

The Commissioners of Poolesville

FY 10 Budget

FINANCIAL FORECAST: FY 10 THROUGH FY 14

Adopted April 22, 2009

Printed: 23-Apr-09

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

Item	FY 08 Actual	FY 09 Budget	FY 09 Projection	FY 10 Budget
Revenue	3,270,437	2,689,032	2,705,782	2,697,709
Funding: General Projects	(935,500)	(726,735)	(727,735)	(643,000)
Funding: Water / Wastewater Projects	(240,000)	(130,000)	(136,800)	(315,000)
Sub-Total: Capital Projects	(1,175,500)	(856,735)	(864,535)	(958,000)
Operating Expenses	(1,795,981)	(1,821,518)	(1,801,318)	(1,735,320)
Total Annual Expenditures	(2,971,481)	(2,678,253)	(2,665,853)	(2,693,320)
Annual Balance	\$298,957 9.1%	\$10,779 0.4%	\$39,929 1.5%	\$4,389 0.2%

Notes

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

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

Based on the Figures from the FY 10 Budget and the Current Five-Year Plan for Funding Capital Projects

Item	FY 11	FY 12	FY 13	FY 14
Revenue	2,750,255	2,823,748	2,921,003	3,020,546
Funding: General Projects	(422,000)	(522,000)	(542,000)	(467,000)
Funding: Water / Wastewater Projects	(506,000)	(435,000)	(385,000)	(435,000)
Sub-Total: Capital Projects	(928,000)	(957,000)	(927,000)	(902,000)
Operating Expenses	(1,830,373)	(1,886,919)	(2,019,406)	(2,128,270)
Total Annual Expenditures	(2,758,373)	(2,843,919)	(2,946,406)	(3,030,270)
Projected Balances	(\$8,118) -0.3%	(\$20,171) -0.7%	(\$25,403) -0.9%	(\$9,724) -0.3%

Part 2[a] - Recap of Current Financial Reserves

Item	FY 08 Actual	FY 09 Budget	FY 09 Projection	FY 10 Budget
Unspent Funds: General Projects	1,485,071	304,916	457,045	366,947
Unspent Funds: W & WW Projects	1,617,859	715,516	533,406	819,594
Sub-Total: Unspent Capital Funding	3,102,930	1,020,432	990,451	1,186,541
Unrestricted Reserve (Genl Fund)	1,140,836	1,162,393	1,891,398	1,350,884
Balance (Water / Wastewater Fund)	99	130	(187)	368
Restricted Funds	5,567	0	325,000	216,399
Total Financial Reserves On-Hand	\$4,249,432	\$2,182,955	\$3,206,662	\$2,754,192

Part 2[b] - Projections for Future Financial Reserves

Item	FY 11	FY 12	FY 13	FY 14
Unspent Funds: General Projects	459,272	761,272	593,272	970,272
Unspent Funds: W & WW Projects	404,498	419,498	644,498	919,498
Sub-Total: Unspent Capital Funding	863,770	1,180,770	1,237,770	1,889,770
Unrestricted Reserve (Genl Fund)	1,342,767	1,322,596	1,297,193	1,287,469
Balance (Water / Wastewater Fund)	923	1,478	2,033	2,588
Restricted Funds	216,399	216,399	216,399	216,399
Total Financial Reserves On-Hand	\$2,423,859	\$2,721,243	\$2,753,395	\$3,396,226

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 Commissioners of Boolesville

FY 10 Budget

RESTRICTED FUNDS and CASH SUMMARIES

Adopted April 22, 2009

Printed: 23-Apr-09

Ref. Page	Item or Description	Y/E 06/30/08 FY 08 Actual	Y/E 06/30/09 FY 09 Budget	Y/E 06/30/09 FY 09 Projection	Y/E 06/30/10 FY 10 Budget
RESTRICTED FUNDS					
Chesapeake Bay Restoration Fund ("Flush Tax")					
	Balance Forward	0	0	0	0
	Yearly Activity				
	Recd with Water Bills	50,000	50,000	50,000	50,000
	Admin Fee	(2,525)	(2,500)	(2,500)	(2,500)
	Paid to Maryland	(47,476)	(47,500)	(47,500)	(47,500)
	Sub-total: Yearly Activity	(1)	0	0	0
	Closing Balance: Year End	\$0	\$0	\$0	\$0
Petruccelli Storm Drain					
	Balance Forward	6,000		0	0
	Funds Allocated	(6,000)		0	0
	Closing Balance: Year End	\$0	\$0	\$0	\$0
Reforestation Fees					
	Fees Collected				
	Balance Forward	5,567	5,567	5,567	0
	Funds Allocated		(5,567)	(5,567)	
	Closing Balance: Year End	\$5,567	\$0	\$0	\$0
Development Funds					
Elgin Family Proffer					
	Balance Forward	50,000		50,000	
	Funds Allocated	0	0	0	0
	Funds Allocated	(50,000)		(50,000)	
	Sub-total: Yearly Balance	\$0	\$0	\$0	\$0
Winchester Proffer					
	Balance Forward		0	1,150,000	325,000
	I&I Project Repayment			(800,000)	
	Streetscape Portion			(25,000)	(25,000)
	I&I Loan				(83,601)
	Sub-total: Yearly Balance	\$0	\$0	\$325,000	\$216,399
	Closing Balance: Year End	\$0	\$0	\$325,000	\$216,399
Transfers From Restricted Funds					
	For General Capital Projects	(\$6,000)		(\$25,000)	(\$25,000)
	For WWW Capital Projects	\$0	\$0	\$0	\$0
	Closing Balance - All Restricted Funds (Not Including Bay Restoration Funds)	\$5,567	\$0	\$325,000	\$216,399

SUMMARY OF CASH ASSETS AT YEAR END

General Fund					
7	Unrestricted Funds at Year End	1,140,836	1,162,393	1,891,398	1,350,884
7	Accumulated Unspent Funds for Capital Projects	1,485,071	304,916	457,045	366,947
	Total Funds on Hand	\$2,625,907	\$1,467,309	\$2,348,443	\$1,717,831
Water and Wastewater Fund					
24	Unrestricted Funds at Year End	99	130	(187)	368
24	Accumulated Unspent Funds for Capital Projects	1,617,859	715,516	533,406	819,594
	Total Funds on Hand	\$1,617,958	\$715,646	\$533,219	\$819,962
2	Restricted Funds	\$5,567	\$0	\$325,000	\$216,399
	TOTAL CASH ASSETS AT YEAR END	\$4,249,432	\$2,182,955	\$3,206,662	\$2,754,192

Notes

- [1] The upper part of this page presents activity in the various Restricted Funds maintained by the Town.
- [2] The lower part of the page is a summary of all cash on hand, in the General Fund (Unrestricted and allocated to Capital Projects), in the Water and Wastewater Fund (Unrestricted and allocated to Capital Projects), and in Restricted Funds.
- [3] Included in the Accumulated Funds for Capital Projects (both General and Water/Wastewater) are the accumulated unspent Impact Fees on hand. See page 3 for those amounts and details.
- [4] The Chesapeake Bay Restoration Fund is a mandated program instituted by the State of Maryland. By law, the Town is required to collect \$7.50 per quarter on each water and wastewater bill issued. These funds are collected by the Town and then paid directly to The State of Maryland Bay Restoration Fund, a State agency, less a 5% administrative fee. Although this is a mandated public program, the State has advised this is not a "Tax" and is therefore not an eligible deduction on individual income tax returns.

The Commissioners of Boonesville

FY 10 Budget

SCHEDULE of IMPACT FEES

Adopted April 22, 2009

Printed: 23-Apr-09

Acct No.	Item or Description	Pct.	FY 08	FY 09	FY 10	----- Forward Planning Cycle -----			
			Actual	Projection	Budget	FY 11	FY 12	FY 13	FY 14
	Number of New Homes (in Fiscal Year)		2	3	10	15	30	30	30
	Impact Fee per New Home		16,814	17,133	17,459	17,790	18,128	18,473	18,824
	Total Impact Fees: New Homes		33,628	51,399	174,590	266,850	543,840	554,190	564,720
	Other Impact Fees		0	0	0	0	0	0	0
	Total: All Impact Fees		\$33,628	\$51,399	\$174,590	\$266,850	\$543,840	\$554,190	\$564,720
4005	Recreation	14.0%	4,708	7,196	24,443	37,359	76,138	77,587	79,061
	Reimbursed to Developer		(4,708)	(7,196)					
4015	Public Facilities	10.0%	3,363	5,140	17,459	26,685	54,384	55,419	56,472
4000	Total: General Fund Capital Projects	24.0%	\$3,363	\$5,140	\$41,902	\$64,044	\$130,522	\$133,006	\$135,533
1110	Water System	52.0%	17,487	26,727	90,787	138,762	282,797	288,179	293,654
	Reimbursed to Developer		(17,487)	(26,727)					
1120	Wastewater System	24.0%	8,070	19,532	41,901	64,044	130,521	133,005	135,533
1100	Total: Water/Wastewater Capital Projects	76.0%	\$8,070	\$19,532	\$132,688	\$202,806	\$413,318	\$421,184	\$429,187

Notes

- [1] Impact Fees escalate at a rate of 1.9% per Fiscal Year; new rates become effective at the start of each Fiscal Year (1-July).
- [2] Impact Fee Amounts and Distribution reflect the data in the 2005 Master Plan.
- [3] Impact Fee reimbursements are for Brightwell Crossing and Stoney Springs for the installation of well and park systems.

Allocation and Expenditure of Impact Fees

General Projects		FY 08	FY 09	FY 10	----- Forward Planning Cycle -----			
		Actual	Projection	Budget	FY 11	FY 12	FY 13	FY 14
2030	Public Facility							
	Carried forward from Prior Years	189,547	3,363					
	Allocation of Impact Fees							
	Actual / Projected Expenditures		(192,910)					
2035	Recreation Programs							
	a. Steven's Park Trail Extension & Paving							
	Carried forward from Prior Years							
	Allocation of Impact Fees							
	Actual / Projected Expenditures							
	a. Hunter's Run Trail (1.15 miles)							
	Carried forward from Prior Years	140,000						
	Allocation of Impact Fees							
	Actual / Projected Expenditures		(140,000)					
	b. Additional Trails							
	Carried forward from Prior Years	151,284						
	Allocation of Impact Fees							
	Actual / Projected Expenditures	(63,529)	(87,755)					
General Fund Impact Fee Totals		\$417,302	(\$417,302)	\$0	\$0	\$0	\$0	\$0

Water & Wastewater Projects		FY 08	FY 09	FY 10	----- Forward Planning Cycle -----			
		Actual	Projection	Budget	FY 11	FY 12	FY 13	FY 14
3130	Well Implementation							
	Carried forward from Prior Years							
	Allocation of Impact Fees							
	Actual / Projected Expenditures							
3150	Wastewater Treatment							
	Carried forward from Prior Years		8,070					
	Allocation of Impact Fees							
	Actual / Projected Expenditures							
Water & Wastewater Fund Impact Fee Totals		\$0	\$8,070	\$0	\$0	\$0	\$0	\$0

Impact Fee Balances On Hand

General Fund Impact Fees		FY 08	FY 09	FY 10	FY 11	FY 12	FY 13	FY 14
	On Hand at Start of Fiscal Year	480,831	420,665	5,140	47,042	111,086	241,608	374,614
	New Impact Fees Received	3,363	5,140	41,902	64,044	130,522	133,006	135,533
	Less Fees Expended (actual or Planned)	(63,529)	(420,665)		0	0	0	0
	Gen. Fund Impact Fee Balance at Year End	\$420,665	\$5,140	\$47,042	\$111,086	\$241,608	\$374,614	\$510,147
Water and Wastewater Fund Impact Fees		FY 08	FY 09	FY 10	FY 11	FY 12	FY 13	FY 14
	On Hand at Start of Fiscal Year	0	8,070	27,602	160,290	363,096	776,414	1,197,598
	New Impact Fees Received	8,070	19,532	132,688	202,806	413,318	421,184	429,187
	Less Fees Expended (actual or Planned)	0	0	0	0	0	0	0
	W & WW Impact Fee Balance at Year End	\$8,070	\$27,602	\$160,290	\$363,096	\$776,414	\$1,197,598	\$1,626,785

The Commissioners of Poolesville

FY 10 Budget

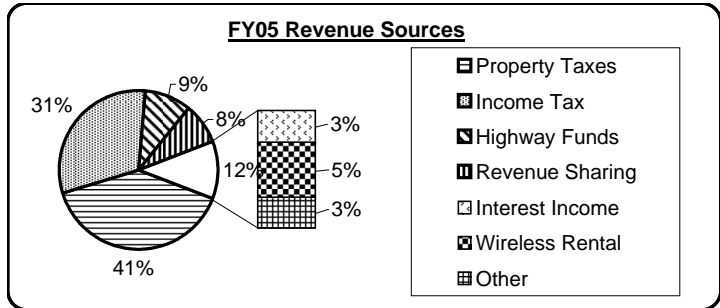
OVERVIEW - Budgets and Taxes

Adopted April 22, 2009

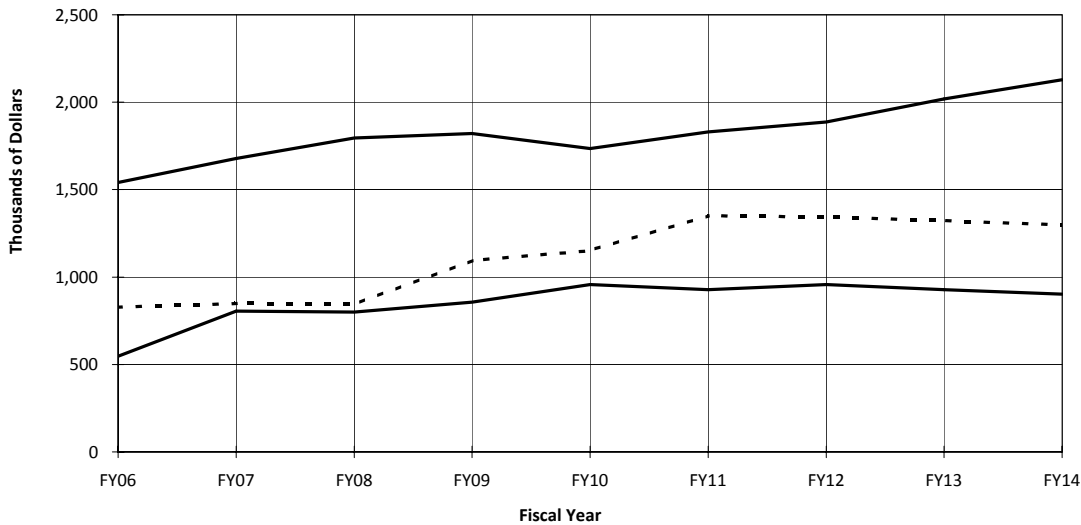
Printed: 23-Apr-09

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

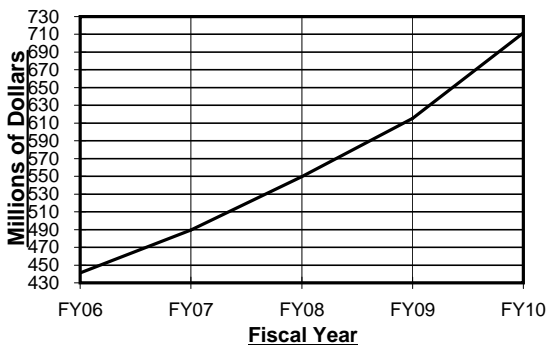
The curves below track the application of these funds for this fiscal year as well as the past 5 years. Projections and Reserves are also shown for the next 3 years. The charts on the bottom highlight the Town's assessable tax base over the same period and also reviews the property tax rate for the past 5 years.



