

THE TOWN OF POOLSVILLE



FY 2015 Budget

Adopted May 19, 2014

THE TOWN OF POOLESVILLE

FY 2015 Budget

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Adopted 5/19/2014

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<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 2014 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 2015 BUDGET

Adopted 5/19/2014

Printed: 20-May-14

Introduction

This year, the Commissioners are maintaining their commitment by continuing support for marketing, economic development, community events and water/sewer infrastructure projects. New this year is the creation of a senior program with initial interim funding.

During the last fiscal year, the Town utilized an economic consultant to explore expanded recreational opportunities and the creation of a food hub. In conjunction with those efforts, Van Eperen and Company was recruited to provide press releases and other marketing services. While successes have been realized on both fronts, the Commissioners will continue with both objectives, but have dramatically reduced the funding for the economic consultant and increased the marketing budget line item. The overall goal being to implement a comprehensive marketing strategy to achieve key short-term community objectives and facilitate greater awareness of Poolesville throughout Montgomery County and the region.

One of the largest challenges facing the Commissioners is the funding the \$2.5M (20yr) loan for the Westerly sewer relining and clean-out installation project. The funding of this vital project was most challenging as many cuts had to take place in order to fund the \$175K annual repayment without a tax increase.

Lastly, the Commissioners are committed to 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. Fortunately, the highly publicized solar array is producing power for the wastewater treatment plant and is projected to reduce expenditures by approximately \$30,000 this first year, which translates into **NO** increase in water and sewer fees.

Changes in the FY 2014 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. # 2035 - Excess funding from closed out projects was re-allocated to Bodmer T-ball Field (\$5,000) and Hoewing Park (\$37,000). (see page 20 for details)

Excess Funding from Acct.# 2025, Hunters Run Sidewalk Project was re-allocated to Acct.#2035, Northern Park. (see page 20 for details)

Water & Wastewater Fund

Acct. # 3130 - Re-allocation of Carry-over Funds to Well Rehabilitation Project (\$6,000) and allocation of general funds (\$4,000). (see page 29 for details)

Acct. #3150 - Re-allocation of Carry-over Funds towards the U.V. System rebuild (\$13,000). (see page 30 for details)

TAX INCREASE NOTICE

- For the tax year beginning July 1, 2014, the estimated real property assessable base will increase by .19% from \$671,332,584 to \$672,633,320.
- If Poolesville maintains the current tax rate of \$0.167 per \$100 of assessment, real property revenues will increase by .19%, resulting in \$2,678 more real property revenues.
- The FY2015 real property tax rate will remain at \$0.1672, the constant tax rate.

THE TOWN OF POOLSVILLE

FY 2015 Budget

BUDGET REVIEW - Operating Accounts

Adopted 5/19/2014

Printed: 20-May-14

General Fund Operations

The FY15 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	\$1,821,669
Debt Service	\$239,851

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, yard waste and recycling.

Support of community outreach programs, such as the senior activities program, 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, Marketing and Economic Consultant.

2. Debt Service includes the repayment of loans to complete certain public works projects. Currently, there are three 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 supplement the annual payments.

In FY14, a \$2,545,000 loan was made 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, increasing costs in salaries, benefits, communications, chemicals and maintenance have escalated operational expenses. However, this year, significant reductions are projected in electrical costs due to the construction and operation of a solar array.

This year, the Commissioners have will not need a rate increase to achieve a balanced Fund.

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FY 2015 Budget

BUDGET REVIEW - Capital Projects and Spending

Adopted 5/19/2014

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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 FY15 funding allocations:

2005	Office Equipment	\$2,000
2010	Municipal Buildings and Equipment	\$14,000
2015	Parks and Streets Equipment	\$40,000
2020	Vehicles	\$25,000
2025	Major Town Projects	\$0
2035	Parks and Recreation	\$110,000
2040	Major Street Repair Projects	\$282,000

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)
Maintenance Building Roof
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)
6. The 2035 account includes (see page 21 for details)
Hoewing Park Equipment, Elgin Park Pavilion, accumulation for future park equipment replacement and Steven's Park tennis court rehab.
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 FY15 allocations:

3130	Water Collection and Distribution	\$118,000
3150	Wastewater Systems	\$15,000
3167	Water and Wastewater Equipment	\$42,000
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, alpha media replacement and well components.
2. The 3150 account includes (see page 30 for details):
Accumulation of funds for U.V. replacement and a sewer jet
3. The 3167 account includes (see page 31 for details):
Scheduled replacement of existing equipment and replacement of the well communication system
4. The 3169 account provides funding for the repair of the Town's sewer system.

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FINANCIAL FORECAST: FY 15 Bgt. THROUGH FY 19

Adopted 5/19/2014

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

Item	FY 13 Actual	FY 14 Budget	FY 14 Projection	FY 15 Budget
Revenue	2,716,062	2,619,083	\$2,696,799	2,651,443
Funding: General Projects	(372,913)	(519,500)	(521,500)	(414,000)
Funding: Water / Wastewater Projects	(463,397)	(297,000)	(301,000)	(175,500)
Sub-Total: Capital Projects	(836,310)	(816,500)	(822,500)	(589,500)
Operating Expenses	(1,868,988)	(1,800,335)	(1,806,135)	(2,061,520)
Total Annual Expenditures	(2,705,298)	(2,616,835)	(2,628,635)	(2,651,020)
Annual Balance	\$10,763 0.4%	\$2,248 0.1%	\$68,164 2.5%	\$423 0.0%

Notes

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

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

Based on the Figures from the FY 2015 Budget and the Current Five-Year Plan for Funding Capital Projects

Item	FY 16	FY 17	FY 18	FY 19
Revenue	2,715,636	2,801,393	2,888,445	2,976,818
Funding: General Projects	(360,000)	(374,500)	(464,500)	(434,500)
Funding: Water / Wastewater Projects	(230,500)	(271,000)	(198,000)	(256,000)
Sub-Total: Capital Projects	(590,500)	(645,500)	(662,500)	(690,500)
Operating Expenses	(2,120,037)	(2,152,935)	(2,226,247)	(2,259,979)
Total Annual Expenditures	(2,710,537)	(2,798,435)	(2,888,747)	(2,950,479)
Projected Balances	\$5,099 0.2%	\$2,958 0.1%	(\$302) 0.0%	\$26,339 0.9%

Part 2[a] - Recap of Current Financial Reserves

Item	FY 13 Actual	FY 14 Budget	FY 14 Projection	FY 15 Budget
Unspent Funds: General Projects	1,199,129	422,102	499,252	276,252
Unspent Funds: W & WW Projects	448,071	581,627	248,377	399,877
Sub-Total: Unspent Capital Funding	1,647,200	1,003,729	747,629	676,129
Unrestricted Reserve (Genl Fund)	798,239	764,000	816,375	816,798
Balance (Water / Wastewater Fund)	77	1,738	12,331	27,768
Restricted Funds	56,026	64,955	57,842	77,842
Total Financial Reserves On-Hand	\$2,501,542	\$1,834,422	\$1,634,176	\$1,598,536

Part 2[b] - Projections for Future Financial Reserves

Item	FY 16	FY 17	FY 18	FY 19
Unspent Funds: General Projects	423,253	206,753	508,253	307,753
Unspent Funds: W & WW Projects	410,376	681,376	876,376	1,132,376
Sub-Total: Unspent Capital Funding	833,629	888,129	1,384,629	1,440,129
Unrestricted Reserve (Genl Fund)	821,897	824,855	824,553	850,892
Balance (Water / Wastewater Fund)	43,205	58,642	74,079	89,516
Restricted Funds	77,842	77,842	77,842	77,842
Total Financial Reserves On-Hand	\$1,776,572	\$1,849,467	\$2,361,102	\$2,458,378

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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RESTRICTED FUNDS and CASH SUMMARIES

