

THE TOWN OF POOLSVILLE



FY 2013 Close-Out

Adopted May 6, 2013

THE TOWN OF POOLESVILLE

FY 2013 Close-Out

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Printed: 13-Aug-13

<p style="text-align: center;"><u>WHAT'S INSIDE</u></p> <p>The Summaries Section presents Overall Summaries, Revenue Balances on hand, Revenue Receipts and Expenses Summaries.</p> <p>In addition, this section includes some summary curves of the status of the Town, a review of the receipt and allocation of the Impact Fees received by the Town for each new home built, and a summary of Poolesville's Outstanding Debt.</p> <p style="text-align: center;">[Poolesville's Fiscal Year starts on 1-July and ends on the next 30-June.]</p>	<p>INTRODUCTION: and notes on FY 2013 changes</p> <p>Page</p> <p>1 Poolesville's Overall Financial Forecast</p> <p>2 Restricted Funds and Cash Summaries</p> <p>3 Receipt and Allocation of Impact Fees</p> <p>4 Overview: Budgets and Taxes</p> <p>5 Overview: Town Population & Public Infrastructure</p> <p>6 Schedule of Outstanding Debt Service</p>																		
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INTRODUCTION - FY 2014 BUDGET

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Introduction

The Commissioners have set Sewer Infrastructure, Economic Development and adequate water & sewer rates, that cover the actual operational expenses, as major priorities for the FY 2014 Budget.

Specifications and a \$2.6M (20yr) loan for the Westerly sewer relining and clean-out installation project is fully approved in this budget. The project is slated to begin late Spring and will take until late Fall to complete. The funding of the project was most challenging as many cuts had to take place in order to fund the \$175K annual repayment. The following adjustments were made to fund the project.

- Acct. # 2010 - Community Center - \$150K removed over FY15, FY16 & FY17
- Acct # 2025 - Hunters Run Sidewalk Project - reduced from \$620K to \$250K
Streetscape - reduced \$125K over FY14, FY15, FY16 & FY17
- Acct # 2035 - Dr. Dillingham Park Development - removed \$200K over FY14 through FY17
Steven's Park Tennis Court Renovation - pushed back 1 year
- Acct # 3130 - Rabanales Well - pushed back several years

Another important item moving forward is economic development. Although not nearly as costly as sewer repairs, a small portion of funds have been set aside for the development of strategies to identify a series of objectives, activities and time frame for increasing a focus in the area of economic development. A consultant has been retained to identify key elements of a marketing plan and will help to solicit, interview, select and manage a marketing firm that can be hired to develop and implement an overall marketing strategy to achieve key short-term community objectives and facilitate greater awareness of Poolesville throughout Montgomery County and the region.

Lastly, the Commissioners are determined on operating the Water and Sewer Fund as a true enterprise fund regarding operational expenses. Over the past few years, two new wells have come online, extra monitoring requirements, another sewage pump station and several miles of water and sewer lines have been added to the workload. Planned new-hires, for over two years, have been postponed. This budget includes one full time employee for the Water Departments, which translates into an 8% rate increase.

Changes in the FY 2013 Budget:

During the course of the year, budget estimates evolve into budget projections and actuals through updated revenue information and budget amendments. Below is a list of changes that will be adopted as part of the FY2014 Budget.

General Fund

- Acct. # 2025 - Received a \$50,000 Montgomery Heritage Area Streetscape Grant. Funded the West Willard Sidewalk Project \$57,000 (see page 20 for details)

Water & Wastewater Fund

- Acct. # 3130 - Added line item Land Acquisition/settlement. Funded this through transfers from the Rabanales well, a \$100,000 transfer from excess funds in the Hunter's Run Sidewalk Project, \$20,000 from tank inspection (covered by unrestricted funds), and other minor adjustments created by using restricted funds for the West Willard Sidewalk Project that feed up general revenues to complete the \$650,000 funding stream. (see page 29 for details)
- Acct. #3169 - Created Fisher Ave Sewer Rehab line item, \$70,000. Transferred \$60,000 from Hunters Run Sidewalk Project to fund engineering and inspections for the Westerly Inflow and Infiltration Project. (see page 32 for details)

TAX INCREASE NOTICE

- For the tax year beginning July 1, 2013, the estimated real property assessable base will decrease by 4.9% from \$696,268,349 to \$662,170,967.
- If Poolesville maintains the current tax rate of \$0.159 per \$100 of assessment, real property revenues will decrease by 4.9%, resulting in \$54,215 of less real property revenues.
- In order to fully offset the effect of decreasing assessments, the FY2014 real property tax rate will increase to \$0.1672, the constant yield tax rate.

THE TOWN OF POOLESVILLE

FY 2013 Close-Out

BUDGET REVIEW - Operating Accounts

Close

Printed: 13-Aug-13

General Fund Operations

The FY14 General Fund Operations Accounts detail specific costs associated with the management of Town affairs and maintenance of all aspects of Town owned properties and services on a daily basis.

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

Town Operations	\$1,732,484
Debt Service	\$113,849

1. Town Operations include the following:

Salaries and benefits for Town staff of 16 full-time and 2 summer helpers.

Administrative operations of Town Hall.

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

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

Trash collection, twice weekly.

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

Support of Community Economic Development activities, such as the Holiday Lighting Ceremony, Movies in the Park, Spring Fest, update Market Study, Hire Economic Opportunities Consultant.

2. Debt Service includes the repayment of loans to complete certain public works projects. Currently, there are two outstanding loans:

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

In FY07, a \$1,440,000 loan was made to complete the Wesmond I & I relining program. For the next few years, developer proffers will fund the annual payments.

In FY13, an application was made for \$2,600,000 to fund the Westerly I & I relining project.

Water and Wastewater Operating Fund

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

Over the past year, electricity to operate the wastewater plant has dropped due to the installation of variable controlled drives on pump motors. Conversely, there are additional increasing costs in salaries, benefits, communications, chemicals and maintenance. In effect, quality water and wastewater services have a basic cost component, which cannot be easily reduced any further.

This year, the Commissioners have instituted an 8% rate increase to achieve a balanced Fund.

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FY 2013 Close-Out

BUDGET REVIEW - Capital Projects and Spending

Close

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General Capital Projects

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

General Fund Capital projects are divided into seven accounts, with the following FY14 funding allocations:

2005	Office Equipment	\$2,000
2010	Municipal Buildings and Equipment	\$25,000
2015	Parks and Streets Equipment	\$62,500
2020	Vehicles	\$55,000
2025	Major Town Projects	\$25,000
2035	Parks and Recreation	\$60,000
2040	Major Street Repair Projects	\$290,000

Highlights of the General Capital Funding Plan include:

1. The 2005 account includes (see page 17 for details)
Funding for future office requirements
2. The 2010 account funds municipal building needs (see page 17 for details)
Repairs to the Old Methodist Church (Thrift Shop)
3. The 2015 account funds general equipment and mower purchases (see page 18 for details)
Funds accumulating for future mowers & equipment purchases and additional holiday lights
4. The 2020 account accumulates funding for a ten year replacement of vehicles (see page 19 for details)
This year the Town will replace two trucks
5. The 2025 account provides funding for major Town projects (see page 20 for details)
Accumulation of streetscape funds
6. The 2035 account includes (see page 21 for details)
Elgin Park Equipment and accumulation for future park equipment replacement
7. The 2040 account includes road reconstruction projects (see page 22 for details)

Water and Wastewater Capital Projects

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

Water and Wastewater Projects are divided into five accounts, with the following FY14 allocations:

3130	Water Collection and Distribution	\$122,000
3150	Wastewater Systems	\$90.00
3167	Water and Wastewater Equipment	\$65,000
3169	Inflow and Infiltration	\$50,000
3170	General Infrastructure Programs	\$0.00

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

1. The 3130 account includes (see page 29 for details):
Funding for the future development of the Rabanales Well, Water tank painting and replacement of the well communication system.
2. The 3150 account includes (see page 30 for details):
3. The 3167 account includes (see page 31 for details):
Scheduled replacement of existing equipment
4. The 3169 account provides funding for the repair of the Town's sewer system.

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FINANCIAL FORECAST: FY 14 Bgt. THROUGH FY 18

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

Item	FY 12 Actual	FY 13 Budget	FY 13 Close	FY 14 Budget
Revenue	2,635,468	2,586,173	\$2,716,062	2,619,083
Funding: General Projects	(520,549)	(665,913)	(372,913)	(519,500)
Funding: Water / Wastewater Projects	(225,000)	(144,000)	(463,397)	(297,000)
Sub-Total: Capital Projects	(745,549)	(809,913)	(836,310)	(816,500)
Operating Expenses	(1,786,937)	(1,775,596)	(1,868,988)	(1,800,335)
Total Annual Expenditures	(2,532,486)	(2,585,509)	(2,705,299)	(2,616,835)
Annual Balance	\$102,982 3.9%	\$664 0.0%	\$10,763 0.4%	\$2,248 0.1%

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 2013 Close-Out and the Current Five-Year Plan for Funding Capital Projects

Item	FY 15	FY 16	FY 17	FY 18
Revenue	2,682,924	2,768,322	2,855,008	2,943,008
Funding: General Projects	(456,500)	(464,000)	(449,500)	(469,500)
Funding: Water / Wastewater Projects	(153,500)	(193,500)	(216,000)	(241,000)
Sub-Total: Capital Projects	(610,000)	(657,500)	(665,500)	(710,500)
Operating Expenses	(2,069,756)	(2,105,373)	(2,186,696)	(2,228,740)
Total Annual Expenditures	(2,679,756)	(2,762,873)	(2,852,196)	(2,939,240)
Projected Balances	\$3,168 0.1%	\$5,449 0.2%	\$2,812 0.1%	\$3,768 0.1%

Part 2[a] - Recap of Current Financial Reserves

Item	FY 12 Actual	FY 13 Budget	FY 13 Close	FY 14 Budget
Unspent Funds: General Projects	989,182	195,939	1,199,129	412,649
Unspent Funds: W & WW Projects	1,073,116	574,130	448,069	168,317
Sub-Total: Unspent Capital Funding	2,062,298	770,069	1,647,198	580,965
Unrestricted Reserve (Genl Fund)	882,098	780,054	798,239	770,487
Balance (Water / Wastewater Fund)	77	(2,032)	77	2,331
Restricted Funds	107,917	26,050	56,026	95,707
Total Financial Reserves On-Hand	\$3,052,390	\$1,574,141	\$2,501,541	\$1,449,491

Part 2[b] - Projections for Future Financial Reserves

Item	FY 15	FY 16	FY 17	FY 18
Unspent Funds: General Projects	314,648	495,648	368,148	772,648
Unspent Funds: W & WW Projects	318,817	307,317	523,317	761,317
Sub-Total: Unspent Capital Funding	633,465	802,965	891,465	1,533,965
Unrestricted Reserve (Genl Fund)	773,655	779,104	781,915	785,683
Balance (Water / Wastewater Fund)	4,585	6,839	9,093	11,347
Restricted Funds	95,707	95,707	95,707	95,707
Total Financial Reserves On-Hand	\$1,507,413	\$1,684,615	\$1,778,181	\$2,426,703

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.

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FY 2013 Close-Out

RESTRICTED FUNDS and CASH SUMMARIES

Close		Printed: 13-Aug-13			
Ref. Page	Item or Description	Y/E 06/30/12 FY 12 Actual	Y/E 06/30/13 FY 13 Budget	Y/E 06/30/13 FY 13 Close	Y/E 06/30/14 FY 14 Budget
RESTRICTED FUNDS					
Note	Chesapeake Bay Restoration Fund ("Flush Tax")				
	Balance Forward	0	0	0	(319)
[4]	Yearly Activity				
	Recd with Water Bills	50,000	100,000	100,000	100,000
	Admin Fee	(2,500)	(5,000)	(5,319)	(5,000)
	Paid to Maryland	(47,500)	(95,000)	(95,000)	(95,000)
	Sub-total: Yearly Activity	0	0	(319)	0
	Closing Balance: Year End	\$0	\$0	(\$319)	(\$319)
	Insurance Reimbursement				
	New Funding	0			
	Balance Forward	15,585	0	0	0
	Funds Allocated	(15,585)	0	0	0
	Closing Balance: Year End	\$0	\$0	\$0	\$0
	CEDC Roll-Over Funds				
	Funds Collected	9,547	0	12,088	0
	Balance Forward	0	4,391	6,591	8,112
	Funds Allocated	(2,956)		(10,567)	0
	Closing Balance: Year End	\$6,591	\$4,391	\$8,112	\$8,112
	Economic Development				
	Funds transferred	\$0	\$0	\$60,000	
	Balance Forward	0	0	0	33,800
	Funds Allocated	0	0	(26,200)	
	Closing Balance: Year End	\$0	\$0	\$33,800	\$33,800
	Reforestation Fees				
	Fees Collected	\$4,182		\$9,932	
	Balance Forward	0	4,182	4,182	14,114
	Funds Allocated	0	0	0	
	Closing Balance: Year End	\$4,182	\$4,182	\$14,114	\$14,114
	Speed Camera Revenue				
	Fees Collected	42,795	20,000	36,025	20,000
	Balance Forward	48,120	42,795	42,795	0
	Funds Allocated	(48,120)	(42,000)	(78,820)	0
	Closing Balance: Year End	\$42,795	\$20,795	\$0	\$20,000
	Development Funds				
	Winchester Proffer				
	Balance Forward	\$100,450	16,849	16,849	0
	I&I Project Repayment	\$0			
	I&I Loan	(\$83,601)	(16,849)	(16,849)	0
	Sub-total: Yearly Balance	\$16,849	\$0	\$0	\$0
	Kettler Proffer				
	Fees Collected	\$17,500		25,000	\$35,000
	Balance Forward	\$20,000	20,000	37,500	0
	I&I Loan	\$0	(27,500)	(62,500)	(33,750)
	Sub-total: Yearly Balance	\$37,500	(\$7,500)	\$0	\$1,250
	Closing Balance: Year End	\$54,349	(\$7,500)	\$0	\$20,000
	Transfers From Restricted Funds				
	For General Fund	(\$2,956)		(\$30,000)	
	For General Capital Projects	(\$63,705)	(\$42,000)	(\$78,820)	\$0
	For W/WW Capital Projects	\$0	\$0	\$0	\$0
	Closing Balance - All Restricted Funds (Not Including Bay Restoration Funds)	\$107,917	\$26,050	\$56,026	\$95,707
SUMMARY OF CASH ASSETS AT YEAR END					
Ref Pg.	General Fund				
7	Unrestricted Funds at Year End	882,098	780,054	798,239	770,487
7	Accumulated Unspent Funds for Capital Projects	989,182	195,939	1,199,129	412,649
	Total Funds on Hand	\$1,871,280	\$975,993	\$1,997,369	\$1,183,136
	Water and Wastewater Fund				
24	Unrestricted Funds at Year End	77	(2,032)	77	2,331
24	Accumulated Unspent Funds for Capital Projects	1,073,116	574,130	448,069	168,317
	Total Funds on Hand	\$1,073,193	\$572,098	\$448,146	\$170,648
2	Restricted Funds	\$107,917	\$26,050	\$56,026	\$95,707
	TOTAL CASH ASSETS AT YEAR END	\$3,052,390	\$1,574,141	\$2,501,541	\$1,449,491