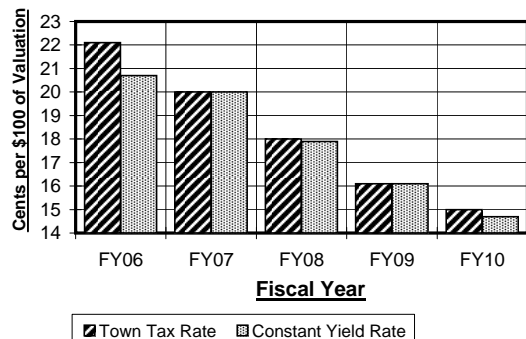
General Fund: Expenditures, Reserves, and Trends



Total Property Assessment (100% Valuation)



Town Property Tax Rate (100% Valuation)



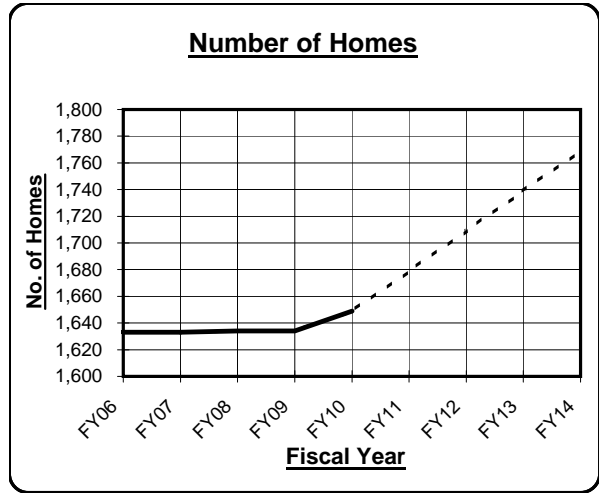
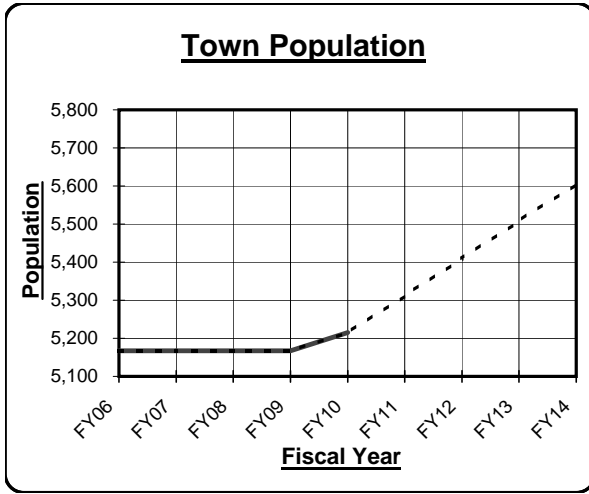
The Commissioners of Boolesville

FY 10 Budget

OVERVIEW - Town Population and Public Infrastructure

Adopted April 22, 2009

Printed: 23-Apr-09

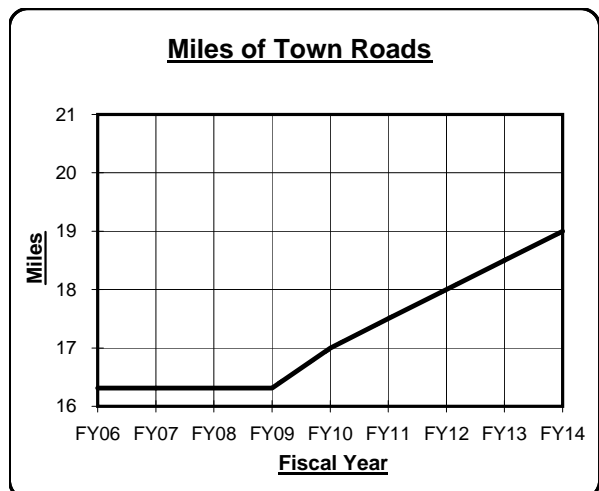
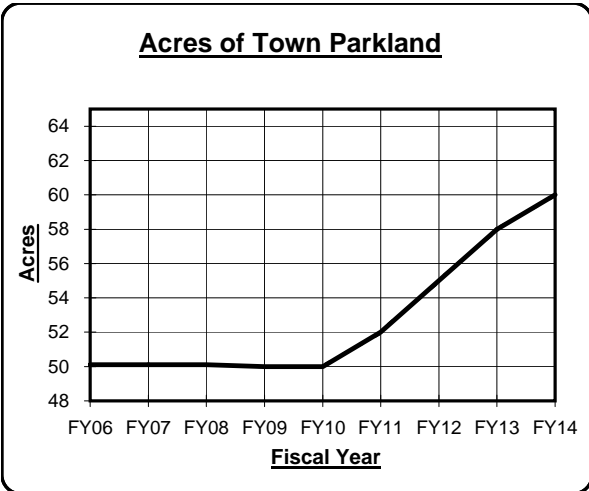
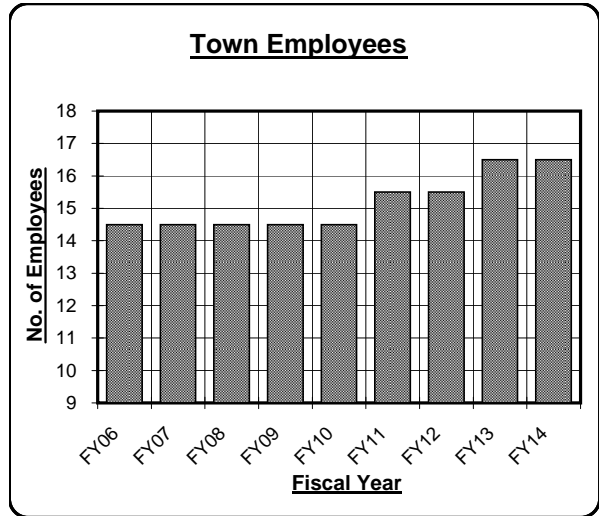


The population chart reflects an average growth of approximately 30 houses per year. As with the impact fee schedule in the Master Plan, this number does not depict a growth policy. It is simply an average of how the growth occurred during the last phase of development. The market shall dictate the growth rate.

In addition to the increase in the number of homes that will occur, over the next several years, the miles of Town streets used by our residents and maintained by Town staff will increase. Likewise, the acreage of Town parks and recreational areas will also increase. With the developer parkland dedication requirements, developed recreational areas will increase to over 60 acres as depicted on the chart below.

As the Town prospers and grows, the day-to-day operations will require additional personnel to deal with the additional needs of the parks, road maintenance, wells and wastewater treatment.

The FY09 Budget was based on \$0.16 Tax Rate, which was equivalent to the Constant Tax Yield. Similarly the FY10 Budget reflects a \$0.15, rounded up from \$0.147, the Constant Yield Tax Rate.



The Commissioners of Doolesville

FY 10 Budget

SCHEDULE of OUTSTANDING DEBT

Adopted April 22, 2009

Printed: 23-Apr-09

Item No.	Description	Pay-off Year & Interest Rate	Balance: Y/E 06/30/08	FY 08 Actual	FY 09 Projection	FY 10 Budget	----- Forward Planning Cycle -----			
							FY 11	FY 12	FY 13	FY 14
GENERAL PROJECTS DEBT SERVICE										
1	No Debts Outstanding									
Sub-total: General Projects			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
WATER & WASTEWATER PROJECTS DEBT SERVICE										
1	WWTP Upgrade Original Loan for \$1,028,500 in 1992 for 40 years.	FY12 - 3.5% [Maryland]	222,903	81,602	82,262	222,903	Paid Loan Off			
2	WWTP Exp & BNR Upgrade Original Loan for \$1,250,000 in 2004 for 20 years.	FY24 - 1.20% [Maryland]	1,007,182	76,879	76,879	76,879	76,879	76,879	76,879	76,879
3	Wesmond I&I Loan Original Loan for \$1,440,000 in 2007 for 20 years <i>Use of Winchester proffer</i> <i>Use of Elgin Family Proffer</i>	FY27 - 1.0% [Maryland]	891,589	84,536	33,601				34,404	83,601
				50,000	50,000	83,601	83,601	83,601	49,197	
Sub-total: Water & Wastewater Projects										
Paid From General Funds				\$243,017	\$192,742	\$76,879	\$76,879	\$76,879	\$111,283	\$160,480
Paid From Unrestricted Funds						\$222,903				
Paid From Restricted Funds				\$0	\$50,000	\$50,000	\$83,601	\$83,601	\$49,197	
TOTAL: ALL DEBT SERVICE			\$2,121,674	\$293,017	\$242,742	\$383,383	\$160,480	\$160,480	\$160,480	\$160,480

Notes

- [1] There are no outstanding loans for General Fund Capital Projects, and two are being paid off for Water & Wastewater Fund Capital Projects.
- [2] The WWTP Upgrade loan will be paid off in FY10 using \$222,903 of unrestricted reserves.
- [3] The WWTP Expansion and Upgrade loan was based on the expansion portion of the construction.
- [4] The Wesmond I&I loan facilitated the completion the relining efforts in the Wesmond Subdivision.

The Commissioners of Poolesville

FY 10 Budget

GENERAL FUND SUMMARY

Adopted April 22, 2009

Printed: 23-Apr-09

Ref. Page	Item or Description	Y/E 06/30/08 FY 08 Actual	Y/E 06/30/09 FY 09 Budget	Y/E 06/30/09 FY 09 Projection	Y/E 06/30/10 FY 10 Budget
General Funds Operating Summary					
8	General Revenue Total	\$3,270,437	\$2,689,032	\$2,705,782	\$2,697,709
General Expenditures					
Funding for Capital Projects					
16	General Capital Projects	(935,500)	(726,735)	(727,735)	(643,000)
29	Water/Wastewater Cap Projs	(240,000)	(130,000)	(136,800)	(315,000)
	Sub-total: Capital Projects	(1,175,500)	(856,735)	(864,535)	(958,000)
9	Operating Expenses	(1,795,981)	(1,821,518)	(1,801,318)	(1,735,320)
	Total: General Expenditures	(\$2,971,481)	(\$2,678,253)	(\$2,665,853)	(\$2,693,320)
Net Operating Balance					
		\$298,957	\$10,779	\$39,929	\$4,389
Unrestricted Funds Carried Forward from Prior Year					
		1,351,723	1,151,614	1,140,836	1,891,398
Developer Proffers					
	Winchester I&I Project Repayment			800,000	
8	Application of Excess Unrestricted Funds	0	0	0	0
	For General Capital Projects	(509,844)	0	(89,367)	(322,000)
	For W/WW Capital Projects	0	0	0	0
6	For Debt Service	0	0	0	(222,903)
Closing Balance: Genl Funds [Unrestricted Reserve]					
		\$1,140,836	\$1,162,393	\$1,891,398	\$1,350,884
General Funds Capital Projects Summary					
Funding Balance Carried Forward from Prior Year					
		\$1,123,393	\$353,286	\$1,485,071	\$457,045
8	Funding from General Revenues	935,500	726,735	727,735	643,000
3	Funding from Impact Fees	3,363	61,679	5,140	41,902
	Prior Balance - Impact Fees	480,831			
2	Transfers from Restricted Funds	6,000	0	25,000	(25,000)
8	Funding from MD Grants, Others	728,783	50,000	344,061	75,000
Available for Capital Projects					
		\$3,277,870	\$1,191,700	\$2,587,007	\$1,191,947
16	Capital Projects Expenditures	(1,792,799)	(886,784)	(2,129,962)	(825,000)
Closing Balance: Capital Projects Funding					
		\$1,485,071	\$304,916	\$457,045	\$366,947

Notes

- [1] The General Fund Summary is divided into two parts:
- * The upper section presents the status of the Operating Account, including yearly revenue, allocations for Capital Projects, the Annual Operating Balance, Unrestricted Funds carried forward, and finally, the Unrestricted Funds Close-Out Balance for the year. Included in the summary is the application of any excess Cash Reserves into the budget year.
 - * The Commissioners set the minimum Unrestricted Fund reserves using the operations and maintenance expenses of both the General and Water/Wastewater Funds for a four month period. This year, with the Winchester Proffer, this fund is in excess until the Commissioners determine when and how to fully allocate the I&I project repayment.
 - * In FY09, \$89,367 was Allocated to Acct.# 2030 for the completion of the Town Hall.
 - * In FY10 \$322,000 was allocated to Acct.# 2025, \$72,000 for the Westerly Swales Project and \$250,000 towards sidewalk construction.
 - * \$222,903 was allocated to pay-off the 1992 WWTP loan.