Adopted 5/19/2014

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Ref. Page	Item or Description	Y/E 06/30/13 FY 13 Actual	Y/E 06/30/14 FY 14 Budget	Y/E 06/30/14 FY 14 Projection	Y/E 06/30/15 FY 15 Budget
RESTRICTED FUNDS					
Note	Chesapeake Bay Restoration Fund ("Flush Tax")				
	Balance Forward	0	0	0	0
[4]	Yearly Activity				
	Recd with Water Bills	100,000	100,000	100,000	100,000
	Admin Fee	(5,319)	(5,000)	(5,000)	(5,000)
	Paid to Maryland	(95,000)	(95,000)	(95,000)	(95,000)
	Sub-total: Yearly Activity	(319)	0	0	0
	Closing Balance: Year End	\$0	\$0	\$0	\$0
	CEDC Roll-Over Funds				
	Funds Collected	12,088	0	0	0
	Balance Forward	6,591	6,591	8,112	8,112
	Funds Allocated	(10,567)	0	0	0
	Closing Balance: Year End	\$8,112	\$6,591	\$8,112	\$8,112
	Economic Development				
	Funds transferred	60,000	0	0	0
	Balance Forward	0	30,000	33,800	0
	Funds Allocated	(26,200)	0	(33,800)	0
	Closing Balance: Year End	\$33,800	\$30,000	\$0	\$0
	Senior Program				
	Funds Collected	0	0	0	0
	Balance Forward	0	0	0	0
	Funds Allocated	0	0	0	0
	Closing Balance: Year End	\$0	\$0	\$0	\$0
	Reforestation Fees				
	Fees Collected	9,932	0	0	0
	Balance Forward	4,182	4,182	14,114	14,114
	Funds Allocated	0	0	0	0
	Closing Balance: Year End	\$14,114	\$4,182	\$14,114	\$14,114
	Speed Camera Revenue				
	Fees Collected	36,025	20,000	35,616	20,000
	Balance Forward	42,795	0	0	35,616
	Funds Allocated	(78,820)	0	0	0
	Closing Balance: Year End	\$0	\$20,000	\$35,616	\$55,616
	Development Funds				
	Winchester Proffer				
	Balance Forward	16,849	0	0	0
	I&I Project Repayment	0	0	0	0
	I&I Loan	(16,849)	0	0	0
	Sub-total: Yearly Balance	\$0	\$0	\$0	\$0
	Kettler Proffer				
	Fees Collected	25,000	18,750	18,750	18,750
	Balance Forward	37,500	15,000	0	0
	I&I Loan	(62,500)	(33,750)	(18,750)	(18,750)
	Sub-total: Yearly Balance	\$0	\$0	\$0	\$0
	Closing Balance: Year End	\$0	\$0	\$0	\$0
	Transfers From Restricted Funds				
	For General Fund	(36,767)	0	(33,800)	0
	For General Capital Projects	(78,820)	0	0	0
	For W/WW Capital Projects	0	0	0	0
	Closing Balance - All Restricted Funds (Not Including Bay Restoration Funds)	\$56,026	\$64,955	\$57,842	\$77,842

SUMMARY OF CASH ASSETS AT YEAR END

Ref Pg.	General Fund				
7	Unrestricted Funds at Year End	798,239	764,000	816,375	816,798
7	Accumulated Unspent Funds for Capital Projects	1,199,129	422,102	499,252	276,252
	Total Funds on Hand	\$1,997,368	\$1,186,102	\$1,315,628	\$1,093,050
	Water and Wastewater Fund				
24	Unrestricted Funds at Year End	77	1,738	12,331	27,768
24	Accumulated Unspent Funds for Capital Projects	448,071	581,627	248,377	399,877
	Total Funds on Hand	\$448,148	\$583,365	\$260,707	\$427,644
2	Restricted Funds	\$56,026	\$64,955	\$57,842	\$77,842
	TOTAL CASH ASSETS AT YEAR END	\$2,501,542	\$1,834,422	\$1,634,176	\$1,598,536

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.	FY 13 Actual	FY 14 Projection	FY 15 Bgt. Budget	Forward Planning Cycle			
						FY 16	FY 17	FY 18	FY 19
	Number of New Homes (in Fiscal Year)		40	30	30	30	30	30	30
	Impact Fee per New Home		11,326	11,519	11,714	11,913	12,116	12,322	12,531
	Total Impact Fees: New Homes		453,040	345,555	351,429	357,404	363,480	369,659	375,943
	Other Impact Fees		0	0	0	0	0	0	0
	Total: All Impact Fees		\$453,040	\$345,555	\$351,429	\$357,404	\$363,480	\$369,659	\$375,943
4005	Recreation	17.0%	77,017	58,744	59,743	60,759	61,792	62,842	63,910
	Public Facilities	5.0%	22,652	17,278	17,571	17,870	18,174	18,483	18,797
4000	Total: General Fund Capital Projects	22.0%	\$99,669	\$76,022	\$77,314	\$78,629	\$79,966	\$81,325	\$82,707
1110	Water System	48.0%	217,459	165,866	168,686	171,554	174,470	177,436	180,453
1120	Wastewater System	30.0%	135,912	103,667	105,429	107,221	109,044	110,898	112,783
1100	Total: Water/Wastewater Capital Projects	78.0%	\$353,371	\$269,533	\$274,115	\$278,775	\$283,514	\$288,334	\$293,236

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

<u>General Projects</u>		FY 13 Actual	FY 14 Projection	FY 15 Bgt. Budget	Forward Planning Cycle			
					FY 16	FY 17	FY 18	FY 19
2030	Public Facility							
	New/Carried forward from Prior Years	71,500	17,278	17,571	17,870	18,174	18,483	18,797
	Reimbursement to General Fund							
	Actual / Projected Expenditures	(65,873)		(14,000)				
2035	Recreation Programs							
	b. New Park Systems							
	New/Carried forward from Prior Years	169,141	58,744	59,743	60,759	61,792	62,842	63,910
	Allocation of Impact Fees		(30,000)	(15,000)				
	Actual / Projected Expenditures							
	Reimbursement to Developers	(18,275)	(154,469)	(59,743)	(60,759)	(61,792)	(62,842)	(63,910)
General Fund Impact Fee Totals		\$156,493	\$48,046	\$36,617	\$54,487	\$72,661	\$91,144	\$109,941
<u>Water & Wastewater Projects</u>		FY 13 Actual	FY 14 Projection	FY 15 Bgt. Budget	Forward Planning Cycle			
					FY 16	FY 17	FY 18	FY 19
3130	Well Implementation							
	New/Carried forward from Prior Years	222,544	165,866	168,686	171,554	174,470	177,436	180,453
	Reimbursement to Developers	(120,384)	(165,872)	(168,687)	(171,559)			
	Allocation of Impact Fees							
	Actual / Projected Expenditures							
3150	Wastewater Treatment							
	Carried forward from Prior Years	179,315	103,667	105,429	107,221	109,044	110,898	112,783
	Allocation for Debt Service	(76,879)	(76,879)	(76,879)	(76,879)	(76,879)	(76,879)	(76,879)
Water & Wastewater Fund Impact Fee Totals		\$204,596	\$231,378	\$259,927	\$290,264	\$496,899	\$708,354	\$924,710
<u>Impact Fee Balances On Hand</u>								
<u>General Fund Impact Fees</u>								
	On Hand at Start of Fiscal Year	138,372	114,404	5,957	83,271	161,900	241,866	323,191
	New Impact Fees Received	99,669	76,022	77,314	78,629	79,966	81,325	82,707
	Less Fees Expended (actual or Planned)	(123,637)	(184,469)		0	0	0	0
	Gen. Fund Impact Fee Balance at Year End	\$114,404	\$5,957	\$83,271	\$161,900	\$241,866	\$323,191	\$405,898
<u>Water and Wastewater Fund Impact Fees</u>								
	On Hand at Start of Fiscal Year	70,113	226,221	253,003	281,552	311,889	595,403	883,737
	New Impact Fees Received	353,371	269,533	274,115	278,775	283,514	288,334	293,236
	Less Fees Expended (actual or Planned)	(197,263)	(242,751)	(245,566)	(248,438)		0	0
	W & WW Impact Fee Balance at Year End	\$226,221	\$253,003	\$281,552	\$311,889	\$595,403	\$883,737	\$1,176,972