Notes

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

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SCHEDULE of IMPACT FEES

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Acct No.	Item or Description	Pct.	Forward Planning Cycle						
			FY 12 Actual	FY 13 Close-Out	FY 14 Bgt. Budget	FY 15	FY 16	FY 17	FY 18
	Number of New Homes (in Fiscal Year)		36	40	30	30	30	30	30
	Impact Fee per New Home		11,137	11,326	11,519	11,714	11,914	12,116	12,322
	Total Impact Fees: New Homes		400,932	453,040	345,556	351,431	357,405	363,481	369,660
	Other Impact Fees		0	0	0	0	0	0	0
	Total: All Impact Fees		\$400,932	\$453,040	\$345,556	\$351,431	\$357,405	\$363,481	\$369,660
4005	Recreation Public Facilities	17.0%	68,159	77,017	58,745	59,743	60,759	61,792	62,842
		5.0%	20,047	22,652	17,278	17,572	17,870	18,174	18,483
4000	Total: General Fund Capital Projects	22.0%	\$88,206	\$99,669	\$76,023	\$77,315	\$78,629	\$79,966	\$81,325
1110	Water System	48.0%	192,450	217,459	165,867	168,687	171,554	174,471	177,437
1120	Wastewater System	30.0%	120,282	135,912	103,666	105,429	107,222	109,044	110,898
1100	Total: Water/Wastewater Capital Projects	78.0%	\$312,732	\$353,371	\$269,533	\$274,116	\$278,776	\$283,515	\$288,335

Notes

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

Allocation and Expenditure of Impact Fees

General Projects		FY 12 Actual	FY 13 Close-Out	FY 14 Bgt. Budget	Forward Planning Cycle			
					FY 15	FY 16	FY 17	FY 18
2030	Public Facility							
	New/Carried forward from Prior Years	48,848	22,652	17,278	17,572	17,870	18,174	18,483
	Reimbursement to General Fund							
	Actual / Projected Expenditures		(65,873)					
2035	Recreation Programs							
	b. New Park Systems							
	New/Carried forward from Prior Years	90,824	77,017	58,745	59,743	60,759	61,792	62,842
	Allocation of Impact Fees							
	Actual / Projected Expenditures							
	Reimbursement to Developers	(1,300)	(18,275)	(58,746)	(59,745)	(60,761)	(61,794)	(62,844)
	General Fund Impact Fee Totals	\$138,372	\$153,893	\$171,170	\$188,740	\$206,608	\$224,780	\$243,261
Water & Wastewater Projects		FY 12 Actual	FY 13 Projection	FY 14 Bgt. Budget	Forward Planning Cycle			
					FY 15	FY 16	FY 17	FY 18
3130	Well Implementation							
	New/Carried forward from Prior Years	197,532	217,459	165,867	168,687	171,554	174,471	177,437
	Reimbursement to Developers	(192,447)	(120,384)	(165,872)	(168,692)	(171,559)		
	Allocation of Impact Fees							
	Actual / Projected Expenditures							
3150	Wastewater Treatment							
	Carried forward from Prior Years	120,282	135,912	103,666	105,429	107,222	109,044	110,898
	Allocation for Debt Service	(76,879)	(76,879)	(76,879)	(76,879)	(76,879)	(76,879)	(76,879)
	Water & Wastewater Fund Impact Fee Totals	\$48,488	\$204,596	\$231,378	\$259,923	\$290,261	\$496,897	\$708,353
Impact Fee Balances On Hand								
General Fund Impact Fees								
	On Hand at Start of Fiscal Year	51,466	138,372	114,404	190,427	267,742	346,371	426,337
	New Impact Fees Received	88,206	99,669	76,023	77,315	78,629	79,966	81,325
	Less Fees Expended (actual or Planned)	(1,300)	(123,637)		0	0	0	0
	Gen. Fund Impact Fee Balance at Year End	\$138,372	\$114,404	\$190,427	\$267,742	\$346,371	\$426,337	\$507,662
Water and Wastewater Fund Impact Fees								
	On Hand at Start of Fiscal Year	26,707	70,113	226,221	253,003	281,548	560,324	843,839
	New Impact Fees Received	312,732	353,371	269,533	274,116	278,776	283,515	288,335
	Less Fees Expended (actual or Planned)	(269,326)	(197,263)	(242,751)	(245,571)		0	0
	W & WW Impact Fee Balance at Year End	\$70,113	\$226,221	\$253,003	\$281,548	\$560,324	\$843,839	\$1,132,174

THE TOWN OF POOLESVILLE

FY 2013 Close-Out

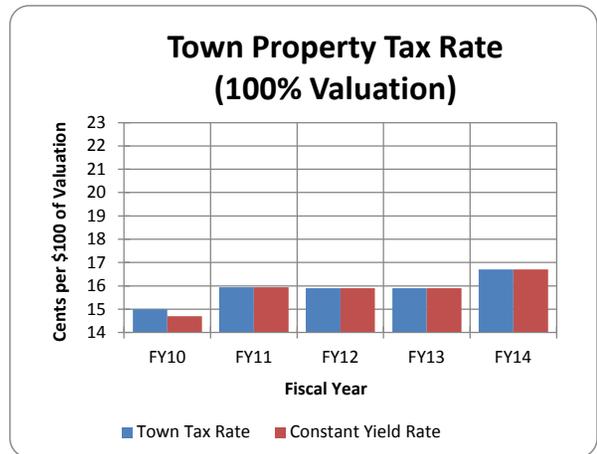
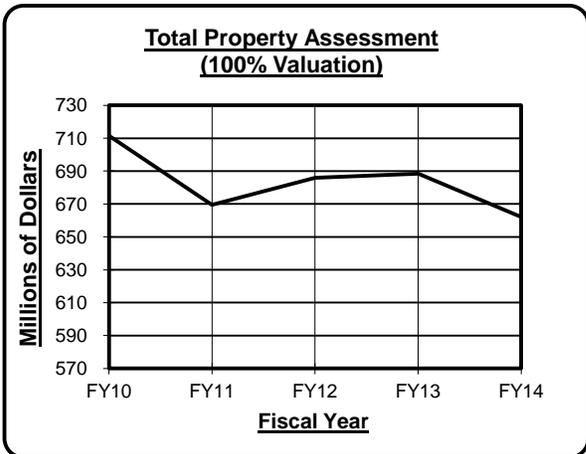
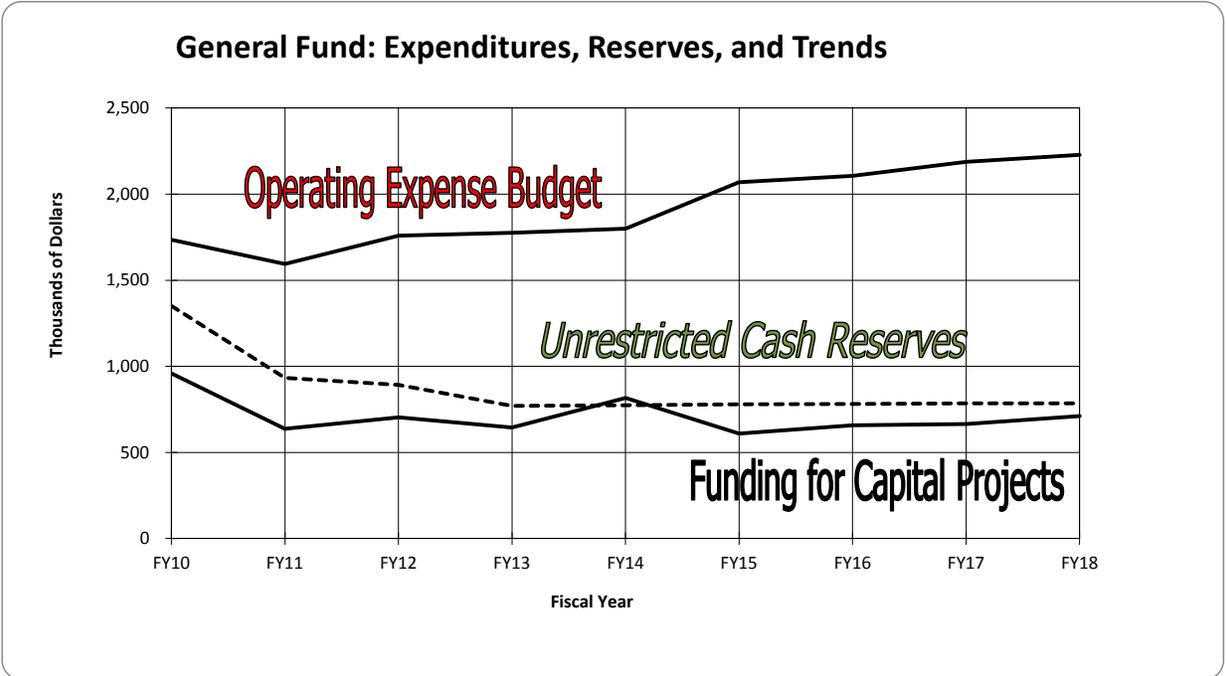
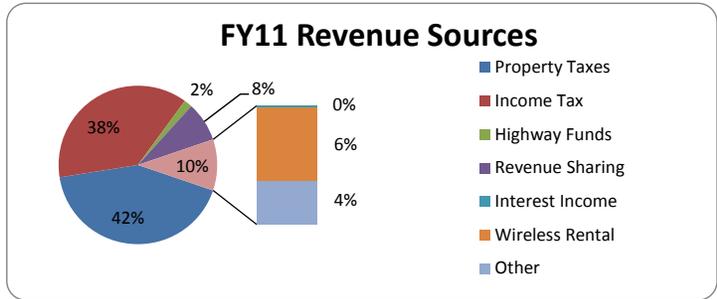
OVERVIEW - Budgets and Taxes

Close

Printed: 13-Aug-13

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.