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

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

Buildings and Municipal Facilities		Parks and Recreational Facilities		
Town Hall	Maintenance Building	Stevens Park	Campbell Park	Lori Gore Park
Old Methodist Church, Thrift Shop	Nine Well Houses	Halmos Park	Wootton Heights Park	W. Willard Practice Field
Wastewater Treatment Plant	Overflow Lagoon	Bodmer Park	Brooks Park	Collier Circle Pond
		Whalen Commons	Old Methodist Cemetery	Parcel 840

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

The Commissioners of Poolesville

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GENERAL FUND REVENUE SUMMARY

Adopted April 22, 2009

Printed: 23-Apr-09

Acct No.	Account Name	Y/E 06/30/08 FY 08 Actual	Y/E 06/30/09 FY 09 Budget	Y/E 06/30/09 FY 09 Projection	Y/E 06/30/10 FY 10 Budget
General Revenue					
Part A - External Sources					
111	Property Taxes	995,266	992,917	1,046,759	1,067,298
112	P/P Property Unincorporated	3,654	3,600	3,600	3,600
113 & 114	P/P Public Utilities / Ordinary Corp.	41,248	48,000	48,000	41,248
311.4	Revenue Sharing	221,771	221,771	221,771	221,771
330.5	Property Tax Grant	722	722	722	722
360.1	Income Tax	954,518	836,626	836,626	836,626
156	Highway	287,077	291,752	254,660	255,510
222	Franchise / Traders License	27,790	25,200	25,200	25,200
121	Interest Income (120 & 465)	174,993	120,000	120,000	90,000
223	Building / Plumbing Permits	8,255	4,000	4,000	4,000
330.9	State of Maryland Grants	0	0	0	0
412	Zoning / Development Fees	411,532	1,000	1,000	1,000
414	Sale of Town Documents	1,440	200	200	200
462	Rental Income - Wireless Antennas	133,522	140,000	140,000	147,290
469	Miscellaneous Income	4,816	1,000	1,000	1,000
	Private Hook-Up Repayment	1,244	1,244	1,244	1,244
480	Recreation Program	2,590	1,000	1,000	1,000
	Sub-total: General Revenue (External Sources)	\$3,270,437	\$2,689,032	\$2,705,782	\$2,697,709
	Developer Proffers			\$800,000	
	Winchester I&I Project Repayment				
Part B - Internal Transfers					
	Application of Excess Unrestricted Funds	0	0	0	0
	For General Capital Projects	509,844	0	89,367	322,000
	For W/WW Capital Projects	0	0	0	0
	For Debt Service	0	0	0	222,903
	Sub-total: General Revenue	\$3,780,281	\$2,689,032	\$3,595,149	\$3,242,612
Impact Fee Revenue					
475.1	Recreation	4,708	35,979	7,196	24,443
	Reimbursed to Developers (Details pg.3)	(4,708)	0	(7,196)	0
475.2	Public Facilities	3,363	25,700	5,140	17,459
	Sub-total: Impact Fee Revenue	\$3,363	\$61,679	\$5,140	\$41,902
Grants and Designated Funding					
A	MD Grant: Program Open Space	0	0	288,000	0
B	MD Grant: Parks & Playgrounds	48,939	0	1,061	0
C	Heritage Montgomery Streetscape	20,000	50,000	30,000	0
D	MHHA Bandshell	0	0	25,000	75,000
E	MD Grant: Constr. Of Town Hall	150,000	0	0	0
F	Internal Transfers	509,844	0	0	0
	Sub-total: Grants and Designated Funding	\$728,783	\$50,000	\$344,061	\$75,000
Restricted Revenue					
	Transferred from "Development Funds" Reforestation Fees	5,567		0	
	Sub-total: Restricted Revenue	\$5,567	\$0	\$0	\$0
	Total: General Fund Revenue	\$4,517,994	\$2,800,711	\$3,944,350	\$3,359,514
Account Descriptions					
111	Property Taxes cover both commercial and residential properties; the latter at \$0.15 per \$100 of assessed valuation..				
112	Personal Property Tax for Unincorporated businesses in Poolesville.				
113/114	These are Personal Property Tax accounts: 113 for Public Utilities (Verizon, Washington Gas), and 114 for other corporations in Poolesville				
311.4	Covers the Tax Duplication formula with the County and is based on the miles of Town roads.				
330.5	Covers bank shares and comes from Montgomery County, the same every year.				
360.1	Revenue is based on a State formula, with a piggy-back County tax added. The formula is based on taxable income reported.				
156	The State computes this amount based on the miles of Town roads and the vehicles registered in Town by residents.				
222	Franchise Fees includes Comcast Cable TV, and a portion of the business licenses granted by the County.				
121	Interest earned on the General Fund savings account and our account with the County's Investment Fund.				
412	Zoning applications and Development fees for new subdivisions, and is offset by Expense Acct. 1210.				
462	Includes the rental of space on the Water Tower to Sprint, Verizon, Nextel, and AT&T-Mobile.				
480	Fees charges for participants in the Summer Recreation Program.				

The Commissioners of Doolesville

FY 10 Budget

GENERAL FUND EXPENSE SUMMARY

Adopted April 22, 2009

Printed: 23-Apr-09

Acct No.	Account Name	Y/E 06/30/08 FY 08 Actual	Y/E 06/30/09 FY 09 Budget	Y/E 06/30/09 FY 09 Projection	Y/E 06/30/10 FY 10 Budget
500	Town Administration	128,109	145,287	145,287	153,640
600	Elections	0	7,500	7,500	7,500
700	Staff Salaries and Benefits	519,713	568,119	568,119	617,201
800	Law	39,456	33,600	33,600	40,000
900	Municipal Buildings & Operations	89,522	61,670	71,470	87,300
1000	Streets, Sidewalks, & Storm Drains	170,075	124,900	124,900	120,100
1100	Parks & Recreation	51,364	57,700	57,700	57,700
1200	Engineering	93,489	35,000	35,000	40,000
1300	Planning & Zoning	536	10,000	10,000	10,000
1400	Public Safety	7,026	11,000	11,000	17,000
1500	Municipal Services	395,675	395,000	395,000	395,000
1600	Grant to Water & Wastewater Fund	58,000	129,000	149,000	113,000
1700	Debt Service	243,017	242,742	192,742	76,879
Sub-total: General Fund Operating Expenses		\$1,795,981	\$1,821,518	\$1,801,318	\$1,735,320
2000	Funding for Capital Projects	935,500	726,735	727,735	643,000
3000	Granted for Water & Wastewater Capital Projects	240,000	130,000	136,800	315,000
Sub-total: General Fund Capital Expenses		\$1,175,500	\$856,735	\$864,535	\$958,000
Total: General Fund Expenses		\$2,971,481	\$2,678,253	\$2,665,853	\$2,693,320

Notes

- [1] The salaries increase reflects the range restructuring.
- [2] The Public Safety Account increased due to increased hourly demand for the Code Enforcement Officer.
- [3] Debt Service decreased due to the 1992 loan payoff.

The Commissioners of Poolesville

FY 10 Budget

GENERAL FUND EXPENSE DETAILS

Adopted April 22, 2009

Printed: 23-Apr-09

Acct No.	Account Name	Y/E 06/30/08 FY 08 Actual	Y/E 06/30/09 FY 09 Budget	Y/E 06/30/09 FY 09 Projection	Y/E 06/30/10 FY 10 Budget
500	<u>Town Administration</u>				
505	Executive Meetings and Training	16,714	23,700	23,700	26,650
510	Advertising	5,972	3,000	3,000	4,200
515	Dues and Subscriptions	8,982	9,300	9,300	8,900
525	Contract Services	8,156	12,500	12,500	12,500
530	Bonding and Employee Training	1,020	1,500	1,500	1,100
540	Accounting and Auditing	27,691	26,000	26,000	26,000
545	Printing and Duplicating	7,888	8,150	8,150	12,200
550	Communications	12,552	15,000	15,000	14,800
555	Office Supplies and Expense	3,670	3,400	3,400	4,000
565	Committee Support	13,447	16,537	16,537	13,350
570	Community Goodwill	22,017	26,200	26,200	29,940
Total: Acct 500 Town Administration		<u>\$128,109</u>	<u>\$145,287</u>	<u>\$145,287</u>	<u>\$153,640</u>

Account Descriptions

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

- 505 Includes meetings and training the Commissioners and Town Manager attend, including the Maryland Municipal League (MML) Conferences, MML Montgomery County Chapter Meetings, National League of Cities Conferences, Chamber of Commerce Meetings, meetings with State and County officials, and other official functions.
- 510 Advertising in the media.
- 515 Includes dues for organizations such as the MML, Manager's Association, etc., as well as subscriptions for various publications.
- 525 Includes the transcriber for minutes and public hearing transcripts, part-time office staff as may be needed.
- 530 Includes bonding for the Town Manager and Town Clerk and training for all Town employees.
- 540 CPA Accounting assistance and costs for end of year audit are doubled as a result of newly mandated reporting requirements.
- 545 Includes a new 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, hand-held radios and pagers for the general staff, maintenance for the radio system, and Internet service.
- 555 Includes office supplies for both Town Hall and the Maintenance Building offices, as well as postage, business cards, etc.
- 565 This year the account will support the efforts of the Community and Economic Development Committee. The projects include the Holiday Ceremony, movies in the park, market studies and other promotional programs.
- 570 Includes community awards and plaques, Poolesville Day, Prom Night, UMCVFD fire works and others as approved by the Commissioners.

The Commissioners of Pooleville

FY 10 Budget

GENERAL FUND EXPENSE DETAILS

Adopted April 22, 2009

Printed: 23-Apr-09

Acct No.	Account Name	Y/E 06/30/08 FY 08 Actual	Y/E 06/30/09 FY 09 Budget	Y/E 06/30/09 FY 09 Projection	Y/E 06/30/10 FY 10 Budget
600	Elections				
605	Printing and Duplicating	0	1,500	1,500	1,500
610	Voting Machines and Supplies	0	5,000	5,000	5,000
615	Legal Fees	0	1,000	1,000	1,000
Total: Acct 600 Elections		\$0	\$7,500	\$7,500	\$7,500
700	Staff Salaries and Benefits				
705	Salaries	662,675	741,095	741,095	796,087
710	Social Security	49,264	56,694	56,694	60,901
715	Employee Benefits	131,928	136,909	136,909	143,521
720	Workmen's Compensation	28,280	25,525	25,525	36,483
	Sub-Total: Salaries and Benefits for All Employees	872,147	960,223	960,223	1,036,992
750	Salary Burden Allocation				
755	Water/Wastewater Salary Burden	(310,734)	(348,868)	(348,868)	(373,429)
760	Wastewater Admin Salary Burden	(8,597)	(9,074)	(9,074)	(9,067)
765	Water Admin Salary Burden	(33,103)	(34,162)	(34,162)	(37,295)
	Sub-Total: Salary Burden Allocations	(352,434)	(392,104)	(392,104)	(419,791)
Total: Acct 700 Staff Salaries and Benefits		\$519,713	\$568,119	\$568,119	\$617,201

Account Descriptions

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

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

The Major Account Group 700 includes salaries, social security, insurance, hospitalization, and retirement plan contributions for the Town Manager, Town Clerk-Treasurer, Deputy Clerk, the Public Works staff, Water and Wastewater staff, and other temp employees, such as for the Summer Recreation Program, that may be hired. At present, Pooleville has a total of fourteen (14) employees. Page 35 presents the Town's Salary Grades, and page 36 presents our Organization Chart, identifying all current employees.

- 705 Includes salaries for all Town employees.
- 710 Includes the costs for federally-mandated Social Security and Medicare programs.
- 715 This account includes the Town's voluntary benefits package, including Medical plan, Insurance plan, and Retirement contributions.
- 720 This account covers the cost of mandated Workmen's Compensation Insurance.

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

The Commissioners of Poolesville

FY 10 Budget

GENERAL FUND EXPENSE DETAILS

Adopted April 22, 2009

Printed: 23-Apr-09

Acct No.	Account Name	Y/E 06/30/08 FY 08 Actual	Y/E 06/30/09 FY 09 Budget	Y/E 06/30/09 FY 09 Projection	Y/E 06/30/10 FY 10 Budget
800	Law				
805	Legal Fees	39,115	30,000	30,000	30,000
810	Legal Fees - Development	0	0	0	0
815	Code Organization	341	3,600	3,600	10,000
Total: Acct 800 Law		<u>\$39,456</u>	<u>\$33,600</u>	<u>\$33,600</u>	<u>\$40,000</u>
900	Municipal Buildings & Operations				
910	Insurance	15,030	15,030	15,030	23,700
915	Electricity and Heat	16,892	14,200	24,000	27,100
920	Maintenance and Building Supplies	1,384	1,500	1,500	1,500
925	Repairs and Maintenance	0	3,400	3,400	4,800
930	Town Hall Rental	23,563	0	0	0
940	Uniforms	1,956	2,040	2,040	2,700
950	Vehicle Insurance	3,520	3,500	3,500	3,500
955	Truck Operations and Maintenance	26,245	21,000	21,000	23,000
960	Small Tools and Equipment	932	1,000	1,000	1,000
Total: Acct 900 Municipal Buildings & Operations		<u>\$89,522</u>	<u>\$61,670</u>	<u>\$71,470</u>	<u>\$87,300</u>

Account Descriptions

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

- 805 The account covers attorney's fees for attendance at meetings, normal opinions, responding to questions, and other general legal issues. Included also are the costs for representing Poolesville in lawsuits and other challenges that may be raised by third parties.
- 810 This covers the review of Bond documentation, preparation of easements, review of site plans, and negotiations with property owners.
- 815 This account covers the time spent in writing, editing, and updating the Town's Code and Charter. At the present time, future Code changes have not been identified.

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

- 910 Includes insurance coverage (property, general, and liability) for Town buildings and for insurance for the Commissioners acting as a legislative unit.
- 915 Electricity and Heat includes utility costs for Town buildings. In general, electricity is used to heat and air-condition all buildings.
- 920 This account covers the cost of all expendable and supply items, such as nuts, bolts, nails, cleaning supplies, paper towels, toilet paper, and other general supplies necessary to properly maintain and operate all Town buildings.
- 925 This account covers the cost of maintenance and repair of Town buildings.
- 930 This account covers the rental fee for Town Hall offices and Town meeting space.
- 940 Includes expenses associated with providing proper work clothes, rain gear, cold weather gear, work shoes, etc.
- 950 This account covers the cost of maintaining insurance on Town vehicles.
- 955 This account covers the repair and maintenance, including the costs of gas and oil, for Town trucks and mowers.
- 960 This covers items such as hammers, screwdrivers, shovels, drills, etc., and other small items not generally included in the Capital Projects Budget.

The Commissioners of Boolesville

FY 10 Budget

GENERAL FUND EXPENSE DETAILS

Adopted April 22, 2009

Printed: 23-Apr-09

Acct No.	Account Name	Y/E 06/30/08 FY 08 Actual	Y/E 06/30/09 FY 09 Budget	Y/E 06/30/09 FY 09 Projection	Y/E 06/30/10 FY 10 Budget
1000	Streets, Sidewalks, & Storm Drains				
1050	Repairs/Maintenance/Resurfacing	8,570	13,000	13,000	13,000
1055	Storm Drain Repair/Maintenance	4,300	4,500	4,500	4,500
1060	Street Signs	1,824	1,800	1,800	2,000
1065	Street Lighting	151,785	87,600	87,600	87,600
1070	Snow Removal	3,596	8,000	8,000	8,000
1085	Sidewalk Repair & Maintenance	0	10,000	10,000	5,000
Total: Acct 1000 Streets, Sidewalks, & Storm Drains		\$170,075	\$124,900	\$124,900	\$120,100

Account Descriptions

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

- 1050 This account includes minor repair and maintenance to roads following water main breaks and other road surface failures with gravel and cold patch. Permanent repairs are completed when major resurfacing projects are scheduled as identified in the Capital Projects section of this Budget.
- 1055 Included in this account are the costs for the cleaning of, and minor repairs to, storm drain inlets and pipes. Again, major work items are included in the Capital Projects section of this Budget.
- 1060 This account covers the installation of new street signs, and the repair/replacement of older signs, as may be required.
- 1065 The operation of the Town's residential street lights (565) and Cobra Head lights (about 65) is performed under contract with Allegheny Power, including maintenance and electric cost. The FY09/10 reduced costs will be realized once the Town owns and maintains.
- 1070 Included in this account is the cost of salt, and other materials that may be spread on Town roads, as may be required during snow/ice events. It also includes the cost of special items that may be needed for snow removal, as well as the cost of truck repairs specifically due to snow removal.
- 1085 This account covers the cost of repairing and maintaining all Town sidewalks.