THE TOWN OF POOLESVILLE

FY 2015 Budget

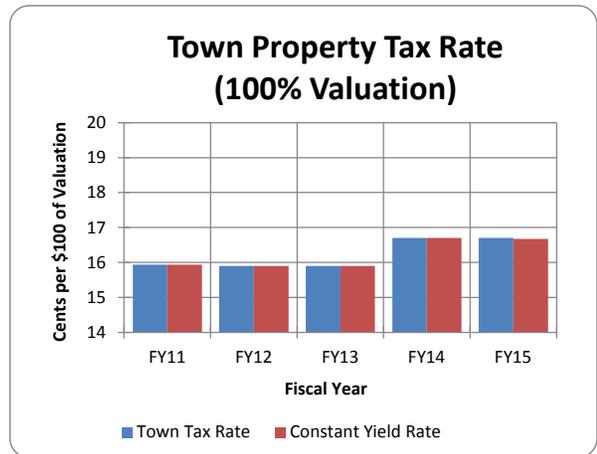
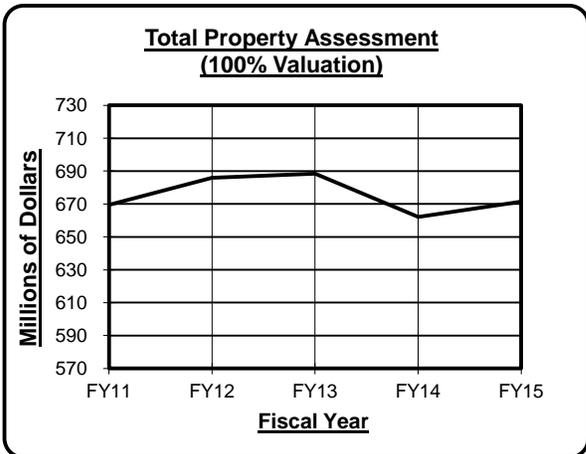
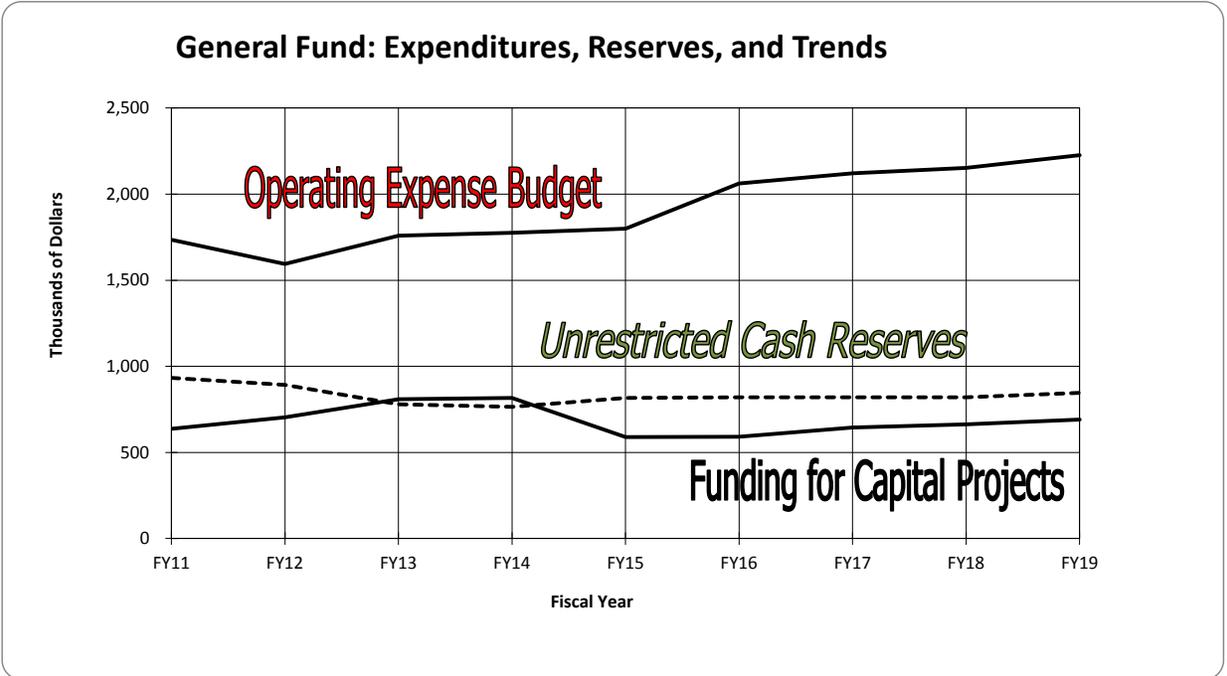
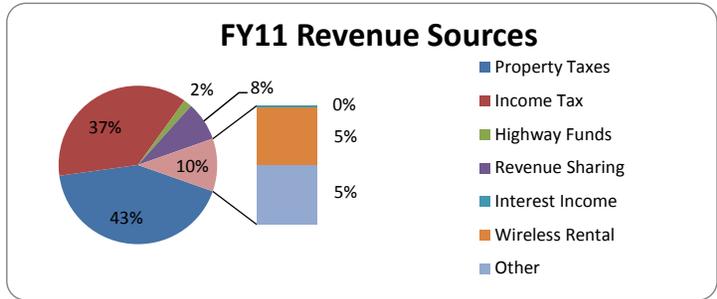
OVERVIEW - Budgets and Taxes

Adopted 5/19/2014

Printed: 20-May-14

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.



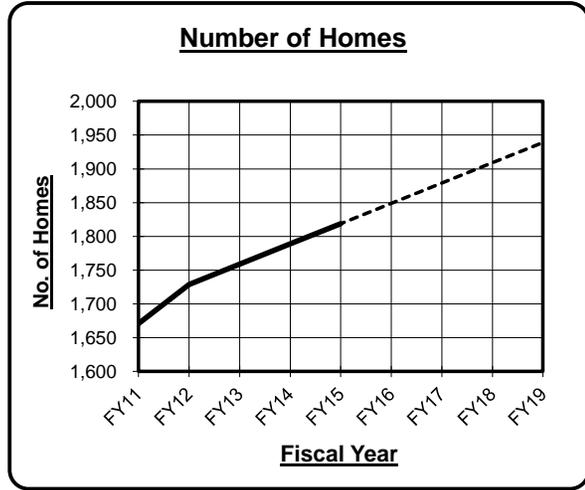
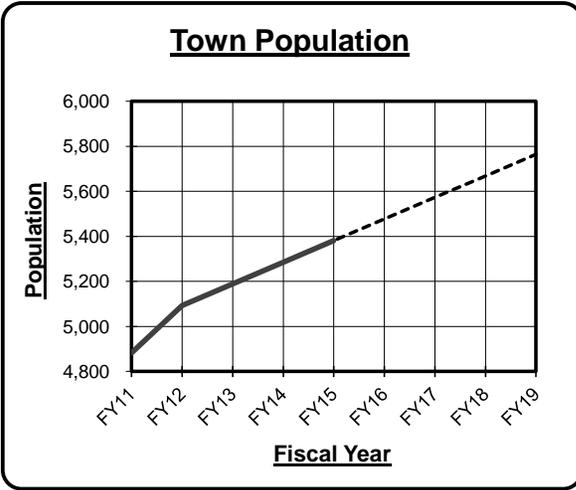
THE TOWN OF POOLSVILLE