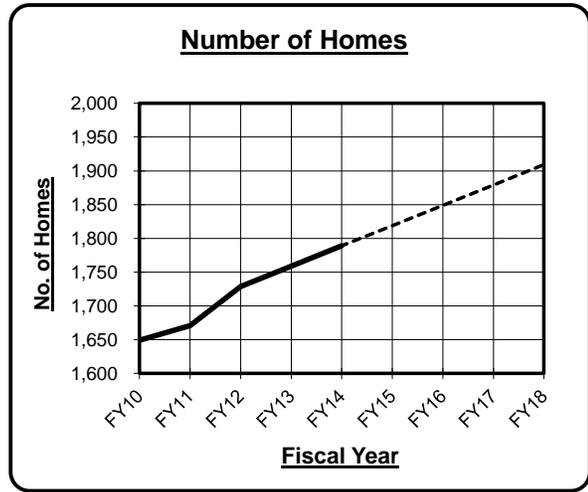
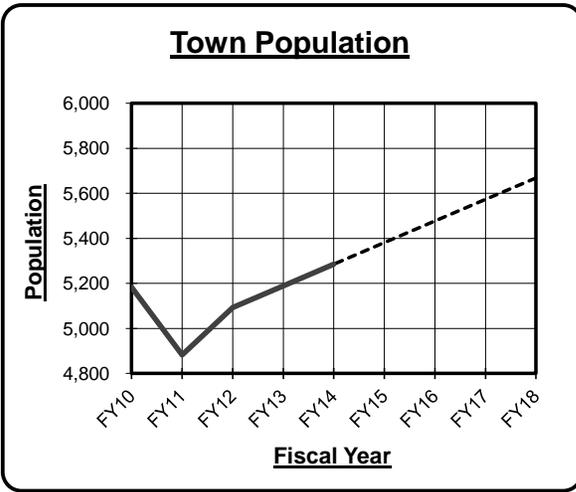
THE TOWN OF POOLSVILLE

FY 2013 Close-Out

OVERVIEW - Town Population and Public Infrastructure

Close

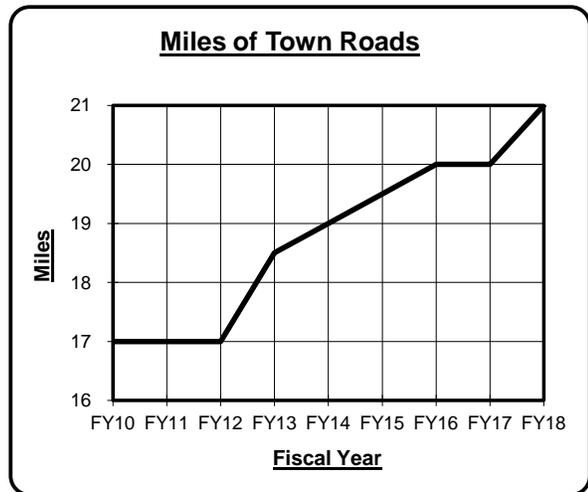
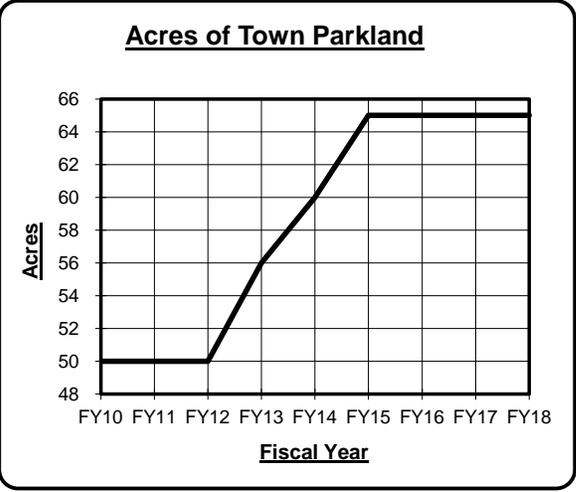
Printed: 13-Aug-13



The population chart reflects the 2010 Census results of 4,883 and a future average growth of approximately 30 houses per year.

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 65 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 TOWN OF POOLESVILLE

FY 2013 Close-Out

SCHEDULE of OUTSTANDING DEBT

Close

Printed: 13-Aug-13

Item No.	Description	Pay-off Year & Interest Rate	Balance: Y/E 06/30/12	FY 12 Actual	FY 13 Close-Out	FY 14 Bgt. Budget	----- Forward Planning Cycle -----			
							FY 15	FY 16	FY 17	FY 18
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]		56,282 27,282						
2	WWTP Exp & BNR Upgrade Original Loan for \$1,250,000 in 2004 for 20 years.	FY24 - 1.20% [Maryland]	754,547							
Use of Impact Fees				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	FY27 - 1.0% [Maryland]	605,183		4,249	49,851	83,601	83,601	83,601	83,601
Use of Kettler Proffer					62,500	33,750				
Use of Winchester proffer				83,601	16,849					
4	Westerly I&I Loan Original Loan for \$2,545,000 in 2013 for 20 years	FY33 - 1.8% [Maryland]	2,545,000			15,000	175,000	170,000	170,000	170,000
Sub-total: Water & Wastewater Projects										
Paid From General Funds				\$27,282	\$4,249	\$64,851	\$258,601	\$253,601	\$253,601	\$253,601
Paid From Unrestricted Funds				\$56,282	\$0	\$0				
Paid From Restricted Funds			\$0	\$160,480	\$156,228	\$110,629	\$76,879	\$76,879	\$76,879	\$76,879
TOTAL: ALL DEBT SERVICE			\$3,904,730	\$244,044	\$160,477	\$175,480	\$335,480	\$330,480	\$330,480	\$330,480

Notes

- [1] There are no outstanding loans for General Fund Capital Projects.
- [2] The WWTP Upgrade loan was paid off in FY12.
- [3] The WWTP Expansion and Upgrade loan was based on the expansion portion of the construction. As Impact Fees are collected, they will be applied towards the loan.
- [4] The Wesmond Inflow & Infiltration (I&I) loan facilitated the completion the relining efforts in the Wesmond Subdivision. Proffers from developers are allocated towards this loan.
- [5] The Westerly Inflow and Infiltration (I&I) loan will provide a complete relining of main sewer lines & the relining and installation of clean-out on the public side of each lateral.

THE TOWN OF POOLESVILLE

FY 2013 Close-Out

GENERAL FUND SUMMARY

Close

Printed: 13-Aug-13

Ref. Page	Item or Description	Y/E 06/30/12 FY 12 Actual	Y/E 06/30/13 FY 13 Budget	Y/E 06/30/13 FY 13 Close	Y/E 06/30/14 FY 2014 Budget
General Funds Operating Summary					
7	General Revenue Total	\$2,635,468	\$2,586,173	\$2,716,062	\$2,619,083
General Expenditures					
Funding for Capital Projects					
16	General Capital Projects	(520,549)	(665,913)	(372,913)	(519,500)
28	Water/Wastewater Cap Projs	(225,000)	(144,000)	(463,397)	(297,000)
	Sub-total: Capital Projects	(745,549)	(809,913)	(836,310)	(816,500)
7	Operating Expenses	(1,786,937)	(1,775,596)	(1,868,988)	(1,800,335)
	Total: General Expenditures	(\$2,532,486)	(\$2,585,509)	(\$2,705,299)	(\$2,616,835)
Net Operating Balance		\$102,982	\$664	\$10,763	\$2,248
Unrestricted Funds Carried Forward from Prior Year		1,328,507	779,390	882,098	798,239
Application of Excess Unrestricted Funds					
7	For General Capital Projects	0	0	0	0
	For W/WW Capital Projects	(100,000)	0	(10,000)	0
	Transfer to CEDC Roll Over Fund	(445,000)	0	(22,000)	(30,000)
	Storage Tank Main Break	(4,391)	0	0	0
		0	0	(62,622)	0
Closing Balance: Genl Funds [Unrestricted Reserve]		\$882,098	\$780,054	\$798,239	\$770,487
General Funds Capital Projects Summary					
Funding Balance Carried Forward from Prior Year		\$826,612	\$829,026	\$989,182	\$1,199,129
7	Funding from General Revenues	520,549	665,913	372,913	519,500
3	Funding from Impact Fees	0	0	0	0
	Prior Balance - Impact Fees	0			
2	Transfers from Restricted Funds	63,705	42,000	78,820	0
	Internal Transfers	100,000	0	(50,000) **	0
7	Funding from MD Grants, Others	60,000	0	82,500	0
Available for Capital Projects		\$1,570,866	\$1,536,939	\$1,473,415	\$1,718,629
16	Capital Projects Expenditures	(581,684)	(1,341,000)	(274,286)	(1,305,981)
Closing Balance: Capital Projects Funding		\$989,182	\$195,939	\$1,199,129	\$412,649

Notes

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

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

* The Commissioners set the minimum Unrestricted Fund reserves at approximately \$850,000

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

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

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

Buildings and Municipal Facilities

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

Maintenance Building
Eleven Well Houses
Equalization Lagoon

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

Parks and Recreational Facilities

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

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

[4] See page 16 for Town-owned vehicles.

THE TOWN OF POOLESVILLE

FY 2013 Close-Out

GENERAL FUND REVENUE SUMMARY

Close	Printed: 13-Aug-13				
Acct No.	Account Name	Y/E 06/30/12 FY 12 Actual	Y/E 06/30/13 FY 13 Budget	Y/E 06/30/13 FY 13 Close	Y/E 06/30/14 FY 14 Budget
General Revenue					
Part A - External Sources					
111	Property Taxes	1,081,671	1,091,758	1,107,308	1,107,067
112	P/P Property Unincorporated	2,735	15,000	12,402	3,000
113 & 114	P/P Public Utilities / Ordinary Corp.	45,646	50,000	49,048	50,000
311.4	Revenue Sharing	188,505	210,634	210,634	210,634
330.5	Property Tax Grant	722	722	722	722
360.1	Income Tax	983,977	960,000	949,820	983,977
156	Highway	53,128	41,900	51,520	44,273
222	Franchise / Traders License	31,886	25,200	40,775	25,200
121	Interest Income (120 & 465)	3,868	7,000	8,763	4,000
223	Building / Plumbing Permits	40,959	15,000	46,943	15,000
330.9	State of Maryland Grants	0	0	0	0
412	Zoning / Development Fees	27,496	1,000	15,241	1,000
414	Sale of Town Documents	1,629	200	180	200
462	Rental Income - Wireless Antennas	158,112	164,515	166,728	170,766
469	Miscellaneous Income	2,313	1,000	40,765	1,000
	Private Hook-Up Repayment	1,138	1,244	1,350	1,244
470	Rec Event Funding	9,547	0	12,088	0
480	Recreation Program	2,136	1,000	1,774	1,000
Sub-total: General Revenue (External Sources)		\$2,635,468	\$2,586,173	\$2,716,062	\$2,619,083
Part B - Internal Transfers					
Application of Excess Unrestricted Funds					
	For General Capital Projects	0	0	0	0
	For W/WW Capital Projects	100,000	0	10,000	0
	Transfer to CEDC Roll Over Fund	445,000	0	22,000	30,000
	Transfer to Restricted Reserves	4,391	0	0	0
	Storage Tank Main Break	0	0	62,622	0
Sub-total: General Revenue		\$3,184,859	\$2,586,173	\$2,810,684	\$2,649,083
Impact Fee Revenue					
475.1	Recreation	68,159	56,800	77,017	56,800
475.2	Public Facilities	20,047	16,706	22,652	16,706
Sub-total: Impact Fee Revenue		\$88,206	\$73,506	\$99,669	\$73,506
Grants and Designated Funding					
A	MD Grant: Program Open Space	0	0	0	0
B	MD Grant: Parks & Playgrounds	60,000	0	70,000	0
C	Heritage Montgomery Streetscape	0	0	12,500	37,500
D	MHHA Bandshell	0	0	0	0
E	Skate Park	0	0	0	0
F	Internal Transfers	0	0	0	0
Sub-total: Grants and Designated Funding		\$60,000	\$0	\$82,500	\$37,500
Restricted Revenue					
	Kettler Proffer	0	0	0	0
	Reforestation Fees	17,500	0	25,000	0
	Speed Camera Revenue	0	0	9,932	0
		42,795	0	36,025	0
Sub-total: Restricted Revenue		\$60,295	\$0	\$70,957	\$0
Total: General Fund Revenue		\$3,393,360	\$2,659,679	\$3,063,810	\$2,760,089
Account Descriptions					
111 Property Taxes cover both commercial and residential properties; the latter at \$0.1672 per \$100 of assessed valuation..					
112 Personal Property Tax for Unincorporated businesses in Poolesville.					
113/114 These are Personal Property Tax accounts: 113 for Public Utilities (Verizon, Washington Gas), and 114 for other corporations in Poolesville					
311.4 Covers the Tax Duplication formula with the County and is based on the miles of Town roads.					
330.5 Covers bank shares and comes from Montgomery County, the same every year.					
360.1 Revenue is based on a State formula, with a piggy-back County tax added. The formula is based on taxable income reported.					
156 The State computes this amount based on the miles of Town roads and the vehicles registered in Town by residents.					
222 Franchise Fees includes Comcast Cable TV, 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, AT&T and T-Mobile.					
480 Fees charged for participants in the Summer Recreation Program.					