The Commissioners of Poolesville

FY 10 Budget

GENERAL FUND EXPENSE DETAILS

Adopted April 22, 2009

Printed: 23-Apr-09

Acct No.	Account Name	Y/E 06/30/08 FY 08 Actual	Y/E 06/30/09 FY 09 Budget	Y/E 06/30/09 FY 09 Projection	Y/E 06/30/10 FY 10 Budget
1100	Parks & Recreation				
1150	Park Lighting	5,802	8,700	8,700	8,700
1155	Park Repair and Maintenance	30,297	30,000	30,000	30,000
1160	Streetscape (Tree) Expense	4,078	6,000	6,000	6,000
1165	Street Tree Maintenance	8,189	10,000	10,000	10,000
1170	Recreation Program	2,998	3,000	3,000	3,000
Total: Acct 1100 Parks & Recreation		<u>\$51,364</u>	<u>\$57,700</u>	<u>\$57,700</u>	<u>\$57,700</u>
1200	Engineering				
1205	General Engineering	44,115	25,000	25,000	30,000
1210	Engineering Development	49,374	10,000	10,000	10,000
Total: Acct 1200 Engineering		<u>\$93,489</u>	<u>\$35,000</u>	<u>\$35,000</u>	<u>\$40,000</u>
1300	Planning & Zoning				
1300	Planning and Zoning	536	10,000	10,000	10,000
Total: Acct 1300 Planning & Zoning		<u>\$536</u>	<u>\$10,000</u>	<u>\$10,000</u>	<u>\$10,000</u>

Account Descriptions

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

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

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

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

The Commissioners of Pooleville

FY 10 Budget

GENERAL FUND EXPENSE DETAILS

Adopted April 22, 2009

Printed: 23-Apr-09

Acct No.	Account Name	Y/E 06/30/08 FY 08 Actual	Y/E 06/30/09 FY 09 Budget	Y/E 06/30/09 FY 09 Projection	Y/E 06/30/10 FY 10 Budget
1400	Public Safety				
1425	Code Enforcement Officer	2,345	6,000	6,000	12,000
1435	Plumbing Inspection	4,681	5,000	5,000	5,000
Total: Acct 1400 Public Safety		<u>\$7,026</u>	<u>\$11,000</u>	<u>\$11,000</u>	<u>\$17,000</u>
1500	Municipal Services				
1500	Trash Collection	395,675	395,000	395,000	395,000
Total: Acct 1500 Municipal Services		<u>\$395,675</u>	<u>\$395,000</u>	<u>\$395,000</u>	<u>\$395,000</u>
1600	Grant to Water & Wastewater Fund				
1600	Grant to Water & Wastewater Fund	58,000	129,000	149,000	113,000
Total: Acct 1600 Grant to Water & Wastewater Fund		<u>\$58,000</u>	<u>\$129,000</u>	<u>\$149,000</u>	<u>\$113,000</u>
1700	Debt Service				
1700	Debt Service (Principal & Interest)	243,017	242,742	192,742	76,879
Total: Acct 1700 Debt Service		<u>\$243,017</u>	<u>\$242,742</u>	<u>\$192,742</u>	<u>\$76,879</u>

Account Descriptions

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

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

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

The Major Account Group 1500, Municipal Services, includes the cost associated with the Town's contract with Titus Trash Service to provide regular residential trash pickup, at a cost of \$20.16 per house per month.

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

The Major Account Group 1700 covers the repayment of loans incurred for past Capital Projects. The details of the current outstanding loans are found on page 33. The Commissioners have adopted a policy that all Capital Projects, both General Fund and Water & Wastewater, and well as the repayment of loans for all Capital Projects, may be paid directly by the General Fund account.

The Commissioners of Boonesville

FY 10 Budget

GENERAL FUND - CAPITAL PROJECTS SUMMARY

Adopted April 22, 2009

Printed: 23-Apr-09

Acct No.	Item or Description	Year To Do	Est. Project Cost	Prior Bal. + FY 08 Act.	FY 09 Projection	FY 10 Budget	----- Forward Planning Cycle -----			
							FY 11	FY 12	FY 13	FY 14
<u>Project Funding</u>										
2005	Office Equipment		99,000	43,051	45,000	12,000	2,000	2,000	2,000	2,000
2010	Municipal Bldgs & Equip.		281,000	49,486	76,000	165,000	0	0	0	0
2015	Parks & Streets Equipment		67,000	35,588	36,735	20,000	20,000	20,000	20,000	20,000
2020	Vehicles		615,000	105,466	93,000	65,000	70,000	105,000	80,000	40,000
2025	Major Town Projects		2,066,000	670,698	205,000	427,000	25,000	50,000	50,000	50,000
2030	Public Facility		1,000,000	1,181,753	95,367	0	0	0	0	0
2035	Parks and Recreation		2,432,500	663,309	369,061	126,000	80,000	80,000	80,000	80,000
2040	Major Street Repair Projects		1,887,000	528,519	267,000	250,000	250,000	265,000	310,000	275,000
Total Funding Allocations			\$8,447,500	\$3,277,870	\$1,187,163	\$1,065,000	\$447,000	\$522,000	\$542,000	\$467,000
<u>Direct Funding</u>										
2010	MHAA				25,000	75,000				
2025	Montgomery Heritage Grant			20,000	30,000					
	Transfer of Unrestricted Funds					322,000				
	Winchester Proffer					25,000	25,000			
2030	Impact Fees			192,910						
	MD Grants			150,000						
	Reforestation Fee Funds				6,000					
	Transfer of Unrestricted Funds			290,000	89,367					
2035	Impact Fees			291,284						
	MD Grants			48,939	309,061					
	Allocation of unrestricted funds			219,844						
	Restricted Funds			6,000						
Sub-total: Direct Funding				\$1,218,977	\$459,428	\$422,000	\$25,000	\$0	\$0	\$0
2000	Funding by General Funds [Total less Direct Funding]			\$2,058,893	\$727,735	\$643,000	\$422,000	\$522,000	\$542,000	\$467,000
<u>Project Expenditures</u>										
				FY 08 Act.						
2005	Office Equipment			(12,419)	(74,581)	(12,000)	0	0	0	0
2010	Municipal Bldgs & Equip.			(7,788)	(25,510)	(255,000)	0	0	0	0
2015	Parks & Streets Equipment			(14,376)	(55,336)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)
2020	Vehicles			(57,953)	(85,000)	(70,000)	(15,000)	(95,000)	(130,000)	(85,000)
2025	Major Town Projects			(57,892)	(783,055)	(402,000)	0	0	0	0
2030	Public Facility			(952,439)	(324,681)	0	0	0	0	0
2035	Parks and Recreation			(666,056)	(260,305)	(81,000)	0	(120,000)	0	0
2040	Major Street Repair Projects			(23,876)	(521,494)	0	(750,000)	0	(575,000)	0
Total Expenditures				(\$1,792,799)	(\$2,129,962)	(\$825,000)	(\$770,000)	(\$220,000)	(\$710,000)	(\$90,000)
<u>Account Balance by Year</u>										
2005	Office Equipment			30,632	1,051	1,051	3,051	5,051	7,051	9,051
2010	Municipal Bldgs & Equip.			41,698	92,188	2,188	2,188	2,188	2,188	2,188
2015	Parks & Streets Equipment			21,212	2,611	17,611	32,611	47,611	62,611	77,611
2020	Vehicles			47,513	55,513	50,513	105,513	115,513	65,513	20,513
2025	Major Town Projects			612,806	34,751	59,751	84,751	134,751	184,751	234,751
2030	Public Facility			229,314	0	0	0	0	0	0
2035	Parks and Recreation			(2,747)	106,009	151,009	231,009	191,009	271,009	351,009
2040	Major Street Repair Projects			504,643	250,149	500,149	149	265,149	149	275,149
Unallocated Impact Fees										
	Park Related				5,140					
	Public Facilities									
Account Balance by Year				\$1,485,071	\$547,412	\$782,272	\$459,272	\$761,272	\$593,272	\$970,272

Notes

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

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

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

The Commissioners of Boonesville

FY 10 Budget

GENERAL FUND - CAPITAL PROJECTS

Adopted April 22, 2009

Printed: 23-Apr-09

Acct No.	Item or Description	Year To Do	Est. Project Cost	Prior Bal. + FY 08 Act.	FY 09 Projection	FY 10 Budget	----- Forward Planning Cycle -----			
							FY 11	FY 12	FY 13	FY 14
Project Funding										
2005	Office Equipment			1,028						
	Carry-over funds: Completed Projects				(1,000)					
	Carry-Over Funds allocated to projects									
1	Future Office Requirements	Open		2,023		2,000	2,000	2,000	2,000	2,000
2	Equipment for New Town Hall		60,000	40,000	20,000					
3	Digitize Records	FY09	25,000		25,000					
4	Defibrillator	FY09	2,000		1,000					
5	Admin Staff Computers	FY10	2,000							
6	Water Billing Software	FY10	10,000			10,000				
	Total Funding Allocations		\$99,000	\$43,051	\$45,000	\$12,000	\$2,000	\$2,000	\$2,000	\$2,000
Project Expenditures										
2005	Office Equipment			FY 08 Act.						
1	Future Office Requirements	Open								
2	Equipment for New Town Hall			(12,419)	(47,581)					
3	Digitize Records	FY09			(25,000)					
4	Defibrillator	FY09			(2,000)					
5	Admin Staff Computers	FY10				(2,000)				
6	Water Billing Software	FY10				(10,000)				
	Total Expenditures			(\$12,419)	(\$74,581)	(\$12,000)	\$0	\$0	\$0	\$0
2005	Account Balance by Year			\$30,632	\$1,051	\$1,051	\$3,051	\$5,051	\$7,051	\$9,051

Notes

Shading key in Table: FY 08 Completed/Closed Projects **Budgeting, Planned Expenditures for this Budget Year**

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

Project Definitions

- 2005**
1 The Office Equipment Account covers the purchase of durable office equipment with an expected service life of more than 3 years.
2 The New Town Hall required additional phones, presentation screen, sound system, computers, an emergency security office setup, etc.
3 Digitization of the Town's records will decrease storage requirements and increase efficiency.
4 The defibrillator will be located at the Town Hall.
5 Replacement of existing computers for senior staff.
6 New billing software will increase efficiency and allow online and credit card payments

Acct No.	Item or Description	Year To Do	Est. Project Cost	Prior Bal. + FY 08 Act.	FY 09 Projection	FY 10 Budget	----- Forward Planning Cycle -----			
							FY 11	FY 12	FY 13	FY 14
Project Funding										
2010	Municipal Bldgs & Equip.			12,188						
	Carry-over funds: Completed Projects			(10,000)						
	Carry-Over Funds allocated to projects									
1	Awning for Large Equipment	FY07	15,000	4,324						
2	Community Sign	FY08	25,000	(2,026)	10,000					
3	Storage Bin Cover	FY09	6,000	15,000	6,000					
4	WWTP Roof	FY10	60,000	20,000	20,000	20,000				
5	Whalen Com. bandshell/ Comfort Station	FY10	175,000		25,000	25,000				
	MHAA Grant				25,000	75,000				
	Total Funding Allocations		\$281,000	\$49,486	\$76,000	\$165,000	\$0	\$0	\$0	\$0
Project Expenditures										
2010	Municipal Bldgs & Equip.			FY 08 Act.						
1	Awning for Large Equipment	FY07		(2,298)						
2	Community Sign	FY08		(5,490)	(19,510)					
3	Storage Bin Cover	FY09			(6,000)					
4	WWTP Roof	FY10				(60,000)				
5	Whalen Com. Bandshell/ Comfort Station	FY10				(100,000)				
	Total Expenditures			(\$7,788)	(\$25,510)	(\$255,000)	\$0	\$0	\$0	\$0
2010	Account Balance by Year			\$41,698	\$92,188	\$2,188	\$2,188	\$2,188	\$2,188	\$2,188

Notes

Shading key in Table: FY 08 Completed/Closed Projects **Budgeting, Planned Expenditures for this Budget Year**

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

Project Definitions

- 2010**
1 The Municipal Buildings Account covers the major maintenance of, and additions to, existing Town properties.
The awning which will be located next to the parks equipment building will serve to protect large equipment such as the back-hoe dump truck, bucket truck, and salt spreaders that are stored outdoors.
2 The community sign will be located at the entrance road to the new Town Hall. It will provide information on Town meetings and events.
3 This is a cover to protect the storage of salt during the winter and ball diamond mix/top soil in the spring and summer.
4 The flat roof on the WWTP was installed in 1985 and has had small leaks that have been patched. The replacement in 2010 will fulfill the life expectancy of 25 years.
5 The bandshell/comfort station will replace the existing gazebo.

The Commissioners of Boolesville

FY 10 Budget

GENERAL FUND - CAPITAL PROJECTS

Adopted April 22, 2009

Printed: 23-Apr-09

Acct No.	Item or Description	Year To Do	Est. Project Cost	Prior Bal. + FY 08 Act.	FY 09 Projection	FY 10 Budget	Forward Planning Cycle			
							FY 11	FY 12	FY 13	FY 14
Project Funding										
2015	Parks & Streets Equipment			5,365						
	Carry-over funds: Completed Projects				(4,265)					
	Carry-Over Funds allocated to projects									
1	Accm.for Current and Future Equip Require.			22,511	15,000	15,000	15,000	15,000	15,000	15,000
1a										
1b	36" sweeper Broom	FY08	6,000	(283)	[Excess funds transferred into carry-over funds]					
1c	Enclosed cab	FY08	3,000	(200)	[Excess funds transferred into carry-over funds]					
1d	Jon Boat	FY08	2,500							
1e	Pole Mounted Radar Speed Signs	FY08	5,000							
1f	Salt Spreader	FY08	6,000	(1,805)	[Excess funds transferred into carry-over funds]					
1g	Giant Leaf Vac	FY09	11,000		6,735					
					4,265	[Allocation of carry-over funds]				
1h	9 Ton Trailer	FY09	7,500							
1i	Salt Spreader	FY09	6,000							
2	Holiday Lights	FY09	20,000	10,000	10,000					
3	Add. Whalen Holiday Features	Open			5,000	5,000	5,000	5,000	5,000	5,000
Total Funding Allocations			\$67,000	\$35,588	\$36,735	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000
Project Expenditures										
2015	Parks & Streets Equipment			<u>FY 08 Act.</u>						
1	Accm.for Current and Future Equip Require.									
1a										
1b	36" sweeper Broom	FY08		(5,717)						
1c	Enclosed cab	FY08		(2,800)						
1d	Jon Boat	FY08		(1,664)	(836)					
1e	Pole Mounted Radar Speed Signs	FY08			(5,000)					
1f	Salt Spreader	FY08		(4,195)						
1g	Giant Leaf Vac	FY09			(11,000)					
1h	9 Ton Trailer	FY09			(7,500)					
1i	Salt Spreader	FY09			(6,000)					
2	Holiday Lights	FY09			(20,000)					
3	Add. Whalen Holiday Features	Open			(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)
Total Expenditures				(\$14,376)	(\$55,336)	(\$5,000)	(\$5,000)	(\$5,000)	(\$5,000)	(\$5,000)
2015	Account Balance by Year			\$21,212	\$2,611	\$17,611	\$32,611	\$47,611	\$62,611	\$77,611

Notes

Shading key in Table: FY 08 Completed/Closed Projects

Budgeting, Planned Expenditures for this Budget Year

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

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

Project was funded with excess funding from completed projects.

