a constant tax rate. The General Fund revenue streams exceed budgeted amounts by $585,556, mainly due to increased Income Tax and the Montgomery County Revenue Sharing increased allotment. General Operating Budget expenditures totaled $2,853,439, which was under budget projections.

The Water and Sewer Fund operated at $1,934,184. Expenditures did not exceed revenues mainly due to accounting principle changes that require any water assets that generate revenue, that revenue shall be allocated to that Enterprise Fund. In the past, wireless revenue was allocated to the General Fund; now it is allocated to the Water and Wastewater fund. Expenditures were still in excess of budget projections due to inflationary pressures and increased costs for critical materials and services like chemicals, sludge hauling and increased fuel on deliverables.

The end of year cash balance was $9,393,404 of which $1,617,432 was unrestricted, exceeding the Commissioners long-standing rainy-day fund goals. In conclusion, the FY 2023 Budget addressed the goals and priorities established by the Commissioners of Poolesville for the Town's future. The budget is fiscally sound, addresses needs on a priority basis, and is balanced in accordance with State statutes.

*D. Wade Yost*
Town Manager

# THE TOWN OF POOLESVILLE

## FY 23 Close-Out

## FINANCIAL FORECAST: FY 24 Budget THROUGH FY 28

**Budget Close-Out** **Printed: 25-Aug-23**

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

| Item | FY 22 Actual | | FY 23 Budget | | FY 23 Actual | | FY 24 Budget | |
|---|---|---|---|---|---|---|---|---|
| **Revenue** | | **4,799,729** | | **4,455,838** | | **5,041,394** | | **5,087,523** |
| Funding: General Projects | (629,485) | | (764,000) | | (781,550) | | (641,000) | |
| Funding: Water / Wastewater Projects | (506,843) | | (625,000) | | (645,205) | | (613,000) | |
| Sub-Total: Capital Projects | | (1,136,328) | | (1,389,000) | | (1,426,755) | | (1,254,000) |
| Operating Expenses | | (2,881,453) | | (3,062,292) | | (2,853,439) | | (3,809,608) |
| **Total Annual Expenditures** | | (4,017,781) | | (4,451,292) | | (4,280,194) | | (5,063,608) |
| **Annual Balance** | | **$781,948** | | **$4,546** | | **$761,200** | | **$23,915** |
| | | **16.3%** | | **0.1%** | | **15.1%** | | **0.5%** |

**Notes**

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

### Part 1[b] - Projections for Future Seven-Line Budgets
### Based on the Figures from the FY 23 Close-Out and the Current Five-Year Plan for Funding Capital Projects

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

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

| Item | FY 22 Actual | | FY 23 Budget | | FY 23 Actual | | FY 24 Budget | |
|---|---|---|---|---|---|---|---|---|
| Unspent Funds: General Projects | 1,725,315 | | 1,366,456 | | 2,861,989 | | 1,144,520 | |
| Unspent Funds: W & WW Projects | 1,946,939 | | 2,175,841 | | 2,272,142 | | 1,095,882 | |
| Sub-Total: Unspent Capital Funding | | 3,672,254 | | 3,542,297 | | 5,134,131 | | 2,240,402 |
| **Unrestricted Reserve (Genl Fund)** | | **2,178,486** | | **1,750,277** | | **1,616,836** | | **1,640,751** |
| **Balance (Water / Wastewater Fund)** | | **127** | | **20,768** | | **11,369** | | **673** |
| Restricted Funds | | 1,925,524 | | 3,821,723 | | 2,312,063 | | 2,312,063 |
| **Total Financial Reserves On-Hand** | | **$7,776,391** | | **$9,135,065** | | **$9,074,400** | | **$6,193,889** |

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

| Item | FY 25 | | FY 26 | | FY 27 | | FY 28 | |
|---|---|---|---|---|---|---|---|---|
| Unspent Funds: General Projects | 1,671,990 | | 1,409,990 | | 2,180,990 | | 1,893,990 | |
| Unspent Funds: W & WW Projects | 1,401,882 | | 1,734,882 | | 2,145,882 | | 2,564,882 | |
| Sub-Total: Unspent Capital Funding | | 3,073,872 | | 3,144,872 | | 4,326,872 | | 4,458,872 |
| **Unrestricted Reserve (Genl Fund)** | | **1,634,833** | | **1,643,213** | | **1,646,547** | | **1,645,383** |
| **Balance (Water / Wastewater Fund)** | | **(10,023)** | | **(20,719)** | | **(31,415)** | | **(42,111)** |
| Restricted Funds | | 2,312,063 | | 2,312,063 | | 2,312,063 | | 2,312,063 |
| **Total Financial Reserves On-Hand** | | **$7,010,745** | | **$7,079,429** | | **$8,254,067** | | **$8,374,207** |

**Notes**

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

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

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

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

# THE TOWN OF POOLESVILLE

## FY 23 Close-Out

## RESTRICTED FUNDS and CASH SUMMARIES

Budget Close-Out — Printed: 25-Aug-23

| Ref. Page | Item or Description | Y/E 06/30/22 FY 22 Actual | Y/E 06/30/23 FY 23 Budget | Y/E 06/30/23 FY 23 Actual | Y/E 06/30/24 FY 24 Budget |
|---|---|---|---|---|---|
| **RESTRICTED FUNDS** | | | | | |
| Note | **American Rescue Fund** | | | | |
| | Funds Collected | 1,933,168 | 1,933,031 | 1,933,315 | |
| | Balance Forward | - | 1,466,974 | 1,466,974 | 1,996,033 |
| [1] | Funds Allocated | (466,194) | - | (1,404,256) | - |
| | **Closing Balance: Year End** | **$1,466,974** | **$3,400,004** | **$1,996,033** | **$1,996,033** |
| | **Sewer Connection Fee** | | | | |
| | Funds Collected | 78,004 | - | - | - |
| [2] | Balance Forward | 77,422 | 109,827 | 155,426 | 155,426 |
| | Funds Allocated | - | - | - | |
| | **Closing Balance: Year End** | **$155,426** | **$109,827** | **$155,426** | **$155,426** |
| | **Development Recreation Fee** | | | | |
| | Funds Collected | 29,132 | - | - | - |
| [3] | Balance Forward | 175,975 | 202,866 | 145,107 | 1,107 |
| | Funds Allocated | (60,000) | (30,000) | (144,000) | |
| | **Closing Balance: Year End** | **$145,107** | **$172,866** | **$1,107** | **$1,107** |
| | **Community Events Roll-Over Funds** | | | | |
| | Funds Collected | 25,468 | - | 33,242 | - |
| [4] | Balance Forward | 28,805 | 31,589 | 53,330 | 51,319 |
| | Funds Allocated | (943) | - | (35,253) | - |
| | **Closing Balance: Year End** | **$53,330** | **$31,589** | **$51,319** | **$51,319** |
| | **Economic Development** | | | | |
| | Funds transferred | - | - | - | - |
| [5] | Balance Forward | 28,205 | 28,205 | 28,205 | 28,205 |
| | Funds Allocated | - | - | - | - |
| | **Closing Balance: Year End** | **$28,205** | **$28,205** | **$28,205** | **$28,205** |
| | **Reforestation Fees** | | | | |
| | Fees Collected | 12,784 | - | - | - |
| [6] | Balance Forward | 9,948 | 27,982 | 22,732 | 22,732 |
| | Funds Allocated | - | | | |
| | **Closing Balance: Year End** | **$22,732** | **$27,982** | **$22,732** | **$22,732** |
| | **Development Funds** | | | | |
| | Kettler Proffer | | | | |
| [7] | Fees Collected | 8,750 | - | 3,491 | - |
| | Balance Forward | 45,000 | 51,250 | 53,750 | 57,241 |
| | I&I Loan | | - | | - |
| | **Closing Balance: Year End** | **$53,750** | **$51,250** | **$57,241** | **$57,241** |
| | **Transfers From Restricted Funds** | | | | |
| | For General Fund | (943) | - | (35,253) | - |
| | For General Capital Projects | - | - | (144,000) | - |
| | For W/WW Capital Projects | 465,934 | - | (1,404,256) | - |
| | **Closing Balance - All Restricted Funds** | **$1,925,524** | **$3,821,723** | **$2,312,063** | **$2,312,063** |
| **SUMMARY OF CASH ASSETS AT YEAR END** | | | | | |
| Ref Pg. | **General Fund** | | | | |
| 7 | Unrestricted Funds at Year End | 2,178,486 | 1,750,277 | 1,616,836 | 1,640,751 |
| 7 | Accumulated Unspent Funds for Capital Projects | 1,725,315 | 1,366,456 | 2,861,989 | 1,144,520 |
| | **Total Funds on Hand** | **$3,903,800** | **$3,116,733** | **$4,478,826** | **$2,785,271** |
| | **Water and Wastewater Fund** | | | | |
| 23 | Unrestricted Funds at Year End | 127 | 20,768 | 11,369 | 673 |
| 23 | Accumulated Unspent Funds for Capital Projects | 1,946,939 | 2,175,841 | 2,272,142 | 1,095,882 |
| | **Total Funds on Hand** | **$1,947,066** | **$2,196,609** | **$2,283,511** | **$1,096,555** |
| | **Restricted Funds** | | | | |
| | Top of Page | **$1,925,524** | **$3,821,723** | **$2,312,063** | **$2,312,063** |
| 3 | **Impact Fees** | | | | |
| | Gen. Fund Impact Fee Balance at Year End | **$281,641** | **$276,658** | **$232,590** | **$247,587** |
| | W & WW Impact Fee Balance at Year End | **$884,392** | **$632,271** | **$130,430** | **$111,195** |
| | **TOTAL CASH ASSETS AT YEAR END** | **$8,942,424** | **$10,043,994** | **$9,437,420** | **$6,552,671** |

**Notes**

[1] The American Rescue funds are restricted by Federal Law and can only be allocated toward eligible infrastructure projects.
[2] Fee levied against new connections to the water/sewer system that are not part of the Impact Fee schedule. Funds collected supplement the Inflow and Infiltration loan debt service payment that funded the increased capacity.
[3] Funds collected in lieu of parkland dedication.
[4] Funds collected during events and used to supplement future events.
[5] Funds earmarked to support economic development.
[6] Funds collected in lieu of forest conservation.
[7] Kettler Proffer, $1,250 per household used to supplement Inflow and Infiltration Loan debt service payment.

# THE TOWN OF POOLESVILLE

## FY 23 Close-Out

## SCHEDULE of IMPACT FEES

**Budget Close-Out** — **Printed: 25-Aug-23**

| Acct No. | Item or Description | Pct. | FY 22 Actual | FY 23 Budget | FY 23 Actual | FY 24 Budget | Forward Planning Cycle FY 25 | FY 26 | FY 27 | FY 28 |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | Connection Fees | | | |
| | Number of New Homes (in Fiscal Year) | | 26 | 10 | 1 | 5 | | | | |
| | Impact Fee per New Home | | 12,962 | 13,406 | 13,406 | 13,634 | 13,866 | 14,101 | 14,341 | 14,585 |
| | **Total Impact Fees: New Homes** | | **257,857** | **134,061** | **13,406** | **68,170** | **0** | **0** | **0** | **0** |
| | **Total Connection Fee** | | **78,004** | | **32,405** | | | | | |
| | Other Impact Fees (Commercial) | | | | | | | | | |
| | **Total: All Impact Fees** | | **$257,857** | **$134,061** | **$13,406** | **$68,170** | **$0** | **$0** | **$0** | **$0** |
| 4005 | Recreation | 17.0% | 49,707 | 22,790 | 2,279 | 11,589 | 0 | 0 | 0 | 0 |
| | Public Facilities | 5.0% | 12,523 | 6,703 | 670 | 3,408 | 0 | 0 | 0 | 0 |
| 4000 | **Total: General Fund Capital Projects** | **22.0%** | **$62,230** | **$29,493** | **$2,949** | **$14,997** | **$0** | **$0** | **$0** | **$0** |
| 1110 | Water System | 48.0% | 120,220 | 64,349 | 6,435 | 32,722 | 0 | 0 | 0 | 0 |
| 1120 | Wastewater System | 30.0% | 75,137 | 40,219 | 4,022 | 20,451 | 0 | 0 | 0 | 0 |
| 1100 | **Total: Water/Wastewater Capital Projects** | **78.0%** | **$195,357** | **$104,568** | **$10,457** | **$53,173** | **$0** | **$0** | **$0** | **$0** |

**Notes**

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

**Allocation and Expenditure of Impact Fees**

| | General Projects | FY 22 Actual | FY 23 Budget | FY 23 Actual | FY 24 Budget | Forward Planning Cycle FY 25 | FY 26 | FY 27 | FY 28 |
|---|---|---|---|---|---|---|---|---|---|
| 2030 | **Public Facility** | | | | | | | | |
| | Impact Fees (Public Facilities) | 12,523 | 6,703 | 670 | 3,408 | 0 | 0 | 0 | 0 |
| | Carried forward from Prior FY | 73,860 | 85,065 | 86,383 | 35,053 | 38,461 | 38,461 | 38,461 | 38,461 |
| | Reimbursement to General Fund | 0 | | | | | | | |
| | Actual / Projected Expenditures | 0 | | (52,000) | | | | | |
| 2035 | **Recreation Programs** | | | | | | | | |
| | **b. New Park Systems** | | | | | | | | |
| | Impact Fees (Recreation) | 49,707 | 22,790 | 2,279 | 11,589 | 0 | 0 | 0 | 0 |
| | Carried forward from Prior FY | 168,253 | 215,722 | 195,256 | 197,535 | 209,124 | 209,124 | 209,124 | 209,124 |
| | Allocation of Impact Fees | | | | | | | | |
| | Actual / Projected Expenditures | | | | | | | | |
| | Reimbursement to Developers | (22,704) | | | | | | | |
| | **General Fund Impact Fee Totals** | **$281,639** | **$330,280** | **$232,588** | **$247,585** | **$247,585** | **$247,585** | **$247,585** | **$247,585** |

| | Water & Wastewater Projects | FY 22 Actual | FY 23 Budget | FY 23 Projection | FY 24 Budget | Forward Planning Cycle FY 25 | FY 26 | FY 27 | FY 28 |
|---|---|---|---|---|---|---|---|---|---|
| 3130 | **Well Implementation** | | | | | | | | |
| | Impact Fees (Water System) | 120,220 | 64,349 | 6,435 | 32,722 | 0 | 0 | 0 | 0 |
| | Carried forward from Prior FY | 500,106 | 601,344 | 620,326 | 6,761 | 39,483 | 39,483 | 39,483 | 178,735 |
| | Reimbursement to Developers | | | | | | | | |
| | Allocation of Impact Fees | | | (620,000) | | | | | |
| | Actual / Projected Expenditures | | | | | | | | |
| 3150 | **Wastewater Treatment** | | | | | | | | |
| | Impact Fees (Wastewater System) | 75,137 | 40,219 | 4,022 | 20,451 | | 0 | 0 | 0 |
| | Carried forward from Prior Years | 265,808 | 264,066 | 264,066 | 191,209 | 139,252 | 139,252 | 139,252 | 139,252 |
| | Allocation for Debt Service | (76,879) | (76,879) | (76,879) | (72,408) | | | | |
| | Actual / Projected Expenditures | | | (67,540) | | | | | |
| | **Water & Wastewater Fund Impact Fee Totals** | **$884,392** | **$893,099** | **$130,430** | **$178,735** | **$178,735** | **$178,735** | **$178,735** | **$317,987** |

| **Impact Fee Balances On Hand** | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | **General Fund Impact Fees** | | | | | | | | |
| | On Hand at Start of Fiscal Year | 242,115 | 300,789 | 281,641 | 232,590 | 247,587 | 247,587 | 247,587 | 247,587 |
| | New Impact Fees Received | 62,230 | 29,493 | 2,949 | 14,997 | 0 | 0 | 0 | 0 |
| | Less Fees Expended (actual or Planned) | (22,704) | 0 | (52,000) | 0 | 0 | 0 | 0 | 0 |
| | Gen. Fund Impact Fee Balance at Year End | **$281,641** | **$330,282** | **$232,590** | **$247,587** | **$247,587** | **$247,587** | **$247,587** | **$247,587** |
| | **Water and Wastewater Fund Impact Fees** | | | | | | | | |
| | On Hand at Start of Fiscal Year | 765,914 | 853,547 | 884,392 | 130,430 | 111,195 | 111,195 | 111,195 | 111,195 |
| | New Impact Fees Received | 195,357 | 104,568 | 10,457 | 53,173 | 0 | 0 | 0 | 0 |
| | Less Fees Expended (actual or Planned) | (76,879) | (76,879) | (764,419) | (72,408) | 0 | 0 | 0 | 0 |
| | W & WW Impact Fee Balance at Year End | **$884,392** | **$881,236** | **$130,430** | **$111,195** | **$111,195** | **$111,195** | **$111,195** | **$111,195** |

# THE TOWN OF POOLESVILLE

## FY 23 Close-Out

## SCHEDULE of OUTSTANDING DEBT

Budget Close-Out — Printed: 25-Aug-23

| Item No. | Description | Pay-off Year & Interest Rate | Balance: Y/E 06/30/23 | FY 22 Actual | FY 23 Actual | FY 24 Budget | - - - - - - - Forward Planning Cycle - - - - - - - FY 25 | FY 26 | FY 27 | FY 28 |
|---|---|---|---|---|---|---|---|---|---|---|
| | **GENERAL PROJECTS DEBT SERVICE** | | | | | | | | | |
| 1 | No Debts Outstanding | | | | | | | | | |
| | **Sub-total: General Projects** | | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** |
| | **WATER & WASTEWATER PROJECTS DEBT SERVICE** | | | | | | | | | |
| 2 | **WWTP Exp & BNR Upgrade** Original Loan for $1,250,000 in 2004 for 20 years. | FY24 - 1.20% [Maryland] | 76,879 | | | | | | | |
| | ***Use of Impact Fees*** | | | ***76,879*** | **76,879** | **72,408** | | | | |
| 3 | **Westerly I&I Loan** Original Loan for $2,297,978 in 2013 for 20 years | FY33 - 2.1% [Maryland] | 1,282,268 | 158,870 | 158,870 | 158,870 | 158,870 | 151,962 | 151,962 | 151,962 |
| | ***Use of Restricted Funds*** | | | | | | | | | |
| | **Sub-total: Water & Wastewater Projects** | | | | | | | | | |
| | Paid From General Funds | | | **$158,870** | **$158,870** | **$158,870** | **$158,870** | **$151,962** | **$151,962** | **$151,962** |
| | Paid From Unrestricted Funds | | | **$0** | **$0** | **$0** | | | | |
| | Paid From Restricted Funds | | **$0** | **$76,879** | **$76,879** | **$72,408** | **$0** | **$0** | **$0** | **$0** |
| | **TOTAL: ALL DEBT SERVICE** | | **$1,359,147** | **$235,749** | **$235,749** | **$231,278** | **$158,870** | **$151,962** | **$151,962** | **$151,962** |

**Notes**

[1] There are no outstanding loans for General Fund Capital Projects.