THE TOWN OF POOLESVILLE

FY 2013 Close-Out

GENERAL FUND EXPENSE SUMMARY

Close

Printed: 13-Aug-13

Acct No.	Account Name	Y/E 06/30/12 FY 12 Actual	Y/E 06/30/13 FY 13 Budget	Y/E 06/30/13 FY 13 Close	Y/E 06/30/14 FY 14 Budget
500	Town Administration	148,017	186,902	187,222	186,252
600	Elections	0	7,500	4,987	0
700	Staff Salaries and Benefits	654,309	685,152	684,185	708,882
800	Law	31,858	45,000	58,084	40,000
900	Municipal Buildings & Operations	97,035	96,850	108,853	96,850
1000	Streets, Sidewalks, & Storm Drains	108,824	143,240	136,764	126,800
1100	Parks & Recreation	49,772	61,700	46,794	61,700
1200	Engineering	81,042	40,000	91,889	40,000
1300	Planning & Zoning	301	10,000	0	10,000
1400	Public Safety	37,345	25,000	25,807	25,000
1500	Municipal Services	411,152	435,000	442,790	440,000
1600	Grant to Water & Wastewater Fund	140,000	0	77,364	0
1700	Debt Service	27,282	39,252	4,249	64,851
Sub-total: General Fund Operating Expenses		\$1,786,937	\$1,775,596	\$1,868,988	\$1,800,335
2000	Funding for Capital Projects	520,549	665,913	372,913	519,500
3000	Granted for Water & Wastewater Capital Projects	225,000	144,000	463,397	297,000
Sub-total: General Fund Capital Expenses		\$745,549	\$809,913	\$836,310	\$816,500
Total: General Fund Expenses		<u>\$2,532,486</u>	<u>\$2,585,509</u>	<u>\$2,705,299</u>	<u>\$2,616,835</u>

Notes

[1]

THE TOWN OF POOLSVILLE

FY 2013 Close-Out

GENERAL FUND EXPENSE DETAILS

Close

Printed: 13-Aug-13

Acct No.	Account Name	Y/E 06/30/12 FY 12 Actual	Y/E 06/30/13 FY 13 Budget	Y/E 06/30/13 FY 13 Close	Y/E 06/30/14 FY 14 Budget
500	Town Administration				
505	Executive Meetings and Training	20,161	19,625	18,157	15,625
510	Advertising	11,013	4,200	13,123	4,200
515	Dues and Subscriptions	9,094	8,595	8,904	8,595
525	Contract Services	5,544	10,500	6,415	6,000
530	Bonding and Employee Training	1,001	775	2,021	775
540	Accounting and Auditing	21,283	25,000	22,398	25,000
545	Printing and Duplicating	12,607	15,862	12,744	13,362
550	Communications	7,463	6,750	7,516	6,750
555	Office Supplies and Expense	12,214	10,370	10,416	11,870
565	Community & Economic Dev. <i>Use of Roll-Over Funds</i>	20,772 (2,956)	31,000 0	36,635 (10,567)	19,850 0
570	Community Goodwill	29,821	29,225	34,461	39,225
575	Economic Consultant <i>Use of Restricted Funds</i>	0	25,000	51,200 (26,200)	35,000
Total: Acct 500 Town Administration		\$148,017	\$186,902	\$187,222	\$186,252

Account Descriptions

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

505	Includes meetings and training the Commissioners and Town Manager attend, including the Maryland Municipal League (MML) Conferences, MML Montgomery County Chapter Meetings, Chamber of Commerce Meetings, meetings with State and County officials, and other official functions.	
510	Advertising in the media.	
515	Includes dues for organizations such as the MML, Manager's Association, etc., as well as subscriptions for various publications.	
525	Includes the transcriber for minutes and public hearing transcripts.	
530	Includes bonding for the Town Manager and Town Clerk and training for all Town employees.	
540	CPA Accounting assistance and costs for end of year audit are doubled as a result of newly mandated reporting requirements.	
545	Includes copying machine lease, copy paper, printing and postage for the Town Newsletter.	
550	Includes telephone service in Town Hall and the Maintenance Building, fax machine, cellular phones for senior staff and Internet service.	
555	Includes office supplies for both Town Hall and the Maintenance Building offices, as well as postage, business cards, etc.	
565	Community and Economic Development. The projects include:	
	Holiday lighting ceremony	2,000
	Summer film festivals	6,750
	Farmer's markets	1,500
	Spring Fest	5,000
	Welcome Bags	1,100
	Business Support	2,000
	Fall festival	1,000
	Big flea	500
570	Community Goodwill includes:	
	Fireworks	11,250
	Grants	5,000
	Post Prom	800
	Poolesville Day	15,000
	Concerts	3,750
	Skatepark Contest	1,675
	Misc	1,000
575	Economic Opportunity Consultant	35,000

THE TOWN OF POOLESVILLE

FY 2013 Close-Out

GENERAL FUND EXPENSE DETAILS

Close

Printed: 13-Aug-13

Acct No.	Account Name	Y/E 06/30/12 FY 12 Actual	Y/E 06/30/13 FY 13 Budget	Y/E 06/30/13 FY 13 Close	Y/E 06/30/14 FY 14 Budget
600	Elections				
605	Printing and Duplicating	0	1,500	1,046	0
610	Voting Machines and Supplies	0	5,000	2,834	0
615	Legal Fees	0	1,000	1,107	0
Total: Acct 600 Elections		\$0	\$7,500	\$4,987	\$0
700	Staff Salaries and Benefits				
705	Salaries	869,883	879,453	876,688	940,852
710	Social Security	66,546	67,278	69,094	71,975
715	Employee Benefits	149,897	145,171	141,662	153,221
720	Workmen's Compensation	25,499	36,802	43,695	39,819
	Sub-Total: Salaries and Benefits for All Employees	1,111,827	1,128,704	1,131,139	1,205,867
750	Salary Burden Allocation				
755	Water/Wastewater Salary Burden	(407,620)	(394,235)	(397,407)	(446,865)
760	Wastewater Admin Salary Burden	(9,856)	(10,322)	(10,369)	(10,492)
765	Water Admin Salary Burden	(40,042)	(38,995)	(39,178)	(39,628)
	Sub-Total: Salary Burden Allocations	(457,518)	(443,552)	(446,954)	(496,985)
Total: Acct 700 Staff Salaries and Benefits		\$654,309	\$685,152	\$684,185	\$708,882

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

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

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

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

THE TOWN OF POOLESVILLE

FY 2013 Close-Out

GENERAL FUND EXPENSE DETAILS

Close

Printed: 13-Aug-13

Acct No.	Account Name	Y/E 06/30/12 FY 12 Actual	Y/E 06/30/13 FY 13 Budget	Y/E 06/30/13 FY 13 Close	Y/E 06/30/14 FY 14 Budget
800	Law				
805	Legal Fees	31,858	30,000	58,084	30,000
810	Legal Fees - Development	0	0	0	0
815	Code Organization	0	15,000	0	10,000
Total: Acct 800 Law		\$31,858	\$45,000	\$58,084	\$40,000
900	Municipal Buildings & Operations				
910	Insurance	22,481	23,700	26,801	23,700
915	Electricity and Heat	21,861	25,500	23,693	25,500
920	Maintenance and Building Supplies	1,445	3,000	1,579	3,000
925	Repairs and Maintenance	7,611	9,000	13,032	9,000
940	Uniforms	3,438	4,150	4,381	4,150
950	Vehicle Insurance	2,999	3,000	2,553	3,000
955	Truck Operations and Maintenance	36,304	27,500	36,450	27,500
960	Small Tools and Equipment	894	1,000	364	1,000
Total: Acct 900 Municipal Buildings & Operations		\$97,035	\$96,850	\$108,853	\$96,850

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, the Planning Commission is in the process of revising.

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

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

THE TOWN OF POOLESVILLE

FY 2013 Close-Out

GENERAL FUND EXPENSE DETAILS

Close

Printed: 13-Aug-13

Acct No.	Account Name	Y/E 06/30/12 FY 12 Actual	Y/E 06/30/13 FY 13 Budget	Y/E 06/30/13 FY 13 Close	Y/E 06/30/14 FY 14 Budget
1000	Streets, Sidewalks, & Storm Drains				
1050	Repairs/Maintenance/Resurfacing	17,259	13,000	14,235	13,000
1055	Storm Drain Repair/Maintenance	4,214	4,500	3,339	4,500
1060	Street Signs	1,683	2,300	2,207	2,300
1065	Street Lighting	85,053	94,000	93,848	94,000
1070	Snow Removal	614	8,000	99	8,000
1085	Sidewalk Repair & Maintenance	0	21,440	23,036	5,000
Total: Acct 1000 Streets, Sidewalks, & Storm Drains		\$108,824	\$143,240	\$136,764	\$126,800

Account Descriptions

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

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

THE TOWN OF POOLESVILLE

FY 2013 Close-Out

GENERAL FUND EXPENSE DETAILS

Close

Printed: 13-Aug-13

Acct No.	Account Name	Y/E 06/30/12 FY 12 Actual	Y/E 06/30/13 FY 13 Budget	Y/E 06/30/13 FY 13 Close	Y/E 06/30/14 FY 14 Budget
1100	Parks & Recreation				
1150	Park Lighting	9,853	8,700	6,834	8,700
1155	Park Repair and Maintenance	30,373	30,000	29,323	30,000
1160	Streetscape (Tree) Expense	0	10,000	0	10,000
1165	Street Tree Maintenance	6,580	10,000	7,745	10,000
1170	Recreation Program	2,966	3,000	2,892	3,000
Total: Acct 1100 Parks & Recreation		<u>\$49,772</u>	<u>\$61,700</u>	<u>\$46,794</u>	<u>\$61,700</u>
1200	Engineering				
1205	General Engineering	36,020	30,000	57,514	30,000
1210	Engineering Development	45,022	10,000	34,375	10,000
Total: Acct 1200 Engineering		<u>\$81,042</u>	<u>\$40,000</u>	<u>\$91,889</u>	<u>\$40,000</u>
1300	Planning & Zoning				
1300	Planning and Zoning	301	10,000	0	10,000
Total: Acct 1300 Planning & Zoning		<u>\$301</u>	<u>\$10,000</u>	<u>\$0</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, and supplies.

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

1205 This account captures the cost of providing the services described above, other than costs charged directly to specific Capital Projects.

1210 Some of the costs in this account are offset by the receipt of developer fees.

1300 This account provides funding for reports, surveys, duplicating or publishing of plans and reports specific to the duties of the Planning Commission.

THE TOWN OF POOLESVILLE

FY 2013 Close-Out

GENERAL FUND EXPENSE DETAILS

Close

Printed: 13-Aug-13

Acct No.	Account Name	Y/E 06/30/12 FY 12 Actual	Y/E 06/30/13 FY 13 Budget	Y/E 06/30/13 FY 13 Close	Y/E 06/30/14 FY 14 Budget
1400	Public Safety				
1425	Code Enforcement Officer	17,175	17,000	5,947	17,000
1435	Plumbing Inspection	20,170	8,000	19,860	8,000
Total: Acct 1400 Public Safety		<u>\$37,345</u>	<u>\$25,000</u>	<u>\$25,807</u>	<u>\$25,000</u>
1500	Municipal Services				
1500	Trash Collection	411,152	435,000	442,790	440,000
Total: Acct 1500 Municipal Services		<u>\$411,152</u>	<u>\$435,000</u>	<u>\$442,790</u>	<u>\$440,000</u>
1600	Grant to Water & Wastewater Fund				
1600	Grant to Water & Wastewater Fund	140,000	0	77,364	0
Total: Acct 1600 Grant to Water & Wastewater Fund		<u>\$140,000</u>	<u>\$0</u>	<u>\$77,364</u>	<u>\$0</u>
1700	Debt Service				
1700	Debt Service (Principal & Interest)	27,282	39,252	4,249	64,851
Total: Acct 1700 Debt Service		<u>\$27,282</u>	<u>\$39,252</u>	<u>\$4,249</u>	<u>\$64,851</u>

Account Descriptions

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

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

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

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

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

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

THE TOWN OF POOLSVILLE

FY 2013 Close-Out

GENERAL FUND - CAPITAL PROJECTS SUMMARY

Close

Printed: 13-Aug-13

Acct No.	Item or Description	Year To Do	Est. Project Cost	Prior Bal. + FY 12 Act.	FY 13 Close-Out	FY 14 Bgt. Budget	----- Forward Planning Cycle -----			
							FY 15	FY 16	FY 17	FY 18
<u>Project Funding</u>										
2005	Office Equipment		0	6,541	12,000	2,000	2,000	2,000	2,000	2,000
2010	Municipal Buildings		2,600,000	14,832	61,413	25,000	0	0	0	0
2015	Parks & Streets Equipment		218,500	90,010	53,500	62,500	62,500	40,000	32,500	32,500
2020	Vehicles		470,000	166,947	50,000	55,000	35,000	35,000	35,000	30,000
2025	Major Town Projects		963,000	655,557	32,320	62,500	0	25,000	25,000	25,000
2035	Park Projects		2,013,800	309,233	95,000	60,000	75,000	80,000	70,000	95,000
2040	Major Street Repair Projects		1,999,000	327,746	180,000	290,000	282,000	282,000	285,000	285,000
Total Funding Allocations			\$8,264,300	\$1,570,866	\$484,233	\$557,000	\$456,500	\$464,000	\$449,500	\$469,500
<u>Direct Funding</u>										
2005	Transfer of Unrestricted Funds				10,000					
2025	Montgomery Heritage Grant				12,500	37,500				
	Transfer of Unrestricted Funds			100,000						
	Winchester Proffer			50,000						
	Speed Camera Revenue			48,120	78,820					
	Transferred to Restricted Funds				(60,000)					
2035	MD Grants			60,000	70,000					
	Allocation of unrestricted funds									
	Restricted Funds (Gazebo Ins.)			15,585						
Sub-total: Direct Funding				\$273,705	\$111,320	\$37,500	\$0	\$0	\$0	\$0
2000	Funding by General Funds			\$1,297,161	\$372,913	\$519,500	\$456,500	\$464,000	\$449,500	\$469,500
	[Total less Direct Funding]									
<u>Project Expenditures</u>										
				FY 12 Act.						
2005	Office Equipment			(1,409)	(17,536)	0	0	0	0	0
2010	Municipal Buildings			0	(2,780)	(97,220)	0	0	0	0
2015	Parks & Streets Equipment			(29,655)	(100,136)	(32,747)	(20,000)	(88,000)	(10,000)	(10,000)
2020	Vehicles			(88,580)	(55,180)	(85,000)	0	(65,000)	0	(55,000)
2025	Major Town Projects			(162,021)	(65,698)	(520,588)	0	0	0	0
2035	Park Projects			(257,706)	(25,644)	(112,738)	0	(130,000)	0	0
2040	Major Street Repair Projects			(42,313)	(7,312)	(457,688)	(572,000)	0	(567,000)	0
Total Expenditures				(\$581,684)	(\$274,286)	(\$1,305,981)	(\$592,000)	(\$283,000)	(\$577,000)	(\$65,000)
<u>Account Balance by Year</u>										
2005	Office Equipment			5,132	(404)	1,596	3,596	5,596	7,596	9,596
2010	Municipal Buildings			14,832	73,465	1,245	1,245	1,245	1,245	1,245
2015	Parks & Streets Equipment			60,355	13,719	43,472	85,972	37,972	60,472	82,972
2020	Vehicles			78,367	73,187	43,187	78,187	48,187	83,187	58,187
2025	Major Town Projects			493,536	460,158	2,070	2,070	27,070	52,070	77,070
2035	Park Projects			51,527	120,884	68,146	143,146	93,146	163,146	258,146
2040	Major Street Repair Projects			285,433	458,121	290,433	433	282,433	433	285,433
Account Balance by Year				\$989,182	\$1,199,129	\$450,148	\$314,648	\$495,648	\$368,148	\$772,648