- 1a The electric hoists are used to install/remove salt spreaders from trucks.
- 1b This broom will attach to the skid loader and will provide for snow removal on sidewalks and courts.
- 1c The cab enclosure is for the skid loader to protect operators during cold weather operations.
- 1d The boat will allow access to repair aerators and cleaning of the stormwater management ponds.
- 1e The pole mounted radar sign is a traffic calming device to warn motorist when they are exceeding the speed limit.
- 1f This salt spreader will replace an old existing unit.
- 1g The leaf vac will allow removal of leaves on curbs and in storm drain inlets.
- 1h The trailer will allow the transportation of the skid loader and backhoe.
- 1i This salt spreader will replace an old existing unit.
- 2 The holiday lights will extend the current overhead lights down to Cattail Rd and Fisher Ave.
- 3 The features will be an addition to the annual holiday decorations in Whalen commons.

The Commissioners of Boonesville

FY 10 Budget

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Adopted April 22, 2009

Printed: 23-Apr-09

Acct No.	Item or Description	Year To Do	Est. Project Cost	Prior Bal. + FY 08 Act.	FY 09 Projection	FY 10 Budget	----- Forward Planning Cycle -----			
							FY 11	FY 12	FY 13	FY 14
Project Funding										
2020	Vehicles									
	Carry-over funds: Completed Projects			12,513	2,000					
	Carry-Over Funds allocated to projects				(14,000)					
1	1 Ton Utility Truck	FY08	45,000	45,000						
				(9,681)	[Excess funding transferred into carry-over funds]					
2	Enclosed Utility Bed	FY08	10,000	10,000						
				(325)	[Excess funding transferred into carry-over funds]					
3	Mule (Utility Vehicle)	FY08	13,000	13,000						
				(41)	[Excess funding transferred into carry-over funds]					
4	Tractor w/Mower Boom	FY09	50,000	25,000	25,000					
					(2,000)	[Excess funding transferred into carry-over funds]				
5	72" mower	FY09	12,000		12,000					
6	5 Ton Dump Truck	FY09	25,000		11,000					
					14,000	[Allocated from Carry-Over Funds]				
7	One Ton Utility Truck	FY10	50,000		20,000	30,000				
8	Large Multi Use Mower	FY10	20,000		10,000	10,000				
9	72" Mower	FY11	15,000		5,000	5,000	5,000			
10	3/4 Ton Utility Truck	FY12	45,000	10,000	10,000	10,000	10,000	5,000		
11	1 Ton Dump Truck	FY 12	50,000			10,000	20,000	20,000		
12	1 Ton Truck w/plow, salt spreader	FY13	60,000				20,000	20,000	20,000	
13	15' Batwing Mower	FY13	55,000				15,000	20,000	20,000	
14	72" Mower	FY13	15,000						15,000	
15	1-ton Flatbed truck	FY14	45,000					20,000	15,000	10,000
16	3/4 Ton Pick-up truck	FY14	40,000					20,000	10,000	10,000
17	5 Ton Dump Truck	FY16	65,000							20,000
	Total Funding Allocations		\$615,000	\$105,466	\$93,000	\$65,000	\$70,000	\$105,000	\$80,000	\$40,000
Project Expenditures										
2020	Vehicles			FY 08 Act.						
1	1 Ton Utility Truck	FY08		(35,319)						
2	Enclosed Utility Bed	FY08		(9,675)						
3	Mule (Utility Vehicle)	FY08		(12,959)						
4	Tractor w/Mower Boom	FY09			(48,000)					
5	72" Mower	FY09			(12,000)					
6	5 Ton Dump Truck	FY09			(25,000)					
7	One Ton Utility Truck	FY10				(50,000)				
8	Large Multi Use Mower	FY10				(20,000)				
9	72" Mower	FY11					(15,000)			
10	3/4 Ton Utility Truck	FY12						(45,000)		
11	1 Ton Dump Truck	FY 12						(50,000)		
12	1 Ton Truck w/plow, salt spreader	FY13							(60,000)	
13	15' Batwing Mower	FY13							(55,000)	
14	72" Mower	FY13							(15,000)	
15	1-ton Flatbed truck	FY14								(45,000)
16	3/4 Ton Pick-up truck	FY14								(40,000)
17	5 Ton Dump Truck	FY16								
	Total Expenditures			(\$57,953)	(\$85,000)	(\$70,000)	(\$15,000)	(\$95,000)	(\$130,000)	(\$85,000)
2020	Account Balance by Year			\$47,513	\$55,513	\$50,513	\$105,513	\$115,513	\$65,513	\$20,513

Notes

Shading key in Table: FY 08 Completed/Closed Projects

Budgeting, Planned Expenditures for this Budget Year

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

The Town owns the following vehicles:

Mowers and Snow Removal

Heavy Equipment

Trucks

- 1989 Kubota L2250 (field use)
- 2008 Mule (multi-use)
- 2000 Kubota 3060 (both)
- 2003 Kubota ZD21 (mower)
- 2006 HR111 Jacobson (mower)
- 2006 Kubota ZD21 (mower)
- 2008 Kubota ZD21 (mower)

- 2003 JCB Backhoe
- 2002 Skid Loader
- 2008 tractor w/mower boom

- 1990 Chevrolet Large Dump Truck
- 1995 International Bucket Truck
- 1997 Dodge one ton Utility Truck
- 1999 Ford F-350 Utility Truck
- 2002 Ford F-250 Utility Truck
- 2002 Ford F-450 Dump Truck
- 2003 Ford F-350 Flat Bed Truck
- 2004 Ford F350 Truck
- 2006 Chevy 5 Ton Dump
- 2008 Ford F-350

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

- 1 The 1 ton truck in FY08 is a replacement for the 1997 dodge 1 ton.
- 2 The enclosed utility bed will be used for emergency water repair equipment.
- 3 This replaced the 1998 Mule.
- 4 The tractor and boom will allow mowing of steep slopes and around ponds.
- 5 The 72" mower will replace the 2001 Kubota ZD21
- 6 This used truck will be an addition to fleet. It will serve to haul very heavy loads, gravel, water break spoil, asphalt and salt.
- 7 The one ton utility truck will replace the 1999 utility truck.
- 8 The multi-use mower will replace the 2000 Kubota 3060
- 9 The 72" mower will replace the 2003 Kubota ZD21
- 10 The 3/4 ton truck scheduled for 2012 will replace the 2002 Ford F250
- 11 The one ton dump scheduled in 2012 will replace the 2002 Ford F450
- 12 This will be an addition to the fleet in anticipation of the new developments, streets and athletic fields.
- 13 This mower will be an addition to the fleet in anticipation of additional ponds, athletic fields and roadsides.
- 14 The 72" mower will replace the 2006 Kubota ZD21
- 15 The 1-ton flatbed scheduled in 2014 will replace the 2003 flatbed truck
- 16 The 3/4 ton truck scheduled for 2014 will replace the 2004 Ford F350
- 17 The 5 ton truck will replace the existing dump truck.

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Adopted April 22, 2009

Printed: 23-Apr-09

Acct No.	Item or Description	Year To Do	Est. Project Cost	Prior Bal. + FY 08 Act.	FY 09 Projection	FY 10 Budget	Forward Planning Cycle			
							FY 11	FY 12	FY 13	FY 14
Project Funding										
2025	Major Town Projects									
	Carry-over funds: Completed Projects			64,751						
	Carry-Over Funds allocated to projects			(60,000)						
1	Street Lighting Program	FY05	93,000	48,124	25,000					
2	Kohlhoss Sidewalks	FY08	75,000	75,000						
3	West Side Elgin Road	FY08	90,000	17,201						
				60,000	[Allocation of Carry-Over Funds]					
4	Fisher Ave Streetscape	Open	350,000	39,622	25,000	25,000	25,000	50,000	50,000	50,000
	Winchester Proffer									
	Montgomery Heritage Grant			20,000	30,000					
5	Fyffe Road Construction	FY08	100,000	50,000						
	Transfer From Account 2035			50,000						
6	Streetlight Purchase	FY09	425,000	300,000	125,000					
7	Westerly Swales	FY10	152,000			80,000				
	Transfer From Unrestricted Funds					72,000				
8	Hunter's Run S/W Pgm Phase 1	FY10	250,000							
	Transfer From Unrestricted Funds					250,000				
9	Wesmond S/walk Pgm: Phase 1	Open	35,000							
10	Westerly S/walk Pgm: Phase 2	Open	85,000							
11	Wesmond S/walk Pgm: Phase 2	Open	235,000							
12	Westerly S/walk Pgm: Phase 3	Open	170,000							
13	W Willard Storm Drain Repairs	Open	6,000							
	Transfer From Restricted Funds			6,000						
	Total Funding Allocations		\$2,066,000	\$670,698	\$205,000	\$427,000	\$25,000	\$50,000	\$50,000	\$50,000
Project Expenditures										
2025	Major Town Projects			FY 08 Act.						
1	Street Lighting Program	FY05		(21,933)	(51,190)					
2	Kohlhoss Sidewalks	FY08		(11,784)	(63,217)					
3	West Side Elgin Road	FY08		(4,179)	(73,022)					
4	Fisher Ave Streetscape	Open		(19,996)	(64,626)					
5	Fyffe Road Construction	FY08			(100,000)					
6	Streetlight Purchase	FY09			(425,000)					
7	Westerly Swales	FY10				(152,000)				
8	Hunter's Run S/W Pgm Phase 1	FY10				(250,000)				
9	Wesmond S/walk Pgm: Phase 1	Open								
10	Westerly S/walk Pgm: Phase 2	Open								
11	Wesmond S/walk Pgm: Phase 2	Open								
12	Westerly S/walk Pgm: Phase 3	Open								
13	W Willard Storm Drain Repairs	Open			(6,000)					
	Total Expenditures			(\$57,892)	(\$783,055)	(\$402,000)	\$0	\$0	\$0	\$0
2025	Account Balance by Year			\$612,806	\$34,751	\$59,751	\$84,751	\$134,751	\$184,751	\$234,751

Notes

Shading key in Table: FY 08 Completed/Closed Projects Budgeting, Planned Expenditures for this Budget Year

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

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

- 1 Street Lighting Program includes:
 - A) FY05 Tom Fox Ave (Fisher to Hughes)
 - B) FY07 Hoskinson Rd (Bodmer to Wootton)
 - C) FY09 Wootton (Fisher to Hempstone)
- 2 This project will provide safe access for children in this neighborhood to walk to school
- 3 This project will provide a safe route for pedestrians walking from Elgin Road to downtown and the Montgomery County Pool
- 4 Initial funds will provide for construction drawings for improvements along Fisher Avenue
- 5 Fyffe Road construction from Fisher Avenue to Beall Street, including a parking area for Whalen Commons.
- 6 The purchase of streetlights from Allegheny power will reduce annual expenditures from \$20 to \$5-\$6 per light per month. Negotiations with Allegheny are ongoing to determine the exact parameters of the initial purchase and monthly rate.
- 7 This project brings the Westerly drainage swales into ADA slope guidelines.
- 8 Sidewalk construction, exact location is still being studied.
- 9 Wesmond S/walk Pgm: Phase 1 includes Soper Street (west side) from Wootton Avenue to Hempstone Avenue.
- 10 Westerly sidewalks phase 2 includes the south side of Spurrier Avenue.
- 11 Wesmond sidewalks phase 2 includes the south side of Hempstone Avenue.
- 12 Westerly Sidewalk program phase 3 includes Bodmer Avenue.
- 13 Repairs to the West Willard storm drain system. The available funding will allow for the engineering design.

The Commissioners of Boolesville

FY 10 Budget

GENERAL FUND - CAPITAL PROJECTS

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							FY 11	FY 12	FY 13	FY 14
<u>Project Funding</u>										
2030	Public Facility									
	Carry-over funds: Completed Projects			0						
	Carry-Over Funds allocated to projects									
1	Town Hall / Meeting Spaces	Open	1,000,000							
	Funding from Impact Fees			192,910						
	Construction			548,843						
	Reforestation Fee Funds				6,000					
	10/15/2007 Budget Amendment			150,000	<i>[Grant from State of Maryland]</i>					
	9/22/2008 Budget Amendment			290,000						
	10/20/2008 Budget Amendment				11,500					
					77,867					
	Total Funding Allocations		\$1,000,000	\$1,181,753	\$95,367	\$0	\$0	\$0	\$0	\$0
<u>Project Expenditures</u>										
2030	Public Facility			FY 08 Act.						
1	Town Hall / Meeting Spaces	Open								
	Land Purchase									
	Sound system									
	Construction			(952,439)	(324,681)					
	xtras incl paint									
	Total Expenditures			(\$952,439)	(\$324,681)	\$0	\$0	\$0	\$0	\$0
2030	Account Balance by Year			\$229,314	\$0	\$0	\$0	\$0	\$0	\$0

Notes

Shading key in Table: FY 08 Completed/Closed Projects

Budgeting, Planned Expenditures for this Budget Year

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

- [1] Funding from Impact Fees is indicated separately.
As development occurs, impact fees will be collected for this project.

Project Definitions

2030 The Public Facilities Account covers the estimated cost of a new Town Hall / Public Meeting Facility.

In 2004, A Town Hall Committee was formed to gather data and analyze options for a permanent Town Hall. A full report on recommendations for the location, size, and detailed office requirements using County and Federal standards was submitted to the Commissioners.

During the FY07 Budget, the Commissioners purchased a 1 acre parcel for \$150,000 on Beall St. behind Whalen Commons for the construction of the new Town Hall.

The initial site for Town hall was located on Campbell Park. Funds were expended for plans, permits and borings prior to moving to the existing location. Also during the design phase, many changes occurred such as deleting the basement and second story and costs associated with re-bidding of the project. The following breakdown reflects how funds are allocated.