[2] The WWTP Expansion and Upgrade loan was based on the expansion portion of the construction. As Impact Fees are collected, they are be applied towards the loan.

[3] The Westerly Inflow and Infiltration (I&I) loan provided a complete reline of main sewer lines and the relining and installation of clean-out on the public side of each lateral. Connection Fees are applied to this loan.

# THE TOWN OF POOLESVILLE

## FY 23 Close-Out

## GENERAL FUND SUMMARY

Budget Close-Out — Printed: 25-Aug-23

| Ref. Page | Item or Description | Y/E 06/30/22 FY 22 Actual | Y/E 06/30/23 FY 23 Budget | Y/E 06/30/23 FY 23 Actual | Y/E 06/30/24 FY 24 Budget |
|---|---|---|---|---|---|
| | **General Funds Operating Summary** | | | | |
| 8 | **General Revenue Total** | **$4,799,729** | **$4,455,838** | **$5,041,394** | **$5,087,523** |
| | **General Expenditures** | | | | |
| | **Funding for Capital Projects** | | | | |
| 16 | General Capital Projects | (629,485) | (764,000) | (781,550) | (641,000) |
| 28 | Water/Wastewater Cap Projs | (506,843) | (625,000) | (645,205) | (613,000) |
| | Sub-total: Capital Projects | (1,136,328) | (1,389,000) | (1,426,755) | (1,254,000) |
| 9 | Operating Expenses | (2,881,453) | (3,062,292) | (2,853,439) | (3,809,608) |
| | **Total: General Expenditures** | **($4,017,781)** | **($4,451,292)** | **($4,280,194)** | **($5,063,608)** |
| | **Net Operating Balance** | **$781,948** | **$4,546** | **$761,200** | **$23,915** |
| | **Unrestricted Funds Carried Forward from Prior Year** | **1,676,538** | **1,745,731** | **2,178,486** | **1,616,836** |
| | **Application of Excess Unrestricted Funds** | | | | |
| | For General Capital Projects | **0** | **0** | **(779,275)** | **0** |
| | For W/WW Capital Projects | **(280,000)** | **0** | **(543,574)** | **0** |
| | For General Operations | **0** | **0** | **0** | **0** |
| | **Closing Balance: Genl Funds [Unrestricted Reserve]** | **$2,178,486** | **$1,750,277** | **$1,616,836** | **$1,640,751** |
| | **General Funds Capital Projects Summary** | | | | |
| | **Funding Balance Carried Forward from Prior Year** | **$1,378,814** | **$1,703,456** | **$1,725,315** | **$2,861,989** |
| | Funding from General Revenues | 629,485 | 764,000 | 781,550 | 641,000 |
| | Funding from Impact Fees | 0 | | 52,000 | |
| | Transfers from Restricted Funds | 0 | 30,000 | 144,000 | 0 |
| | Internal Transfers | 60,000 | | 779,275 | |
| | Funding from MEA Grants, Others | 86,250 | 0 | 111,150 | 4,192,720 |
| | **Available for Capital Projects** | **$2,154,549** | **$2,497,456** | **$3,593,290** | **$7,695,709** |
| | Capital Projects Expenditures | (429,234) | (1,131,000) | (731,301) | (6,551,190) |
| | **Closing Balance: Capital Projects Funding** | **$1,725,315** | **$1,366,456** | **$2,861,989** | **$1,144,520** |

**Notes**

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

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

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

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

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

# THE TOWN OF POOLESVILLE

## FY 23 Close-Out

## GENERAL FUND REVENUE SUMMARY

Budget Close-Out — Printed: 25-Aug-23

| Acct No. | Account Name | Y/E 06/30/22 FY 22 Actual | Y/E 06/30/23 FY 23 Budget | Y/E 06/30/23 FY 23 Actual | Y/E 06/30/24 FY 24 Budget |
|---|---|---|---|---|---|
| | **General Revenue** | | | | |
| | **Part A - External Sources** | | | | |
| 111 | Property Taxes | 1,717,193 | 1,741,437 | 1,813,487 | 1,878,241 |
| 112 | P/P Property Unincorporated | 1,975 | 2,000 | 48 | 2,000 |
| 113 & 114 | P/P Public Utilities / Ordinary Corp. | 90,939 | 70,000 | 90,262 | 85,000 |
| 311.4 | Revenue Sharing | 511,344 | 298,927 | 529,829 | 596,057 |
| 330.5 | Property Tax Grant | 722 | 722 | 722 | 722 |
| 360.1 | Income Tax | 1,794,622 | 1,687,100 | 2,008,659 | 1,794,622 |
| 156 | Highway User Revenue | 299,128 | 302,744 | 362,903 | 371,637 |
| 222 | Franchise / Traders License | 55,037 | 50,000 | 51,851 | 50,000 |
| 121 | Interest Income (120 & 465 ) | 8,084 | 5,000 | 64,552 | 6,000 |
| 223 | Building / Plumbing Permits | 44,717 | 20,000 | 17,625 | 20,000 |
| 412 | Zoning / Development Fees | 28,746 | 25,000 | 5,290 | 25,000 |
| 462 | Rental Income - Wireless Antennas | 218,213 | 224,664 | - | 230,000 |
| 469 | Miscellaneous Income | 12,382 | 2,000 | 72,047 | 2,000 |
| 469A | Private Hook-Up Repayment | 1,348 | 1,244 | 1,140 | 1,244 |
| 469B | Utility Permits | 6,088 | 10,000 | 10,475 | 10,000 |
| 480 | Recreation Program | 9,191 | 15,000 | 12,503 | 15,000 |
| | Sub-total: General Revenue (External Sources) | **$4,799,729** | **$4,455,838** | **$5,041,394** | **$5,087,523** |
| | **Part B - Internal Transfers** | | | | |
| | **Application of Excess Unrestricted Funds** | | | | |
| | For General Capital Projects | 0 | 0 | 779,275 | 0 |
| | For W/WW Capital Projects | 280,000 | 0 | 543,574 | 0 |
| | For General Operations | 0 | 0 | 0 | 0 |
| **Sub-total:** | **General Revenue** | **$5,079,729** | **$4,455,838** | **$6,364,243** | **$5,087,523** |
| | **Impact Fee Revenue** | | | | |
| 475.1 | Impact Fees Recreation | 49,707 | 0 | 2,279 | 0 |
| 475.2 | Impact Fees Public Facilities | 12,523 | 0 | 670 | 0 |
| **Sub-total:** | **Impact Fee Revenue** | **$62,230** | **$0** | **$2,950** | **$0** |
| | **Grants and Designated Funding** | | | | |
| A | Program Open Space/Parks and Playgrounds | 7,073 | 0 | 0 | |
| B | Maryland Energy Administration | 3,750 | 0 | 111,150 | |
| C | Community Projects Grant (Streetscape) | | | | 4,192,720 |
| **Sub-total:** | **Grants and Designated Funding** | **$10,823** | **$0** | **$111,150** | **$4,192,720** |
| | **Restricted Revenue** | | | | |
| 470 | Community Events | 25,468 | 0 | 33,242 | |
| 475.4 | Kettler Proffer | 8,750 | 0 | 3,491 | |
| 475.8 | Park Development Fees | 29,132 | | 0 | |
| 475.3 | Vehicle Trade-ins | | | 32,500 | |
| 475.5 | Equipment Trade-ins | | | 8,000 | |
| 468 | American Rescue Fund | 1,933,168 | 0 | 1,933,315 | |
| 480.1 | Fraud Reimbursement | | | 125,134 | |
| 480.2 | Fire Reimbursement | | | 100,926 | |
| 475 | Reforestation Fees | 12,784 | 0 | 0 | |
| **Sub-total:** | **Restricted Revenue** | **$2,009,302** | **$0** | **$2,236,608** | **$0** |
| **Total:** | **General Fund Revenue** | **$7,162,084** | **$4,455,838** | **$8,714,950** | **$9,280,243** |

**Account Descriptions**

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

# THE TOWN OF POOLESVILLE

## FY 23 Close-Out

## GENERAL FUND EXPENSE SUMMARY

Budget Close-Out — Printed: 25-Aug-23

| Acct No. | Account Name | Y/E 06/30/22 FY 22 Actual | Y/E 06/30/23 FY 23 Budget | Y/E 06/30/23 FY 23 Actual | Y/E 06/30/24 FY 24 Budget |
|---|---|---|---|---|---|
| 500 | Town Administration | 384,633 | 396,250 | 369,715 | 513,360 |
| 600 | Elections | 0 | 11,500 | 9,393 | 0 |
| 700 | Staff Salaries and Benefits | 1,012,828 | 1,307,772 | 1,129,546 | 1,658,178 |
| 800 | Law | 60,840 | 50,000 | 29,828 | 50,000 |
| 900 | Municipal Buildings & Operations | 137,405 | 139,000 | 140,768 | 145,000 |
| 1000 | Streets, Sidewalks, & Storm Drains | 189,928 | 228,200 | 153,195 | 234,700 |
| 1100 | Parks & Recreation | 74,500 | 83,700 | 92,955 | 92,500 |
| 1200 | Engineering | 100,717 | 100,000 | 112,218 | 100,000 |
| 1300 | Planning & Zoning | 66,956 | 35,000 | 53,536 | 35,000 |
| 1400 | Public Safety | 38,940 | 32,000 | 23,950 | 32,000 |
| 1500 | Municipal Services | 498,666 | 520,000 | 579,465 | 790,000 |
| 1600 | Subsidy to Water & Wastewater Fund | 157,170 | 0 | 0 | 0 |
| 1700 | Debt Service | 158,870 | 158,870 | 158,870 | 158,870 |
| **Sub-total:** | **General Fund Operating Expenses** | **$2,881,453** | **$3,062,292** | **$2,853,439** | **$3,809,608** |
| 2000 | Funding for Capital Projects | 629,485 | 764,000 | 781,550 | 641,000 |
| 3000 | Subsidy for Water & Wastewater Capital Projects | 506,843 | 625,000 | 645,205 | 613,000 |
| **Sub-total:** | **General Fund Capital Expenses** | **$1,136,328** | **$1,389,000** | **$1,426,755** | **$1,254,000** |
| **Total:** | **General Fund Expenses** | **$4,017,781** | **$4,451,292** | **$4,280,194** | **$5,063,608** |

**Notes**

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

# THE TOWN OF POOLESVILLE

## FY 23 Close-Out

## GENERAL FUND EXPENSE DETAILS

Budget Close-Out — Printed: 25-Aug-23

| Acct No. | Account Name | Y/E 06/30/22 FY 22 Actual | Y/E 06/30/23 FY 23 Budget | Y/E 06/30/23 FY 23 Actual | Y/E 06/30/24 FY 24 Budget |
|---|---|---|---|---|---|
| **500** | **Town Administration** | | | | |
| 505 | Executive Meetings and Training | 19,265 | 15,000 | 21,644 | 20,000 |
| 510 | Advertising | 15,064 | 10,000 | 4,133 | 15,000 |
| 515 | Dues and Subscriptions | 11,329 | 17,000 | 13,767 | 15,000 |
| 525 | Contract Services | 54,337 | 10,000 | 13,106 | 10,000 |
| 530 | Bonding and Employee Training | 1,998 | 5,000 | 2,142 | 5,000 |
| 540 | Accounting and Auditing | 37,620 | 45,000 | 38,851 | 45,000 |
| 545 | Printing and Duplicating | 8,027 | 10,000 | 9,376 | 10,000 |
| 550 | Communications | 9,445 | 15,000 | 12,799 | 15,000 |
| 555 | Office Supplies and Expense | 22,119 | 17,000 | 22,760 | 20,000 |
| 565 | Community Events | 45,943 | 45,000 | 80,253 | 56,000 |
| | ***Use of Roll-Over Funds*** | ***(943)*** | | ***(35,253)*** | |
| 570 | Community Goodwill | 61,971 | 47,750 | 75,827 | 117,860 |
| 575 | Economic Development/Marketing | 956 | 24,500 | 13,677 | 24,500 |
| 580 | Fair Access | 44,400 | 85,000 | 82,945 | 95,000 |
| 585 | Poolesville Seniors | | | | 25,000 |
| 590 | Grant Consulting | 0 | 30,000 | 0 | 30,000 |
| 595 | H.R. Consultant | 53,102 | 20,000 | 13,688 | 10,000 |
| **Total:** | **Acct 500 Town Administration** | **$384,633** | **$396,250** | **$369,715** | **$513,360** |

**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 Managers and Town Clerk and training for all Town employees.

540 CPA Accounting assistance and costs for end of year audit.

545 Includes copying machine lease, copy paper, printing and postage for the Town Newsletter.

550 Includes telephone service in Town Hall and the Maintenance Building, fax machine, cellular phones for senior staff and Internet service.

555 Includes office supplies for both Town Hall and the Maintenance Building offices, as well as postage, business cards, etc.

565 Community Events:

| | |
|---|---|
| Holiday lighting ceremony | 11,000 |
| Roctoberfest | 8,000 |
| Friday on the Commons | 30,000 |
| Spring Fest | 5,000 |
| Big flea | 2,000 |

570 Community Goodwill includes:

| | |
|---|---|
| Fireworks | 30,000 |
| Grants | 5,000 |
| Poolesville Day | 35,000 |
| Gifts for volunteers | 1,000 |
| Misc | 1,000 |
| Post Prom | 2,500 |
| Riverworks | 10,000 |
| Community Farmshare | 26,060 |
| Swim Team | 2,300 |
| PACC | 5,000 |

575 This includes costs for media outreach, digital media support, event support/advertising, press releases, social media/website content, tweets and business attraction.

580 Fair Access:

| | |
|---|---|
| P-ville Day Breakfast and Booth Support | 19,000 |
| Muster email Outreach Program | 3,500 |
| Naming Promotion at School Facilities | 2,500 |
| White's Ferry Event | 2,500 |
| Economy, Business and Social Structures Foru | 2,500 |
| Fovndry Consulting | 60,000 |
| Website Support | 5,000 |

585 This provides annual support for the Poolesville Seniors Organization.

590 This provides funding for grant writing and training.

595 This provides funding for training and HR matters

# THE TOWN OF POOLESVILLE

## FY 23 Close-Out

## GENERAL FUND EXPENSE DETAILS

**Budget Close-Out** **Printed: 25-Aug-23**

| Acct No. | Account Name | Y/E 06/30/22 FY 22 Actual | Y/E 06/30/23 FY 23 Budget | Y/E 06/30/23 FY 23 Actual | Y/E 06/30/24 FY 24 Budget |
|---|---|---|---|---|---|
| **600** | **Elections** | | | | |
| 605 | Printing and Duplicating | - | 2,500 | 1,867 | - |
| 610 | Voting Machines and Supplies | - | 5,500 | 6,401 | - |
| 615 | Legal Fees | - | 3,500 | 1,125 | - |
| **Total:** | **Acct 600 Elections** | **$0** | **$11,500** | **$9,393** | **$0** |
| **700** | **Staff Salaries and Benefits** | | | | |
| 705 | Salaries | 1,275,264 | 1,505,580 | 1,410,220 | 1,690,178 |
| 710 | Social Security | 78,581 | 93,177 | 51,058 | 112,000 |
| 710.1 | Medicare | 18,378 | 22,000 | 11,941 | 24,000 |
| 715 | Employee Benefits | 441,840 | 504,015 | 611,618 | 740,000 |
| 720 | Workmen's Compensation | 33,230 | 36,000 | 17,785 | 39,000 |
| | Sub-Total: Salaries and Benefits for All Employees | 1,847,292 | 2,160,772 | 2,102,622 | 2,605,178 |
| **750** | **Salary Burden Allocation** | | | | |
| 755 | Water/Wastewater Salary Burden | (756,828) | (771,000) | (885,807) | (860,000) |
| 760 | Wastewater Admin Salary Burden | (11,135) | (15,000) | (16,862) | (17,000) |
| 765 | Water Admin Salary Burden | (66,501) | (67,000) | (70,407) | (70,000) |
| | Sub-Total: Salary Burden Allocations | (834,464) | (853,000) | (973,075) | (947,000) |
| **Total:** | **Acct 700 Staff Salaries and Benefits** | **$1,012,828** | **$1,307,772** | **$1,129,546** | **$1,658,178** |

**Account Descriptions**

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

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

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

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

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

705 Includes salaries for all Town employees.

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

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

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

755, 760, 765
These accounts reflect the cost associated with salaries and benefits attributed to water and wastewater.