FY 2015 Budget

OVERVIEW - Town Population and Public Infrastructure

Adopted 5/19/2014

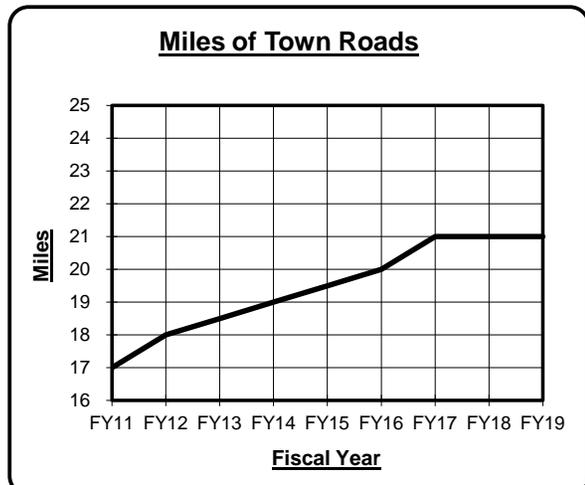
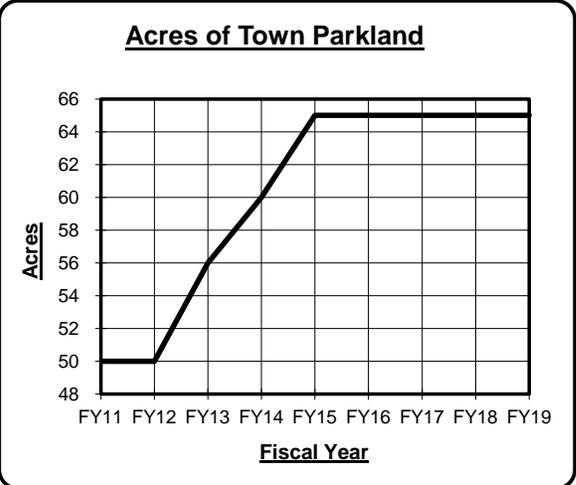
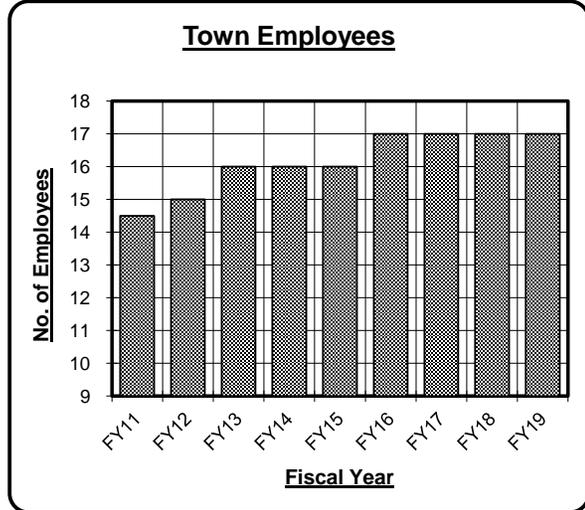
Printed: 20-May-14



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 2015 Budget

SCHEDULE of OUTSTANDING DEBT

Adopted 5/19/2014

Printed: 20-May-14

Item No.	Description	Pay-off Year & Interest Rate	Balance: Y/E 06/30/13	FY 13 Actual	FY 14 Projection	FY 15 Bgt. Budget	----- Forward Planning Cycle -----			
							FY 16	FY 17	FY 18	FY 19
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										
2	WWTP Exp & BNR Upgrade Original Loan for \$1,250,000 in 2004 for 20 years. <i>Use of Impact Fees</i>	FY24 - 1.20% [Maryland]	754,547							
3	Wesmond I&I Loan Original Loan for \$1,440,000 in 2007 for 20 years <i>Use of Kettler Proffer</i> <i>Use of Winchester proffer</i>	FY27 - 1.0% [Maryland]	605,183	4,249	64,851	64,851	64,851	64,851	64,851	64,851
				62,500	18,750	18,750	18,750	18,750	18,750	18,750
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	170,000
Sub-total: Water & Wastewater Projects										
Paid From General Funds				\$27,282	\$79,851	\$239,851	\$234,851	\$234,851	\$234,851	\$234,851
Paid From Unrestricted Funds				\$0	\$0	\$0				
Paid From Restricted Funds				\$0	\$156,228	\$95,629	\$95,629	\$76,879	\$76,879	\$76,879
TOTAL: ALL DEBT SERVICE			\$3,904,730	\$183,510	\$175,480	\$335,480	\$330,480	\$311,730	\$311,730	\$311,730

Notes

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

THE TOWN OF POOLESVILLE

FY 2015 Budget

GENERAL FUND SUMMARY

Adopted 5/19/2014

Printed: 20-May-14

Ref. Page	Item or Description	Y/E 06/30/13 FY 13 Actual	Y/E 06/30/14 FY 14 Budget	Y/E 06/30/14 FY 14 Projection	Y/E 06/30/15 FY 2015 Budget
General Funds Operating Summary					
7	General Revenue Total	\$2,716,062	\$2,619,083	\$2,696,799	\$2,651,443
General Expenditures					
Funding for Capital Projects					
16	General Capital Projects	(372,913)	(519,500)	(521,500)	(414,000)
28	Water/Wastewater Cap Projs	(463,397)	(297,000)	(301,000)	(175,500)
	Sub-total: Capital Projects	(836,310)	(816,500)	(822,500)	(589,500)
7	Operating Expenses	(1,868,988)	(1,800,335)	(1,806,135)	(2,061,520)
	Total: General Expenditures	(\$2,705,298)	(\$2,616,835)	(\$2,628,635)	(\$2,651,020)
Net Operating Balance		\$10,763	\$2,248	\$68,164	\$423
Unrestricted Funds Carried Forward from Prior Year		882,098	791,752	798,239	816,375
Application of Excess Unrestricted Funds					
7	For General Capital Projects	0	0	0	0
	For W/WW Capital Projects	(10,000)	0	(20,028)	0
	Transfer to CEDC Roll Over Fund	(22,000)	(30,000)	(30,000)	0
	Storage Tank Main Break	0	0	0	0
		(62,622)	0	0	0
Closing Balance: Genl Funds [Unrestricted Reserve]		\$798,239	\$764,000	\$816,375	\$816,798
General Funds Capital Projects Summary					
Funding Balance Carried Forward from Prior Year		\$989,182	\$170,602	\$1,199,129	\$499,252
7	Funding from General Revenues	372,913	519,500	521,500	414,000
3	Funding from Impact Fees	0	0	30,000	29,000
	Prior Balance - Impact Fees	0			
2	Transfers from Restricted Funds	78,820	0	0	0
	Internal Transfers	(50,000) **	0	20,028	0
7	Funding from MD Grants, Others	82,500	0	37,500	0
Available for Capital Projects		\$1,473,415	\$690,102	\$1,808,157	\$942,252
16	Capital Projects Expenditures	(274,286)	(268,000)	(1,308,905)	(666,000)
Closing Balance: Capital Projects Funding		\$1,199,129	\$422,102	\$499,252	\$276,252

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	Parks and Recreational Facilities
Town Hall	Campbell Park
Maintenance Building	Lori Gore Park
Old Methodist Church, Thrift Shop	Wootton Heights Park
Wastewater Treatment Plant	Brooks Park
Six Sewage Pump Stations	Old Methodist Cemetery
	Elgin Park
	Hoewing Park
	Stevens Park
	Halmos Park
	Bodmer Park
	Whalen Commons
	Perkin's Park
	Collier Circle Pond
	Dr. Dillingham Park