Campbell Park Site - One story frame with optional basement

1	Site and stormwater management plan & borings	26,265
2	Architectural concept plan	14,112
		40,377

New Town Hall Site - 2 story frame with basement

1	Site and stormwater management plan, permeable asphalt parking lot forest conservation, permitting & borings	99,391
2	Architectural design	76,313
		175,703

Overall Cost Breakdown

1	Site and stormwater management plan, permeable asphalt parking lot forest conservation, permitting & borings	99,391	Land Purchase	155,509
2	Architectural design	76,313	Engineering	126,938
		175,703	Architecture	133,122
			Construction	1,079,500
1	Re-bid	3,420	Oversight	30,000
2	Redesign	47,070	Permits	6,000
		50,490	Equipment and furnishings	60,000
			Total	1,591,069

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							FY 11	FY 12	FY 13	FY 14
Project Funding										
2035	Parks and Recreation			5,809	20,000					
	Carry-over funds: Completed Projects									
	Carry-Over Funds allocated to projects					(25,000)				
1	ADA Upgrade - Brooks Park	FY07	70,000	20,200	(20,000)	[Excess funding transferred into Carry-Over Funds]				
	Parks & Playground Grant			48,939	21,061					
2	Court Resurfacing	FY08	31,500	30,000						
				1,233	[Allocation of Carry-Over Funds]					
3	Purchase Parcel 840 Budget Amendment 5/5/2008	FY08		219,844						
	POS Grant				288,000					
4	Whalen Electric Upgrade	FY09	20,000	20,000	20,000					
5	Skatepark	Open	250,000	20,000	20,000	20,000				
6	Park ADA Upgrade	Open		10,000	10,000	10,000	10,000	10,000	10,000	10,000
7	Park Equipment Replacement	Open		10,000	10,000	20,000	20,000	20,000	20,000	20,000
8	Hunter's Run Trail (1.15 miles)	FY09	280,000	6,000						
	Funding from Impact Fees			140,000						
9	Additional Trails	FY09								
	Funding from Impact Fees			151,284						
10	Whalen Prk Lighting	FY10	36,000			11,000				
						25,000	[Allocation of Carry-Over Funds]			
11	Wootton Heights Tot Lot	FY10	27,000			27,000				
12	Halmos 3 upgrade	FY10	18,000			18,000				
13	Parcel 840 Development	Open				20,000	50,000	50,000	50,000	50,000
	The following project is listed in the Master Plan Impact Fee Schedule and will be funded through impact fees.									
14	Northern Quadrant Park	Open	1,700,000							
	Total Funding Allocations		\$2,432,500	\$663,309	\$369,061	\$126,000	\$80,000	\$80,000	\$80,000	\$80,000
Project Expenditures										
2035	Parks and Recreation			FY 08 Act.						
1	ADA Upgrade - Brooks Park	FY07		(63,450)	(6,550)					
2	Court Resurfacing	FY08		(31,233)						
3	Purchase Parcel 840			(507,844)						
4	Whalen Electric Upgrade	FY09			(20,000)					
5	Skatepark	Open								
6	Park ADA Upgrade	Open						(50,000)		
7	Park Equipment Replacement	Open						(70,000)		
8	Hunter's Run Trail (1.15 miles)	FY09			(6,000)					
9	Additional Trails	FY09			(227,755)					
	Halmos Park Segment			(63,529)						
10	Whalen Prk Lighting	FY10				(36,000)				
11	Wootton Heights Tot Lot	FY10				(27,000)				
12	Halmos 3 upgrade	FY10				(18,000)				
13	Parcel 840 Development	Open								
14	Northern Quadrant Park	Open								
	Total Expenditures			(\$666,056)	(\$260,305)	(\$81,000)	\$0	(\$120,000)	\$0	\$0
2035	Account Balance by Year			(\$2,747)	\$106,009	\$151,009	\$231,009	\$191,009	\$271,009	\$351,009

Notes

Shading key in Table: FY 08 Completed/Closed Projects

Budgeting, Planned Expenditures for this Budget Year

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

- 1 ADA upgrade for Brooks Park.
- 2 Resurfacing of tennis courts and the Halmos basketball court.
- 3 This 3.77 acre parcel was purchased for future recreation needs.
- 4 Upgrade of the electrical from a 100 amp panel to a 200 amp panel.
- 5 The Skatepark cost estimate is based on actual construction of a 10,000 sqft facility and non-inclusive of land acquisition.
- 6 ADA upgrades will occur as part of the Parks Board's prioritization recommendations. Steven's Park is scheduled for FY12
- 7 Park replacement will occur as part of the Parks Board's replacement recommendations.
- 8 Completion of the Hunters Run trail system will be designed and constructed, following the Master-Plan.
- 9 Completion of the Halmos Park section consisting of aprox. 1 mile of 7' asphalt surrounding the park system.
- 10 Provides lighting for Whalen Commons parking areas.
- 11 Replacement and ADA upgrade.
- 12 Converts large ballfield into smaller field for 9-12 year old use.
- 13 Accumulation of funds for future development.
- 11 The 10-12 acre quadrant park has been divided into two 5 acre sites due to land constraints. The Elgin and Schraf properties, when developed, will serve the Northern Quadrant Park requirements.

The Commissioners of Boolesville

FY 10 Budget

GENERAL FUND - CAPITAL PROJECTS

Adopted April 22, 2009

Printed: 23-Apr-09

Acct No.	Item or Description	Year To Do	Est. Project Cost	Prior Bal. + FY 08 Act.	FY 09 Projection	FY 10 Budget	----- Forward Planning Cycle -----			
							FY 11	FY 12	FY 13	FY 14
<u>Project Funding</u>										
2040	Major Street Repair Projects			149						
	Carry-over funds: Completed Projects			(16,630)						
	Carry-Over Funds allocated to projects									
1	Butler Road	FY08	40,000	40,000						
2	Sumter Way	FY08	20,000	20,000						
3	Hoskinson Rd(Wootton~Bodmer)	FY08	230,000	230,000						
4	Sedgwick Way	FY08	20,000	20,000						
5	Brown Road	FY08	60,000	60,000						
6	Spurrier Avenue	FY08	67,000	50,000	17,000					
7	Wootton Ave(Fisher~Hempstone)	FY08	100,000	100,000						
8	Speed Humps	FY08	25,000	25,000						
9	Munger Farm Rd	FY11	120,000		120,000					
10	Campbell Farm Rd	FY11	90,000		90,000					
11	Spates Hill Rd	FY11	400,000		40,000	250,000	110,000			
12	Titus Way	FY11	40,000				40,000			
13	Lightfoot Lane	FY11	30,000				30,000			
14	Cubitt Ct	FY11	35,000				35,000			
15	Seneca Chase Park Rd & Lot	FY11	25,000				25,000			
16	Wootton Ave (Hemp. To Spates)	FY11	10,000				10,000			
17	Tom Fox Avenue	FY13	230,000					230,000		
18	Halmos Rd	FY13	35,000					35,000		
19	Hillard St	FY13	150,000						150,000	
20	Hillard Ct.	FY13	20,000						20,000	
21	Seymour Ct.	FY13	20,000						20,000	
22	Hoskinson Ct.	FY13	15,000						15,000	
23	Hoskinson Rd(Bodmer-Tom Fox)	FY13	85,000						85,000	
24	Halmos Park Lot	FY13	20,000						20,000	
25	FY 16 Paving Program	FY16								275,000
	Total Funding Allocations		\$1,887,000	\$528,519	\$267,000	\$250,000	\$250,000	\$265,000	\$310,000	\$275,000
<u>Project Expenditures</u>										
2040	Major Street Repair Projects			FY 08 Act.						
1	FY 08 Paving Program	FY08		(23,876)	(521,494)					
2	Speed Humps	FY08			(incl)					
3	FY11 Paving Program	FY11					(750,000)			
4	FY13 Paving Program	FY13							(575,000)	
5	FY 16 Paving Program	FY16								
	Total Expenditures			(\$23,876)	(\$521,494)	\$0	(\$750,000)	\$0	(\$575,000)	\$0
2040	Account Balance by Year			\$504,643	\$250,149	\$500,149	\$149	\$265,149	\$149	\$275,149

Notes

Shading key in Table: FY 08 Completed/Closed Projects Budgeting, Planned Expenditures for this Budget Year

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

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

All Town roads were evaluated and prioritized in 2007. Estimates in the out years reflect a 3% annual increase each year.

The speed bumps are part of a pilot program to increase speed awareness in residential areas.

The Commissioners of Boolesville

FY 10 Budget

WATER and WASTEWATER FUND SUMMARY

Adopted April 22, 2009

Printed: 23-Apr-09

Ref. Page	Item or Description	Y/E 06/30/08 FY 08 Actual	Y/E 06/30/09 FY 09 Budget	Y/E 06/30/09 FY 09 Projection	Y/E 06/30/10 FY 10 Budget
Water & Wastewater Operating Summary					
25	W & WW Revenue	784,694	792,514	792,514	877,276
25	Grant from General Funds	58,000	129,000	149,000	113,000
	W & WW Available Funding	842,694	921,514	941,514	990,276
Water & Wastewater Expenditures					
26	For W&WW Capital Projects	0	0	0	0
26	Operating Expenses	(844,034)	(921,484)	(941,800)	(989,721)
	Total: W & WW Expenditures	(\$844,034)	(\$921,484)	(\$941,800)	(\$989,721)
	Net Operating Balance	(\$1,340)	\$30	(\$286)	\$555
	Unrestricted Funds Carried Forward from Prior Year	1,439	100	99	(187)
	Closing Balance: Water/Wastewater Funds	\$99	\$130	(\$187)	\$368
Water & Wastewater Funds Capital Projects Summary					
	Funding Balance Carried Forward from Prior Year	\$1,433,569	\$1,609,789	\$1,617,859	\$533,406
26	Funding from W & WW Revenues	0	0	0	0
8	Funding Granted by Genl Funds	240,000	130,000	136,800	315,000
3	Funding from Impact Fees	8,070	195,316	12,336	132,688
	Prior Balance - Impact Fees	0			
2	Transfers from Restricted Funds	0	0	0	0
26	Funding from MD Grants, Others	125,033	0	0	0
	Available for Capital Projects	\$1,806,672	\$1,935,105	\$1,766,995	\$981,094
	Capital Projects Expenditures	(188,813)	(1,219,589)	(1,233,589)	(161,500)
	Closing Balance: Funding for Capital Projects	\$1,617,859	\$715,516	\$533,406	\$819,594

Notes

[1] The Water and Wastewater Fund Summary is divided into two parts:

- * The upper section presents the status of the Operating Account, including yearly revenue, allocations for Capital Projects, the Annual Operating Balance, Unrestricted Funds carried forward, and finally, the Unrestricted Funds Close-Out Balance for the year. Note that the Water and Wastewater Fund Capital Projects are funded by the General Fund, as W&WW revenues are only sufficient to cover part of the Operating Expenses.
- * The lower section summarizes the activity in the Water & Wastewater Fund Capital Projects Account, including funds carried forward, new funding from the Operating Account, and funding from other sources (including Granted General Funds), all summarized in the total funds available for Water & Wastewater Capital Projects. Actual or Planned Capital Spending is shown, ending in the Funding Balance for Capital Projects.

The Commissioners of Doolesville

FY 10 Budget

WATER and WASTEWATER FUND REVENUE SUMMARY

Adopted April 22, 2009

Printed: 23-Apr-09

Acct No.	Account Name	Y/E 06/30/08 FY 08 Actual	Y/E 06/30/09 FY 09 Budget	Y/E 06/30/09 FY 09 Projection	Y/E 06/30/10 FY 10 Budget
<u>Water & Wastewater Revenue</u>					
411.1	User Charges	746,308	746,614	746,614	847,676
505	Interest Income (510 & 515)	5,442	3,000	3,000	3,000
590	WSSC & Contractor Fees	12,891	13,200	13,200	13,600
590B	Bay Fund Admin Fee	2,525	2,500	2,500	2,500
595	Tap Fees	700	10,500	10,500	10,500
596	Water Meter Replacement Fee	16,828	16,700	16,700	0
Sub-total: Water & Wastewater Revenue		\$784,694	\$792,514	\$792,514	\$877,276
<u>Water & Wastewater Internal Support</u>					
	Grant from Unrestricted Gen'l Funds	58,000	129,000	149,000	113,000
Sub-total: Water and Wastewater Available Funding		\$842,694	\$921,514	\$941,514	\$990,276
<u>Impact Fee Revenue</u>					
597.1	Water System	17,487	133,637	26,727	90,787
	Reimbursed To Developers (Details pg. 3)	(17,487)	0	(26,727)	0
597.2	Wastewater System	8,070	61,679	12,336	41,901
Sub-total: Impact Fee Revenue		\$8,070	\$195,316	\$12,336	\$132,688
<u>Grants and Designated Funding</u>					
A	MD Grant: ENR for WWTP	0	0	0	0
B	Revenue Authority Payment	21,723	0	0	0
C	Internal Transfers	45,000	0	0	0
D	Allocation of Unrestricted Funds	0	0	0	0
E	State Loan for I&I	58,310	0	0	0
Sub-total: Grants and Designated Funding		\$125,033	\$0	\$0	\$0
<u>Restricted Revenue</u>					
598	Chesapeake Bay Restoration Fund	50,000	50,000	50,000	50,000
Sub-total: Restricted Revenue		\$50,000	\$50,000	\$50,000	\$50,000
Total: Water & Wastewater Fund Revenue		\$1,025,797	\$1,166,830	\$1,003,850	\$1,172,964

Account Descriptions

411 Revenue generated from the users of water and wastewater, FY2010 based on restructure of the Water and Wastewater Users Rate Table as depicted below:

<u>Old Gallon Tiers</u>	<u>Old Rate System</u>	<u>New Gallon Tiers</u>	<u>Restructured Rate System</u>
0 - 10,000	5.36	0-30,000	7.05
10,001 - 20,000	6.20	30,001 - 40,000	7.90
20,001 - 30,000	7.05	40,001 - 50,000	8.73
30,001 - 40,000	7.90	50,001 - up	9.58
40,001 - 50,000	8.73		
50,001 - up	9.58		

With the actual cost to produce and treat 1,000 gallons being close to \$7.50, subsidizing the lower two tiers was creating a never ending drain on the water and wastewater fund.