**Notes:**

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

# THE TOWN OF POOLESVILLE

## FY 23 Close-Out

## GENERAL FUND EXPENSE DETAILS

Budget Close-Out — Printed: 25-Aug-23

| Acct No. | Account Name | Y/E 06/30/22 FY 22 Actual | Y/E 06/30/23 FY 23 Budget | Y/E 06/30/23 FY 23 Actual | Y/E 06/30/24 FY 24 Budget |
|---|---|---|---|---|---|
| **800** | **Law** | | | | |
| 805 | Legal Fees | 60,840 | 50,000 | 29,828 | 50,000 |
| 810 | Legal Fees - Development | - | - | - | - |
| 815 | Code Organization | - | - | - | - |
| **Total:** | **Acct 800 Law** | **$60,840** | **$50,000** | **$29,828** | **$50,000** |
| **900** | **Municipal Buildings & Operations** | | | | |
| 910 | Insurance | 23,256 | 20,000 | 24,527 | 25,000 |
| 915 | Electricity and Heat | 32,657 | 32,500 | 32,428 | 33,000 |
| 920 | Maintenance and Building Supplies | 4,265 | 7,000 | 5,923 | 7,000 |
| 925 | Repairs and Maintenance | 12,896 | 15,000 | 10,071 | 15,000 |
| 940 | Uniforms | 3,548 | 9,000 | 4,106 | 9,000 |
| 950 | Vehicle Insurance | 3,180 | 4,500 | 3,392 | 5,000 |
| 955 | Truck Operations and Maintenance | 56,647 | 50,000 | 59,401 | 50,000 |
| 960 | Small Tools and Equipment | 956 | 1,000 | 919 | 1,000 |
| **Total:** | **Acct 900 Municipal Buildings & Operations** | **$137,405** | **$139,000** | **$140,768** | **$145,000** |

**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 POOLESVILLE

## FY 23 Close-Out

## GENERAL FUND EXPENSE DETAILS

**Budget Close-Out** **Printed: 25-Aug-23**

| Acct No. | Account Name | Y/E 06/30/22 FY 22 Actual | Y/E 06/30/23 FY 23 Budget | Y/E 06/30/23 FY 23 Actual | Y/E 06/30/24 FY 24 Budget |
|---|---|---|---|---|---|
| **1000** | **Streets, Sidewalks, & Storm Drains** | | | | |
| 1050 | Repairs/Maintenance/Resurfacing | 10,519 | 19,500 | 17,714 | 19,500 |
| 1055 | Storm Drain Repair/Maintenance | 15,272 | 15,200 | 24,063 | 15,200 |
| 1060 | Street Signs | 1,371 | 3,500 | 6,382 | 5,000 |
| 1065 | Street Lighting | 130,549 | 145,000 | 102,348 | 145,000 |
| 1070 | Snow Removal | 32,218 | 40,000 | 2,099 | 40,000 |
| 1085 | Sidewalk Repair & Maintenance | 0 | 5,000 | 588 | 10,000 |
| **Total:** | **Acct 1000 Streets, Sidewalks, & Storm Drains** | **$189,928** | **$228,200** | **$153,195** | **$234,700** |

**Account Descriptions**

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

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

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

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

1065 The maintenance and operation of the Town's residential street lights (700) and Cobra Head lights (about 65) by contract. Electricity costs by First Energy.

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

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

# THE TOWN OF POOLESVILLE

## FY 23 Close-Out

## GENERAL FUND EXPENSE DETAILS

**Budget Close-Out** **Printed: 25-Aug-23**

| Acct No. | Account Name | Y/E 06/30/22 FY 22 Actual | Y/E 06/30/23 FY 23 Budget | Y/E 06/30/23 FY 23 Actual | Y/E 06/30/24 FY 24 Budget |
|---|---|---|---|---|---|
| **1100** | **Parks & Recreation** | | | | |
| 1150 | Park Lighting | 11,881 | 9,700 | 17,675 | 12,000 |
| 1155 | Park Repair and Maintenance | 34,800 | 40,000 | 58,895 | 40,000 |
| 1160 | Streetscape (Tree) Expense | 860 | 5,000 | 0 | 5,000 |
| 1165 | Street Tree Maintenance | 26,019 | 25,000 | 13,165 | 25,000 |
| 1170 | Recreation Program | 940 | 4,000 | 3,220 | 10,500 |
| **Total:** | **Acct 1100 Parks & Recreation** | **$74,500** | **$83,700** | **$92,955** | **$92,500** |
| **1200** | **Engineering** | | | | |
| 1205 | General Engineering | 54,995 | 60,000 | 67,617 | 60,000 |
| 1210 | Engineering Development | 45,722 | 40,000 | 44,601 | 40,000 |
| **Total:** | **Acct 1200 Engineering** | **$100,717** | **$100,000** | **$112,218** | **$100,000** |
| **1300** | **Planning & Zoning** | | | | |
| 1300 | Planning and Zoning | 41,751 | 0 | 0 | 0 |
| 1305 | Master Plan Rewrite | 25,205 | 35,000 | 53,536 | 35,000 |
| | | | ***0*** | **0** | |
| **Total:** | **Acct 1300 Planning & Zoni** | **$66,956** | **$35,000** | **$53,536** | **$35,000** |

**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, transportation, State registration, background checks 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 Comprehensive Plan with a consultant to create a citizen driven plan

# THE TOWN OF POOLESVILLE

## FY 23 Close-Out

## GENERAL FUND EXPENSE DETAILS

Budget Close-Out — Printed: 25-Aug-23

| Acct No. | Account Name | Y/E 06/30/22 FY 22 Actual | Y/E 06/30/23 FY 23 Budget | Y/E 06/30/23 FY 23 Actual | Y/E 06/30/24 FY 24 Budget |
|---|---|---|---|---|---|
| **1400** | **Public Safety** | | | | |
| 1425 | Code Enforcement Officer | 11,000 | 12,000 | 12,000 | 12,000 |
| 1435 | Plumbing Inspection | 27,940 | 20,000 | 11,950 | 20,000 |
| **Total:** | **Acct 1400 Public Safety** | **$38,940** | **$32,000** | **$23,950** | **$32,000** |
| **1500** | **Municipal Services** | | | | |
| 1500 | Trash Collection | 498,666 | 520,000 | 579,465 | 790,000 |
| **Total:** | **Acct 1500 Municipal Services** | **$498,666** | **$520,000** | **$579,465** | **$790,000** |
| **1600** | **Subsidy to Water & Wastewater Fund** | | | | |
| 1600 | Grant to Water & Wastewater Fund | 157,170 | 0 | 0 | 0 |
| **Total:** | **Acct 1600 Subsidy to Water & Wastewater Fund** | **$157,170** | **$0** | **$0** | **$0** |
| **1700** | **Debt Service** | | | | |
| 1700 | Debt Service (Principal & Interest) | 158,870 | 158,870 | 158,870 | 158,870 |
| **Total:** | **Acct 1700 Debt Service** | **$158,870** | **$158,870** | **$158,870** | **$158,870** |

**Account Descriptions**

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

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

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

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

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

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

# THE TOWN OF POOLESVILLE

## FY 23 Close-Out

## GENERAL FUND - CAPITAL PROJECTS SUMMARY

Budget Close-Out — Printed: 25-Aug-23

| Acct No. | Item or Description | Year To Do | Est. Project Cost | Prior Bal. + FY 22 Actuals | FY 23 Budget | FY 23 Actual | FY 24 Budget | Forward Planning Cycle FY 25 | FY 26 | FY 27 | FY 28 |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | ***Project Funding*** | | | | | | | | | | |
| 2005 | Office Equipment | | 58,000 | 31,519 | 31,000 | 83,000 | 31,000 | 16,000 | 16,000 | 16,000 | 16,000 |
| 2010 | Municipal Buildings | | 1,815,000 | 223,163 | 99,000 | 109,000 | 100,000 | 40,000 | 120,000 | 120,000 | 120,000 |
| 2015 | Parks & Streets Equipment | | 372,750 | 256,061 | 60,000 | 60,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 |
| 2020 | Parks & Streets Vehicles | | 635,000 | 196,945 | 45,000 | 45,000 | 145,000 | 90,000 | 75,000 | 55,000 | 45,000 |
| 2025 | Major Town Projects | | 329,000 | 507,497 | 145,000 | 1,035,425 | 4,327,720 | 110,000 | 25,000 | 25,000 | 25,000 |
| 2035 | Park Projects | | 1,395,500 | 313,232 | 90,000 | 211,550 | 180,000 | 180,000 | 200,000 | 180,000 | 180,000 |
| 2040 | Major Street Repair Projects | | 2,525,000 | 626,132 | 324,000 | 324,000 | 0 | 415,000 | 325,000 | 425,000 | 425,000 |
| | **Total Funding Allocations** | | **$7,130,250** | **$2,154,549** | **$794,000** | **$1,867,975** | **$4,833,720** | **$901,000** | **$811,000** | **$871,000** | **$861,000** |
| | ***Direct Funding*** | | | | | | | | | | |
| 2005 | Transfer of Unrestricted Funds | | | | | | | | | | |
| 2005 | Use of Impact Fees | | | | | 52,000 | | | | | |
| 2010 | Transfer of Unrestricted Funds | | | | | | | | | | |
| 2015 | Transfer of Unrestricted Funds | | | | | | | | | | |
| 2025 | Transfer of Unrestricted Funds | | | | | 779,275 | | | | | |
| 2025 | MEA Grant | | | 3,750 | | 111,150 | | | | | |
| 2025 | Streetscape Grant | | | | | | 4,192,720 | | | | |
| 2035 | Use of Dev. Rec Fees | | | 60,000 | 30,000 | 144,000 | | | | | |
| | MD Grants | | | 82,500 | | | | | | | |
| | Transfer of Unrestricted Funds | | | | | | | | | | |
| 2040 | Transfer of Unrestricted Funds | | | | | | | | | | |
| | **Sub-total: Direct Funding** | | | **$146,250** | **$30,000** | **$1,086,425** | **$4,192,720** | **$0** | **$0** | **$0** | **$0** |
| **2000** | **Funding by General Funds [Total less Direct Funding]** | | | **$2,008,299** | **$764,000** | **$781,550** | **$641,000** | **$901,000** | **$811,000** | **$871,000** | **$861,000** |
| | ***Project Expenditures*** | | | | | | | | | | |
| 2005 | Office Equipment | | | (20,047) | (25,000) | (63,622) | (16,367) | 0 | 0 | 0 | 0 |
| 2010 | Municipal Buildings | | | (36,376) | (61,000) | (50,910) | (175,757) | (30,000) | (30,000) | (30,000) | (30,000) |
| 2015 | Parks & Streets Equipment | | | (78,663) | (120,000) | (63,592) | (41,670) | (62,000) | (18,000) | (70,000) | (93,000) |
| 2020 | Parks & Streets Vehicles | | | (68,085) | (65,000) | (130,557) | (75,000) | (75,000) | (85,000) | 0 | (75,000) |
| 2025 | Major Town Projects | | | (112,670) | 0 | (309,428) | (5,170,588) | (125,000) | 0 | 0 | 0 |
| 2035 | Park Projects | | | (102,593) | (10,000) | (87,244) | (283,814) | (81,530) | (90,000) | 0 | (100,000) |
| 2040 | Major Street Repair Projects | | | (10,800) | (800,000) | (25,948) | (787,992) | 0 | (850,000) | 0 | (850,000) |
| | **Total Expenditures** | | | **($429,234)** | **($1,081,000)** | **($731,301)** | **($6,551,190)** | **($373,530)** | **($1,073,000)** | **($100,000)** | **($1,148,000)** |
| | ***Account Balance by Year*** | | | | | | | | | | |
| 2005 | Office Equipment | | | 11,472 | 24,730 | 30,850 | 45,483 | 61,483 | 77,483 | 93,483 | 109,483 |
| 2010 | Municipal Buildings | | | 186,787 | 233,113 | 244,877 | 169,120 | 179,120 | 269,120 | 359,120 | 449,120 |
| 2015 | Parks & Streets Equipment | | | 177,398 | 106,803 | 173,806 | 182,136 | 170,136 | 202,136 | 182,136 | 139,136 |
| 2020 | Parks & Streets Vehicles | | | 128,860 | 235,775 | 43,303 | 113,303 | 128,303 | 118,303 | 173,303 | 143,303 |
| 2025 | Major Town Projects | | | 394,827 | 529,573 | 1,120,824 | 277,956 | 262,956 | 287,956 | 312,956 | 337,956 |
| 2035 | Park Projects | | | 210,639 | 238,258 | 334,946 | 231,131 | 329,601 | 439,601 | 619,601 | 699,601 |
| 2040 | Major Street Repair Projects | | | 615,332 | 139,332 | 913,384 | 125,392 | 540,392 | 15,392 | 440,392 | 15,392 |
| | **Account Balance by Year** | | | **$1,725,315** | **$1,507,584** | **$2,861,989** | **$1,144,520** | **$1,671,990** | **$1,409,990** | **$2,180,990** | **$1,893,990** |

**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 POOLESVILLE

## FY 23 Close-Out

## GENERAL FUND - CAPITAL PROJECTS

Budget Close-Out — Printed: 25-Aug-23

| Acct No. | Item or Description | Year To Do | Est. Project Cost | Cumulative Allocation | Prior Bal. + FY 22 Actuals | FY 23 Budget | FY 23 Actual | FY 24 Budget | Forward Planning Cycle FY 25 | FY 26 | FY 27 | FY 28 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | ***Project Funding*** | | | | | | | | | | | |
| **2005** | **Office Equipment** | | | | | | | | | | | |
| | **Allocated Carry-Over Funds** | | | | | **18,730** | **11,472** | **30,850** | **45,483** | **61,483** | **77,483** | **93,483** |
| | **Unallocated Carry Over Funds** | | | | | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| | ***Reallocated*** | | | | | | | | | | | |
| 1 | Future Office Requirements | Open | | 16,192 | 16,192 | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 |
| 2 | Technology Upgrades | FY21 | Open | 9,076 | 9,076 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| 3 | Tablets | FY22 | 6,000 | | 6,251 | | | | | | | |
| 4 | Audio Visual system | FY23 | 52,000 | | | | | | | | | |
| | **Use of Impact Fees** | | | | | | ***52,000*** | ***[Budget Amendment Sept. 19, 2022*** | | | | |
| 5 | Web Design | Open | | | | 15,000 | 15,000 | 15,000 | | | | |
| | **Total Funding Allocations** | | **$58,000** | **$25,268** | **$31,519** | **$49,730** | **$94,472** | **$61,850** | **$61,483** | **$77,483** | **$93,483** | **$109,483** |
| | *Total Budgeted in Fiscal Year* | | | | | *31,000* | *83,000* | *31,000* | *16,000* | *16,000* | *16,000* | *16,000* |
| | ***Project Expenditures*** | | | | | | | | | | | |
| **2005** | **Office Equipment** | | | | | | | | | | | |
| 1 | Office Equipment | Open | | | (4,991) | | (4,365) | | | | | |
| 2 | Technology Upgrades | FY21 | | | (8,805) | (10,000) | (8,624) | | | | | |
| 3 | Tablets | FY22 | | | (6,251) | | | | | | | |
| 4 | Audio Visual System | FY23 | | | | | (39,319) | (12,681) | | | | |
| 5 | Web Design | Open | | | | (15,000) | (11,314) | (3,686) | | | | |
| | **Total Expenditures** | | | | **($20,047)** | **($25,000)** | **($63,622)** | **($16,367)** | **$0** | **$0** | **$0** | **$0** |
| **2005** | **Account Balance by Year** | | | | **$11,472** | **$24,730** | **$30,850** | **$45,483** | **$61,483** | **$77,483** | **$93,483** | **$109,483** |