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 TOWN OF POOLSVILLE

FY 2013 Close-Out

GENERAL FUND - CAPITAL PROJECTS

Close

Printed: 13-Aug-13

Acct No.	Item or Description	Year To Do	Est. Project Cost	Prior Bal. + FY 12 Act.	FY 13 Close-Out	FY 14 Bgt. Budget	----- Forward Planning Cycle -----			
							FY 15	FY 16	FY 17	FY 18
2005										
<u>Project Funding</u>										
				683						
Office Equipment Carry-over funds: Completed Projects Carry-Over Funds allocated to projects										
1	Future Office Requirements	Open		5,858	2,000	2,000	2,000	2,000	2,000	2,000
2	Sound System	FY13			10,000	[Allocated From Unrestricted Reserves]				
Total Funding Allocations				\$0	\$6,541	\$12,000	\$2,000	\$2,000	\$2,000	\$2,000
2005										
<u>Project Expenditures</u>										
				FY 12 Act.						
Office Equipment										
1	Office Equipment	Open		(1,409)	(4,863)					
2	Sound System	FY13			(12,673)					
Total Expenditures				(\$1,409)	(\$17,536)	\$0	\$0	\$0	\$0	\$0
2005										
<u>Account Balance by Year</u>				\$5,132	(\$404)	\$1,596	\$3,596	\$5,596	\$7,596	\$9,596

Notes

Shading key in Table: FY 12 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
2 The Office Equipment Account covers the purchase of durable office equipment with an expected service life of more than 3 years.
2 This is a replacement of existing equipment

Acct No.	Item or Description	Year To Do	Est. Project Cost	Prior Bal. + FY 12 Act.	FY 13 Close-Out	FY 14 Bgt. Budget	----- Forward Planning Cycle -----			
							FY 15	FY 16	FY 17	FY 18
2010										
<u>Project Funding</u>										
				13,587						
Municipal Buildings Carry-over funds: Completed Projects Carry-Over Funds allocated to projects										
1	Community Center	Open	2,500,000	1,245	(13,587)					
Funding From Impact Fees										
2	Storage Building Addition	FY13	25,000		11,413					
3	Emergency Generator	FY13	50,000		13,587	[Allocation of Carry-Over Funds]				
4	Historic Methodist Church	FY14	25,000		50,000	[Transferred From Account 2025]				
Total Funding Allocations			\$2,600,000	\$14,832	\$61,413	\$25,000	\$0	\$0	\$0	\$0
2010										
<u>Project Expenditures</u>										
				FY 12 Act.						
Municipal Buildings										
1	Community Center	Open								
2	Storage Building Addition	FY13				(25,000)				
3	Emergency Generator	FY13			(2,780)	(47,220)				
4	Historic Methodist Church	FY14				(25,000)				
Total Expenditures				\$0	(\$2,780)	(\$97,220)	\$0	\$0	\$0	\$0
2010										
<u>Account Balance by Year</u>				\$14,832	\$73,465	\$1,245	\$1,245	\$1,245	\$1,245	\$1,245

Notes

Shading key in Table: FY 12 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.
1 The Community Center is planned to be constructed in Dr. Dillingham Park. Funding will include Town Funds, Impact Fees from developers and grants currently being pursued.
2 The addition will provide additional equipment storage.
3 The Generator will provide for emergency operations at Town Hall.
4 The Historic Methodist Church (Thrift Shop) is in need of replacement window seals and exterior brick repair.

THE TOWN OF POOLSVILLE

FY 2013 Close-Out

GENERAL FUND - CAPITAL PROJECTS

Close

Printed: 13-Aug-13

Acct No.	Item or Description	Year To Do	Est. Project Cost	Prior Bal. + FY 12 Act.	FY 13 Close-Out	FY 14 Bgt. Budget	----- Forward Planning Cycle -----			
							FY 15	FY 16	FY 17	FY 18
Project Funding										
2015	Parks & Streets Equipment									
	Carry-over funds: Completed Projects			1,328	5,946					
	Carry-Over Funds allocated to projects									
<hr style="border-top: 1px dashed black;"/>										
1	Accm.for Current and Future Equip Require.			19,682	15,000	15,000	15,000	15,000	15,000	15,000
a	12" Chipper	FY12	31,000	5,500	[Allocation of carry-over funds]					
b	Replacement salt spreaders (3)	Open	8,000 EA.							
c	20X40 Tent	FY12	6,000							
d	Back-Hoe Fuel Tank	FY12	2,500	1,000	[Allocation of carry-over funds]					
e	Lacrosse Goals Perkin's Park	FY13	4,000							
f	Solar Speed Sign	FY14	5,000							
2	15' Batwing Mower	FY13	50,000	35,000	15,000					
3	72" Mower	FY13	15,000	7,500	7,500					
					(305)	[Excess funds transferred into Carry-over funds]				
4	15' Batwing Mower	FY16	55,000			20,000	20,000	15,000		
5	72" Mower	FY16	15,000			7,500	7,500			
6	72" Mower	FY18	15,000						7,500	7,500
7	Ballfield dragger	FY13			16,000					
					(5,641)	[Excess funds transferred into Carry-over funds]				
8	Holiday Lights	Open	20,000	20,000		20,000	20,000	10,000	10,000	10,000
Total Funding Allocations			\$218,500	\$90,010	\$53,500	\$62,500	\$62,500	\$40,000	\$32,500	\$32,500
<hr/>										
Project Expenditures										
2015	Parks & Streets Equipment									
1	Accm.for Current and Future Equip Require.									
a	12" Chipper	FY12		(17,500)						
b	Replacement salt spreaders	Open		(5,965)	(7,000)	(8,000)		(8,000)		
c	20X40 Tent			(2,037)						
d	Back-Hoe Fuel Tank									
e	Lacrosse Goals Perkin's Park	FY13			(1,982)					
f	Solar Speed Sign	FY14				(5,000)				
2	15' Batwing Mower	FY13			(49,995)					
3	72" Mower	FY13			(14,700)					
4	15' Batwing Mower	FY16						(55,000)		
5	72" Mower	FY16						(15,000)		
6	72" Mower	FY18								
7	Ballfield dragger	FY13			(10,359)					
8	Holiday Lights	Open		(4,153)	(16,100)	(19,747)	(20,000)	(10,000)	(10,000)	(10,000)
Total Expenditures				(\$29,655)	(\$100,136)	(\$32,747)	(\$20,000)	(\$88,000)	(\$10,000)	(\$10,000)
<hr/>										
2015	Account Balance by Year			\$60,355	\$13,719	\$43,472	\$85,972	\$37,972	\$60,472	\$82,972

Notes

Shading key in Table: FY 12 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 This will replace the 4" chipper
- 1b Replacement salt spreaders
- 1c Purchased for Major Town Events
- 1d Replacement of existing equipment
- 1e New Equipment
- 1f New safety equipment

- 2 This mower will be an addition to the fleet in anticipation of additional ponds, athletic fields and roadsides.
- 3 The 72" mower will replace the 2003 Kubota ZD21
- 4 This mower will replace the 2006 HR111 Jacobson
- 5 This mower will replace the 2006 72" mower
- 6 This mower will replace the 2008 Kubota ZD21
- 8 This equipment levels, grades and drags baseball fields

- Mowers**
- 1989 Kubota L2250 (field use)
 - 2003 Kubota ZD21 (mower)
 - 2006 HR111 Jacobson (mower)
 - 2006 Kubota ZD21 (mower)
 - 2008 Kubota ZD21 (mower)
 - 2011 Kubota ZD21 (mower)

- Heavy Equipment**
- 2003 JCB Backhoe
 - 2002 Skid Loader
 - 2008 tractor w/mower boom
 - 2008 Mule (multi-use)

THE TOWN OF POOLESVILLE

FY 2013 Close-Out

GENERAL FUND - CAPITAL PROJECTS

Close

Printed: 13-Aug-13

Acct No.	Item or Description	Year To Do	Est. Project Cost	Prior Bal. + FY 12 Act.	FY 13 Close-Out	FY 14 Bgt. Budget	----- Forward Planning Cycle -----			
							FY 15	FY 16	FY 17	FY 18
Project Funding										
2020	Vehicles									
	Carry-over funds: Completed Projects			13,367	4,820	(10,000)				
	Carry-Over Funds allocated to projects									
1	3/4 Ton Utility Truck	FY12	45,000	45,000 (4,420)	[Excess funds transferred into Carry-over funds]					
2	1 Ton Dump Truck	FY 12	50,000	50,000 (2,000)	[Excess funds transferred into Carry-over funds]					
3	1 Ton Truck w/plow, salt spreader	FY13	60,000	35,000	25,000 (4,820)	[Excess funds transferred into Carry-over funds]				
4	1-ton Flatbed truck	FY14	45,000	10,000	15,000	20,000				
5	3/4 Ton Pick-up truck	FY14	40,000	20,000	10,000	10,000	[Allocation of Carry-Over Funds]			
6	5 Ton Dump Truck	FY16	65,000			20,000	20,000	25,000		
7	1- Ton Utility Truck	FY18	55,000			15,000	15,000	10,000	10,000	5,000
8	1- Ton Utility Truck	FY20	55,000						15,000	10,000
9	1-Ton Utility Truck	FY21	55,000						10,000	15,000
Total Funding Allocations			\$470,000	\$166,947	\$50,000	\$55,000	\$35,000	\$35,000	\$35,000	\$30,000
Project Expenditures										
2020	Vehicles			FY 12 Act.						
1	3/4 Ton Utility Truck	FY12		(40,580)						
2	1 Ton Dump Truck	FY 12		(48,000)						
3	1 Ton Truck w/plow, salt spreader	FY13			(55,180)					
4	1-ton Flatbed truck	FY14				(45,000)				
5	3/4 Ton Pick-up truck	FY14				(40,000)				
6	5 Ton Dump Truck	FY16						(65,000)		
7	1- Ton Utility Truck	FY18								(55,000)
8	1-Ton Utility Truck	FY20								
9	1-Ton Utility Truck	FY21								
Total Expenditures				(\$88,580)	(\$55,180)	(\$85,000)	\$0	(\$65,000)	\$0	(\$55,000)
2020	Account Balance by Year			\$78,367	\$73,187	\$43,187	\$78,187	\$48,187	\$83,187	\$58,187

Notes

Shading key in Table: FY 12 Completed/Closed Projects **Budgeting, Planned Expenditures for this Budget Year**

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

The Town owns the following vehicles:
Town vehicles are targeted for replacement on a ten year cycle.

<p>1 The 3/4 ton truck scheduled for 2012 replaced the 2002 Ford F250</p> <p>2 The 1 ton dump scheduled in 2012 replaced the 2002 Ford F450</p> <p>3 This truck is a new addition to the fleet for the added parks and streets</p> <p>4 The 1-ton flatbed scheduled in 2014 will replace the 2003 flatbed truck</p> <p>5 The 3/4 ton truck scheduled for 2014 will replace the 2004 Ford F350</p> <p>6 The 5 ton truck scheduled for 2016 will replace the 2006Chevy dump truck.</p> <p>7 The 1- ton utility truck scheduled for 20018 will replace the 2008 F-350</p> <p>8 The 1-ton utility truck scheduled for 2020 will replace the 2010 F-350</p> <p>9 The 1-ton utility truck scheduled for 2021 will replace the 2011 F-350</p>	<p style="text-align: center;">Trucks</p> <p>1995 International Bucket Truck (P/S)</p> <p>1997 Dodge one ton Utility Truck (W/S)</p> <p>2004 Ford F350 Truck (P/S)</p> <p>2005 Ford F750 Dump Truck (P/S)</p> <p>2006 Chevy 5 Ton Dump (P/S)</p> <p>2008 Ford F-350 (W/S)</p> <p>2010 Ford F 350 Truck (P/S)</p> <p>2011 Ford F 350 Truck (W/S)</p> <p>2011 Ford F 350 Truck (P/S)</p> <p>2011 Ford Ranger (WW)</p> <p>2012 Ford F350 (P/S)</p>
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THE TOWN OF POOLESVILLE