505 Interest income for funds in the savings account and 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

596 This fee was eliminated during the FY10 rate restructure.

598 This fee is collected by the Town for the State (See page 2 for details)

The Commissioners of Boonesville

FY 10 Budget

WATER and WASTEWATER FUND EXPENSE SUMMARY

Adopted April 22, 2009

Printed: 23-Apr-09

Acct No.	Account Name	Y/E 06/30/08 FY 08 Actual	Y/E 06/30/09 FY 09 Budget	Y/E 06/30/09 FY 09 Projection	Y/E 06/30/10 FY 10 Budget
<u>Wastewater System</u>					
700	Wastewater Operations	304,487	355,800	360,800	373,800
750	Wastewater Administration	240,660	244,445	244,447	264,324
Sub-total: Wastewater System		545,147	600,245	605,247	638,124
<u>Water System</u>					
800	Water Operations	107,891	108,000	123,200	121,000
850	Water Administration	190,996	213,239	213,353	230,597
Sub-total: Water System		298,887	321,239	336,553	351,597
Sub-total: Water & Wastewater Operating Expenses		\$844,034	\$921,484	\$941,800	\$989,721
3000	Water & Wastewater Funding for Capital Projects	0	0	0	0
Sub-total: Water & Wastewater Capital Expenses		\$0	\$0	\$0	\$0
Total: <u>Water & Wastewater Fund Expenses</u>		<u>\$844,034</u>	<u>\$921,484</u>	<u>\$941,800</u>	<u>\$989,721</u>

Water and Wastewater Fund Analysis

Wastewater System	\$600,245	\$605,247	\$638,124
	65%	64%	64%
Water System	\$321,239	\$336,553	\$351,597
	35%	36%	36%

Notes

[1] Account breakdown and details are found on pages 27 and 28.

The Commissioners of Doolesville

FY 10 Budget

WATER and WASTEWATER FUND EXPENSE DETAILS

Adopted April 22, 2009

Printed: 23-Apr-09

Acct No.	Account Name	Y/E 06/30/08 FY 08 Actual	Y/E 06/30/09 FY 09 Budget	Y/E 06/30/09 FY 09 Projection	Y/E 06/30/10 FY 10 Budget
700	Wastewater Operations				
701	Sludge Hauling	62,643	66,800	66,800	66,800
702	Outside Laboratory Services	21,966	24,000	24,000	25,000
703	Electricity	115,369	165,000	165,000	165,000
705	Chemicals	29,875	33,000	33,000	44,000
707	Building Maintenance	948	1,000	1,000	1,000
708	Laboratory Expenses	2,009	2,500	2,500	3,500
709	Small Tools	347	500	500	500
710	WWTP Repair & Maintenance	45,540	35,000	35,000	35,000
711	Ultra Violet Bulb Maintenance	4,346	8,000	8,000	8,000
712	Sewer Repair and Maintenance	21,444	20,000	25,000	25,000
Total:	Acct 700 Wastewater Operations	<u>\$304,487</u>	<u>\$355,800</u>	<u>\$360,800</u>	<u>\$373,800</u>
750	Wastewater Administration				
755	Alloc: Staff Salary Burden from GF755	201,977	209,321	209,321	224,057
757	Alloc: Admin Sal'y Burden from GF760	8,597	9,074	9,074	9,067
761	Personnel Uniforms and Training	2,879	4,400	4,400	4,100
763	Accounting Services	3,565	600	600	3,000
765	Legal Services	0	0	0	0
767	General Engineering Services	0	0	0	0
771	Office Supplies	1,088	600	600	700
773	Telephone	2,132	1,350	1,350	2,100
775	Property Insurance	15,902	15,900	15,902	18,100
781	Truck Insurance	1,702	1,700	1,700	1,700
783	Truck Operations	2,818	1,500	1,500	1,500
Total:	Acct 750 Wastewater Administration	<u>\$240,660</u>	<u>\$244,445</u>	<u>\$244,447</u>	<u>\$264,324</u>

Account Descriptions

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

- 701 This account pays for the sludge hauling to landfills and periodic permit sludge testing.
- 702 This account covers sample analysis from outside labs.
- 703 This account covers the electric of the whole compound.
- 705 This account is for chemicals used in the treatment of the wastewater.
- 707 This account is for minor building maintenance.
- 708 This account covers in house lab testing supplies and minor test equipment.
- 709 This account covers small tools specific to wastewater system work.
- 710 This account covers parts and direct costs associated with maintaining the Wastewater Treatment Plant.
- 711 This account funds the annual replacement of the ultra violet disinfection lamps.
- 712 This account covers minor repairs and general maintenance of the sewer piping systems and various pump stations.
- 755 This account covers salaries for field staff.
- 757 This account pays for the portion attributed for office staff.
- 761 This account pays for employee 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.
- 767 This account pays for engineering not directly connected with a project.
- 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. See page 19 for account descriptions.

The Commissioners of Boolesville

FY 10 Budget

WATER and WASTEWATER FUND EXPENSE DETAILS

Adopted April 22, 2009

Printed: 23-Apr-09

Acct No.	Account Name	Y/E 06/30/08 FY 08 Actual	Y/E 06/30/09 FY 09 Budget	Y/E 06/30/09 FY 09 Projection	Y/E 06/30/10 FY 10 Budget
800	Water Operations				
801	Lab Supplies / Testing	4,740	7,500	10,000	10,000
802	Building Supplies	350	500	500	500
805	Electricity	69,841	74,200	74,200	75,000
806	Chemicals	1,197	2,500	2,500	2,500
807	Water Repair and Maintenance	30,786	22,300	35,000	32,000
809	Small Tools	977	1,000	1,000	1,000
Total: Acct 800 Water Operations		\$107,891	\$108,000	\$123,200	\$121,000
850	Water Administration				
855	Alloc: Staff Salary Burden from GF755	108,757	139,547	139,547	149,372
857	Alloc: Admin Sal'y Burden from GF765	33,103	34,162	34,162	37,295
859	Bonding	150	150	150	150
861	Personnel Uniforms and Training	5,188	4,400	4,400	5,800
863	Accounting Services	3,565	600	600	3,000
865	Legal Services	0	0	0	0
867	General Engineering Services	0	0	0	0
871	Office and Billing Supplies	9,266	9,800	9,905	10,800
873	Telephone	3,638	4,000	4,000	3,600
875	Property Insurance	9,889	9,880	9,889	9,880
881	Truck Insurance	1,702	1,700	1,700	1,700
883	Truck Operations	15,738	9,000	9,000	9,000
Total: Acct 850 Water Administration		\$190,996	\$213,239	\$213,353	\$230,597

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 (9) and sewerage pumping stations (5) are included in this account.
- 806 The chlorine added to the municipal water supply is included in this account.
- 807 Included in this account is the cost of minor repairs and maintenance to the water system, as accomplished by Town staff.
- 809 This account covers small tools 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.

- 755/855 General Fund Account 755 allocates the total salary burden for Water/Wastewater employees, which is then included here.
- 757/857 Likewise, the allocated share of Town hall staff is calculated in GF Accts 760 & 765 and then included here.
- 859 Cost of Bonding for Deputy Clerk who handles water billing and payments received.
- 761/861 These accounts cover the cost of Town uniforms and training for wastewater and water employees respectively.
- 763/765/767/863/865/867 These accounts represent the costs for applicable accounting, legal, and engineering services.
- 771/871 These accounts cover the costs of office supplies for the wastewater and water dept. functions. A/C 871 includes water billing costs.
- 773/873 These accounts include telephone service, including emergency notification systems, at the WWTP and all well houses.
- 775/875 These accounts cover the cost of property insurance for all parts of the wastewater and water infrastructure.
- 781/783/881/883 The cost of truck insurance, gasoline, repairs, parts, etc., is included here for wastewater and water trucks.

The Commissioners of Boolesville

FY 10 Budget

WATER and WASTEWATER FUND - CAPITAL PROJECTS SUMMARY

Adopted April 22, 2009

Printed: 23-Apr-09

Acct No.	Item or Description	Year To Do	Est. Project Cost	Prior Bal. + FY 08 Act.	FY 09 Projection	FY 10 Budget	----- Forward Planning Cycle -----			
							FY 11	FY 12	FY 13	FY 14
<i>Project Funding</i>										
3130	Water Collection & Distribution		5,975,000	1,101,326	40,000	150,000	301,000	150,000	150,000	200,000
3150	Wastewater Systems		776,500	432,110	50,000	85,000	110,000	160,000	50,000	50,000
3167	Other Water & Wastewater Equip.		201,700	104,214	39,000	20,000	15,000	25,000	25,000	25,000
3169	Inflow & Infiltration		0	62,694	0	30,000	50,000	70,000	130,000	130,000
3170	Gen'l. Infrastructure Programs		0	98,256	7,800	30,000	30,000	30,000	30,000	30,000
Total Funding Allocations			\$6,953,200	\$1,798,600	\$136,800	\$315,000	\$506,000	\$435,000	\$385,000	\$435,000
<i>Direct Funding</i>										
				Allocation of unrestricted funds						
3130	Impact Fees			600,000						
3130	Annexation Funds (Restr. a/c)									
3150	Impact Fees									
3150	MD Grant									
3150	State Loan for BNR-WWTP									
3150	WSSC's Funding Agreement									
3150	State Loan for I&I Revenue Authority			58,310						
				21,723						
3170	Transfer of funds			45,000						
Sub-total: Direct Funding				\$725,033	\$0	\$0	\$0	\$0	\$0	\$0
3000	Funding by Gen'l Fund Grant [Total less Direct Funding]			\$1,073,567	\$136,800	\$315,000	\$506,000	\$435,000	\$385,000	\$435,000
<i>Project Expenditures</i>										
				FY 08 Act.						
3130	Water Collection & Distribution			(23,263)	(717,695)	0	(700,000)	0	0	0
3150	Wastewater Systems			(85,266)	(374,691)	(12,500)	0	(300,000)	0	0
3167	Other Water & Wastewater Equip.			(16,737)	(52,638)	(74,000)	(8,000)	0	0	0
3169	Inflow & Infiltration			(17,583)	(43,565)	(30,000)	(30,000)	(90,000)	(130,000)	(130,000)
3170	Gen'l. Infrastructure Programs			(45,964)	(45,000)	(45,000)	(30,000)	(30,000)	(30,000)	(30,000)
Total Expenditures				(\$188,813)	(\$1,233,589)	(\$161,500)	(\$768,000)	(\$420,000)	(\$160,000)	(\$160,000)
<i>Account Balance by Year</i>										
3130	Water Collection & Distribution			1,078,063	400,368	550,368	151,368	301,368	451,368	651,368
3150	Wastewater Systems			346,844	22,153	94,653	204,653	64,653	114,653	164,653
3167	Other Water & Wastewater Equip.			87,477	73,839	19,839	26,839	51,839	76,839	101,839
3169	Inflow & Infiltration			45,111	1,546	1,546	21,546	1,546	1,546	1,546
3170	Gen'l. Infrastructure Programs			52,292	15,092	92	92	92	92	92
<i>Unallocated Impact Fees</i>										
				Water Related						
				Sewer Related	8,070	12,336				
Available For Capital Projects				\$1,617,857	\$525,334	\$666,498	\$404,498	\$419,498	\$644,498	\$919,498

Notes

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

The Commissioners of Boolesville

FY 10 Budget

WATER & WASTEWATER FUND - CAPITAL PROJECTS

Adopted April 22, 2009

Printed: 23-Apr-09

Acct No.	Item or Description	Year To Do	Est. Project Cost	Prior Bal. + FY 08 Act.	FY 09 Projection	FY 10 Budget	----- Forward Planning Cycle -----				
							FY 11	FY 12	FY 13	FY 14	
Project Funding											
3130	Water Collection & Distribution			111,380							
	Carry-over funds: Completed Projects			(20,000)	(90,000)						
	Carry-Over Funds allocated to projects										
1	Wells 7,9 &10 Alpha Treatment	FY07	675,000	59,366							
Restricted Funds											
2	Westerly Valve Repl	open		600,000	[Allocation of Unrestricted Funds]						
3	Well Exploration	Annl.		20,000	[Allocation of Carry-Over Funds]						
4	Well Implementation:	Annl.		61,574							
4a	Well 11 (Rabanales)	FY11	700,000	269,006	40,000	150,000	151,000				
					90,000	[Allocation of carry-over funds]					
4b	Well 12 (Cattail/Jamison)	Open	1,500,000				150,000	150,000	150,000	200,000	
The following projects are listed in the Master Plan Impact Fee Schedule and will be funded through impact fees.											
5	Well 13 (Winchester)	Open	1,300,000								
6	Well 14 (Brightwell Crossing)	Open	800,000								
7	Well 15 (Westerly Jamison)	Open	1,000,000								
Total Funding Allocations				\$5,975,000	\$1,101,326	\$40,000	\$150,000	\$301,000	\$150,000	\$150,000	\$200,000
Project Expenditures											
3130	Water Collection & Distribution			FY 08 Act.							
1	Wells 7,9 &10 Alpha Treatment	FY07		(20,686)	(38,680)						
	Well 7 Extension				(100,000)						
	Treatment System				(490,000)						
	Radon Testing				(10,000)						
2	Westerly Valve Repl	Open		(2,577)	(17,423)						
3	Well Exploration	Annl.			(61,592)						
	Stony Springs										
	Brightwell Crossing										
4	General Well Implementation	Annl.									
4a	Well 11 (Rabanales)	FY10					(700,000)				
4b	Well 12 (Cattail/Jamison)	open									
5	Well 13 (Winchester)	Open									
6	Well 14 (Brightwell Crossing)	Open									
7	Well 15 (WesterlyJamison)	Open									
Total Expenditures				(\$23,263)	(\$717,695)	\$0	(\$700,000)	\$0	\$0	\$0	
3130	Account Balance by Year			\$1,078,063	\$400,368	\$550,368	\$151,368	\$301,368	\$451,368	\$651,368	

Notes

Shading key in Table: FY 08 Completed/Closed Projects

Budgeting, Planned Expenditures for this Budget Year

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

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

- 1 The Commissioners have embarked on a program to reduce radionuclides in the Town's water system. Some of these treatments will include the connection of individual wells to one treatment area. A program to identify potential radon in homes is also funded.
- 2 This project provides for the replacement of poorly operating water main valves.
- 3 Well exploration effort includes hydrological studies, drilling, testing, and preliminary confirmation by MDE.
- 4 Well implementation includes final permitting and MDE approval, construction of well house, and connection to the Town's water system.
- 4a This well will provide redundancy and back-up to the other wells in the Horsepen Branch watershed.
- 4b This well will provide redundancy and back-up to the other wells in the Dry Seneca Creek watershed.
- 5-7 These wells are funded by the developers through impact fees.