**Notes**

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

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

**Project Definitions**

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

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

| Acct No. | Item or Description | Year To Do | Est. Project Cost | Cumulative Allocation | Prior Bal. + FY 22 Actuals | FY 23 Budget | FY 23 Actual | FY 24 Budget | Forward Planning Cycle FY 25 | FY 26 | FY 27 | FY 28 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | ***Project Funding*** | | | | | | | | | | | |
| **2010** | **Municipal Buildings** | | | | | | | | | | | |
| | **Allocated Carry-Over Funds** | | | | | **157,422** | **149,096** | **221,186** | **165,429** | **175,429** | **265,429** | **355,429** |
| | **Unallocated Carry Over Funds** | | | | **37,691** | **37,691** | **37,691** | **23,691** | **3,691** | **3,691** | **3,691** | **3,691** |
| | ***Reallocated*** | | | | | ***(14,000)*** | ***(14,000)*** | ***(20,000)*** | | | | |
| 1 | Historic Methodist Church | Open | 25,000 | 14,640 | 540 | | | | | | | |
| 2 | Community Center | Open | 1,600,000 | 40,000 | 85,000 | 40,000 | 40,000 | 20,000 | | 80,000 | 80,000 | 80,000 |
| 3 | Town Hall Maintenance | Open | | 16,155 | 26,155 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| 4 | Historic Medley Grant | Open | 30,000 | 12,000 | 22,000 | 13,000 | 13,000 | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 |
| 5 | Zone Damper System | FY22 | 5,000 | | 5,000 | | | | | | | |
| 6 | Pole Banners | FY23 | 10,000 | | | **10,000** | **10,000** | **[Use of Carry-Over Funds]** | | | | |
| 7 | Storage Building Heater | FY23 | 4,000 | | | **4,000** | **4,000** | **[Use of Carry-Over Funds]** | | | | |
| 8 | Garage Doors | FY23 | 16,000 | | | 12,000 | 12,000 | | | | | |
| 9 | Vehicle Door Decals | FY23 | 10,000 | | | 10,000 | 10,000 | | | | | |
| 10 | Steven's Park AED | FY24 | | | | | 10,000 | 5,000 | | | | |
| 11 | Parks Dept Storage Building | FY24 | 70,000 | 36,777 | 46,777 | 14,000 | 14,000 | 10,000 | | | | |
| 12 | T-Hall HVAC | FY24 | 45,000 | | | | | 25,000 | | | | |
| | | | | | | | | **20,000** | **[Use of Carry-Over Funds]** | | | |
| | **Total Funding Allocations** | | **$1,815,000** | **$127,317** | **$223,163** | **$294,113** | **$295,787** | **$344,877** | **$209,120** | **$299,120** | **$389,120** | **$479,120** |
| | *Total Budgeted in Fiscal Year* | | | | | *99,000* | *109,000* | *100,000* | *40,000* | *120,000* | *120,000* | *120,000* |
| | ***Project Expenditures*** | | | | | | | | | | | |
| **2010** | **Municipal Buildings** | | | | | | | | | | | |
| 1 | Historic Methodist Church | Open | | | (540) | | | | | | | |
| 2 | Community Center | Open | | | | | | | | | | |
| 3 | Town Hall Maintenance | Open | | | (22,204) | | (3,615) | | | | | |
| 4 | Historic Medley Grant | Open | | | (7,948) | (25,000) | (25,000) | (32,052) | (30,000) | (30,000) | (30,000) | (30,000) |
| 5 | Zone Damper System | FY22 | | | (5,685) | | | | | | | |
| 6 | Pole Banners | FY23 | | | | (10,000) | (6,130) | (3,870) | | | | |
| 7 | Storage Building Heater | FY23 | | | | (4,000) | | (4,000) | | | | |
| 8 | Garage Doors | FY23 | | | | (12,000) | (9,000) | (3,000) | | | | |
| 9 | Vehicle Door Decals | FY23 | | | | (10,000) | (4,665) | (5,335) | | | | |
| 10 | Steven's Park AED | FY24 | | | | | (2,500) | (12,500) | | | | |
| 11 | Parks Dept Storage Building | FY24 | | | | | | (70,000) | | | | |
| 12 | T-Hall HVAC | FY24 | | | | | | (45,000) | | | | |
| | **Total Expenditures** | | | | **($36,376)** | **($61,000)** | **($50,910)** | **($175,757)** | **($30,000)** | **($30,000)** | **($30,000)** | **($30,000)** |
| **2010** | **Account Balance by Year** | | | | **$186,787** | **$233,113** | **$244,877** | **$169,120** | **$179,120** | **$269,120** | **$359,120** | **$449,120** |

**Notes**

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

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

**Project Definitions**

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

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

# THE TOWN OF POOLESVILLE

## FY 23 Close-Out

## GENERAL FUND - CAPITAL PROJECTS

**Budget Close-Out** — **Printed: 25-Aug-23**

| Acct No. | Item or Description | Year To Do | Est. Project Cost | Cumulative Allocation | Prior Bal. + FY 22 Actuals | FY 23 Budget | FY 23 Actual | FY 24 Budget | Forward Planning Cycle FY 25 | FY 26 | FY 27 | FY 28 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | ***Project Funding*** | | | | | | | | | | | |
| **2015** | **Parks & Streets Equipment** | | | | | | | | | | | |
| | **Allocated Carry-Over Funds** | | | | | **165,618** | **134,971** | **129,119** | **177,449** | **165,449** | **197,449** | **177,449** |
| | **Equipment Trade-in Funds** | | | | | | **4,010** | | | | | |
| | **Unallocated Carry Over Funds** | | | | **42,427** | **1,185** | **42,427** | **44,687** | **4,687** | **4,687** | **4,687** | **4,687** |
| | ***Reallocated*** | | | | | | **(1,750)** | **(40,000)** | | | | |
| 1 | Small Equipment Replacement | | | 92,600 | 92,600 | 20,000 | 20,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| *A* | *Replacement Salt Spreaders* | Open | 8,000 | | | | | | | | | |
| 2 | Kubota Snow Blower | FY22 | 30,000 | 30,000 | 29,208 | | | | | | | |
| 3 | 72" Mower | FY22 | 15,000 | 15,000 | 15,900 | | | | | | | |
| 4 | Tractor Kubota | FY22 | 25,000 | 25,000 | 23,650 | | | | | | | |
| 5 | 72" Mower | FY23 | 16,750 | 10,000 | 10,000 | 5,000 | **6,750** | **[Partial Funding from Carry-Over Funds]** | | | | |
| 6 | 72" Mower | FY23 | 17,000 | 10,000 | 10,000 | 7,000 | 7,000 | | | | | |
| 7 | 72" Mower | FY23 | 17,000 | 10,000 | 10,000 | 7,000 | 7,000 | | | | | |
| | | | | | | | **(4,010)** | **[Trade-in Funds]** | | | | |
| 8 | Ballfield Dragger | FY23 | 20,000 | 10,000 | 10,000 | 10,000 | 10,000 | | | | | |
| 9 | 72" Mower | FY25 | 17,000 | | | | | **17,000** | **[Use of Carry-Over Funds]** | | | |
| 10 | 72" Mower/Blower | FY25 | 35,000 | | | | | **20,000** | 15,000 | | | |
| 11 | 11" Batwing Mower | FY27 | 60,000 | | | | | **3,000** | 15,000 | 15,000 | 10,000 | |
| | | | | | | | | 15,000 | | | | |
| 12 | Skid Loader | FY28 | 75,000 | | | | | 15,000 | | 15,000 | 20,000 | 20,000 |
| 13 | 72" Mower | FY29 | 17,000 | | | | | | | | | 10,000 |
| 14 | Holiday Lights | Open | 20,000 | 10,000 | 12,276 | 11,000 | 11,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| | **Total Funding Allocations** | | **$372,750** | **$212,600** | **$256,061** | **$226,803** | **$237,398** | **$223,806** | **$232,136** | **$220,136** | **$252,136** | **$232,136** |
| | *Total Budgeted in Fiscal Year* | | | | | *60,000* | *60,000* | *50,000* | *50,000* | *50,000* | *50,000* | *50,000* |
| | ***Project Expenditures*** | | | | | | | | | | | |
| **2015** | **Parks & Streets Equipment** | | | | | | | | | | | |
| 1 | Small Equipment Replacement | | | | | | (4,732) | | | | | |
| *A* | *Replacement Salt Spreaders* | Open | | | | | (7,450) | (8,000) | | (8,000) | | (8,000) |
| 2 | Kubota Snow blower | FY22 | | | (29,208) | | | | | | | |
| 3 | 72" Mower | FY22 | | | (15,900) | | | | | | | |
| 4 | Tractor Kubota | FY22 | | | (23,650) | | | | | | | |
| 5 | 72" Mower | FY23 | | | | (15,000) | (16,750) | | | | | |
| 6 | 72" Mower | FY23 | | | | | (14,995) | | | | | |
| 7 | 72" Mower | FY23 | | | | | (14,995) | | | | | |
| 8 | Ballfields Dragger | FY23 | | | | (95,000) | | (20,000) | | | | |
| 9 | 72" Mower | FY25 | | | | | | | (17,000) | | | |
| 10 | 72" Mower/Blower | FY25 | | | | | | | (35,000) | | | |
| 11 | 11" Batwing Mower | FY27 | | | | | | | | | (60,000) | |
| 12 | Skid Loader | FY28 | | | | | | | | | | (75,000) |
| 13 | 72" Mower | FY29 | | | | | | | | | | |
| 14 | Holiday Lights | Open | | | (9,905) | (10,000) | (4,670) | (13,670) | (10,000) | (10,000) | (10,000) | (10,000) |
| | **Total Expenditures** | | | | **($78,663)** | **($120,000)** | **($63,592)** | **($41,670)** | **($62,000)** | **($18,000)** | **($70,000)** | **($93,000)** |
| **2015** | **Account Balance by Year** | | | | **$177,398** | **$106,803** | **$173,806** | **$182,136** | **$170,136** | **$202,136** | **$182,136** | **$139,136** |

**Notes**

**Shading key in Table:** **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 serviceability

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

1 Replacement of existing equipment
2 This will replace the 2002 snow blower
3 This mower will replace the 2011 72" mower
4 This tractor will replace the 1989 Kubota L2250
5 This mower will replace the 2013 72" mower
6-7 These 2 mowers will replace the 2013 Jacobson
8 This equipment will replace the 2010 Ballfield Dragger
9 This mower will replace the 2015 72" mower
10 This will replace the 2015 snow blower/mower
11 This mower will replace the 2019 11' Tor batwing mower
12 This equipment will replace the 2019 Skid Loader
13 This mower will replace the 2022 72" mower.
14 Light replacement/repair…no new additions

**Mowers**
2022 Kubota Tractor
2022 Kubota 360 snow blower
2022 Kubota ZD21 (mower)
2013 Kubota ZD21 (mower)
2013 HR111 Jacobson (mower)
2015 72" Mower/Blower
2018 Kubota ZD21 (mower)
2019 11' Toro Batwing (mower)

**Heavy Equipment**
2020 Backhoe
2020 Mini Excavator
2020 Mule (multi-use)
2019 Skid Loader
2008 tractor w/mower boom
2008 Mule (Multi-use)
2010 Toro Ballfield Dragger

# THE TOWN OF POOLESVILLE

## FY 23 Close-Out

## GENERAL FUND - CAPITAL PROJECTS

**Budget Close-Out** — **Printed: 25-Aug-23**

| Acct No. | Item or Description | Year To Do | Est. Project Cost | Cumulative Allocation | Prior Bal. + FY 22 Actuals | FY 23 Budget | FY 23 Actual | FY 24 Budget | Forward Planning Cycle FY 25 | FY 26 | FY 27 | FY 28 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | ***Project Funding*** | | | | | | | | | | | |
| **2020** | **Parks & Streets Vehicles** | | | | | | | | | | | |
| | **Allocated Carry-Over Funds** | | | | | **255,408** | **128,493** | **35,000** | **115,000** | **130,000** | **120,000** | **175,000** |
| | **Vehicle Trade-in Funds** | | | | | | **13,190** | | | | | |
| | **Unallocated Carry Over Funds** | | | | **367** | **367** | **367** | **8,303** | **(1,697)** | **(1,697)** | **(1,697)** | **(1,697)** |
| | ***Reallocated*** | | | | | ***0*** | ***(5,254)*** | ***(10,000)*** | | | | |
| 1 | 1-Ton flatbed Truck | FY21 | 70,000 | 40,000 | 73,493 | | **(13,190)** | **[Trade-inFunds]** | | | | |
| 2 | 1- Ton Dump Truck | FY22 | 70,000 | 40,000 | 68,085 | | - | | | | | |
| 3 | 1-Ton Flatbed Truck | FY23 | 85,000 | 30,000 | 45,000 | 20,000 | 20,000 | | | | | |
| | | | | | | | **5,254** | **[Allocation of Trade-in Funds]** | | | | |
| 4 | 1-Ton Dump Truck | FY24 | 75,000 | | | | | 65,000 | | | | |
| | | | | | | | | **10,000** | **[Allocation of Trade-in Funds]** | | | |
| 5 | Bucket Truck | FY25 | 75,000 | | | | | 40,000 | 35,000 | | | |
| 6 | 1-Ton Truck | FY26 | 85,000 | 10,000 | 10,000 | 15,000 | 15,000 | 15,000 | 20,000 | 25,000 | | |
| 7 | 3/4 Ton Pick-up | FY28 | 75,000 | | | 10,000 | 10,000 | 10,000 | 10,000 | 15,000 | 15,000 | 15,000 |
| 8 | 5- Ton Dump Truck | FY30 | 100,000 | | | | | 15,000 | 15,000 | 15,000 | 20,000 | 10,000 |
| 9 | 1- Ton Dump Truck | FY32 | | | | | | | 10,000 | 20,000 | 20,000 | 20,000 |
| | **Total Funding Allocations** | | **$635,000** | **$120,000** | **$196,945** | **$300,775** | **$173,860** | **$188,303** | **$203,303** | **$203,303** | **$173,303** | **$218,303** |
| | *Total Budgeted in Fiscal Year* | | | | | *$45,000* | *$45,000* | *$145,000* | *$90,000* | *$75,000* | *$55,000* | *$45,000* |
| | ***Project Expenditures*** | | | | | | | | | | | |
| **2020** | **Vehicles** | | | | | | | | | | | |
| 1 | 1-Ton Flatbed Truck | FY21 | | | | - | (60,303) | | | | | |
| 2 | 1- Ton Dump Truck | FY22 | | | (68,085) | - | - | | | | | |
| 3 | 1-Ton Flatbed Truck | FY23 | | | | (65,000) | (70,254) | | | | | |
| 4 | 1-Ton Dump Truck | FY24 | | | | | | (75,000) | | | | |
| 5 | Bucket Truck | FY25 | | | | | | | (75,000) | | | |
| 6 | 1-Ton Truck | FY26 | | | | | - | | | (85,000) | | |
| 7 | 3/4 Ton Pick-up | FY28 | | | | | | | | | | (75,000) |
| 8 | 5 Ton Dump Truck | FY30 | | | | | | | | | | |
| 9 | 1- Ton Dump Truck | FY32 | | | | | | | | | | |
| | **Total Expenditures** | | | | **($68,085)** | **($65,000)** | **($130,557)** | **($75,000)** | **($75,000)** | **($85,000)** | **$0** | **($75,000)** |
| **2020** | **Account Balance by Year** | | | | **$128,860** | **$235,775** | **$43,303** | **$113,303** | **$128,303** | **$118,303** | **$173,303** | **$143,303** |

**Notes**

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

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

*The Town vehicle purchasing takes advantage of fleet, State and County contracts as applicable from each vendor.*

The Town owns the following vehicles:

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

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

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

**Trucks**

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

# THE TOWN OF POOLESVILLE

## FY 23 Close-Out

## GENERAL FUND - CAPITAL PROJECTS

**Budget Close-Out** **Printed: 25-Aug-23**

| Acct No. | Item or Description | Year To Do | Est. Project Cost | Cumulative Allocation | Prior Bal. + FY 22 Actuals | FY 23 Budget | FY 23 Actual | FY 24 Budget | Forward Planning Cycle FY 25 | FY 26 | FY 27 | FY 28 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | ***Project Funding*** | | | | | | | | | | | |
| **2025** | **Major Town Projects** | | | | | | | | | | | |
| | **Allocated Carry-Over Funds** | | | | | **378,437** | **388,691** | **1,014,075** | **171,207** | **156,207** | **181,207** | **206,207** |
| | **Unallocated Carry Over Funds** | | | | **6,136** | **6,136** | **116,508** | **106,749** | **106,749** | **106,749** | **106,749** | **106,749** |
| | ***Reallocated*** | | | | | | ***(9,759)*** | | | | | |
| 1 | Street Lighting Program | Open | 204,000 | 202,706 | 202,706 | - | **(110,372)** | **[Excess Funding Transferred into Carry-Over Funds]** | | | | |
| | **MEA/SOLE Grants** | | | | | | **92,400** | | | | | |
| 1a | Virtual Feasibility Study | FY22 | 30,000 | | 6,000 | | | | | | | |
| | **MEA Grant** | | | | **3,750** | | **18,750** | | | | | |
| 2 | Fisher Ave Streetscape | Open | | 128,905 | 168,905 | 100,000 | 100,000 | 30,000 | 20,000 | | | |
| | **Transferred From Unrestricted** | | | | | | **779,275** | | | | | |
| | **Community Projects Grant** | | | | | | | **4,192,720** | | | | |
| 3 | Sidewalks | Open | | 30,000 | 40,000 | 30,000 | 30,000 | 30,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| | | | | | | | **9,759** | **[Use of Excess Funding]** | | | | |
| 4 | GIS System | Open | | 30,000 | 45,000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 |
| 5 | Intersection Improvements | FY22 | 15,000 | | 35,000 | - | - | 20,000 | 25,000 | | | |
| 6 | Whalen Park Wiring Upgrade | FY25 | 80,000 | | | | | 40,000 | 40,000 | | | |
| | **Total Funding Allocations** | | **$329,000** | **$391,611** | **$507,497** | **$529,573** | **$1,430,252** | **$5,448,544** | **$387,956** | **$287,956** | **$312,956** | **$337,956** |
| | *Total Budgeted in Fiscal Year* | | | | | *145,000* | *1,035,425* | *4,327,720* | *110,000* | *25,000* | *25,000* | *25,000* |
| | ***Project Expenditures*** | | | | | | | | | | | |
| **2025** | **Major Town Projects** | | | | | | | | | | | |
| 1 | Street Lighting Program | Open | | | (42,258) | - | (142,476) | | | | | |
| 1a | Virtual Feasibility Study | FY22 | | | (15,368) | | (11,250) | | | | | |
| 2 | Fisher Ave Streetscape | Open | | | (18,042) | | (82,270) | (5,170,588) | | | | |
| 3 | Sidewalks | Open | | | (7,003) | - | (72,756) | | | | | |
| 4 | GIS System | Open | | | | - | (677) | | | | | |
| 5 | Intersection improvements | FY22 | | | (30,000) | - | | | (45,000) | | | |
| 6 | Whalen Park Wiring Upgrade | FY25 | | | | | | | (80,000) | | | |
| | **Total Expenditures** | | | | **($112,670)** | **$0** | **($309,428)** | **($5,170,588)** | **($125,000)** | **$0** | **$0** | **$0** |
| **2025** | **Account Balance by Year** | | | | **$394,827** | **$529,573** | **$1,120,824** | **$277,956** | **$262,956** | **$287,956** | **$312,956** | **$337,956** |