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

THE TOWN OF POOLESVILLE

FY 2015 Budget

GENERAL FUND REVENUE SUMMARY

Adopted 5/19/2014

Printed: 20-May-14

Acct No.	Account Name	Y/E 06/30/13 FY 13 Actual	Y/E 06/30/14 FY 14 Budget	Y/E 06/30/14 FY 14 Projection	Y/E 06/30/15 FY 15 Budget
General Revenue					
Part A - External Sources					
111	Property Taxes	1,107,308	1,107,067	1,121,965	1,124,643
112	P/P Property Unincorporated	12,402	3,000	3,000	6,000
113 & 114	P/P Public Utilities / Ordinary Corp.	49,048	50,000	45,000	45,000
311.4	Revenue Sharing	210,634	210,634	210,634	210,634
330.5	Property Tax Grant	722	722	722	722
360.1	Income Tax	949,820	983,977	983,977	985,000
156	Highway	51,520	44,273	112,291	45,000
222	Franchise / Traders License	40,775	25,200	25,200	30,000
121	Interest Income (120 & 465)	8,763	4,000	4,000	5,000
223	Building / Plumbing Permits	46,943	15,000	15,000	40,000
330.9	State of Maryland Grants	0	0	0	0
412	Zoning / Development Fees	15,241	1,000	1,000	15,000
414	Sale of Town Documents	180	200	0	0
462	Rental Income - Wireless Antennas	166,728	170,766	170,766	140,000
469	Miscellaneous Income	40,765	1,000	1,000	2,000
	Private Hook-Up Repayment	1,350	1,244	1,244	1,244
470	Rec Event Funding	12,088	0	0	0
480	Recreation Program	1,775	1,000	1,000	1,200
Sub-total: General Revenue (External Sources)		\$2,716,062	\$2,619,083	\$2,696,799	\$2,651,443
Part B - Internal Transfers					
Application of Excess Unrestricted Funds					
	For General Capital Projects	0	0	0	0
	For W/WW Capital Projects	10,000	0	20,028	0
	Transfer to CEDC Roll Over Fund	22,000	30,000	30,000	0
	Transfer to Restricted Reserves	0	0	0	0
	Storage Tank Main Break	62,622	0	0	0
Sub-total: General Revenue		\$2,810,684	\$2,649,083	\$2,746,827	\$2,651,443
Impact Fee Revenue					
475.1	Recreation	77,017	56,800	56,800	59,743
475.2	Public Facilities	22,652	16,706	16,706	17,571
Sub-total: Impact Fee Revenue		\$99,669	\$73,506	\$73,506	\$77,314
Grants and Designated Funding					
A	MD Grant: Program Open Space	0	0	0	0
B	MD Grant: Parks & Playgrounds	70,000	0	0	0
C	Heritage Montgomery Streetscape	12,500	0	37,500	0
D	MHHA Bandshell	0	0	0	0
E	Skate Park	0	0	0	0
F	Internal Transfers	0	0	0	0
Sub-total: Grants and Designated Funding		\$82,500	\$0	\$37,500	\$0
Restricted Revenue					
	Kettler Proffer	0	0	0	0
	Reforestation Fees	25000	0	0	0
	Speed Camera Revenue	9,932	0	0	0
		36,025	0	0	0
Sub-total: Restricted Revenue		\$70,957	\$0	\$0	\$0
Total: General Fund Revenue		\$3,063,810	\$2,722,589	\$2,857,833	\$2,728,757

Account Descriptions

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

THE TOWN OF POOLESVILLE

FY 2015 Budget

GENERAL FUND EXPENSE SUMMARY

Adopted 5/19/2014

Printed: 20-May-14

Acct No.	Account Name	Y/E 06/30/13 FY 13 Actual	Y/E 06/30/14 FY 14 Budget	Y/E 06/30/14 FY 14 Projection	Y/E 06/30/15 FY 15 Budget
500	Town Administration	187,222	186,252	188,052	246,219
600	Elections	4,987	0	0	6,000
700	Staff Salaries and Benefits	684,185	708,882	708,882	722,900
800	Law	58,084	40,000	40,000	40,000
900	Municipal Buildings & Operations	108,853	96,850	96,850	104,050
1000	Streets, Sidewalks, & Storm Drains	136,764	126,800	130,800	126,800
1100	Parks & Recreation	46,794	61,700	61,700	62,700
1200	Engineering	91,889	40,000	40,000	40,000
1300	Planning & Zoning	0	10,000	10,000	5,000
1400	Public Safety	25,807	25,000	25,000	23,000
1500	Municipal Services	442,790	440,000	440,000	445,000
1600	Grant to Water & Wastewater Fund	77,364	0	0	0
1700	Debt Service	4,249	64,851	64,851	239,851
Sub-total: General Fund Operating Expenses		\$1,868,988	\$1,800,335	\$1,806,135	\$2,061,520
2000	Funding for Capital Projects	372,913	519,500	521,500	414,000
3000	Granted for Water & Wastewater Capital Projects	463,397	297,000	301,000	175,500
Sub-total: General Fund Capital Expenses		\$836,310	\$816,500	\$822,500	\$589,500
Total: General Fund Expenses		\$2,705,298	\$2,616,835	\$2,628,635	\$2,651,020

Notes

[1]

THE TOWN OF POOLESVILLE

FY 2015 Budget

GENERAL FUND EXPENSE DETAILS

Adopted 5/19/2014

Printed: 20-May-14

Acct No.	Account Name	Y/E 06/30/13 FY 13 Actual	Y/E 06/30/14 FY 14 Budget	Y/E 06/30/14 FY 14 Projection	Y/E 06/30/15 FY 15 Budget
500	<u>Town Administration</u>				
505	Executive Meetings and Training	18,157	15,625	15,625	15,625
510	Advertising	13,123	4,200	6,000	4,200
515	Dues and Subscriptions	8,904	8,595	8,595	12,922
525	Contract Services	6,415	6,000	6,000	6,000
530	Bonding and Employee Training	2,021	775	775	775
540	Accounting and Auditing	22,398	25,000	25,000	25,200
545	Printing and Duplicating	12,744	13,362	13,362	8,162
550	Communications	7,516	6,750	6,750	6,020
555	Office Supplies and Expense	10,416	11,870	11,870	12,590
565	Community & Economic Dev. <i>Use of Roll-Over Funds</i>	36,635 (10,567)	19,850 0	19,850	21,500 0
570	Community Goodwill	34,461	39,225	39,225	39,225
575	Economic Development/Marketing <i>Use of Restricted Funds</i>	51,200 (26,200)	35,000	35,000	65,000
576	Senior Program <i>Use of Outside Funding</i>				29,000
Total: Acct 500 Town Administration		\$187,222	\$186,252	\$188,052	\$246,219

Account Descriptions

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

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

THE TOWN OF POOLESVILLE

FY 2015 Budget

GENERAL FUND EXPENSE DETAILS

Adopted 5/19/2014

Printed: 20-May-14

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

Account Descriptions

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

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

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

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

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

THE TOWN OF POOLESVILLE

FY 2015 Budget

GENERAL FUND EXPENSE DETAILS

Adopted 5/19/2014

Printed: 20-May-14

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

Account Descriptions

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

- 805 The account covers attorney's fees for attendance at meetings, normal opinions, responding to questions, and other general legal issues. Included also are the costs for representing Poolesville in lawsuits and other challenges that may be raised by third parties.
- 810 This covers the review of Bond documentation, preparation of easements, review of site plans, and negotiations with property owners.
- 815 The Planning Commission has completed the Code Revisions.

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

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

THE TOWN OF POOLESVILLE

FY 2015 Budget

GENERAL FUND EXPENSE DETAILS

Adopted 5/19/2014

Printed: 20-May-14

Acct No.	Account Name	Y/E 06/30/13 FY 13 Actual	Y/E 06/30/14 FY 14 Budget	Y/E 06/30/14 FY 14 Projection	Y/E 06/30/15 FY 15 Budget
1000	Streets, Sidewalks, & Storm Drains				
1050	Repairs/Maintenance/Resurfacing	14,235	13,000	13,000	13,000
1055	Storm Drain Repair/Maintenance	3,339	4,500	4,500	4,500
1060	Street Signs	2,207	2,300	2,300	2,300
1065	Street Lighting	93,848	94,000	94,000	94,000
1070	Snow Removal	99	8,000	12,000	8,000
1085	Sidewalk Repair & Maintenance	23,036	5,000	5,000	5,000
Total: Acct 1000 Streets, Sidewalks, & Storm Drains		\$136,764	\$126,800	\$130,800	\$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 2015 Budget

GENERAL FUND EXPENSE DETAILS

Adopted 5/19/2014

Printed: 20-May-14

Acct No.	Account Name	Y/E 06/30/13 FY 13 Actual	Y/E 06/30/14 FY 14 Budget	Y/E 06/30/14 FY 14 Projection	Y/E 06/30/15 FY 15 Budget
1100	Parks & Recreation				
1150	Park Lighting	6,834	8,700	8,700	9,700
1155	Park Repair and Maintenance	29,323	30,000	30,000	30,000
1160	Streetscape (Tree) Expense	0	10,000	10,000	10,000
1165	Street Tree Maintenance	7,745	10,000	10,000	10,000
1170	Recreation Program	2,892	3,000	3,000	3,000
Total: Acct 1100 Parks & Recreation		\$46,794	\$61,700	\$61,700	\$62,700
1200	Engineering				
1205	General Engineering	57,514	30,000	30,000	30,000
1210	Engineering Development	34,375	10,000	10,000	10,000
Total: Acct 1200 Engineering		\$91,889	\$40,000	\$40,000	\$40,000
1300	Planning & Zoning				
1300	Planning and Zoning	0	10,000	10,000	5,000
Total: Acct 1300 Planning & Zoning		\$0	\$10,000	\$10,000	\$5,000

Account Descriptions

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

1150 This includes the cost of lighting of the tennis and basketball courts at Halmos Park, and the security lights at Halmos and Stevens Parks.