The Commissioners of Boolesville

FY 10 Budget

WATER & WASTEWATER FUND - CAPITAL PROJECTS

Adopted April 22, 2009

Printed: 23-Apr-09

Acct No.	Item or Description	Year To Do	Est. Project Cost	Prior Bal. + FY 08 Act.	FY 09 Projection	FY 10 Budget	----- Forward Planning Cycle -----			
							FY 11	FY 12	FY 13	FY 14
Project Funding										
3150	Wastewater Systems			217,705						
	Carry-over funds: Completed Projects									
	Carry-Over Funds allocated to projects			(204,232)	(14,000)					
1	Sump Pump Inflow Elimination	FY08	25,000	25,000	[Allocation of Carry-over Funds]					
2	Upgrade Lagoon Pump Station	FY08	270,000	113,637	[Allocation of Carry-over Funds]					
				120,000	[Allocation of Carry-over Funds]					
3	Upgrade Main Pump Station	FY07	60,000	60,000						
4	Rebuild Main WWTP Pumps	FY09	45,000	20,000	25,000					
5	Transducers	FY09	11,000		11,000	[Allocation of Carry-over Funds]				
6	Polymer Pump System	FY09	3,000		3,000	[Allocation of Carry-over Funds]				
7	500KW Generator	FY09	50,000	25,000	25,000					
8	Future Wastewater System Needs					15,000	20,000	20,000	50,000	50,000
8a	Surge Protectors	FY10	8,000							
8b	D.O Analyzers	FY10	4,500							
9	Belt Press	FY12	300,000			70,000	90,000	140,000		
10	ENR			55,000	[Allocation of Carry-over Funds]					
Total Funding Allocations			\$776,500	\$432,110	\$50,000	\$85,000	\$110,000	\$160,000	\$50,000	\$50,000
Project Expenditures										
3150	Wastewater Systems			FY 08 Act.						
1	Sump Pump Inflow Elimination	FY08		(1,973)	(23,027)					
2	Upgrade Lagoon Pump Station	FY08		(34,528)	(199,109)					
3	Upgrade Main Pump Station	FY08		(5,400)	(54,600)					
4	Rebuild Main WWTP Pumps	FY09			(45,000)					
5	Transducers	FY09			(11,000)					
6	Polymer Pump System	FY09			(3,000)					
7	500KW Generator	FY09		(11,045)	(38,955)					
8	Future Wastewater System Needs									
8a	Surge Protectors	FY10				(8,000)				
8b	D.O Analyzers	FY10				(4,500)				
9	Belt Press	FY13						(300,000)		
10	ENR			(32,320)						
Total Expenditures				(\$85,266)	(\$374,691)	(\$12,500)	\$0	(\$300,000)	\$0	\$0
3150	Account Balance by Year			\$346,844	\$22,153	\$94,653	\$204,653	\$64,653	\$114,653	\$164,653

Notes

Shading key in Table: FY 08 Completed/Closed Projects

Budgeting, Planned Expenditures for this Budget Year

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

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

- 1 Sump pumps have been identified as a source of I&I. The project will eliminate the discharge into the wastewater system.
- 2 The current underground station is deteriorating and needs replaced.
- 3 The upgrade consists of accessibility issues required for safety.
- 4 The rebuild of the main pumps will consist of impellers, shafts, and bearings.
- 5 Transducers will replace existing transducers, which read and transmit water levels to the main PLC.
- 6 Replacement Pump System
- 7 The generator serves as the emergency electrical back-up for the entire WWTP. The scheduled repairs will extend the expected life.
- 8a Protects the main PLC against electrical surges.
- 8b Replacement of existing analyzers
- 9 Replacement of the original equipment
- 10 Program for enhanced nutrient removal

The Commissioners of Boolesville

FY 10 Budget

WATER & WASTEWATER FUND - CAPITAL PROJECTS

Adopted April 22, 2009

Printed: 23-Apr-09

Acct No.	Item or Description	Year To Do	Est. Project Cost	Prior Bal. + FY 08 Act.	FY 09 Projection	FY 10 Budget	----- Forward Planning Cycle -----			
							FY 11	FY 12	FY 13	FY 14
Project Funding										
3167	Other Water & Wastewater Equip.									
	Carry-over funds: Completed Projects			5,190						
	Carry-Over Funds allocated to projects				(5,000)					
1	Water Meter Replacement	Annl.	105,000	44,941	10,000			10,000	10,000	10,000
2	Sewer TV Equipment	FY10	60,000	41,550	5,000	10,000				
					5,000	[Allocated from carry-over funds]				
3	Future W&S Equipment Needs	Open		12,533	10,000	10,000	15,000	15,000	15,000	15,000
a	Lab Instrument Replacement	FY08	6,000							
b	Bazooka Hydrant Flusher	FY08	2,000							
c	Cl2 detector/sensors/Equip	FY09	4,000							
d	Fire Hoses	FY09	1,500							
e	Safety Harnesses	FY09	1,200							
	Well Radios				14,000					
f	4" Trash Pump	FY10	4,000							
g	Well #2 Turbidity Meter	FY10	5,000							
h	Sewer Snake	FY10	5,000							
i	Spare Pump Hunter's Run Sta.	FY11	8,000							
Total Funding Allocations			\$201,700	\$104,214	\$39,000	\$20,000	\$15,000	\$25,000	\$25,000	\$25,000
Project Expenditures										
3167	Other Water & Wastewater Equip.			FY 08 Act.						
1	Water Meter Replacement	Annl.		(10,482)	(30,265)					
2	Sewer TV Equipment	FY10				(60,000)				
3	Future W&S Equipment Needs									
a	Lab Instrument Replacement	FY08		(4,327)	(1,673)					
b	Bazooka Hydrant Flusher	FY08		(1,928)						
c	Cl2 detector/sensors/Equip	FY09			(4,000)					
d	Fire Hoses	FY09			(1,500)					
e	Safety Harnesses	FY09			(1,200)					
	Well Radios				(14,000)					
f	4" Trash Pump	FY10				(4,000)				
g	Well #2 Turbidity Meter	FY10				(5,000)				
h	Sewer Snake	FY10				(5,000)				
i	Spare Pump Hunter's Run Sta.	FY11					(8,000)			
Total Expenditures				(\$16,737)	(\$52,638)	(\$74,000)	(\$8,000)	\$0	\$0	\$0
3167	Account Balance by Year			\$87,477	\$73,839	\$19,839	\$26,839	\$51,839	\$76,839	\$101,839

Notes

Shading key in Table: FY 08 Completed/Closed Projects

Budgeting, Planned Expenditures for this Budget Year

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

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

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

- 1 The water meter replacement program began in FY04, it includes handheld remote readers, software and meters.
- 2 The sewer TV will allow staff to televise and assess problem areas in the sewerage system without using an outside contractor.
- 3a Replace existing ph meter, dissolved oxygen probes, chlorine analyzer, and phosphorus/ammonia analyzers
- 3b The new hydrant meter will dechlorinate the water as it is being discharged, mandated by the MDE
- 3c Replacement equipment
- 3d Replacement hoses used in blowing off wells, hydrants, watering trees, etc.
- 3e Replacement of old harness used for entering manholes and other confined spaces.
- 3f Replacement used during water main breaks
- 3g Replacement equipment
- 3h Replacement equipment used for unclogging sewer laterals
- 3i Spare parts on hand.

The Commissioners of Boonesville

FY 10 Budget

WATER & WASTEWATER FUND - CAPITAL PROJECTS

Adopted April 22, 2009

Printed: 23-Apr-09

Acct No.	Item or Description	Year To Do	Est. Project Cost	Prior Bal. + FY 08 Act.	FY 09 Projection	FY 10 Budget	----- Forward Planning Cycle -----			
							FY 11	FY 12	FY 13	FY 14
Project Funding										
3169	Inflow & Infiltration			56,546	(10,000)					
	Carry-over funds: Completed Projects			(45,000)	Transferred to Acct. 3170					
	Carry-Over Funds allocated to projects					30,000	50,000	70,000	130,000	130,000
1	On-going I & I Reduction Pgm.	Annl.	Open	51,148	10,000	[Allocation of carry-over funds]				
Total Funding Allocations			\$0	\$62,694	\$0	\$30,000	\$50,000	\$70,000	\$130,000	\$130,000
Project Expenditures										
3169	Inflow & Infiltration									
1	On-going I & I Reduction Pgm.	Annl.		(17,583)	(43,565)	(30,000)	(30,000)	(90,000)	(130,000)	(130,000)
Total Expenditures				(\$17,583)	(\$43,565)	(\$30,000)	(\$30,000)	(\$90,000)	(\$130,000)	(\$130,000)
3169	Account Balance by Year			\$45,111	\$1,546	\$1,546	\$21,546	\$1,546	\$1,546	\$1,546

Notes

Shading key in Table: FY 08 Completed/Closed Projects Budgeting, Planned Expenditures for this Budget Year

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

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

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

Acct No.	Item or Description	Year To Do	Est. Project Cost	Prior Bal. + FY 08 Act.	FY 09 Projection	FY 10 Budget	----- Forward Planning Cycle -----			
							FY 11	FY 12	FY 13	FY 14
Project Funding										
3170	Gen'l. Infrastructure Programs			22,292						
	Carry-over funds: Completed Projects				(7,200)	(15,000)				
	Carry-Over Funds allocated to projects									
1	Water/Sewer Extensions	open		30,000	7,800	30,000	30,000	30,000	30,000	30,000
	Private Hook-ups				7,200	15,000	[Allocated from Carry-Over Funds]			
2	Sugarland Forest Well Mitigation	FY08		45,000						
	Funding transferred from Acct. 3170			21,723						
	Revenue Authority Portion			(20,759)	[Excess funding transferred into carry-over funds]					
Total Funding Allocations			\$0	\$98,256	\$7,800	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000
Project Expenditures										
3170	Gen'l. Infrastructure Programs									
1	Water/Sewer Extensions				(45,000)	(45,000)	(30,000)	(30,000)	(30,000)	(30,000)
	Private Hook-ups									
2	Sugarland Forest Well Mitigation			(45,964)						
Total Expenditures				(\$45,964)	(\$45,000)	(\$45,000)	(\$30,000)	(\$30,000)	(\$30,000)	(\$30,000)
3170	Account Balance by Year			\$52,292	\$15,092	\$92	\$92	\$92	\$92	\$92

Notes

Shading key in Table: FY 08 Completed/Closed Projects Budgeting, Planned Expenditures for this Budget Year

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

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

1 Private residences water hook-ups will provide Town water to those houses whose private wells were impacted by new Town wells.

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

3 A budget amendment on 10/15/2007 transferred \$45,000 from account 3169 to 3170 to fund the Sugarland Well Mitigation project.

The Commissioners of Hoopesville

FY 10 Budget

TOWN STATISTICS

Adopted April 22, 2009

Printed: 23-Apr-09

Note No.	Item or Description	Fiscal Year 2004	Fiscal Year 2005	Fiscal Year 2006	Fiscal Year 2007	Fiscal Year 2008	Fiscal Year 2009	Fiscal Year 2010
[1]	Population							
	As Previously Reported	5,167	5,167	5,167	5,167	5,167	5,167	
	Housing							
	Single Family	1,290	1,290	1,297	1,297	1,297	1,297	
	Town Houses	336	336	336	336	336	336	
	Total Family Dwellings	1,626	1,626	1,633	1,633	1,633	1,633	0
	Other	56	56	56	56	56	56	
[2]	Net Assessable Base							
	As Reported	352,622,643 [100%]	397,168,132 [100%]	441,187,114 [100%]	489,487,975 [100%]	549,795,536 [100%]	654,224,300 [100%]	711,531,977 [100%]
[2]	Tax Rate							
	As Adopted	\$0.24 [100%]	\$0.23 [100%]	\$0.22 [100%]	\$0.20 [100%]	\$0.18 [100%]	\$0.16 [100%]	\$0.15 [100%]
[3]	General Fund Budget	<u>[Actual]</u>	<u>[Actual]</u>	<u>[Actual]</u>	<u>[Actual]</u>	<u>[Actual]</u>	<u>[Projected]</u>	<u>[Budget]</u>
	Operating Expenses	1,725,731	1,815,327	1,541,681	1,677,442	1,795,981	1,801,318	1,735,320
	Funding: Capital Projects	184,748	235,200	242,000	545,500	935,500	727,735	643,000
	Funding: Water/Wastewater Projects	480,250	358,200	305,000	260,000	240,000	136,800	315,000
	Total Budget (General Funds)	2,390,729	2,408,727	2,088,681	2,482,942	2,971,481	2,665,853	2,693,320
	Budgeted Cash Reserve	675,301	826,482	850,037	844,854	1,094,403	1,162,393	1,350,884
	Actual Close-Out Cash Reserve	287,937	1,151,065	1,701,897	1,281,723	1,140,836	1,891,398 [Projected]	
	Water and Wastewater Fund Budget							
	Operating Expenses	706,183	744,881	789,388	897,651	844,034	941,800	989,721
	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	12	12	12	12	12	12	12
	Area (acres)	56	56	56	56	56	56	56
	Number of:							
	Tennis Courts	4	4	4	4	4	4	4
	Basketball Courts	3	3	3	3	3	3	3
	Baseball Fields	4	4	4	4	4	4	4
	Tot Lots	6	6	6	6	6	6	6
	Miles of Town Roads	16.31	16.31	16.31	16.31	16.31	16.31	18.00
	Number of Municipal Water Wells	7	9	9	9	9	9	11
	Avg. Water Production (Gal/Day)	400,000	418,192	411,623	466,526	419,947		
	Calander year							
	Avg - WWTP (Gal/Day)	686,583	690,500	603,521	520,333	584,133		
	Calander year							
	Number of Town Employees							
	Full Time	10	11	14	14	14	14	14
	Part Time	0	0	0	0	1	1	1
Notes								
[1] The 2000 Census reported a Town population of 5,151, an average of 3.22 persons per household, so, for reference purposes, all future population estimates are presented based on the 3.22 figure.								
[2] All Budget figures exclude special revenues such as Impact Fees or dedicated Grants.								

The Commissioners of Pooleville

FY 10 Budget

POOLESVILLE EMPLOYEE SALARY STRUCTURE

Adopted April 22, 2009

Printed: 23-Apr-09

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

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

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

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

<u>Salary Grade</u>	<u>FY 09 Budget Minimum Level</u>	<u>FY 09 Budget Maximum Level</u>	<u>FY 10 Budget Minimum Level</u>	<u>FY 10 Budget Maximum Level</u>
1				
2	24,710	32,250	24,710	32,250
3				
4	26,970	[n/a]	28,190	[n/a]
5	28,190	36,790	30,021	45,250
6	29,470	28,450	31,485	47,506
7				
8	32,200	41,970	34,633	52,256
9	33,780	44,090	37,800	58,154
10	35,470	46,290	41,580	64,472
11	37,250	48,600	43,659	67,695
12	39,120	51,050		
13				
14	43,530	56,790	52,391	80,930
15				
16	48,910	63,830	55,010	84,976
17				
18	54,950	71,690		
19	58,240	76,000		
20	61,750	83,000	64,158	89,225

Salaries increased by 0.1 percent from the FY 09 Budget to the new FY 10 Budget

Notes

[1] New ranges for mid and lower level employees were developed to increase salaries closer to industry standards, with a maximum cap increase of \$6,000 awarded based upon performance evaluations.

[2] Upper level salaries were increased by the CPI.

The Commissioners of Poolesville

FY 10 Budget

MUNICIPAL ORGANIZATION CHART

Adopted April 22, 2009

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