**Notes**

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

*The indicated funding balances for closed/completed projects are transferred to the Carry-Over Funds in th*

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

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

# THE TOWN OF POOLESVILLE

## FY 23 Close-Out

## GENERAL FUND - CAPITAL PROJECTS

**Budget Close-Out** — **Printed: 25-Aug-23**

| Acct No. | Item or Description | Year To Do | Est. Project Cost | Cumulative Allocation | Prior Bal. + FY 22 Actuals | FY 23 Budget | FY 23 Actual | FY 24 Budget | Forward Planning Cycle FY 25 | FY 26 | FY 27 | FY 28 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | ***Project Funding*** | | | | | | | | | | | |
| **2035** | **Park Projects** | | | | | | | | | | | |
| | **Allocated Carry-Over Funds** | | | | | **96,081** | **148,462** | **272,769** | **230,853** | **329,323** | **439,323** | **619,323** |
| | **Unallocated Carry Over Funds** | | | | **62,177** | **62,177** | **62,177** | **62,177** | **278** | **278** | **278** | **278** |
| | ***Reallocated*** | | | | | | | **(61,899)** | | | | |
| 1 | Park Equipment Replacement | Open | | 74,361 | 94,361 | 20,000 | 20,000 | 40,000 | 40,000 | 40,000 | 40,000 | 40,000 |
| | | | | | **(61,899)** | **[Transferred into Carry-Over Funds]** | | | | | | |
| 2 | Repl. Halmos Restrooms | FY22 | 350,000 | 10,000 | 43,543 | | **40,000** | **[Budget Amendment]** | | | | |
| | **Parks Grant** | | | | **82,500** | | | | | | | |
| 3 | Tot Lot Mulch | Open | | | | | | | | | | |
| | **Use of Development Rec Fees** | | | | **60,000** | **30,000** | **30,000** | **61,899** | **[Use of Carry-Over Funds]** | | | |
| 4 | Bike Racks | FY22 | | | 5,000 | 10,000 | 10,000 | | | | | |
| 5 | Pollinator Patch | FY22 | | | 5,000 | - | 2,824 | | | | | |
| 6 | Dillingham Park Fire | FY22 | | | 17,050 | | | | | | | |
| 7 | Steven's Park Basketball | FY23 | | | | | 4,726 | | | | | |
| | **Use of Development Rec Fees** | | | | | | **50,000** | **[Budget Amendment Sept. 19, 2022]** | | | | |
| 8 | Park Bollard Replacement | FY24 | 15,500 | 5,500 | 5,500 | | | 10,000 | | | | |
| 9 | Soccer Goals | FY24 | | | | | | 10,000 | | | | |
| 10 | Removal of Rubberized Mulch | Open | 90,000 | | | | | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| 11 | Steven's Park Lights | Open | 60,000 | | | | | | 10,000 | 10,000 | 10,000 | 10,000 |
| 12 | Skatepark expansion/upgrade | Open | 200,000 | | | | | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 |
| 13 | Pickleball Courts | FY25 | 90,000 | | | | | 40,000 | 30,000 | | | |
| | **Use of Development Rec Fees** | | | | | | **24,000** | **[Budget Amendment Sept. 19, 2022]** | | | | |
| 14 | Halmos Park Basketball | FY26 | 40,000 | | | | | | 20,000 | 20,000 | | |
| 15 | Bouldering Park | FY28 | 100,000 | | | | | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 |
| 16 | Repl. Steven's Park Restrooms | FY29 | 350,000 | | | 30,000 | 30,000 | 30,000 | 30,000 | 60,000 | 60,000 | 60,000 |
| 17 | Elgin Park Pickleball | FY30 | 100,000 | | | | | | | 20,000 | 20,000 | 20,000 |
| | **Total Funding Allocations** | | **$1,395,500** | **$89,861** | **$313,232** | **$248,258** | **$422,189** | **$514,946** | **$411,131** | **$529,601** | **$619,601** | **$799,601** |
| | *Total Budgeted in Fiscal Year* | | | | | *90,000* | *211,550* | *180,000* | *180,000* | *200,000* | *180,000* | *180,000* |
| | ***Project Expenditures*** | | | | | | | | | | | |
| **2035** | **Parks and Recreation** | | | | | | | | | | | |
| 1 | Park Equipment Replacement | Open | | | | | (8,876) | | | (50,000) | | |
| 2 | Repl. Halmos Restrooms | FY22 | | | (17,479) | | (5,847) | (160,196) | | | | |
| 3 | Tot Lot Mulch | Open | | | (63,780) | | | (88,119) | | | | |
| 4 | Bike Racks | FY22 | | | (4,284) | (10,000) | | (10,000) | | | | |
| 5 | Pollinator Patch | FY22 | | | | | (7,824) | | | | | |
| 6 | Dillingham Park Fire | FY22 | | | (17,050) | | | | | | | |
| 7 | Steven's Park Basketball | FY23 | | | | | (54,726) | | | | | |
| 8 | Park Bollard Replacement | FY24 | | | | | | (15,500) | | | | |
| 9 | Soccer Goals | FY24 | | | | | | (10,000) | | | | |
| 10 | Removal of Rubberized Mulch | Open | | | | | | | | | | |
| 11 | Steven Park Lights | FY25 | | | | | | | | | | |
| 12 | Skatepark expansion/upgrade | Open | | | | | | | | | | |
| 13 | Pickleball Courts | Open | | | | | (9,970) | | (81,530) | | | |
| 14 | Halmos Park Basketball | FY26 | | | | | | | | (40,000) | | |
| 15 | Bouldering Park | FY28 | | | | | | | | | | (100,000) |
| 16 | Repl. Steven's Park Restrooms | FY29 | | | | | | | | | | |
| 17 | Elgin Park Pickleball | FY30 | | | | | | | | | | |
| | **Total Expenditures** | | | | **($102,593)** | **($10,000)** | **($87,244)** | **($283,814)** | **($81,530)** | **($90,000)** | **$0** | **($100,000)** |
| **2035** | **Account Balance by Year** | | | | **$210,639** | **$238,258** | **$334,946** | **$231,131** | **$329,601** | **$439,601** | **$619,601** | **$699,601** |

**Notes**

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

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

1 Park replacement will occur as part of the Parks Board's replacement recommendations.
Park tot lot equipment is on a 20-year replacement cycle per the following schedule:

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

2 Full replacement of existing restroom facility.
3 Replacement of mulch for tot lots.
4 Placement of Bike Racks per Parks Board recommendations.
5 Planting of wildflowers near the Collier Circle trail.
6 Replacement of tot lot equipment (insurance reimbursable)
7 Mill, paving and backboard replacement
8 Wood Bollard Replacements.
9 Replacement of existing park equipment.
10 Removal due to potential health risks.
11 Lights surrounding the pickleball courts.
12 Expansion of existing facility
13 Mill, pave and repaint courts
14 Mill, paving and backboard replacement
15 Under design, location Dillingham Park
16 Replacement of existing facility
17 New courts

# THE TOWN OF POOLESVILLE

## FY 23 Close-Out

## GENERAL FUND - CAPITAL PROJECTS

**Budget Close-Out** — **Printed: 25-Aug-23**

| Acct No. | Item or Description | Year To Do | Est. Project Cost | Cumulative Allocation | Prior Bal. + FY 22 Actuals | FY 23 Budget | FY 23 Actual | FY 24 Budget | Forward Planning Cycle FY 25 | FY 26 | FY 27 | FY 28 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | ***Project Funding*** | | | | | | | | | | | |
| **2040** | **Major Street Repair Projects** | | | | | | | | | | | |
| | **Allocated Carry-Over Funds** | | | | **10,800** | **538,051** | **400,000** | **774,052** | **121,060** | **536,060** | **11,060** | **436,060** |
| | **Unallocated Carry Over Funds** | | | | **215,332** | **77,281** | **215,332** | **139,332** | **4,332** | **4,332** | **4,332** | **4,332** |
| | ***Reallocated*** | | | | | ***(76,000)*** | ***(76,000)*** | ***(135,000)*** | | | | |
| 1 | **FY23 Paving Program** | | | | | | | | | | | |
| | McKernon Way | FY23 | 166,000 | | 166,000 | | | | | | | |
| | Butler Road | FY23 | 43,000 | | 43,000 | **[Use of Carry-over Funds]** | | | | | | |
| | Sumter Way | FY23 | 22,000 | | 22,000 | | | | | | | |
| | Koteen Way | FY23 | 36,000 | | 36,000 | | | | | | | |
| | Doctor Moore Ct | FY23 | 39,000 | | 39,000 | | | | | | | |
| | Chiswell St | FY23 | 135,000 | | 94,000 | **41,000** | **41,000** | **[Use of Carry-over Funds]** | | | | |
| | Westerly Ave (Hughes to Fisher) | FY23 | 35,000 | | | **35,000** | **35,000** | **[Use of Carry-over Funds]** | | | | |
| | Oxley Farm Rd | FY23 | 18,000 | | | 18,000 | 18,000 | | | | | |
| | Hughes Rd (Tom Fox to Tom Fox) | FY23 | 182,000 | | | 182,000 | 182,000 | | | | | |
| | Hughes Rd (Westerly to Tom Fox) | FY23 | 90,000 | | | 90,000 | 90,000 | | | | | |
| | Selby Ct | FY23 | 34,000 | | | 34,000 | 34,000 | | | | | |
| 2 | **FY26 Paving Program** | | | | | | | | | | | |
| | Wootton Avenue | FY26 | 480,000 | | | | | | 180,000 | 300,000 | | |
| | Elgin Road | FY26 | 62,000 | | | | | | 62,000 | | | |
| | McNamara Road | FY26 | 113,000 | | | | | **113,000** | **[Use of Carry-Over Funds]** | | | |
| | Whites Road | FY26 | 72,000 | | | | | | 72,000 | | | |
| | Mosby Way | FY26 | 22,000 | | | | | **22,000** | **[Use of Carry-Over Funds]** | | | |
| | Bodmer Avennue | FY26 | 101,000 | | | | | | 101,000 | | | |
| | Contingency | FY26 | 25,000 | | | | | | | 25,000 | | |
| 3 | Future Roads to be determined | FY28 | 850,000 | | | | | | | | 425,000 | 425,000 |
| | **Total Funding Allocations** | | **$2,525,000** | **$0** | **$626,132** | **$939,332** | **$939,332** | **$913,384** | **$540,392** | **$865,392** | **$440,392** | **$865,392** |
| | *Total Budgeted in Fiscal Year* | | | | | *324,000* | *324,000* | *0* | *415,000* | *325,000* | *425,000* | *425,000* |
| | ***Project Expenditures*** | | | | | | | | | | | |
| **2040** | **Major Street Repair Projects** | | | | | | | | | | | |
| 1 | FY23 Paving Program | FY21 | | | (10,800) | | | | | | | |
| 2 | FY26 Paving Program | FY26 | | | | (800,000) | (25,948) | (787,992) | | | | |
| 3 | Future Roads | FY28 | | | | | | | | (850,000) | | (850,000) |
| | **Total Expenditures** | | | | **($10,800)** | **($800,000)** | **($25,948)** | **($787,992)** | **$0** | **($850,000)** | **$0** | **($850,000)** |
| **2040** | **Account Balance by Year** | | | | **$615,332** | **$139,332** | **$913,384** | **$125,392** | **$540,392** | **$15,392** | **$440,392** | **$15,392** |

**Notes**

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

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

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

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

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

# THE TOWN OF POOLESVILLE

## FY 23 Close-Out

## WATER and WASTEWATER FUND SUMMARY

Budget Close-Out — Printed: 25-Aug-23

| Ref. Page | Item or Description | Y/E 06/30/22 FY 22 Actual | Y/E 06/30/23 FY 23 Budget | Y/E 06/30/23 FY 23 Actual | Y/E 06/30/24 FY 24 Budget |
|---|---|---|---|---|---|
| | **Water & Wastewater Operating Summary** | | | | |
| | W & WW Revenue | 1,512,578 | 1,679,791 | 1,934,184 | 1,785,904 |
| | Grant from General Funds | 157,170 | 0 | 0 | 0 |
| | **W & WW Available Funding** | **1,669,748** | **1,679,791** | **1,934,184** | **1,785,904** |
| | **Water & Wastewater Expenditures** | | | | |
| | For W&WW Capital Projects | 0 | 0 | 0 | 0 |
| | Operating Expenses | (1,669,748) | (1,659,150) | (1,922,942) | (1,796,600) |
| | **Total: W & WW Expenditures** | **($1,669,748)** | **($1,659,150)** | **($1,922,942)** | **($1,796,600)** |
| | **Net Operating Balance** | **($0)** | **$20,641** | **$11,242** | **($10,696)** |
| | **Unrestricted Funds Carried Forward from Prior Year** | **127** | **127** | **127** | **11,369** |
| | **Closing Balance: Water/Wastewater Funds** | **$127** | **$20,768** | **$11,369** | **$673** |
| | **Water & Wastewater Funds Capital Projects Summary** | | | | |
| | **Funding Balance Carried Forward from Prior Year** | **$1,652,955** | **$2,283,767** | **$1,946,939** | **$2,272,142** |
| | Funding from W & WW Revenues | 0 | 0 | 0 | 0 |
| | Funding by Genl Funds | 506,843 | 625,000 | 645,205 | 613,000 |
| | Funding from Impact Fees | | | 620,000 | |
| | Prior Balance - Impact Fees | 600,000 | | | |
| | Transfers from Restricted Funds | 465,934 | | 1,365,285 | |
| | Internal transfers | 120,000 | 0 | 611,114 | 0 |
| | Funding from MD Grants, Others | 0 | | 2,900,545 | 5,696,025 |
| | **Available for Capital Projects** | **$3,345,732** | **$2,908,767** | **$8,089,088** | **$8,581,167** |
| | Capital Projects Expenditures | (1,398,793) | (732,926) | (5,816,947) | (7,485,285) |
| | **Closing Balance: Funding for Capital Projects** | **$1,946,939** | **$2,175,841** | **$2,272,142** | **$1,095,882** |

**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 23 Close-Out

## WATER and WASTEWATER FUND REVENUE SUMMARY

Budget Close-Out — Printed: 25-Aug-23

| Acct No. | Account Name | Y/E 06/30/22 FY 22 Actual | Y/E 06/30/23 FY 23 Budget | Y/E 06/30/23 FY 23 Actual | Y/E 06/30/24 FY 24 Budget |
|---|---|---|---|---|---|
| | **Water & Wastewater Revenue** | | | | |
| 411.1 | User Charges | 1,433,914 | 1,581,291 | 1,610,593 | 1,687,404 |
| | MDE Operations Grant | - | - | - | - |
| 505 | Interest Income (510 & 515 ) | 7,824 | 10,000 | 41,774 | 10,000 |
| 580 | Rental Income - Wireless Antennas | | | 209,044 | |
| 590 | WSSC & Contractor Fees | 50,071 | 67,000 | 65,197 | 67,000 |
| 590B | Bay Fund Admin Fee | 6,069 | 6,500 | 6,176 | 6,500 |
| 595 | Tap Fees | 14,700 | 15,000 | 1,400 | 15,000 |
| **Sub-total:** | **Water & Wastewater Revenue** | **$1,512,578** | **$1,679,791** | **$1,934,184** | **$1,785,904** |
| | **Water & Wastewater Internal Support** | | | | |
| | **Subsidy from Unrestricted Gen'l Funds** | **157,170** | **-** | **-** | **-** |
| **Sub-total:** | **Water and Wastewater Available Funding** | **$1,669,748** | **$1,679,791** | **$1,934,184** | **$1,785,904** |
| | **Impact Fee Revenue** | | | | |
| 597.1 | Water System | 120,220 | 189,821 | 6,435 | 0 |
| 597.2 | Wastewater System | 75,137 | 118,638 | 4,022 | 0 |
| **Sub-total:** | **Impact Fee Revenue** | **$195,357** | **$308,459** | **$10,457** | **$0** |
| | **Grants and Designated Funding** | | | | |
| A | Connection Fees | 78,004 | - | - | - |
| C | MDE WWTP ENR Refinement Grant | 34,595 | 6,188,671 | 2,900,545 | 5,696,025 |
| **Sub-total:** | **Grants and Designated Funding** | **$112,599** | **$6,188,671** | **$2,900,545** | **$5,696,025** |
| | **Restricted Revenue** | | | | |
| 599 | Vehicle Trade - Ins | | | 4,040 | |
| **Sub-total:** | **Restricted Revenue** | **$0** | **$0** | **$4,040** | **$0** |
| **Total:** | **Water & Wastewater Fund Revenue** | **$1,977,704** | **$8,176,921** | **$4,849,226** | **$7,481,929** |

**Account Descriptions**

411 — Adopted FY2023

| Gallon Tiers | Structured Rate System Per 1,000 Gallons |
|---|---|
| 0 - 7,000 | $12.53 |
| 7,001 - 15,000 | $14.12 |
| 15,001 - 25,000 | $17.26 |
| 25,001 - | $21.94 |

Water Only Hydrant Use - $9.00/1,000 Gal

505 Interest income for funds in the County Investment Fund.
590 Revenue generated from contractor/hydrant use and WSSC.
595 Paid by new users to the water and wastewater system
580 Accounting standards provide that when a water asset (water tank) earns revenue, that revenue should be applied to the water enterprise fund.
598 This fee is collected by the Town for the State.