FY 2013 Close-Out

GENERAL FUND - CAPITAL PROJECTS

Close

Printed: 13-Aug-13

Acct No.	Item or Description	Year To Do	Est. Project Cost	Prior Bal. + FY 12 Act.	FY 13 Close-Out	FY 14 Bgt. Budget	----- Forward Planning Cycle -----			
							FY 15	FY 16	FY 17	FY 18
Project Funding										
2025	Major Town Projects									
	Carry-over funds: Completed Projects			20,239	2,010					
	Carry-Over Funds allocated to projects				(20,180)					
1	Street Lighting Program	Open	93,000	51,191						
2	Fisher Ave Streetscape	Open	350,000	34,542	25,000	25,000		25,000	25,000	25,000
	Winchester Proffer			50,000						
	Montgomery Heritage Grant				12,500	37,500				
3	Tom Fox Curbs	FY12	65,000	65,000	[Transferred From Acct # 2040]					
	Budget Amendment 9/6/2011			(746)	[Excess funding transferred into Carry-over funds]					
4	Brooks Park Drainage	FY12	21,000	21,000	[Transferred From Acct # 2040]					
				(663)	[Excess funding transferred into Carry-over funds]					
5	Fisher Ave Drainage	FY12	74,000	74,000	[Transferred From Acct # 2040]					
	Budget Amendment 1/23/2012			(8,127)	[Excess funding transferred into Carry-over funds]					
6	St. Peter's Sidewalk	FY12	25,000	25,000	(2,010)	[Excess funding transferred into Carry-over funds]				
7	W Willard Sidewalks	FY13	85,000	85,000	20,180	[Allocation of Carry-Over Funds]				
	Transfer From Restricted Funds			6,000						
	Speed Camera Revenue				58,820					
8	Hunter's Run S/W Pgm	FY13	250,000	50,000	262,000					
	Speed Camera Revenue			48,120	20,000					
	Use of Unrestricted Reserves			100,000						
				120,000	[Transferred From Acct # 2040]					
	Budget Amendment 8/6/12				(50,000)	[Transferred to Account 2010]				
	Budget Amendment 8/6/12				(20,000)	[Transferred to Account 3167]				
	Budget Amendment 11/13/12				(56,000)	[Transferred to Account 3130]				
	Amendment FY14 Adoption				(60,000)	[Transferred to Account 3169]				
	Amendment FY14 Adoption				(100,000)	[Transferred to Account 3130]				
	Budget Amendment 2/19/13				(60,000)	[Transferred to Restricted Funds]				
Total Funding Allocations			\$963,000	\$655,557	\$32,320	\$62,500	\$0	\$25,000	\$25,000	\$25,000
Project Expenditures										
2025	Major Town Projects			FY 12 Act.						
1	Street Lighting Program	Open				(51,190)				
2	Fisher Ave Streetscape	Open			(28,242)	(156,300)				
3	Tom Fox Curbs	FY12		(64,254)						
4	Brooks Park Drainage	FY12		(20,337)						
5	Fisher Ave Drainage	FY12		(65,874)						
6	St. Peter's Sidewalk	FY12		(1,182)	(21,808)					
7	W Willard Sidewalks	FY13			(12,725)	(72,275)				
8	Hunter's Run S/W Pgm	FY13		(10,374)	(2,923)	(240,823)				
Total Expenditures				(\$162,021)	(\$65,698)	(\$520,588)	\$0	\$0	\$0	\$0
2025	Account Balance by Year			\$493,536	\$460,158	\$2,070	\$2,070	\$27,070	\$52,070	\$77,070

Notes

Shading key in Table: FY 12 Completed/Closed Projects **Budgeting, Planned Expenditures for this Budget Year**

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

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

- 1 Street Lighting Program includes;
 - C) FY10 Wootton (Fisher to Hempstone)
- 2 Improvements along Fisher Avenue, including crosswalks, raised intersections, signage, banners and streetlights
- FY 12-13 improvements include new signage and crosswalks, streetlights and banners fronting Whalen Commons
- 3 Curbs along Tom Fox Avenue from Fisher Avenue to Hughes Road.
- 4 Provides for drainage from Brooks Park to the Wootton Avenue storm drain system.
- 5 Provides for underground piping and elimination of steep swales and erosion near Spates Hill Road and Hersperger Lane along Fisher Avenue
- 6 Provides for connectivity from existing sidewalk near Stoney Springs to existing Town sidewalk on Whites Ferry Road
- 7 Replacement of existing sidewalk
- 8 Provides curb, gutter and a 5-foot sidewalk to replace existing walk along Tom Fox from Hughes to the Middle School.

THE TOWN OF POOLSVILLE

FY 2013 Close-Out

GENERAL FUND - CAPITAL PROJECTS

Close

Printed: 13-Aug-13

Acct No.	Item or Description	Year To Do	Est. Project Cost	Prior Bal. + FY 12 Act.	FY 13 Close-Out	FY 14 Bgt. Budget	----- Forward Planning Cycle -----			
							FY 15	FY 16	FY 17	FY 18
<u>Project Funding</u>										
2035	Park Projects									
	Carry-over funds: Completed Projects			3,971	94,494					
	Carry-Over Funds allocated to projects					(70,000)				
1	Park ADA Upgrade	Open		40,000						
2	Park Equipment Replacement	Open		80,000		20,000	20,000	20,000	20,000	20,000
	Parks & Playgrounds Grant				70,000					
					(71,507)					
										[Excess Funding Transferred into Carry-Over funds]
3	Dr. Dillingham Park Development	Open								25,000
4	Dr. Dill Tot Lot	FY11	60,000	15,000						
	Parks & Playgrounds Grant			60,000						
5	Dr. Dill Pavilion	FY11	40,000	40,000						
6	West Willard Fence Repl.	FY12	5,000	4,861						
										[Allocation of Carry-Over Funds]
7	Bathroom Renovation	FY12	20,000	8,000						
										[Allocation of Carry-Over Funds]
	Transferred from Restricted Funds			15,585						
8	Bandshell Awning	FY12	10,000	8,016						
										[Allocation of Carry-Over Funds]
9	Brooks Prk Grading	FY12	10,000	10,000						
										(7,536) [Excess Funding Transferred into Carry-Over funds]
10	Batting Cage	FY12	1,800	1,800						
										[Allocation of Carry-Over Funds]
11	Perkins Park Fence	FY12	22,000	15,000						
										(11,010) [Excess Funding Transferred into Carry-Over funds]
										7,000 [Allocation of Carry-Over Funds]
12	Dr. Dill Lighting	FY13	15,000		15,000					
										(4,441) [Excess Funding Transferred into Carry-Over funds]
13	Steven's Park Tennis	FY15	70,000		10,000	10,000	25,000	25,000		
14	Lori Gore Park	FY16	60,000							
										Funded Through Park Equipment Replacement Funding Stream
	The following project is listed in the Master Plan Impact Fee Schedule and will be funded through impact fees.									
15	Northern Quadrant Park	Open	1,700,000			30,000	30,000	35,000	50,000	50,000
						70,000				
										[Allocation of Carry-Over Funds]
	Total Funding Allocations		\$2,013,800	\$309,233	\$95,000	\$60,000	\$75,000	\$80,000	\$70,000	\$95,000
<u>Project Expenditures</u>										
2035	Parks and Recreation			FY 12 Act.						
1	Park ADA Upgrade	Open		(117,809)	(684)					
2	Park Equipment Replacement	Open								
3	Dr. Dillingham Park Development	Open								
4	Dr. Dill Tot Lot	FY11		(75,319)						
5	Dr. Dill Pavilion	FY11		(40,000)						
6	West Willard Fence Repl.	FY12		(4,861)						
7	Bathroom Renovation	FY12		(9,901)	(946)	(12,738)				
8	Bandshell Awning	FY12		(8,016)						
9	Brooks Prk Grading	FY12			(2,465)					
10	Batting Cage	FY12		(1,800)						
11	Perkins Park Fence				(10,990)					
12	Dr. Dill Lighting	FY13			(10,559)					
13	Steven's Park Tennis	FY15						(70,000)		
14	Lori Gore Park	FY16						(60,000)		
15	Northern Quadrant Park	Open				(100,000)				
	Total Expenditures			(\$257,706)	(\$25,644)	(\$112,738)	\$0	(\$130,000)	\$0	\$0
2035	Account Balance by Year			\$51,527	\$120,884	\$68,146	\$143,146	\$93,146	\$163,146	\$258,146

Notes

Shading key in Table: FY 12 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
- 2 Park replacement will occur as part of the Parks Board's replacement recommendations. Lori Gore Park is scheduled for FY16
- 3 Accumulation of funds for future development.
- 4 Tot lot for Dr. Dillingham Park
- 5 Installation of a concrete pad and pavilion
- 6 Replacement of existing split rail fence
- 7 Replacement of Halmos and Stevens Park restroom facilities
- 8 Sunshade for performers on bandshell stage.
- 9 Provide proper drainage from the park property
- 10 Steven's Park Batting Cage, installed via an Eagle Scout Project
- 11 Provides a safety fence between ballfield and storm water pond
- 12 Provides for dusk to dawn LED parking area streetlights
- 13 Provides for resurfacing and block wall
- 14 Replacement of existing park equipment
- 15 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, Accumulation of funds for future development.

THE TOWN OF POOLESVILLE

FY 2013 Close-Out

GENERAL FUND - CAPITAL PROJECTS

Close

Printed: 13-Aug-13

Acct No.	Item or Description	Year To Do	Est. Project Cost	Prior Bal. + FY 12 Act.	FY 13 Close-Out	FY 14 Bgt. Budget	----- Forward Planning Cycle -----			
							FY 15	FY 16	FY 17	FY 18
Project Funding										
2040	Major Street Repair Projects									
	Carry-over funds: Completed Projects			433						
	Carry-Over Funds allocated to projects									
<hr style="border-top: 1px dashed black;"/>										
1	Seneca Chase Subdivision	FY11	750,000	42,313						
2	Tom Fox Avenue	FY13	180,000	100,000	80000					
3	Kohlhoss Road	FY13	160,000	60,000	100000					
4	Cissel Manor Drive	FY13	100,000	100,000						
5	Westerly Avenue Patch	FY13	25,000	25,000						
6	Halmos Park Upper Lot	FY15	30,000			30,000				
7	Hoskinson (Bodmer to Tom Fox)	FY15	95,000			95,000				
8	Halmos Rd	FY15	35,000			35,000				
9	Hillard St (Phase I)	FY15	70,000			70,000				
10	Milford Mill Road	FY15	20,000			20,000				
11	Seymour Ct	FY15	20,000			20,000				
12	Hoskinson Ct	FY15	20,000			20,000				
13	Hackett Ct	FY15	27,000				27,000			
14	Billek Ct	FY15	27,000				27,000			
15	Westerly Pave	FY15	150,000				150,000			
16	Tom Fox Ct	FY17	30,000				30,000			
17	Haller Ave	FY17	30,000				30,000			
18	Haller Ct	FY17	18,000				18,000			
19	Hickman St	FY17	38,000					38,000		
20	Hickman Way	FY17	25,000					25,000		
21	Conlon Ct	FY17	17,000					17,000		
22	Gray Farm Ct	FY17	12,000					12,000		
23	Halmos Park Lower Lot	FY17	30,000					30,000		
24	McKernon Way	FY17	90,000					90,000		
	Future Roads to be determined	FY17						70,000	285,000	285,000
Total Funding Allocations			\$1,999,000	\$327,746	\$180,000	\$290,000	\$282,000	\$282,000	\$285,000	\$285,000
<hr/>										
Project Expenditures										
2040	Major Street Repair Projects			FY 12 Act.						
1	FY11 Paving Program	FY11		(42,313)						
2	FY13 Paving Program	FY13			(7,312)	(457,688)				
3	FY 15 Paving Program	FY15					(572,000)			
4	FY17 Paving Program	FY17							(567,000)	
Total Expenditures				(\$42,313)	(\$7,312)	(\$457,688)	(\$572,000)	\$0	(\$567,000)	\$0
<hr/>										
2040	Account Balance by Year			\$285,433	\$458,121	\$290,433	\$433	\$282,433	\$433	\$285,433

Notes

Shading key in Table: FY 12 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 2012. Estimates in the out years reflect a 3% annual increase each year.