1155 This account covers the cost of repair and maintenance of equipment in the tot lots, as well as the baseball field fences and bleachers. It also includes re-seeding the fields as necessary, annual fertilizing and weed killing treatments, gravel to repair parking lot damage, as well as mosquito control. Major projects addressing the upkeep of our recreational facilities are included in the Capital Projects section.

1160 This line item covers the cost of the purchasing and planting of all street trees.

1165 This account primarily addresses the costs for the maintenance and replacement of existing street trees and the miscellaneous purchase of shrubs and annuals.

1170 Included are the costs for equipment, 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 2015 Budget

GENERAL FUND EXPENSE DETAILS

Adopted 5/19/2014

Printed: 20-May-14

Acct No.	Account Name	Y/E 06/30/13 FY 13 Actual	Y/E 06/30/14 FY 14 Budget	Y/E 06/30/14 FY 14 Projection	Y/E 06/30/15 FY 15 Budget
1400	Public Safety				
1425	Code Enforcement Officer	5,947	17,000	17,000	15,000
1435	Plumbing Inspection	19,860	8,000	8,000	8,000
Total: Acct 1400 Public Safety		<u>\$25,807</u>	<u>\$25,000</u>	<u>\$25,000</u>	<u>\$23,000</u>
1500	Municipal Services				
1500	Trash Collection	442,790	440,000	440,000	445,000
Total: Acct 1500 Municipal Services		<u>\$442,790</u>	<u>\$440,000</u>	<u>\$440,000</u>	<u>\$445,000</u>
1600	Grant to Water & Wastewater Fund				
1600	Grant to Water & Wastewater Fund	77,364	0	0	0
Total: Acct 1600 Grant to Water & Wastewater Fund		<u>\$77,364</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
1700	Debt Service				
1700	Debt Service (Principal & Interest)	4,249	64,851	64,851	239,851
Total: Acct 1700 Debt Service		<u>\$4,249</u>	<u>\$64,851</u>	<u>\$64,851</u>	<u>\$239,851</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, yard waste and recycling pickup.

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

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

THE TOWN OF POOLSVILLE

FY 2015 Budget

GENERAL FUND - CAPITAL PROJECTS SUMMARY

Adopted 5/19/2014

Printed: 20-May-14

Acct No.	Item or Description	Year To Do	Est. Project Cost	Prior Bal. + FY 13 Act.	FY 14 Projection	FY 15 Bgt. Budget	----- Forward Planning Cycle -----			
							FY 16	FY 17	FY 18	FY 19
<u>Project Funding</u>										
2005	Office Equipment		0	17,132	22,028	2,000	2,000	2,000	2,000	2,000
2010	Municipal Buildings		2,614,000	76,245	25,000	14,000	0	0	0	0
2015	Parks & Streets Equipment		220,500	113,855	55,000	33,000	10,000	42,500	47,500	57,500
2020	Vehicles		375,000	128,367	55,000	17,000	35,000	35,000	40,000	25,000
2025	Major Town Projects		803,000	525,856	107,690	(15,000)	0	0	15,000	20,000
2035	Park Projects		1,953,500	146,528	99,500	110,000	60,000	45,000	75,000	45,000
2040	Major Street Repair Projects		1,540,000	465,433	244,810	282,000	253,000	250,000	285,000	285,000
Total Funding Allocations			\$7,506,000	\$1,473,416	\$609,028	\$443,000	\$360,000	\$374,500	\$464,500	\$434,500
<u>Direct Funding</u>										
2005	Transfer of Unrestricted Funds			10,000	20,028					
2010	Use of Impact Fees					14,000				
2025	Montgomery Heritage Grant			12,500	37,500					
	Transfer of Unrestricted Funds			100,000						
	Winchester Proffer			50,000						
	Speed Camera Revenue			126,940						
	Transferred to Restricted Funds			(60,000)						
2035	MD Grants			70,000						
	Use of Impact Fees				30,000	15,000				
	Restricted Funds			13,684						
Sub-total: Direct Funding				\$323,124	\$87,528	\$29,000	\$0	\$0	\$0	\$0
2000	Funding by General Funds [Total less Direct Funding]			\$1,150,292	\$521,500	\$414,000	\$360,000	\$374,500	\$464,500	\$434,500
<u>Project Expenditures</u>										
				FY 13 Act.						
2005	Office Equipment			(17,536)	(20,028)	0	0	0	0	0
2010	Municipal Buildings			(2,780)	(97,220)	(14,000)	0	0	0	0
2015	Parks & Streets Equipment			(100,136)	(32,747)	(51,500)	(18,000)	(10,000)	(33,000)	(65,000)
2020	Vehicles			(55,180)	(85,000)	0	(65,000)	0	(55,000)	0
2025	Major Town Projects			(65,698)	(543,375)	0	0	0	0	0
2035	Park Projects			(25,644)	(138,645)	(106,500)	(130,000)	0	(75,000)	0
2040	Major Street Repair Projects			(7,312)	(391,890)	(494,000)	0	(581,000)	0	(570,000)
Total Expenditures				(\$274,286)	(\$1,308,905)	(\$666,000)	(\$213,000)	(\$591,000)	(\$163,000)	(\$635,000)
<u>Account Balance by Year</u>										
2005	Office Equipment			(404)	1,596	3,596	5,596	7,596	9,596	11,596
2010	Municipal Buildings			73,465	1,245	1,245	1,245	1,245	1,245	1,245
2015	Parks & Streets Equipment			13,719	35,972	17,472	9,472	41,972	56,472	48,972
2020	Vehicles			73,187	43,187	60,187	30,187	65,187	50,187	75,187
2025	Major Town Projects			460,158	24,473	9,473	9,473	9,473	24,473	44,473
2035	Park Projects			120,884	81,739	85,239	15,239	60,239	60,239	105,239
2040	Major Street Repair Projects			458,121	311,041	99,041	352,041	21,041	306,041	21,041
Account Balance by Year				\$1,199,130	\$499,253	\$276,253	\$423,253	\$206,753	\$508,253	\$307,753

Notes

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

THE TOWN OF POOLSVILLE

FY 2015 Budget

GENERAL FUND - CAPITAL PROJECTS

Adopted 5/19/2014

Printed: 20-May-14

Acct No.	Item or Description	Year To Do	Est. Project Cost	Prior Bal. + FY 13 Act.	FY 14 Projection	FY 15 Bgt. Budget	----- Forward Planning Cycle -----			
							FY 16	FY 17	FY 18	FY 19
Project Funding										
2005	Office Equipment									
Carry-over funds: Completed Projects										
Carry-Over Funds allocated to projects										
1	Future Office Requirements	Open		7,132	2,000	2,000	2,000	2,000	2,000	2,000
2	Sound System	FY13								
Budget Amendment 10/1/2012										
3	Website Design	FY14		10,000	[Allocated From Unrestricted Funds]					
Budget Amendment 2/3/2014										

Total Funding Allocations			\$0	\$17,132	\$22,028	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000
Project Expenditures										
2005	Office Equipment			FY 13 Act.						
1	Office Equipment	Open		(4,863)						
2	Sound System	FY13		(12,673)						
3	Web Design	FY14			(20,028)					
Total Expenditures				(\$17,536)	(\$20,028)	\$0	\$0	\$0	\$0	\$0
2005	Account Balance by Year			(\$404)	\$1,596	\$3,596	\$5,596	\$7,596	\$9,596	\$11,596