# THE TOWN OF POOLESVILLE

## FY 23 Close-Out

## WATER and WASTEWATER FUND EXPENSE SUMMARY

Budget Close-Out — Printed: 25-Aug-23

| Acct No. | Account Name | Y/E 06/30/22 FY 22 Actual | Y/E 06/30/23 FY 23 Budget | Y/E 06/30/23 FY 23 Actual | Y/E 06/30/24 FY 24 Budget |
|---|---|---|---|---|---|
| | | | | | |
| | **Wastewater System** | | | | |
| 700 | Wastewater Operations | 576,941 | 528,000 | 648,615 | 559,500 |
| 750 | Wastewater Administration | 419,182 | 433,400 | 489,914 | 480,500 |
| | **Sub-total: Wastewater System** | **996,124** | **961,400** | **1,138,529** | **1,040,000** |
| | **Water System** | | | | |
| 800 | Water Operations | 163,194 | 179,000 | 196,760 | 179,000 |
| 850 | Water Administration | 510,430 | 518,750 | 587,653 | 577,600 |
| | **Sub-total: Water System** | **673,624** | **697,750** | **784,413** | **756,600** |
| | | | | | |
| **Sub-total:** | **Water & Wastewater Operating Expenses** | **$1,669,748** | **$1,659,150** | **$1,922,942** | **$1,796,600** |
| 3000 | Water & Wastewater Funding for Capital Projects | - | - | - | - |
| **Sub-total:** | **Water & Wastewater Capital Expenses** | **-** | **-** | **-** | **-** |
| **Total:** | **Water & Wastewater Fund Expenses** | **$1,669,748** | **$1,659,150** | **$1,922,942** | **$1,796,600** |

**Water and Wastewater Fund Analysis**

| | | | |
|---|---|---|---|
| **Wastewater System** | **$961,400** | **$1,138,529** | **$1,040,000** |
| | **58%** | **59%** | **58%** |
| **Water System** | **$697,750** | **$784,413** | **$756,600** |
| | **42%** | **41%** | **42%** |

**Notes**

# THE TOWN OF POOLESVILLE

## FY 23 Close-Out

## WATER and WASTEWATER FUND EXPENSE DETAILS

Budget Close-Out — Printed: 25-Aug-23

| Acct No. | Account Name | Y/E 06/30/22 FY 22 Actual | Y/E 06/30/23 FY 23 Budget | Y/E 06/30/23 FY 23 Actual | Y/E 06/30/24 FY 24 Budget |
|---|---|---|---|---|---|
| **700** | **Wastewater Operations** | | | | |
| 701 | Sludge Hauling | 235,886 | 200,000 | 281,209 | 210,000 |
| 702 | Outside Laboratory Services | 69,128 | 64,000 | 60,727 | 70,000 |
| 703 | Electricity | 125,385 | 120,000 | 142,530 | 125,000 |
| 705 | Chemicals | 98,804 | 90,000 | 92,568 | 100,000 |
| 707 | Building Maintenance | 2,316 | 1,500 | 3,376 | 2,000 |
| 708 | Laboratory Expenses | 4,937 | 7,000 | 9,877 | 7,000 |
| 709 | Small Tools | 634 | 500 | 804 | 500 |
| 710 | WWTP Repair & Maintenance | 35,471 | 30,000 | 40,628 | 30,000 |
| 712 | Sewer Repair and Maintenance | 4,381 | 15,000 | 16,896 | 15,000 |
| **Total:** | **Acct 700 Wastewater Operations** | **$576,941** | **$528,000** | **$648,615** | **$559,500** |
| **750** | **Wastewater Administration** | | | | |
| 755 | Alloc: Staff Salary Burden from GF755 | 378,414 | 385,500 | 442,904 | 430,000 |
| 757 | Alloc: Admin Sal'y Burden from GF760 | 11,135 | 15,000 | 16,862 | 17,000 |
| 761 | Personnel Uniforms and Training | 3,372 | 5,000 | 5,608 | 5,000 |
| 763 | Accounting Services | 4,500 | 4,500 | 4,500 | 4,500 |
| 771 | Office Supplies | 1,188 | 1,300 | 1,158 | 1,300 |
| 773 | Telephone | 8,004 | 10,000 | 7,031 | 10,000 |
| 775 | Property Insurance | 11,242 | 10,500 | 10,500 | 11,000 |
| 781 | Truck Insurance | 698 | 600 | 600 | 700 |
| 783 | Truck Operations | 630 | 1,000 | 751 | 1,000 |
| **Total:** | **Acct 750 Wastewater Administration** | **$419,182** | **$433,400** | **$489,914** | **$480,500** |

**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 WWTP. Major Rebuild/replacements are in CIP Accounts.
711 This account funds the annual replacement of the ultra violet disinfection lamps. Lamps are now in CIP Accounts.
712 This account covers minor repairs and general maintenance of the sewer systems. Major rebuild/replacements are in CIP accounts.
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 23 Close-Out

## WATER and WASTEWATER FUND EXPENSE DETAILS

Budget Close-Out — Printed: 25-Aug-23

| Acct No. | Account Name | Y/E 06/30/22 FY 22 Actual | Y/E 06/30/23 FY 23 Budget | Y/E 06/30/23 FY 23 Actual | Y/E 06/30/24 FY 24 Budget |
|---|---|---|---|---|---|
| **800** | **Water Operations** | | | | |
| 801 | Lab Supplies / Testing | 26,596 | 27,000 | 27,163 | 27,000 |
| 802 | Building Supplies | 905 | 500 | 323 | 500 |
| 805 | Electricity | 110,999 | 115,000 | 135,075 | 115,000 |
| 806 | Chemicals | 5,219 | 5,000 | 4,699 | 5,000 |
| 807 | Water Repair and Maintenance | 18,004 | 30,000 | 27,940 | 30,000 |
| 809 | Small Tools | 1,472 | 1,500 | 1,559 | 1,500 |
| **Total:** | **Acct 800 Water Operations** | **$163,194** | **$179,000** | **$196,760** | **$179,000** |
| **850** | **Water Administration** | | | | |
| 855 | Alloc: Staff Salary Burden from GF755 | 378,414 | 385,500 | 442,904 | 430,000 |
| 857 | Alloc: Admin Sal'y Burden from GF765 | 66,501 | 67,000 | 70,407 | 70,000 |
| 859 | Bonding | 100 | 100 | 100 | 100 |
| 861 | Personnel Uniforms and Training | 3,546 | 5,000 | 5,366 | 5,000 |
| 863 | Accounting Services | 4,500 | 4,500 | 4,500 | 4,500 |
| 871 | Office and Billing Supplies | 22,713 | 25,000 | 26,647 | 25,000 |
| 873 | Telephone | 11,015 | 7,650 | 12,898 | 18,000 |
| 875 | Property Insurance | 7,000 | 7,000 | 7,000 | 7,400 |
| 881 | Truck Insurance | 2,000 | 2,000 | 1,793 | 2,600 |
| 883 | Truck Operations | 14,641 | 15,000 | 16,038 | 15,000 |
| **Total:** | **Acct 850 Water Administration** | **$510,430** | **$518,750** | **$587,653** | **$577,600** |

**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. Major rebuild/replacements are in CIP Accounts.
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 23 Close-Out

## WATER and WASTEWATER FUND - CAPITAL PROJECTS SUMMARY

Budget Close-Out — Printed: 25-Aug-23

| Acct No. | Item or Description | Year To Do | Est. Project Cost | Prior Bal. + FY 22 Actuals | FY 23 Budget | FY 23 Actual | FY 24 Budget | Forward Planning Cycle FY 25 | FY 26 | FY 27 | FY 28 |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | ***Project Funding*** | | | | | | | | | | |
| 3130 | Water Collection & Distribution | | 2,783,440 | 1,090,836 | 60,000 | 1,204,128 | 170,000 | 160,000 | 160,000 | 60,000 | 60,000 |
| 3150 | Wastewater Systems | | 10,249,810 | 679,077 | 210,500 | 3,244,969 | 6,365,025 | 109,000 | 139,000 | 84,000 | 114,000 |
| 3160 | Water & Wastewater Vehicles | | 280,000 | 130,392 | 40,000 | 40,000 | 20,000 | 20,000 | 15,000 | 15,000 | 15,000 |
| 3167 | Water & Wastewater Equip. | | 157,500 | 165,563 | 74,500 | 101,778 | 104,000 | 75,000 | 64,000 | 65,000 | 60,000 |
| 3169 | Inflow & Infiltration | | 897,186 | 807,482 | 50,000 | 1,315,165 | (400,000) | 50,000 | 50,000 | 80,000 | 80,000 |
| 3170 | Gen'l. Infrastructure Programs | | 0 | 472,382 | 190,000 | 236,109 | 50,000 | 40,000 | 120,000 | 160,000 | 160,000 |
| | **Total Funding Allocations** | | **$14,367,936** | **$3,345,732** | **$625,000** | **$6,142,149** | **$6,309,025** | **$454,000** | **$548,000** | **$464,000** | **$489,000** |
| | ***Direct Funding*** | | | | | | | | | | |
| 3130 | Allocation of unrestricted funds | | | | | 487,358 | | | | | |
| 3130 | Impact Fees | | | 600,000 | | 620,000 | | | | | |
| 3130 | American Rescue Funds | | | | | 36,770 | | | | | |
| 3150 | Allocation of unrestricted funds | | | | | 67,540 | | | | | |
| 3150 | MDE Grant | | | | | 2,900,545 | 5,696,025 | | | | |
| 3150 | Allocation of unrestricted funds | | | 120,000 | | 56,216 | | | | | |
| 3167 | Allocation of unrestricted funds | | | | | | | | | | |
| 3167 | American Rescue Funds | | | 50,107 | | 17,241 | | | | | |
| 3169 | Allocation of unrestricted funds | | | | | | | | | | |
| 3169 | American Rescue Funds | | | 407,162 | | 1,265,165 | | | | | |
| 3170 | American Rescue Funds | | | 8,665 | | 46,109 | | | | | |
| | **Sub-total: Direct Funding** | | | **$1,185,934** | **$0** | **$5,496,944** | **$5,696,025** | **$0** | **$0** | **$0** | **$0** |
| **3000** | **Funding by Gen'l Fund Subsidy [Total less Direct Funding]** | | | **$2,159,798** | **$625,000** | **$645,205** | **$613,000** | **$454,000** | **$548,000** | **$464,000** | **$489,000** |
| | ***Project Expenditures*** | | | | | | | | | | |
| 3130 | Water Collection & Distribution | | | (634,789) | (334,267) | (944,331) | (729,447) | 0 | 0 | 0 | 0 |
| 3150 | Wastewater Systems | | | (109,254) | (339,659) | (3,285,203) | (6,686,648) | (73,000) | (215,000) | (48,000) | (70,000) |
| 3160 | Water & Wastewater Vehicles | | | (35,392) | (50,000) | (100,054) | 0 | (70,000) | 0 | 0 | 0 |
| 3167 | Water & Wastewater Equip. | | | (140,967) | (24,500) | (68,218) | (69,189) | (5,000) | 0 | (5,000) | 0 |
| 3169 | Inflow & Infiltration | | | (414,069) | 0 | (1,284,714) | 0 | 0 | 0 | 0 | 0 |
| 3170 | Gen'l. Infrastructure Programs | | | (64,322) | 0 | (134,427) | 0 | 0 | 0 | 0 | 0 |
| | **Total Expenditures** | | | **($1,398,793)** | **($748,426)** | **($5,816,947)** | **($7,485,285)** | **($148,000)** | **($215,000)** | **($53,000)** | **($70,000)** |
| | ***Account Balance by Year*** | | | | | | | | | | |
| 3130 | Water Collection & Distribution | | | 456,047 | 170,748 | 715,844 | 156,397 | 316,397 | 476,397 | 536,397 | 596,397 |
| 3150 | Wastewater Systems | | | 569,823 | 336,892 | 529,589 | 207,966 | 243,966 | 167,966 | 203,966 | 247,966 |
| 3160 | Water & Wastewater Vehicles | | | 95,000 | 85,000 | 34,946 | 54,946 | 4,946 | 19,946 | 34,946 | 49,946 |
| 3167 | Water & Wastewater Equip. | | | 24,596 | 186,369 | 58,156 | 92,966 | 162,966 | 226,966 | 286,966 | 346,966 |
| 3169 | Inflow & Infiltration | | | 393,413 | 818,843 | 423,865 | 23,865 | 73,865 | 123,865 | 203,865 | 283,865 |
| 3170 | Gen'l. Infrastructure Programs | | | 408,061 | 657,490 | 509,743 | 559,743 | 599,743 | 719,743 | 879,743 | 1,039,743 |
| | **Available For Capital Projects** | | | **$1,946,939** | **$2,255,342** | **$2,272,142** | **$1,095,882** | **$1,401,882** | **$1,734,882** | **$2,145,882** | **$2,564,882** |

**Notes**

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

* The top part of the page summarizes the costs of the various projects and the overall funding streams developed to implement those projects. Also included in the top section is a summary of all special funding available to augment the regular Funding Subsidy from the General Fund. The bottom line in the top section, Acct. 3000, subtracts the special funding and identifies the Net Amount which has been, or will be, funded by means of a Capital Projects Subsidy from the General Fund Revenues.
* The middle part of the page summarizes the programmed expenditures of the funds to accomplish the various capital projects.
* The bottom part of the page reflect the remaining balances in each of the accounts at the end of each Fiscal Year.

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

# THE TOWN OF POOLESVILLE

## FY 23 Close-Out

### WATER & WASTEWATER FUND - CAPITAL PROJECTS

**Budget Close-Out** — **Printed: 25-Aug-23**

| Acct No. | Item or Description | Year To Do | Est. Project Cost | Cumulative Allocation | Prior Bal. + FY 22 Actuals | FY 23 Budget | FY 23 Actual | FY 24 Budget | Forward Planning Cycle FY 25 | FY 26 | FY 27 | FY 28 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | ***Project Funding*** | | | | | | | | | | | |
| **3130** | **Water Collection & Distribution** | | | | | | | | | | | |
| | **Allocated Carry-Over Funds** | | | | | **444,641** | **455,673** | **715,470** | **156,023** | **316,023** | **476,023** | **536,023** |
| | **Unallocated Carry Over Funds** | | | | **374** | **374** | **374** | **374** | **374** | **374** | **374** | **374** |
| | ***Reallocated*** | | | | | | | | | | | |
| 1 | Equip Replace/Major Rebuild | Open | | 20,000 | 20,000 | 25,000 | 25,000 | 35,000 | 40,000 | 40,000 | 40,000 | 40,000 |
| 2 | Water Valve Repl | Open | | 23,655 | 23,655 | 15,000 | 15,000 | 15,000 | | | | |
| | | | | **ARF** | | | **36,770** | | | | | |
| 3 | Well Implementation | Annl. | | 984 | 984 | | | | | | | |
| 4 | Alpha Media | Open | | 60,000 | 60,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 |
| 5 | Stoney Springs Pump Sta | FY21 | 7,000 | 7,105 | 7,646 | | | | | | | |
| 6 | Repaint Ext. 500K Gal. Tank | FY21 | 556,625 | 340,002 | 340,002 | | **222,358** | **[Budget Amendment 3/6/2023]** | | | | |
| 7 | Hydrants | FY21 | 15,000 | 15,000 | 15,000 | | | | | | | |
| 8 | PFAS Remediation | Open | | | | | | 100,000 | 100,000 | 100,000 | | |
| | **Budget Amedment 2/6/2023** | | | | | | **130,000** | **[Use of Unrestricted Funds]** | | | | |
| | **The following projects are listed in the Master Plan Impact Fee Schedule and will be funded through impact fees.** | | | | | | | | | | | |
| 9 | Well 14 (Westerly Grove) | FY24 | 1,404,815 | 23,175 | 23,175 | | ***135,000*** | **[Use of Unrestricted Funds]** | | | | |
| | **Use of Impact Fees** | | | **600,000** | **600,000** | | **620,000** | | | | | |
| 10 | Well 15 (Cattail/Jamison) | Open | 800,000 | | | | | | | | | |
| | **Total Funding Allocations** | | **$2,783,440** | **$1,089,921** | **$1,090,836** | **$505,015** | **$1,660,175** | **$885,844** | **$316,397** | **$476,397** | **$536,397** | **$596,397** |
| | *Total Budgeted in Fiscal Year* | | | | | *60,000* | *1,204,128* | *170,000* | *160,000* | *160,000* | *60,000* | *60,000* |
| | ***Project Expenditures*** | | | | | | | | | | | |
| **3130** | **Water Collection & Distribution** | | | | | | | | | | | |
| 1 | Equip Replace/Major Rebuild | | | | (19,969) | | (17,592) | | | | | |
| 2 | Water Valve Repl | Open | | | | | (75,425) | | | | | |
| 3 | Well Implementation | Annl. | | | - | | - | | | | | |
| 4 | Alpha Media | Open | | | | | - | (100,000) | | | | |
| 5 | Stoney Springs Pump Sta | FY21 | | | (7,646) | | | | | | | |
| 6 | Repaint Ext. 500K Gal. Tank | FY21 | | | (5,735) | (334,267) | (11,823) | (544,802) | | | | |
| 7 | Hydrants | FY21 | | | | | (14,975) | | | | | |
| 8 | PFAS Remediation | Open | | | | | (132,425) | | | | | |
| 9 | Well 14 (Westerly Grove) | FY24 | | | (601,439) | | (692,091) | (84,645) | | | | |
| 10 | Well 15 (Cattail/Jamison) | Open | | | | | - | | | | | |
| | **Total Expenditures** | | | | **($634,789)** | **($334,267)** | **($944,331)** | **($729,447)** | **$0** | **$0** | **$0** | **$0** |
| **3130** | **Account Balance by Year** | | | | **$456,047** | **$170,748** | **$715,844** | **$156,397** | **$316,397** | **$476,397** | **$536,397** | **$596,397** |

**Notes**

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

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

**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 Wells 7 & 9 treatment system media is replaced on a five-year cycle.
5 Alarm Communication System
6 This project provides for protective coating of the elevated water storage tank.
7 Replacement of poorly funtioning hydrants.
8 Funding provides pilot testing, analisis and eventually treatment system installation.
9 Well Funded through Developer and Impact Fee Funds. Part of the Westerly Grove Subdivision.
10 Future well funded by the developers through Impact Fees.