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

THE TOWN OF POOLESVILLE

FY 2013 Close-Out

WATER and WASTEWATER FUND SUMMARY

Close

Printed: 13-Aug-13

Ref. Page	Item or Description	Y/E 06/30/12 FY 12 Actual	Y/E 06/30/13 FY 13 Budget	Y/E 06/30/13 FY 13 Close	Y/E 06/30/14 FY 2014 Budget
<u>Water & Wastewater Operating Summary</u>					
	W & WW Revenue	903,289	1,003,000	955,425	1,062,885
	Grant from General Funds	140,000	0	77,364	0
	W & WW Available Funding	1,043,288	1,003,000	1,032,789	1,062,885
<u>Water & Wastewater Expenditures</u>					
	For W&WW Capital Projects	0	0	0	0
	Operating Expenses	(1,043,522)	(1,002,168)	(1,032,788)	(1,060,631)
	Total: W & WW Expenditures	(\$1,043,522)	(\$1,002,168)	(\$1,032,788)	(\$1,060,631)
	Net Operating Balance	(\$234)	\$832	\$0	\$2,254
	Unrestricted Funds Carried Forward from Prior Year	310	(2,864)	77	77
	Closing Balance: Water/Wastewater Funds	\$77	(\$2,032)	\$77	\$2,331
<u>Water & Wastewater Funds Capital Projects Summary</u>					
	Funding Balance Carried Forward from Prior Year	\$1,611,517	\$490,630	\$1,073,116	\$448,069
	Funding from W & WW Revenues	0	0	0	0
	Funding Granted by Genl Funds	225,000	144,000	463,397	297,000
	Funding from Impact Fees	0	0	65,873	0
	Prior Balance - Impact Fees	0			
	Transfers from Restricted Funds	0	0	62,622 **	0
	Internal transfers	445,000	0	22,000	30,000
	Funding from MD Grants, Others	19,275	0	0	0
	Available for Capital Projects	\$2,300,792	\$634,630	\$1,687,008	\$775,069
	Capital Projects Expenditures	(1,227,676)	(60,500)	(1,238,939)	(606,752)
	Closing Balance: Funding for Capital Projects	\$1,073,116	\$574,130	\$448,069	\$168,317

Notes

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

THE TOWN OF POOLSVILLE

FY 2013 Close-Out

WATER and WASTEWATER FUND REVENUE SUMMARY

Close

Printed: 13-Aug-13

Acct No.	Account Name	Y/E 06/30/12 FY 12 Actual	Y/E 06/30/13 FY 13 Budget	Y/E 06/30/13 FY 13 Close	Y/E 06/30/14 FY 14 Budget
<u>Water & Wastewater Revenue</u>					
411.1	User Charges	811,279	960,000	878,096	1,017,885
	MDE Operations Grant	0	0	13,500	0
505	Interest Income (510 & 515)	3,778	3,000	4,152	3,000
590	WSSC & Contractor Fees	59,132	20,000	26,358	22,000
590B	Bay Fund Admin Fee	2,500	5,000	5,319	5,000
595	Tap Fees	26,600	15,000	28,000	15,000
Sub-total: Water & Wastewater Revenue		\$903,289	\$1,003,000	\$955,425	\$1,062,885
<u>Water & Wastewater Internal Support</u>					
	Grant from Unrestricted Gen'l Funds	140,000	0	77,364	0
Sub-total: Water and Wastewater Available Funding		\$1,043,289	\$1,003,000	\$1,032,789	\$1,062,885
<u>Impact Fee Revenue</u>					
597.1	Water System	192,450	160,376	217,459	160,376
597.2	Wastewater System	120,282	100,235	135,912	100,235
Sub-total: Impact Fee Revenue		\$312,732	\$260,611	\$353,371	\$260,611
<u>Grants and Designated Funding</u>					
A	0	0	0	0	0
B	MD Grant WWTP Lighting Upgrade	19,275	0	0	0
C	Internal Transfers	0	0	0	0
D	Allocation of Unrestricted Funds	0	0	0	0
E	State Loan for I&I	0	0	0	0
Sub-total: Grants and Designated Funding		\$19,275	\$0	\$0	\$0
<u>Restricted Revenue</u>					
598	Chesapeake Bay Restoration Fund	50,000	100,000	100,000	100,000
Sub-total: Restricted Revenue		\$50,000	\$100,000	\$100,000	\$100,000
Total: Water & Wastewater Fund Revenue		\$1,425,296	\$1,363,611	\$1,486,160	\$1,423,496

Account Descriptions

411 An 8% increase is reflected in the tier system below.

<u>Gallon Tiers</u>	<u>Structured Rate System Per 1,000 Gallons</u>
0-30,000	\$8.76
30,001 - 40,000	\$9.81
40,001 - 50,000	\$10.84
50,001 - up	\$11.90

Water Only Hydrant Use - \$6.31/1,000 Gal

505 Interest income for funds in the County Investment Fund.

590 Revenue generated from contractor/hydrant use and WSSC.

595 Paid by new users to the water and wastewater system

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

THE TOWN OF POOLESVILLE

FY 2013 Close-Out

WATER and WASTEWATER FUND EXPENSE SUMMARY

Close

Printed: 13-Aug-13

Acct No.	Account Name	Y/E 06/30/12 FY 12 Actual	Y/E 06/30/13 FY 13 Budget	Y/E 06/30/13 FY 13 Close	Y/E 06/30/14 FY 14 Budget
<u>Wastewater System</u>					
700	Wastewater Operations	401,450	347,700	394,323	369,500
750	Wastewater Administration	289,847	240,255	228,378	258,850
Sub-total: Wastewater System		691,297	587,955	622,700	628,350
<u>Water System</u>					
800	Water Operations	120,015	126,500	122,418	121,500
850	Water Administration	232,210	287,713	287,670	310,781
Sub-total: Water System		352,225	414,213	410,088	432,281
Sub-total: Water & Wastewater Operating Expenses		\$1,043,522	\$1,002,168	\$1,032,788	\$1,060,631
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>\$1,043,522</u>	<u>\$1,002,168</u>	<u>\$1,032,788</u>	<u>\$1,060,631</u>

Water and Wastewater Fund Analysis

Wastewater System	\$587,955	\$622,700	\$628,350
	59%	60%	59%
Water System	\$414,213	\$410,088	\$432,281
	41%	40%	41%

Notes

THE TOWN OF POOLESVILLE

FY 2013 Close-Out

WATER and WASTEWATER FUND EXPENSE DETAILS

Close

Printed: 13-Aug-13

Acct No.	Account Name	Y/E 06/30/12 FY 12 Actual	Y/E 06/30/13 FY 13 Budget	Y/E 06/30/13 FY 13 Close	Y/E 06/30/14 FY 14 Budget
700	Wastewater Operations				
701	Sludge Hauling	108,094	90,000	93,930	90,000
702	Outside Laboratory Services	43,360	25,000	47,663	33,000
703	Electricity	125,588	133,500	122,204	125,000
705	Chemicals	59,100	44,000	62,995	59,000
707	Building Maintenance	981	1,000	938	1,000
708	Laboratory Expenses	2,594	3,700	3,128	3,000
709	Small Tools	87	500	54	500
710	WWTP Repair & Maintenance	34,213	30,000	35,013	30,000
711	Ultra Violet Bulb Maintenance	4,691	0	0	8,000
712	Sewer Repair and Maintenance	22,743	20,000	28,397	20,000
Total:	Acct 700 Wastewater Operations	<u>\$401,450</u>	<u>\$347,700</u>	<u>\$394,323</u>	<u>\$369,500</u>
750	Wastewater Administration				
755	Alloc: Staff Salary Burden from GF755	256,800	197,118	198,523	223,433
757	Alloc: Admin Sal'y Burden from GF760	9,137	10,322	10,369	10,492
761	Personnel Uniforms and Training	5,105	5,940	4,377	6,150
763	Accounting Services	3,000	3,000	3,000	3,000
771	Office Supplies	1,024	1,075	1,050	1,075
773	Telephone	2,867	2,700	3,399	2,700
775	Property Insurance	9,963	18,100	6,191	10,000
781	Truck Insurance	297	500	318	500
783	Truck Operations	1,654	1,500	1,151	1,500
Total:	Acct 750 Wastewater Administration	<u>\$289,847</u>	<u>\$240,255</u>	<u>\$228,378</u>	<u>\$258,850</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 uniforms, t-shirts, sweatshirts and safety boots.
- 763 This account pay a portion of the accounting fees.
- 765 This account pays for legal fees connected with the system.
- 771 This account pays for office supplies connected with the system.
- 773 This pays for phone bills connected with the system.
- 775 This account pays for wastewater properties, such as the plant and pump stations.
- 781 This account covers a proportionate share of the total cost.
- 783 This account pays a proportionate share of truck operations.

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

THE TOWN OF POOLESVILLE

FY 2013 Close-Out

WATER and WASTEWATER FUND EXPENSE DETAILS

Close

Printed: 13-Aug-13

Acct No.	Account Name	Y/E 06/30/12 FY 12 Actual	Y/E 06/30/13 FY 13 Budget	Y/E 06/30/13 FY 13 Close	Y/E 06/30/14 FY 14 Budget
800	Water Operations				
801	Lab Supplies / Testing	15,157	15,500	12,560	15,500
802	Building Supplies	41	500	572	500
805	Electricity	64,263	75,000	71,447	70,000
806	Chemicals	1,535	2,500	1,535	2,500
807	Water Repair and Maintenance	38,034	32,000	35,466	32,000
809	Small Tools	985	1,000	838	1,000
Total: Acct 800 Water Operations		\$120,015	\$126,500	\$122,418	\$121,500
850	Water Administration				
855	Alloc: Staff Salary Burden from GF755	150,820	197,118	198,703	223,433
857	Alloc: Admin Sal'y Burden from GF765	40,761	38,995	39,178	39,628
859	Bonding	150	150	100	150
861	Personnel Uniforms and Training	7,644	8,800	8,050	8,800
863	Accounting Services	3,000	3,000	3,000	3,000
871	Office and Billing Supplies	13,287	15,450	18,207	15,450
873	Telephone	3,295	4,120	3,185	4,120
875	Property Insurance	5,721	9,880	3,778	6,000
881	Truck Insurance	636	1,200	1,071	1,200
883	Truck Operations	6,897	9,000	12,398	9,000
Total: Acct 850 Water Administration		\$232,210	\$287,713	\$287,670	\$310,781

Account Descriptions

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

- 801 This account covers the costs of all laboratory supplies and expenses, and test equipment, for the Town's municipal water system.
- 802 This account covers the cost of all consumable supplies and replenishable hardware supplies for the Water & Wastewater systems.
- 805 Electricity consumed at the various well sites (11) and sewerage pumping stations (6) 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.

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

THE TOWN OF POOLSVILLE

FY 2013 Close-Out

WATER and WASTEWATER FUND - CAPITAL PROJECTS SUMMARY

Close

Printed: 13-Aug-13

Acct No.	Item or Description	Year To Do	Est. Project Cost	Prior Bal. + FY 12 Act.	FY 13 Close-Out	FY 14 Bgt. Budget	----- Forward Planning Cycle -----			
							FY 15	FY 16	FY 17	FY 18
<u>Project Funding</u>										
3130	Water Collection & Distribution		3,925,000	1,455,355	295,397	122,000	106,000	136,000	131,000	106,000
3150	Wastewater Systems		335,000	368,795	(6,000)	90,000	0	0	0	0
3167	Small Water & Wastewater Equip.		286,100	61,102	113,622	65,000	47,500	37,500	35,000	35,000
3169	Inflow & Infiltration		0	415,448	210,873	50,000	0	20,000	50,000	100,000
3170	Gen'l. Infrastructure Programs		0	92	0	0	0	0	0	0
Total Funding Allocations			\$4,546,100	\$2,300,792	\$613,892	\$327,000	\$153,500	\$193,500	\$216,000	\$241,000
<u>Direct Funding</u>										
3130	Allocation of unrestricted funds			845,000	22,000	30,000				
3130	Impact Fees									
3150	Impact Fees									
3150	MD Grant			19,275						
3167	Allocation of unrestricted funds				62,622					
3169	Allocation of unrestricted funds			200,000						
	Impact Fees				65,873					
Sub-total: Direct Funding				\$1,064,275	\$150,495	\$30,000	\$0	\$0	\$0	\$0
3000	Funding by Gen'l Fund Grant [Total less Direct Funding]			\$1,236,517	\$463,397	\$297,000	\$153,500	\$193,500	\$216,000	\$241,000
<u>Project Expenditures</u>										
				FY 12 Act.						
3130	Water Collection & Distribution			(809,570)	(912,923)	(56,457)	(3,000)	(130,000)	0	(3,000)
3150	Wastewater Systems			(33,605)	(65,707)	(351,151)	0	0	0	0
3167	Small Water & Wastewater Equip.			(55,332)	(125,834)	(2,000)	0	(75,000)	0	0
3169	Inflow & Infiltration			(329,169)	(134,475)	(197,145)	0	0	0	0
3170	Gen'l. Infrastructure Programs			0	0	0	0	0	0	0
Total Expenditures				(\$1,227,676)	(\$1,238,939)	(\$606,752)	(\$3,000)	(\$205,000)	\$0	(\$3,000)
<u>Account Balance by Year</u>										
3130	Water Collection & Distribution			645,785	28,259	93,802	196,802	202,802	333,802	436,802
3150	Wastewater Systems			335,190	263,483	2,332	2,332	2,332	2,332	2,332
3167	Small Water & Wastewater Equip.			5,770	(6,442)	56,558	104,058	66,558	101,558	136,558
3169	Inflow & Infiltration			86,279	162,677	15,532	15,532	35,532	85,532	185,532
3170	Gen'l. Infrastructure Programs			92	92	92	92	92	92	92
Available For Capital Projects				\$1,073,116	\$448,069	\$168,317	\$318,817	\$307,317	\$523,317	\$761,317