Notes

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

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

Project Definitions

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

1 This is a replacement of existing equipment

2 Purchased for town meetings

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

Acct No.	Item or Description	Year To Do	Est. Project Cost	Prior Bal. + FY 13 Act.	FY 14 Projection	FY 15 Bgt. Budget	----- Forward Planning Cycle -----			
							FY 16	FY 17	FY 18	FY 19
Project Funding										
2010	Municipal Buildings									
Carry-over funds: Completed Projects										
Carry-Over Funds allocated to projects										
1	Community Center	Open	2,500,000	1,245						
2	Storage Building Addition	FY13	25,000	11,413						
Funding From Impact Fees										
3	Emergency Generator	FY13	50,000	13,587	[Allocation of Carry-Over Funds]					
Budget Amendment 8/6/12										
4	Historic Methodist Church	FY14	25,000	50,000	[Transferred From Account 2025]					
5	Maintenance Building roof	FY15	14,000			14,000				
Use of Impact Fees										
Total Funding Allocations			\$2,614,000	\$76,245	\$25,000	\$14,000	\$0	\$0	\$0	\$0
Project Expenditures										
2010	Municipal Buildings			FY 13 Act.						
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)					
5	Maintenance Building roof	FY16				(14,000)				
Total Expenditures				(\$2,780)	(\$97,220)	(\$14,000)	\$0	\$0	\$0	\$0
2010	Account Balance by Year			\$73,465	\$1,245	\$1,245	\$1,245	\$1,245	\$1,245	\$1,245

Notes

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

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

Project Definitions

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

1 The Community Center is conceptual only at this point.

2 The addition will provide additional equipment storage.

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

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

5 Replacement of existing roof

THE TOWN OF POOLSVILLE

FY 2015 Budget

GENERAL FUND - CAPITAL PROJECTS

Adopted 5/19/2014

Printed: 20-May-14

Acct No.	Item or Description	Year To Do	Est. Project Cost	Prior Bal. + FY 13 Act.	FY 14 Projection	FY 15 Bgt. Budget	----- Forward Planning Cycle -----				
							FY 16	FY 17	FY 18	FY 19	
Project Funding											
2015	Parks & Streets Equipment				7,274		(7,000)				
Carry-over funds: Completed Projects											
Carry-Over Funds allocated to projects											
1	Accm.for Current and Future Equip Require.			15,680	15,000	10,000		10,000	15,000	15,000	
a	Replacement salt spreaders (3)	Open	8,000 EA.								
b	Lacrosse Goals Perkin's Park	FY13	4,000								
c	Solar Speed Sign	FY14	5,000								
d	Replacement Chain Saws	FY15	1,500								
2	15' Batwing Mower	FY13	50,000	50,000							
3	72" Mower	FY13	15,000	15,000							
					(305)	[Excess funds transferred into Carry-over funds]					
4	Ballfield dragger	FY13		16000							
					(5,641)	[Excess funds transferred into Carry-over funds]					
5	72" Mower/snow Blower	FY15	40,000		20,000	13,000					
						7,000	[Allocation of Carry-over Funds]				
6	72" Mower	FY18	15,000					7,500	7,500		
7	15' Batwing Mower	FY19	55,000					15,000	15,000	25,000	
8	72" Mower	FY20	15,000							7,500	
9	Holiday Lights	Open	20,000	15,847	20,000	10,000	10,000	10,000	10,000	10,000	
Total Funding Allocations			\$220,500	\$113,855	\$55,000	\$33,000	\$10,000	\$42,500	\$47,500	\$57,500	
Project Expenditures											
2015	Parks & Streets Equipment										
1	Accm.for Current and Future Equip Require.										
a	Replacement salt spreaders	Open		(7,000)	(8,000)			(8,000)	(8,000)		
b	Lacrosse Goals Perkin's Park	FY13		(1,982)							
c	Solar Speed Sign	FY14			(5,000)						
d	Replacement Chain Saws	FY15				(1,500)					
2	15' Batwing Mower	FY13		(49,995)							
3	72" Mower	FY13		(14,700)							
4	Ballfield dragger	FY13		(10,359)							
5	72" Mower/snow Blower	FY15				(40,000)					
6	72" Mower	FY18							(15,000)		
7	15' Batwing Mower	FY19								(55,000)	
8	72" Mower	FY20									
9	Holiday Lights	Open		(16,100)	(19,747)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	
Total Expenditures				(\$100,136)	(\$32,747)	(\$51,500)	(\$18,000)	(\$10,000)	(\$33,000)	(\$65,000)	
2015	Account Balance by Year			\$13,719	\$35,972	\$17,472	\$9,472	\$41,972	\$56,472	\$48,972	

Notes

Shading key in Table: FY 13 Completed/Closed Projects

Budgeting, Planned Expenditures for this Budget Year

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

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

Project was funded with excess funding from completed projects.

1a Replacement salt spreaders

1b New Equipment

1c New safety equipment

1d Replacement of existing equipment

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

3 The 72" mower will replace the 2003 Kubota ZD21

4 This equipment levels, grades and drags baseball fields

5 This multi purpose equipment replaces the 2002 Mower/Blower

6 This mower will replace the 2006 72" mower

7 This mower will replace the 2006 HR111 Jacobson

8 This mower will replace the 2008 72" mower

9 Light replacement/repair...no new additions

Mowers

1989 Kubota L2250 (field use)

2002 72" Mower/Blower

2006 HR111 Jacobson (mower)

2006 Kubota ZD21 (mower)

2008 Kubota ZD21 (mower)

2011 Kubota ZD21 (mower)

2013 Kubota ZD21 (mower)

2013 HR111 Jacobson (mower)

Heavy Equipment

2003 JCB Backhoe

2002 Skid Loader

2008 tractor w/mower boom

2008 Mule (multi-use)

THE TOWN OF POOLSVILLE

FY 2015 Budget

GENERAL FUND - CAPITAL PROJECTS

Adopted 5/19/2014

Printed: 20-May-14

Acct No.	Item or Description	Year To Do	Est. Project Cost	Prior Bal. + FY 13 Act.	FY 14 Projection	FY 15 Bgt. Budget	----- Forward Planning Cycle -----			
							FY 16	FY 17	FY 18	FY 19
Project Funding										
2020	Vehicles			18,187						
	Carry-over funds: Completed Projects									
	Carry-Over Funds allocated to projects				(10,000)	(8,000)				
1	1 Ton Truck w/plow, salt spreader	FY13	60,000	60,000 (4,820)	[Excess funds transferred into Carry-over funds]					
2	1-ton Flatbed truck	FY14	45,000	25,000	20,000					
3	3/4 Ton Pick-up truck	FY14	40,000	30,000	10,000	[Allocation of Carry-Over Funds]				
4	5 Ton Dump Truck	FY16	65,000		20,000	12,000	25,000			
						8,000	[Allocation of Carry-over Funds]			
5	1- Ton Utility Truck	FY18	55,000		15,000	5,000	10,000	10,000	15,000	
6	1- Ton Utility Truck	FY20	55,000					15,000	10,000	10,000
7	1-Ton Utility Truck	FY21	55,000					10,000	15,000	15,000
Total Funding Allocations			\$375,000	\$128,367	\$55,000	\$17,000	\$35,000	\$35,000	\$40,000	\$25,000
Project Expenditures										
2020	Vehicles			FY 13 Act.						
1	1 Ton Truck w/plow, salt spreader	FY13		(55,180)						
2	1-ton Flatbed truck	FY14			(45,000)					
3	3/4 Ton Pick-up truck	FY14			(40,000)					
4	5 Ton Dump Truck	FY16					(65,000)			
5	1- Ton Utility Truck	FY18							(55,000)	
6	1-Ton Utility Truck	FY20								
7	1-Ton Utility Truck	FY21								
Total Expenditures				(\$55,180)	(\$85,000)	\$0	(\$65,000)	\$0	(\$55,000)	\$0
2020	Account Balance by Year			\$73,187	\$43,187	\$60,187	\$30,187	\$65,187	\$50,187	\$75,187

Notes

Shading key in Table: FY 13 Completed/Closed Projects

Budgeting, Planned Expenditures for this Budget Year

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

The Town owns the following vehicles:

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

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

Trucks

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

THE TOWN OF POOLESVILLE

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GENERAL FUND - CAPITAL PROJECTS