# THE TOWN OF POOLESVILLE

## FY 23 Close-Out

## WATER & WASTEWATER FUND - CAPITAL PROJECTS

**Budget Close-Out** — **Printed: 25-Aug-23**

| Acct No. | Item or Description | Year To Do | Est. Project Cost | Cumulative Allocation | Prior Bal. + FY 22 Actuals | FY 23 Budget | FY 23 Actual | FY 24 Budget | Forward Planning Cycle FY 25 | FY 26 | FY 27 | FY 28 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | ***Project Funding*** | | | | | | | | | | | |
| **3150** | **Wastewater Systems** | | | | | | | | | | | |
| | **Allocated Carry-Over Funds** | | | | | **449,083** | **551,555** | **529,321** | **207,698** | **243,698** | **167,698** | **203,698** |
| | **Unallocated Carry Over Funds** | | | | **18,268** | **16,968** | **18,268** | **268** | **268** | **268** | **268** | **268** |
| | ***Reallocated*** | | | | ***0*** | ***(10,000)*** | ***(18,000)*** | | | | | |
| 1 | **Equip Replace/Major Rebuild** | Open | | 49,709 | 49,709 | 40,000 | 40,168 | 40,000 | 40,000 | 40,000 | 40,000 | 40,000 |
| 2 | Ultra Violet Lights (WWTP) | Open | 8,000 | 5,303 | 5,303 | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 |
| 3 | WWTP ENR Refinement | Open | 9,114,110 | | | | **67,540** | **450,000** | **[Budget Amendment 10/3/22]** | | | |
| | **MDE Grant** | | | 26,154 | **26,154** | | **2,900,545** | **5,696,025** | | | | |
| 4 | Basin Recoating | Open | 200,000 | | | | | 40,000 | 40,000 | 40,000 | 40,000 | 40,000 |
| 5 | Replacement Mixers | FY21 | 8,000 | 8,529 | 8,529 | | | 10,000 | | | | |
| 6 | Effluent Building Repairs | FY22 | 12,200 | 2,200 | 2,200 | 10,000 | 10,000 | | | | | |
| 7 | WWTP Main Station VFD's | FY22 | 45,000 | 45,187 | 45,187 | | | | | | | |
| 8 | WWTP Lagoon Repairs | FY22 | 110,000 | 83,114 | 83,114 | 20,000 | 20,000 | | | | | |
| 9 | Rotoscreen | FY22 | 50,000 | 50,000 | 50,000 | | | | | | | |
| 10 | WWTP Electrical Upgrades | FY22 | 70,000 | 69,010 | 69,010 | | | | | | | |
| 11 | WWTP Roof | FY22 | 160,000 | 156,603 | 156,603 | | **56,216** | **[Budget Amendment 2/6/2023]** | | | | |
| 12 | Basin/wetwell pump-out/Repair | Open | 30,000 | 30,000 | 30,000 | | | 30,000 | | 30,000 | | 30,000 |
| 13 | Sludge Valves | FY23 | 12,000 | | | 12,000 | 9,500 | | | | | |
| 14 | Decant Pump | FY23 | 50,000 | 25,000 | 25,000 | 15,000 | 15,000 | | | | | |
| | | | | | | | **10,000** | **[Use of Carry-Over Funds]** | | | | |
| 15 | Sludge Screw Pump | FY23 | 31,000 | | | 25,000 | 27,500 | | | | | |
| | | | | | | | **8,000** | **[Use of Carry-Over Funds]** | | | | |
| 16 | Update WWTP PLC | FY23 | 50,000 | 40,000 | 40,000 | | | 10,000 | | | | |
| 17 | Wet Well Grating | FY23 | 4,500 | | | 4,500 | 4,500 | | | | | |
| 18 | Polymer Feed System/Pump | FY24 | 40,000 | | | 25,000 | 25,000 | 15,000 | | | | |
| 19 | Blower damper | FY24 | 5,000 | | | | | 5,000 | | | | |
| 20 | Fisher Ave Pump Sta | FY24 | 40,000 | | | 20,000 | 20,000 | 20,000 | | | | |
| 21 | Elgin Rd Pump Sta | FY24 | 40,000 | | | 20,000 | 20,000 | 20,000 | | | | |
| 22 | Replace Main WWTP Pump #3 | FY25 | 25,000 | 25,000 | 25,000 | | | | | | | |
| 23 | Paint WWTP | FY26 | 145,000 | 45,000 | 45,000 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | | |
| | **Total Funding Allocations** | | **$10,249,810** | **$660,809** | **$679,077** | **$676,551** | **$3,814,792** | **$6,894,614** | **$316,966** | **$382,966** | **$251,966** | **$317,966** |
| | *Total Budgeted in Fiscal Year* | | | | | *210,500* | *3,244,969* | *6,365,025* | *109,000* | *139,000* | *84,000* | *114,000* |
| | ***Project Expenditures*** | | | | | | | | | | | |
| **3150** | **Wastewater Systems** | | | | | | | | | | | |
| 1 | Equip Replace/Major Rebuild | open | | | (49,709) | | (40,168) | | | | | |
| 2 | Ultra Violet Lights (WWTP) | Open | | | | (8,000) | (6,835) | (1,165) | (8,000) | | (8,000) | |
| 3 | WWTP ENR Refinement | Open | | | (11,835) | | (2,900,545) | (6,213,565) | | | | |
| 4 | Basin Recoating | Open | | | | | | (40,000) | (40,000) | (40,000) | (40,000) | (40,000) |
| 5 | Replacement Mixers | FY22 | | | (5,561) | - | - | | | | | |
| 6 | Effluent Building Repairs | FY22 | | | | (12,200) | | (12,000) | | | | |
| 7 | WWTP Main Station VFD's | FY22 | | | | - | | (45,187) | | | | |
| 8 | Lagoon Repairs | FY22 | | | | (20,000) | (23,771) | (79,343) | | | | |
| 9 | Rotoscreen | FY22 | | | (35,127) | - | | | | | | |
| 10 | WWTP Electrical Upgrades | FY22 | | | (300) | - | (2,992) | (65,718) | | | | |
| 11 | WWTP Roof | FY23 | | | (4,694) | (154,959) | (193,190) | (14,935) | | | | |
| 12 | Basin/wetwell Pump-outs | FY22 | | | (2,028) | - | (6,800) | (51,172) | | (30,000) | | (30,000) |
| 13 | Sludge Valves | FY23 | | | | (10,000) | (7,208) | (2,292) | | | | |
| 14 | Decant Pump | FY23 | | | | (40,000) | (47,136) | (2,864) | | | | |
| 15 | Sludge Screw Pump | FY23 | | | | (25,000) | (35,465) | | | | | |
| 16 | Update WWTP PLC | FY23 | | | | (40,000) | | (50,000) | | | | |
| 17 | Wet Well Grating | FY23 | | | | (4,500) | | (4,500) | | | | |
| 18 | Polymer Feed System/Pump | FY24 | | | | | (21,093) | (18,907) | | | | |
| 19 | Blower damper | FY24 | | | | | | (5,000) | | | | |
| 20 | Fisher Ave Pump Sta | FY24 | | | | | | (40,000) | | | | |
| 21 | Elgin Rd Pump Sta | FY24 | | | | | | (40,000) | | | | |
| 22 | Replace Main WWTP Pump #3 | FY25 | | | | (25,000) | | | (25,000) | | | |
| 23 | Paint WWTP | FY26 | | | | | | | | (145,000) | | |
| | **Total Expenditures** | | | | **($109,254)** | **($339,659)** | **($3,285,203)** | **($6,686,648)** | **($73,000)** | **($215,000)** | **($48,000)** | **($70,000)** |
| **3150** | **Account Balance by Year** | | | | **$569,823** | **$336,892** | **$529,589** | **$207,966** | **$243,966** | **$167,966** | **$203,966** | **$247,966** |

**Notes**

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

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

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

1 The replacement or major rebuild of pumps and major components.
2 Full bulb change-out every other year.
3 Construction of a denitrification filtration system
4 Total of five basins to be recoated, 1per year.
5 Replacement of original equipment.
6 Replacement of original equipment.
7 Replacement of electronic control equipment.
8 Repairs to the outdoor suge basin.
9 Repairs to solids removal system.
10 Updates to existing system.
11 Replacement of entire WWTP roof
12 Contractor to remove accumulated solids
13 Replacement of original equipment.
14 Replacement of original equipment.
15 Replacement sludge pump
16 Replacement of main controller.
17 Replacement of original equipment.
18 Upgrade to sludge processing equipment
19 Replacement of original equipment.
20 Upgrades to existing pump station.
21 Upgrade to existing pump station.
22 Replacement of original equipment.
23 Repainting of pipe gallery.

# THE TOWN OF POOLESVILLE

## FY 23 Close-Out

## WATER & WASTEWATER FUND - CAPITAL PROJECTS

**Budget Close-Out** — **Printed: 25-Aug-23**

| Acct No. | Item or Description | Year To Do | Est. Project Cost | Cumulative Allocation | Prior Bal. + FY 22 Actuals | FY 23 Budget | FY 23 Actual | FY 24 Budget | Forward Planning Cycle FY 25 | FY 26 | FY 27 | FY 28 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | ***Project Funding*** | | | | | | | | | | | |
| **3160** | **Water & Wastewater Vehicles** | | | | | | | | | | | |
| | **Allocated Carry-Over Funds** | | | | | **95,000** | **95,000** | **30,000** | **50,000** | **(0)** | **15,000** | **30,000** |
| | **Vehicle Trade - Ins** | | | | | | **4,946** | | | | | |
| | **Unallocated Carry Over Funds** | | | | | **0** | **0** | **4,946** | **4,946** | **4,946** | **4,946** | **4,946** |
| | ***Reallocated*** | | | | | | | ***0*** | | | | |
| | **W & WW Vehicles** | | | | | | | | | | | |
| 1 | 1-Ton Utility Truck (W/S) | FY21 | 55,000 | 55,000 | 55,000 | | **(4,946)** | **[Trade-in Funds]** | | | | |
| 2 | 1/2 Ton Pick-up (W/W) | FY22 | 35,000 | 25,000 | 35,392 | | | | | | | |
| 3 | F-550 Dump Truck (W/S) | FY23 | 50,000 | | 25,000 | 25,000 | 25,000 | | | | | |
| 4 | 1-Ton Utility Truck (W/S) | FY25 | 70,000 | 15,000 | 15,000 | 15,000 | 15,000 | 20,000 | 20,000 | | | |
| 5 | 1- Ton Utility Truck (W/S) | FY31 | 70,000 | | | | | | | 15,000 | 15,000 | 15,000 |
| | **Total Funding Allocations** | | **$280,000** | **$95,000** | **$130,392** | **$135,000** | **$135,000** | **$54,946** | **$74,946** | **$19,946** | **$34,946** | **$49,946** |
| | *Total Budgeted in Fiscal Year* | | | | | *40,000* | *40,000* | *20,000* | *20,000* | *15,000* | *15,000* | *15,000* |
| | ***Project Expenditures*** | | | | | | | | | | | |
| **3160** | **W & WW Vehicles** | | | | | | | | | | | |
| 1 | 1-Ton Utility Truck | FY21 | | | | | (36,917) | | | | | |
| 2 | 1/2 Ton Pick-up | FY22 | | | (35,392) | | | | | | | |
| 3 | F - 550 Dump Truck | FY23 | | | | (50,000) | (63,137) | | | | | |
| 4 | 1-Ton Utility Truck | FY25 | | | | | - | | (70,000) | | | |
| 5 | 1- Ton Utility Truck | FY31 | | | | | | | | | | |
| | **Total Expenditures** | | | | **($35,392)** | **($50,000)** | **($100,054)** | **$0** | **($70,000)** | **$0** | **$0** | **$0** |
| **3160** | **Account Balance by Year** | | | | **$95,000** | **$85,000** | **$34,946** | **$54,946** | **$4,946** | **$19,946** | **$34,946** | **$49,946** |

**Notes**

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

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

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

**3160 This account includes all of the Water and Wastewater vehicles.**

| | | |
|---|---|---|
| 1 | The 1-ton utility truck scheduled for 2021 replaced the 2011 F-250. | 2011 Ford F 250 Truck (W/S) |
| 2 | The 1/2 Ton will replace the 2011 Ford Ranger. | 2011 Ford Ranger (WW) |
| 3 | The F-750 scheduled for FY23 will replace the 2005 F-750 Dump Truck (used) | 2005 F750 XL Dump (W/S) |
| 4 | The 1-ton utility truck scheduled for 2025 will replace the 2014 F-350. Flatbed. | 2014 F-250 Truck (W/S) |
| 5 | The 1-ton utility truck scheduled for 2021 will replace the 2010 F-350. | 2021 1 ton Utility Truck (W/S) |

# THE TOWN OF POOLESVILLE

## FY 23 Close-Out

## WATER & WASTEWATER FUND - CAPITAL PROJECTS

Budget Close-Out — Printed: 25-Aug-23

| Acct No. | Item or Description | Year To Do | Est. Project Cost | Cumulative Allocation | Prior Bal. + FY 22 Actuals | FY 23 Budget | FY 23 Actual | FY 24 Budget | Forward Planning Cycle FY 25 | FY 26 | FY 27 | FY 28 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | ***Project Funding*** | | | | | | | | | | | |
| **3167** | **Water & Wastewater Equip.** | | | | | | | | | | | |
| | **Allocated Carry-Over Funds** | | | | | **132,398** | **11,042** | **47,373** | **82,183** | **152,183** | **216,183** | **276,183** |
| | **Unallocated Carry Over Funds** | | | | **13,554** | **3,971** | **13,554** | **10,783** | **10,783** | **10,783** | **10,783** | **10,783** |
| | ***Reallocated*** | | | | | | ***(2,771)*** | ***0*** | | | | |
| 1 | **Unidentified W&S Equipment** | Open | | 22,388 | 22,879 | 20,000 | **32,771** | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 |
| 2 | Water Meter Replacement | Annl. | Open | 53,606 | 53,606 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 |
| 3 | Water Tablet - GIS | FY21 | 1,000 | 1,000 | 1,000 | | | | | | | |
| 4 | Dukes Root Control | Open | 5,000 | | | 5,000 | 5,000 | | 5,000 | | 5,000 | |
| 5 | Water Meter Readers | Open | 20,000 | | | 10,000 | 10,000 | 10,000 | 10,000 | | 10,000 | |
| 6 | Technology Upgrades | Open | Open | | | | | 10,000 | 10,000 | 10,000 | | 10,000 |
| 7 | Tilt Trailer for Mini Ex. | FY22 | 10,000 | 10,000 | 9,770 | | | | | | | |
| 8 | Air Compressor | FY22 | 8,500 | 10,000 | 9,160 | | | | | | | |
| 9 | Pallet Jack | FY22 | 5,500 | 5,000 | 5,487 | | | | | | | |
| 10 | WWTP Security | FY22 | 50,000 | **ARF*** | **50,107** | | **17,241** | | | | | |
| 11 | WWTP Front Steps | FY23 | 7,000 | | | 7,000 | 6,340 | | | | | |
| 12 | Washer/Dryer | FY23 | 3,000 | | | 3,000 | 3,637 | | | | | |
| 13 | Tamper | FY23 | 2,000 | | | 2,000 | 2,000 | | | | | |
| 14 | Bypass Equipment | FY23 | 2,500 | | | 2,500 | 2,500 | | | | | |
| 15 | Misc. Power Tools | FY23 | 1,000 | | | 1,000 | 1,060 | | | | | |
| 16 | Filter Press Belts | FY23 | 4,000 | | | 4,000 | 4,000 | | | 4,000 | | |
| 17 | WWTP Lab Equipment | FY24 | 22,000 | | | | | 18,000 | | | | |
| 18 | Tripod Chain Hoist | FY24 | 5,000 | | | | | 5,000 | | | | |
| 19 | Lift Gate | FY24 | 6,000 | | | | | 6,000 | | | | |
| 20 | Walk Behind Road Saw | FY24 | 5,000 | | | | | 5,000 | | | | |
| | **Total Funding Allocations** | | **$157,500** | **$101,994** | **$165,563** | **$210,869** | **$126,374** | **$162,156** | **$167,966** | **$226,966** | **$291,966** | **$346,966** |
| | *Total Budgeted in Fiscal Year* | | | | | *74,500* | *101,778* | *104,000* | *75,000* | *64,000* | *65,000* | *60,000* |
| | ***Project Expenditures*** | | | | | | | | | | | |
| **3167** | **Other Water & Wastewater Equip.** | | | | | | | | | | | |
| 1 | Future W&S Equipment Needs | Open | | | (28,393) | - | (27,257) | | | | | |
| 2 | Water Meter Replacement | Annl. | | | (37,535) | | (4,373) | | | | | |
| 3 | Water Tablet - GIS | FY21 | | | | - | - | | | | | |
| 4 | Dukes Root Control | Open | | | | (5,000) | (4,282) | (718) | (5,000) | | (5,000) | |
| 5 | Water Meter Readers | Open | | | (515) | | - | (20,000) | | | | |
| 6 | Technology Upgrades | Open | | | | | | (10,000) | | | | |
| 7 | Tilt Trailer for Mini Ex. | FY22 | | | (9,770) | - | - | | | | | |
| 8 | Air Compressor | FY22 | | | (9,160) | - | - | | | | | |
| 9 | Pallet Jack | FY22 | | | (5,487) | - | - | | | | | |
| 10 | WWTP Security | FY22 | | | (50,107) | | (17,241) | | | | | |
| 11 | WWTP Front Steps | FY23 | | | | (7,000) | (6,340) | | | | | |
| 12 | Washer/Dryer | FY23 | | | | (3,000) | (3,637) | | | | | |
| 13 | Tamper | FY23 | | | | (2,000) | | (2,000) | | | | |
| 14 | Bypass Equipment | FY23 | | | | (2,500) | (862) | (1,638) | | | | |
| 15 | Misc. Power Tools | FY23 | | | | (1,000) | (1,060) | | | | | |
| 16 | Filter Press Belts | FY23 | | | | (4,000) | (3,167) | (833) | | | | |
| 17 | WWTP Lab Equipment | FY24 | | | | | | (18,000) | | | | |
| 18 | Tripod Chain Hoist | FY24 | | | | | | (5,000) | | | | |
| 19 | Lift Gate | FY24 | | | | | | (6,000) | | | | |
| 20 | Walk Behind Road Saw | FY24 | | | | | | (5,000) | | | | |
| | **Total Expenditures** | | | | **($140,967)** | **($24,500)** | **($68,218)** | **($69,189)** | **($5,000)** | **$0** | **($5,000)** | **$0** |
| **3167** | **Account Balance by Year** | | | | **$24,596** | **$186,369** | **$58,156** | **$92,966** | **$162,966** | **$226,966** | **$286,966** | **$346,966** |