Notes

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

THE TOWN OF POOLSVILLE

FY 2013 Close-Out

WATER & WASTEWATER FUND - CAPITAL PROJECTS

Close

Printed: 13-Aug-13

Acct No.	Item or Description	Year To Do	Est. Project Cost	Prior Bal. + FY 12 Act.	FY 13 Close-Out	FY 14 Bgt. Budget	----- Forward Planning Cycle -----			
							FY 15	FY 16	FY 17	FY 18
Project Funding										
3130	Water Collection & Distribution			1,067	738					
	Carry-over funds: Completed Projects									
	Carry-Over Funds allocated to projects									
1	Wells 7,9 &10 Alpha Treatment		850,000	151,944						
	Restricted Funds			600,000						
	Budget Amendment 10/3/2011			245,000						
	Budget Amendment 12/17/2012									
	Land Acquisition/Settlement		650,000	433,832						
2	Westerly Valve Repl	open		17,423		30,000				
3	Well Implementation	Annl.		3,318	3,000	1,000				
4	Well 11 (Rabanales)	Open	620,000	2,771			70,000	100,000	90,000	65,000
5	Alpha Media	Open			1,000	1,000	1,000	1,000	1,000	1,000
6										
7	Fisher Ave Valve Repl.	FY13			56,000					
	Budget Amendment 11/13/12				(738)					
8	Repaint Intr.of 500K Gal. Tank	FY16	130,000			50,000	25,000	25,000		
9	Repaint Ext. 500K Gal. Tank	FY20	350,000			30,000				
	The following projects are listed in the Master Plan Impact Fee Schedule and will be funded through impact fees.					10,000	10,000	10,000	40,000	40,000
10	Well 14 (Westerly/Jamison)	Open	525,000							
11	Well 15 (Cattail/Jamison)	Open	800,000							
	Total Funding Allocations		\$3,925,000	\$1,455,355	\$295,397	\$122,000	\$106,000	\$136,000	\$131,000	\$106,000
Project Expenditures										
3130	Water Collection & Distribution			FY 12 Act.						
1	Wells 7,9 &10 Alpha Treatment	FY07		(805,223)	(856,426)	(4,525)				
2	Westerly Valve Repl	Open				(47,423)				
3	Well Implementation	Annl.		(1,576)	(1,234)	(4,509)				
4	Well 11 (Rabanales)	FY15		(2,771)						
5	Alpha Media	Open					(3,000)			(3,000)
6										
7	Fisher Ave Valve Repl.	FY13			(55,262)					
8	Repaint Intr. 500K Tank	FY14						(130,000)		
9	Repaint Ext. 500K Gal. Tank	FY20								
10	Well 14 (Westerly/Jamison)	Open								
11	Well 15 (Cattail/Jamison)	Open								
	Total Expenditures			(\$809,570)	(\$912,923)	(\$56,457)	(\$3,000)	(\$130,000)	\$0	(\$3,000)
3130	Account Balance by Year			\$645,785	\$28,259	\$93,802	\$196,802	\$202,802	\$333,802	\$436,802

Notes

Shading key in Table: FY 12 Completed/Closed Projects Budgeting, Planned Expenditures for this Budget Year

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

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

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

THE TOWN OF POOLSVILLE

FY 2013 Close-Out

WATER & WASTEWATER FUND - CAPITAL PROJECTS

Close

Printed: 13-Aug-13

Acct No.	Item or Description	Year To Do	Est. Project Cost	Prior Bal. + FY 12 Act.	FY 13 Close-Out	FY 14 Bgt. Budget	----- Forward Planning Cycle -----			
							FY 15	FY 16	FY 17	FY 18
<u>Project Funding</u>										
3150	Wastewater Systems			139,520						
	Carry-over funds: Completed Projects			(114,861)	(16,327)					
	Carry-Over Funds allocated to projects				(6,000)					
										[Transferred To Account 3167]
1	Upgrade Pump Sta. Components	FY11	15,000	15,000	4,395					[Allocation of Carry-over Funds]
2	Belt Press	FY12	300,000	195,000						[Allocation of Carry-over Funds]
				105,000		90,000				
5	WWTP Lighting Upgrade	FY12	20,000	19,275						
6	Filter Valve Replacement	FY12		9,861						[Allocation of Carry-over Funds]
7	Spare Pump Station Motor/pump	FY13			11,932					[Allocation of Carry-Over Funds]
	Total Funding Allocations		\$335,000	\$368,795	(\$6,000)	\$90,000	\$0	\$0	\$0	\$0
<u>Project Expenditures</u>										
3150	Wastewater Systems			FY 12 Act.						
1	Upgrade Pump Sta. Components	FY11		(5,665)	(13,730)					
2	Belt Press	FY13			(38,849)	(351,151)				
3	WWTP Lighting Upgrade	FY12		(19,275)						
4	Filter Valve Replacement	FY12		(8,665)	(1,196)					
5	Spare Pump Station Motor/pump	FY13			(11,932)					
	Total Expenditures			(\$33,605)	(\$65,707)	(\$351,151)	\$0	\$0	\$0	\$0
3150	Account Balance by Year			\$335,190	\$263,483	\$2,332	\$2,332	\$2,332	\$2,332	\$2,332

Notes

Shading key in Table: FY 12 Completed/Closed Projects **Budgeting, Planned Expenditures for this Budget Year**

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

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

- 1 The rebuild of the main pumps will consist of impellers, shafts, and bearings.
- 2 Replacement of the original equipment for the processing of sludge.
- 3 Upgrade to LED and other high efficiency lighting
- 4 Replacement of the original equipment.
- 5 Spare Pump Station Motor/pump

THE TOWN OF POOLSVILLE

FY 2013 Close-Out

WATER & WASTEWATER FUND - CAPITAL PROJECTS

Close

Printed: 13-Aug-13

Acct No.	Item or Description	Year To Do	Est. Project Cost	Prior Bal. + FY 12 Act.	FY 13 Close-Out	FY 14 Bgt. Budget	Forward Planning Cycle			
							FY 15	FY 16	FY 17	FY 18
Project Funding										
3167	Small Water & Wastewater Equip.									
	Carry-over funds: Completed Projects			12,067	9,937					
	Carry-Over Funds allocated to projects			(11,300)	(10,700)					
1	Future W&S Equipment Needs	Open		31,035	10,000	20,000	10,000		20,000	20,000
a	7 Replacement Hydrants	FY12	10,500							
b	Space Heaters	FY12	8,000							
c	WWTP Computer & Software	FY12	15,000	8,000						
				8,000	[Allocated From Carry-Over Funds]					
d	CL2 monitors Repl.	open	15,000							
e	CL2 Regulator	FY12	4,600	2,300						
f	Solenoid Replacement	FY12	3,000							
g	Portable Generator	FY13	2,000	1,000						
H	Koteen Pumps	FY13	28,000		10,700					
2	Water Meter Replacement	Annl.	105,000	10,000	15,000	15,000	15,000	15,000	15,000	15,000
3	Emergency Generator	FY13	20,000		20,000					
					(3,937)					
	Budget Amendment 8/6/12									
4	Water Communication System	FY16	75,000				30,000	22,500	22,500	
5	Water Tower Emergency Repair	FY13			62,622					
	Total Funding Allocations		\$286,100	\$61,102	\$113,622	\$65,000	\$47,500	\$37,500	\$35,000	\$35,000
Project Expenditures										
3167	Other Water & Wastewater Equip.			FY 12 Act.						
1	Future W&S Equipment Needs									
a	7 Replacement Hydrants			(9,936)						
b	Space Heaters			(7,921)						
c	WWTP Computer & Software			(15,690)						
d	CL2 monitors Repl.			(3,262)						
e	CL2 Regulator			(2,222)	(2,200)					
f	Solenoid Replacement			(1,796)						
g	Portable Generator					(2,000)				
H	Koteen Pumps				(27,986)					
2	Water Meter Replacement	Annl.		(14,505)	(16,962)					
3	Emergency Generator	FY13			(16,063)					
4	Water Communication System	FY16					(75,000)			
5	Water Tower Emergency Repair	FY13			(62,622)					
	Total Expenditures			(\$55,332)	(\$125,834)	(\$2,000)	\$0	(\$75,000)	\$0	\$0
3167	Account Balance by Year			\$5,770	(\$6,442)	\$56,558	\$104,058	\$66,558	\$101,558	\$136,558

Notes

Shading key in Table: FY 12 Completed/Closed Projects Budgeting, Planned Expenditures for this Budget Year

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

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

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

- 1a Replacement equipment
- 1b Replacement equipment
- 1c Replacement equipment & upgrade of software for off site computer access
- 1d Replacement equipment
- 1e Replacement equipment
- 1f Replacement equipment @ WWTP
- 1g Replacement equipment, for emergency crews
- 1H Replacement Equipment
- 2 This line item provides for water meters for replacements and new installations.
- 3 Emergency operations for water system
- 4 Replace and upgrade
- 5 Main tank feed main ruptured

THE TOWN OF POOLESVILLE

FY 2013 Close-Out

WATER & WASTEWATER FUND - CAPITAL PROJECTS

Close

Printed: 13-Aug-13

Acct No.	Item or Description	Year To Do	Est. Project Cost	Prior Bal. + FY 12 Act.	FY 13 Close-Out	FY 14 Bgt. Budget	----- Forward Planning Cycle -----				
							FY 15	FY 16	FY 17	FY 18	
<u>Project Funding</u>											
3169	Inflow & Infiltration Carry-over funds: Completed Projects Carry-Over Funds allocated to projects			1,546							
1	On-going I & I Reduction Pgm. Allocation of unrestricted funds Budget amendment 1/23/2012 Budget amendment 3/19/2012	Annl.	Open	147,902 200,000 66,000	15,000	20,000		20,000	50,000	100,000	
2	Fisher Avenue Use of Impact Fees	FY13			70,000 65,873	30,000					
3	Westerly Inflow & Infiltration	FY13			60,000	[Transferred From Account 2025]					
Total Funding Allocations				\$0	\$415,448	\$210,873	\$50,000	\$0	\$20,000	\$50,000	\$100,000
<u>Project Expenditures</u>											
3169	Inflow & Infiltration			FY 12 Act.							
1	On-going I & I Reduction Pgm. Westmond Cleanouts Monitoring & Main Insp.	Annl.		(97,930) (230,120) (1,119)	(17,740) (88,007)						
2	Fisher Avenue	FY13			(7,481)	(158,392)					
3	Westerly Inflow & Infiltration	FY13			(21,247)	(38,753)					
Total Expenditures				(\$329,169)	(\$134,475)	(\$197,145)	\$0	\$0	\$0	\$0	
3169	Account Balance by Year			\$86,279	\$162,677	\$15,532	\$15,532	\$35,532	\$85,532	\$185,532	

Notes

Shading key in Table: FY 12 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 12 Act.	FY 13 Close-Out	FY 14 Bgt. Budget	----- Forward Planning Cycle -----			
							FY 15	FY 16	FY 17	FY 18
<u>Project Funding</u>										
3170	Gen'l. Infrastructure Programs Carry-over funds: Completed Projects Carry-Over Funds allocated to projects			92						
1	Water/Sewer Extensions	open								
Total Funding Allocations				\$0	\$92	\$0	\$0	\$0	\$0	\$0
<u>Project Expenditures</u>										
3170	Gen'l. Infrastructure Programs			FY 12 Act.						
1	Water/Sewer Extensions Private Hook-ups									
Total Expenditures				\$0	\$0	\$0	\$0	\$0	\$0	\$0
3170	Account Balance by Year			\$92	\$92	\$92	\$92	\$92	\$92	\$92

Notes

Shading key in Table: FY 12 Completed/Closed Projects **Budgeting, Planned Expenditures for this Budget Year**

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

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

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

THE TOWN OF POOLESVILLE

FY 2013 Close-Out

TOWN STATISTICS

Close

Printed: 13-Aug-13

Note No.	Item or Description	Fiscal Year 2008	Fiscal Year 2009	Fiscal Year 2010	Fiscal Year 2011	Fiscal Year 2012	Fiscal Year 2013	Fiscal Year 2014
[1]	Population							
	As Previously Reported	5,167	5,167	5,183	4,883	5,093	5,221	
	Housing							
	Single Family	1,297	1,302	1,312	1,335	1,393	1,433	
	Town Houses	336	336	336	336	336	336	
	Total Family Dwellings	1,633	1,638	1,648	1,671	1,729	1,769	0
	Other	56	56	56	56	56	56	
[2]	Net Assessable Base							
	As Reported	549,795,536	654,224,300	711,531,977	669,438,357	685,977,580	688,453,667	662,170,967
[2]	Tax Rate							
	As Adopted	\$0.18	\$0.16	\$0.15	\$0.16	\$0.16	\$0.16	\$0.18
[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	1,795,981	1,972,178	1,748,683	1,594,373	1,786,937	1,868,988	1,800,335
	Funding: Capital Projects	935,500	726,735	646,642	433,353	520,549	372,913	519,500
	Funding: Water/Wastewater Projects	240,000	130,000	335,000	270,000	225,000	463,397	297,000
	Total Budget (General Funds)	2,971,481	2,828,913	2,730,325	2,297,726	2,532,486	2,705,299	2,616,835
	Budgeted Cash Reserve	1,338,015	1,142,631	1,161,107	960,536	892,192	780,054	770,487
	Actual Close-Out Cash Reserve	1,140,836	1,701,621	980,505	1,328,507	882,098	798,239	
							[Projected]	
	Water and Wastewater Fund Budget							
	Operating Expenses	844,033	921,484	958,816	964,430	1,043,522	1,032,788	1,060,631
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	13	14
	Area (acres)	56	56	56	56	56	60	65
	Number of:							
	Tennis Courts	4	4	4	4	4	4	4
	Basketball Courts	3	3	3	3	3	3	3
	Baseball Fields	4	4	4	4	4	4	4
	Soccer Fields	4	4	4	4	4	5	6
	Tot Lots	6	6	6	6	6	7	7
	Miles of Town Roads	16.31	16.31	16.31	16.31	16.31	16.31	18.00
	Number of Municipal Water Wells	9	9	9	11	11	11	11
	Avg. Water Production (Gal/Day)							
	Calander year	419,947	428,246	409,000	385,000	437,670		
	Avg - WWTP (Gal/Day)							
	Calander year	584,133	678,524	621,586	755,000	513,391		
	Number of Town Employees							
	Full Time	14	14	14	14	14	16	16
	Part Time	0	0	0	1	1	0	0
	Summer Help				1	2	2	2

Notes

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

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