**Notes**

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

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

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

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

*** American Rescue Funds**

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

# THE TOWN OF POOLESVILLE

## FY 23 Close-Out

## WATER & WASTEWATER FUND - CAPITAL PROJECTS

Budget Close-Out — Printed: 25-Aug-23

| Acct No. | Item or Description | Year To Do | Est. Project Cost | Cumulative Allocation | Prior Bal. + FY 22 Actuals | FY 23 Budget | FY 23 Actual | FY 24 Budget | Forward Planning Cycle FY 25 | FY 26 | FY 27 | FY 28 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | ***Project Funding*** | | | | | | | | | | | |
| **3169** | **Inflow & Infiltration** | | | | | | | | | | | |
| | **Allocated Carry-Over Funds** | | | | | **768,843** | **393,413** | **423,865** | **23,865** | **73,865** | **123,865** | **203,865** |
| | **Unallocated Carry Over Funds** | | | | | **0** | **0** | **0** | **0** | **0** | **0** | **0** |
| | ***Reallocated*** | | | | | | | | | | | |
| 1 | On-going I & I Reduction Pgm. | Annl. | | 419,401 | 400,320 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 80,000 | 80,000 |
| | **Transferred to Acct. #3150** | | | | | | | **(450,000)** | | | | |
| 1a | Monitoring & Main Insp. | | | | | | | | | | | |
| 3 | Elgin RD. Infiltration Repairs | FY22 | 498,428 | **ARF*** | **126,969** | | **270,457** | | | | | |
| 4 | Fisher Pump Sta. I & I | FY22 | 339,858 | **ARF*** | **277,486** | | **951,458** | | | | | |
| 5 | Wet Well and Manhole Rehab | FY22 | 58,900 | **ARF*** | **2,707** | | **43,250** | | | | | |
| | **Total Funding Allocations** | | **$897,186** | **$419,401** | **$807,482** | **$818,843** | **$1,708,578** | **$23,865** | **$73,865** | **$123,865** | **$203,865** | **$283,865** |
| | *Total Budgeted in Fiscal Year* | | | | | *50,000* | *1,315,165* | *(400,000)* | *50,000* | *50,000* | *80,000* | *80,000* |
| | ***Project Expenditures*** | | | | | | | | | | | |
| **3169** | **Inflow & Infiltration** | | | | | | | | | | | |
| 1 | On-going I & I Reduction Pgm. | Annl. | | | (6,907) | | (1,208) | | | | | |
| 2 | Monitoring & Main Insp. | | | | | | (18,340) | | | | | |
| 3 | Elgin RD. Infiltration Repairs | FY22 | | | (126,969) | | (270,457) | | | | | |
| 4 | Fisher Pump Sta. I & I | FY22 | | | (277,486) | | (951,458) | | | | | |
| 5 | Wet Well and Manhole Rehab | FY22 | | | (2,707) | | (43,250) | | | | | |
| | **Total Expenditures** | | | | **($414,069)** | **$0** | **($1,284,714)** | **$0** | **$0** | **$0** | **$0** | **$0** |
| **3169** | **Account Balance by Year** | | | | **$393,413** | **$818,843** | **$423,865** | **$23,865** | **$73,865** | **$123,865** | **$203,865** | **$283,865** |

**Notes**

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

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

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

*** American Rescue Funds**

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

| Acct No. | Item or Description | Year To Do | Est. Project Cost | Cumulative Allocation | Prior Bal. + FY 22 Actuals | FY 23 Budget | FY 23 Actual | FY 24 Budget Budget | Forward Planning Cycle FY 25 | FY 26 | FY 27 | FY 28 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | ***Project Funding*** | | | | | | | | | | | |
| **3170** | **Gen'l. Infrastructure Programs** | | | | | | | | | | | |
| | **Allocated Carry-Over Funds** | | | | | **467,398** | **407,969** | **509,651** | **559,651** | **599,651** | **719,651** | **879,651** |
| | **Unallocated Carry Over Funds** | | | | **92** | **92** | **92** | **92** | **92** | **92** | **92** | **92** |
| | ***Reallocated*** | | | | | | | | | | | |
| 1 | Emergency Repair/Replace | Open | | 97,864 | 121,249 | 40,000 | 40,000 | 50,000 | 40,000 | 60,000 | 60,000 | 60,000 |
| 2 | Infrastructure Replacement Fund | Open | | 20,000 | 22,376 | 150,000 | 150,000 | | | 60,000 | 100,000 | 100,000 |
| 3 | Wesmond T-home Wootton Ave | FY23 | 200,000 | 100,000 | 200,000 | | - | | | | | |
| | | | | **ARF*** | **8,665** | | **46,109** | | | | | |
| 4 | Wootton/Hughes T-home | FY23 | 120,000 | 60,000 | 120,000 | | - | | | | | |
| | **Total Funding Allocations** | | | **$277,864** | **$472,382** | **$657,490** | **$644,170** | **$559,743** | **$599,743** | **$719,743** | **$879,743** | **$1,039,743** |
| | *Total Budgeted in Fiscal Year* | | | | | *190,000* | *236,109* | *50,000* | *40,000* | *120,000* | *160,000* | *160,000* |
| | ***Project Expenditures*** | | | | | | | | | | | |
| **3170** | **Gen'l. Infrastructure Programs** | | | | | | | | | | | |
| 1 | Emergency Repair/Replace | | | | | | | | | | | |
| *A* | *Sewer System* | | | | *(35,459)* | | *(11,325)* | | | | | |
| *B* | *Water System* | | | | *(20,130)* | | *(76,992)* | | | | | |
| 2 | Infrastructure Replacement Fund | | | | (68) | - | - | | | | | |
| 3 | Wesmond T-home Wootton Ave | | | | (8,665) | | (46,109) | | | | | |
| 4 | Wootton/Hughes T-home | | | | | | | | | | | |
| | **Total Expenditures** | | | | **($64,322)** | **$0** | **($134,427)** | **$0** | **$0** | **$0** | **$0** | **$0** |
| **3170** | **Account Balance by Year** | | | | **$408,061** | **$657,490** | **$509,743** | **$559,743** | **$599,743** | **$719,743** | **$879,743** | **$1,039,743** |

**Notes**

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

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

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

*** American Rescue Funds**

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 Funds for water line replacement

4 Funds for water line replacement

# THE TOWN OF POOLESVILLE

## FY 23 Close-Out

## TOWN STATISTICS

Budget Close-Out — Printed: 25-Aug-23

| Note No. | Item or Description | Fiscal Year 2018 | Fiscal Year 2019 | Fiscal Year 2020 | Fiscal Year 2021 | Fiscal Year 2022 | Fiscal Year 2023 | Fiscal Year 2024 |
|---|---|---|---|---|---|---|---|---|
| [1] | **Population** | | | | | | | |
| | (Calendar Year) | 5,571 | 5,638 | 5,742 | 5,921 | 6,005 | | |
| | **Housing** | | | | | | | |
| | Single Family | 1,511 | 1,532 | 1,549 | 1,605 | 1,631 | 1,631 | |
| | Town Houses | 353 | 353 | 353 | 353 | 353 | 353 | |
| | Total Family Dwellings | 1,864 | 1,885 | 1,902 | 1,958 | 1,984 | 1,984 | |
| | Other | 56 | 56 | 56 | 56 | 56 | 56 | |
| [2] | **Net Assessable Base** | | | | | | | |
| | As Reported | 803,643,000 | 844,304,000 | 867,927,000 | 867,927,000 | 906,798,000 | 925,791,000 | 977,786,000 |
| [2] | **Tax Rate** | | | | | | | |
| | ¢ per $100 of assessment | 17.56 | 17.56 | 18.00 | 17.81 | 17.81 | 17.81 | 17.81 |
| [3] | **General Fund Budget** | [Actual] | [Actual] | [Actual] | [Actual] | [Actual] | [Projected] | [Budget] |
| | Operating Expenses | 2,306,825 | 2,472,323 | 3,644,709 | 3,701,033 | 4,017,781 | 2,853,439 | 3,809,608 |
| | Funding: Capital Projects | 412,590 | 528,983 | 700,886 | 727,500 | 629,485 | 781,550 | 641,000 |
| | Funding: Water/Wastewater Projects | 422,760 | 426,000 | 471,500 | 446,318 | 506,843 | 645,205 | 613,000 |
| | Total Budget (General Funds) | 3,142,175 | 3,427,306 | 4,817,095 | 4,874,851 | 5,154,109 | 4,280,194 | 5,063,608 |
| | Budgeted Cash Reserve | 740,812 | 516,520 | 714,923 | 689,435 | 1,297,905 | 1,750,277 | 1,640,751 |
| | Actual Close-Out Cash Reserve | 712,985 | 837,384 | 1,375,340 | 1,676,539 | 2,178,486 | 1,616,836 [Projected] | |
| | **Water and Wastewater Fund Budget** | | | | | | | |
| | Operating Expenses | 1,267,447 | 1,259,071 | 1,432,755 | 1,575,725 | 1,669,748 | 1,922,942 | 1,796,600 |
| | Funding: Capital Projects | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | **Total Town Acreage** | 2,374 | 2,374 | 2,374 | 2,374 | 2,374 | 2,374 | 2,374 |
| | **Parks and Open Spaces** | | | | | | | |
| | Number | 14 | 14 | 14 | 14 | 14 | 14 | 14 |
| | Area (acres) | 65 | 65 | 65 | 65 | 65 | 65 | 65 |
| | Number of: | | | | | | | |
| | Tennis Courts | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| | Pickleball Courts | | | | | 4 | 4 | 4 |
| | Basketball Courts | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| | Baseball Fields | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| | Soccer Fields | 6 | 6 | 6 | 6 | 6 | 6 | 6 |
| | Tot Lots | 8 | 8 | 8 | 9 | 9 | 10 | 10 |
| | **Miles of Town Roads** | 20.00 | 20.00 | 21.00 | 24.00 | 24.17 | 25.00 | 25.00 |
| | **Number of Municipal Water Wells** | 11 | 11 | 11 | 12 | 12 | 12 | 12 |
| | **Avg. Water Production (Gal/Day)** | 469,254 | 508,331 | 552,805 | 513,391 | 541,000 | | |
| | Calendar year | | | | | | | |
| | **Avg - WWTP (Gal/Day)** | 763,724 | 609,000 | 630,000 | 517,000 | 541,000 | | |
| | Calendar year | | | | | | | |
| | **Number of Town Employees** | | | | | | | |
| | Full Time | 19 | 19 | 19 | 19 | 19 | 20 | 20 |
| | Part Time | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Summer Help | 3 | 3 | 3 | 4 | 5 | 4 | 5 |

**Notes**

**[1]** The 2020 Census reported a population of 5,742 and an average of 3.2 persons per household, Housing numbers are actual .

**[3]** All Budget figures exclude special revenues such as Impact Fees or dedicated grants.

# THE TOWN OF POOLESVILLE

## FY 23 Close-Out

## POOLESVILLE EMPLOYEE SALARY STRUCTURE



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

Within each Salary Grade, there are ten separate levels, from entry level to full experience.
The salary level for each employee is based on experience, tenure, job performance ratings, and individual responsibilities and initiatives.

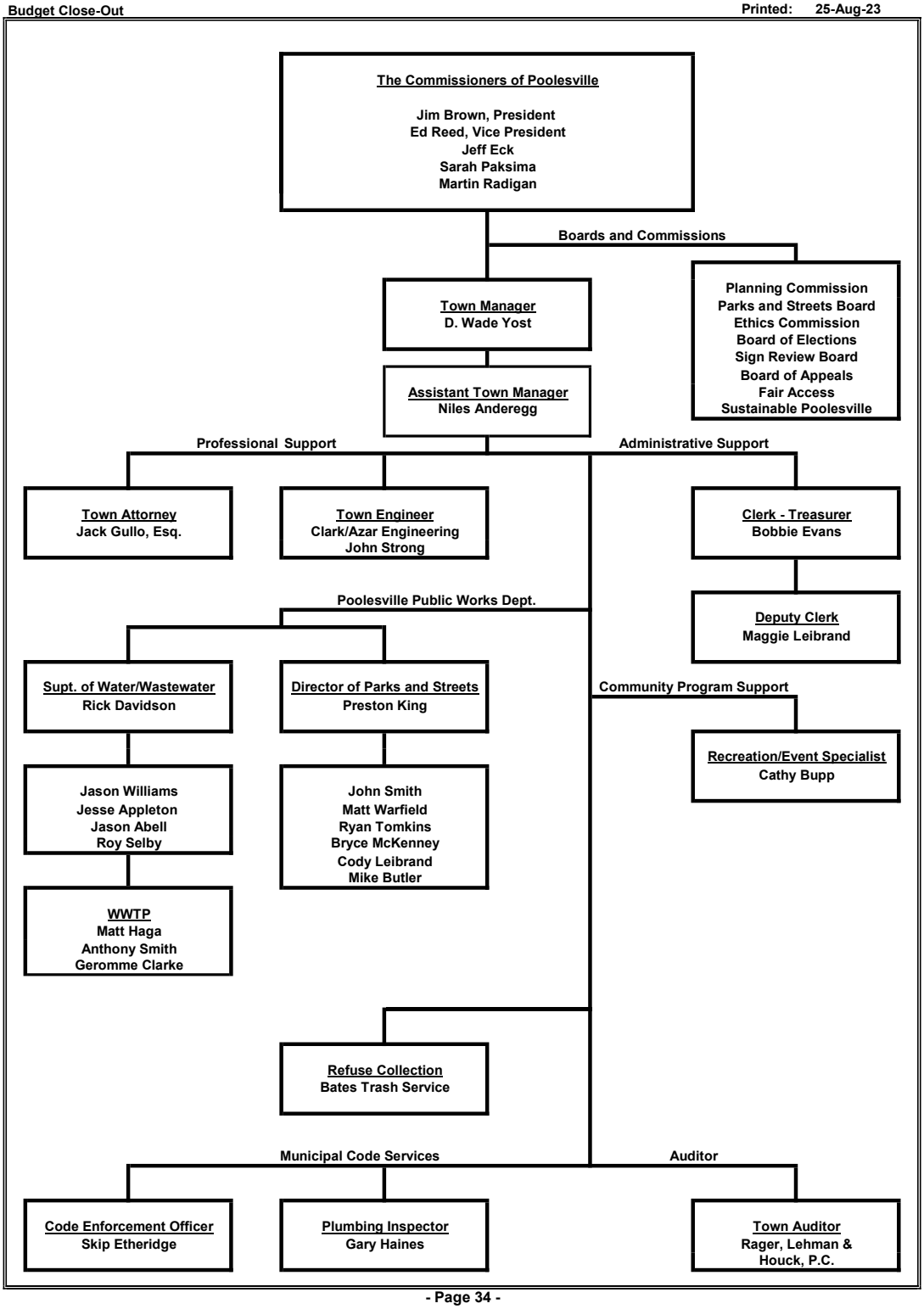
| Salary Grade | Grade Definition | # Employees |
|---|---|---|
| 1 | | |
| 2 | Part-time Clerical/Summer help | 5 |
| 3 | | |
| 4 | | |
| 5 | Entry Level | |
| 6 | Level After One Year of Service | 2 |
| 7 | | |
| 8 | Holder of One License | 4 |
| 9 | Holder of Two Licenses | 2 |
| 10 | Holder of Three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

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

**CPI 0.065 Increase for 2024**

**Notes**

# THE TOWN OF POOLESVILLE

## FY 23 Close-Out

## MUNICIPAL ORGANIZATION CHART