Adopted 5/19/2014

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Acct No.	Item or Description	Year To Do	Est. Project Cost	Prior Bal. + FY 13 Act.	FY 14 Projection	FY 15 Bgt. Budget	----- Forward Planning Cycle -----				
							FY 16	FY 17	FY 18	FY 19	
Project Funding											
2025	Major Town Projects										
	Carry-over funds: Completed Projects			22,249	22,403						
	Carry-Over Funds allocated to projects			(20,180)		(15,000)	Transferred into Account # 2035				
1	Street Lighting Program	Open	93,000	51,191							
2	Fisher Ave Streetscape	Open	350,000	59,542	25,000				15,000	20,000	
	Winchester Proffer			50,000							
	Montgomery Heritage Grant			12,500	37,500						
3	St. Peter's Sidewalk	FY12	25,000	23,818							
4	W Willard Sidewalks	FY13	85,000	(2,010)							
	Transfer From Restricted Funds			20,180							
	Speed Camera Revenue			6,000							
				58,820							
5	Hunter's Run S/W Pgm	FY13	250,000	301,626	(22,403)						
	Speed Camera Revenue			68,120							
	Use of Unrestricted Reserves			100,000							
	Budget Amendment 8/6/12			120,000							
	Budget Amendment 8/6/12			(50,000)							
	Budget Amendment 11/13/12			(20,000)							
	Budget Amendment 11/13/12			(56,000)							
	Amendment FY14 Adoption			(60,000)							
	Amendment FY14 Adoption			(100,000)							
	Budget Amendment 2/19/13			(60,000)							
6	Fisher Ave Water Line Relocation	FY14			45,190						
	Budget Amendment 4/21/2014										
	Total Funding Allocations			\$803,000	\$525,856	\$107,690	(\$15,000)	\$0	\$0	\$15,000	\$20,000
Project Expenditures											
2025	Major Town Projects			FY 13 Act.							
1	Street Lighting Program	Open			(51,190)						
2	Fisher Ave Streetscape	Open		(28,242)	(156,300)						
3	St. Peter's Sidewalk	FY12		(21,808)							
4	W Willard Sidewalks	FY13		(12,725)	(72,275)						
5	Hunter's Run S/W Pgm	FY13		(2,923)	(218,420)						
6	Fisher Ave Water Line Relocation	FY14			(45,190)						
	Total Expenditures			(\$65,698)	(\$543,375)	\$0	\$0	\$0	\$0	\$0	
2025	Account Balance by Year			\$460,158	\$24,473	\$9,473	\$9,473	\$9,473	\$24,473	\$44,473	

Notes

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

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

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

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

THE TOWN OF POOLSVILLE

FY 2015 Budget

GENERAL FUND - CAPITAL PROJECTS

Adopted 5/19/2014

Printed: 20-May-14

Acct No.	Item or Description	Year To Do	Est. Project Cost	Prior Bal. + FY 13 Act.	FY 14 Projection	FY 15 Bgt. Budget	Forward Planning Cycle			
							FY 16	FY 17	FY 18	FY 19
Project Funding										
2035	Park Projects									
	Carry-over funds: Completed Projects			101,731	5,508					
	Carry-Over Funds allocated to projects			(107,000)						
1	Park Equipment Replacement	Open		2,191	20,000	20,000	20,000	20,000	20,000	20,000
	Parks & Playgrounds Grant			70,000						
				(71,507)	[Excess Funding Transferred into Carry-Over funds]					
2	Dr. Dillingham Park Development	Open							20,000	25,000
3	Bathroom Renovation	FY12	20,000	(3,585)	[Excess Funding Transferred into Carry-Over funds]					
	Transferred from Restricted Funds			13,684	(5,508)	[Excess Funding Transferred into Carry-Over funds]				
4	Brooks Park Grading	FY12	10,000	10,000						
				(7,536)	[Excess Funding Transferred into Carry-Over funds]					
5	Perkins Park Fence	FY12	22,000	15,000						
				(4,010)	[Excess Funding Transferred into Carry-Over funds]					
6	Dr. Dillingham Lighting	FY13	15,000	15,000						
				(4,441)	[Excess Funding Transferred into Carry-Over funds]					
7	Bodmer Park T-Ball	FY14	5,000		5,000					
8	Hoewing Park	FY15	51,500		4,500	10,000				
					37,000	[Allocation of Carry-over Funds]				
9	Steven's Park Tennis	FY16	70,000	10,000	10,000	25,000	25,000			
10	Lori Gore Park	FY16	60,000	Funded Through Park Equipment Replacement Funding Stream						
11	The following project is listed in the Master Plan Impact Fee Schedule and will be funded through impact fees.									
	Northern Quadrant Park	Open	1,700,000		30,000	25,000	15,000	25,000	35,000	
	Transferred From Acct# 2025 Use of Impact Fees				30,000	15,000				
					70,000	[Allocation of Carry-Over Funds]				
	Total Funding Allocations		\$1,953,500	\$146,528	\$99,500	\$110,000	\$60,000	\$45,000	\$75,000	\$45,000
Project Expenditures										
2035	Parks and Recreation			FY 13 Act.						
1	Park Equipment Replacement	Open		(684)						
2	Dr. Dillingham Park Development	Open								
3	Bathroom Renovation	FY12		(946)	(3,645)					
4	Brooks Park Grading	FY12		(2,465)						
5	Perkins Park Fence			(10,990)						
6	Dr. Dillingham Lighting	FY13		(10,559)						
7	Bodmer Park T-Ball	FY14			(5,000)					
8	Hoewing Park	FY15				(51,500)				
9	Steven's Park Tennis	FY16					(70,000)			
10	Lori Gore Park	FY16					(60,000)			
11	Northern Quadrant Park	Open			(130,000)	(55,000)			(75,000)	
	Total Expenditures			(\$25,644)	(\$138,645)	(\$106,500)	(\$130,000)	\$0	(\$75,000)	\$0
2035	Account Balance by Year			\$120,884	\$81,739	\$85,239	\$15,239	\$60,239	\$60,239	\$105,239

Notes

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

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

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

THE TOWN OF POOLESVILLE

FY 2015 Budget

GENERAL FUND - CAPITAL PROJECTS

Adopted 5/19/2014

Printed: 20-May-14

Acct No.	Item or Description	Year To Do	Est. Project Cost	Prior Bal. + FY 13 Act.	FY 14 Projection	FY 15 Bgt. Budget	Forward Planning Cycle			
							FY 16	FY 17	FY 18	FY 19
Project Funding										
2040	Major Street Repair Projects			433	65,798					
	Carry-over funds: Completed Projects				(45,190)	Transferred to Account # 2025				
	Carry-Over Funds allocated to projects									

1	Tom Fox Avenue	FY13	180,000	180,000						
2	Kohlhoss Road	FY13	160,000	160,000						
3	Cissel Manor Drive	FY13	100,000	100,000						
4	Westerly Avenue Patch	FY13	25,000	25,000						
					(65,798)	Excess Funding Transferred into Carry-over Funds				
5	Halmos Park Upper Lot	FY15	30,000		30,000					
6	Hoskinson (Bodmer to Tom Fox)	FY15	95,000		95,000					
7	Halmos Rd	FY15	35,000		35,000					
8	Hillard St (Phase I)	FY15	70,000		70,000					
9	Milford Mill Road	FY15	20,000		20,000					
10	Seymour Ct	FY15	20,000		20,000					
11	Hoskinson Ct	FY15	20,000		20,000					
12	Hackett Ct	FY15	27,000			27,000				
13	Billek Ct	FY15	27,000			27,000				
14	Westerly Pave	FY15	150,000			150,000				
15	Tom Fox Ct	FY17	30,000			30,000				
16	Haller Ave	FY17	30,000			30,000				
17	Haller Ct	FY17	18,000			18,000				
18	Hickman St	FY17	38,000				38,000			
19	Hickman Way	FY17	25,000				25,000			
20	Conlon Ct	FY17	18,000				18,000			
21	Gray Farm Ct	FY17	14,000				14,000			
22	Halmos Park Lower Lot	FY17	30,000				30,000			
23	McKernon Way	FY17	90,000				90,000			
24	Hillard Ct	FY17	18,000				18,000			
25	Shannon Way	FY17	20,000				20,000			
26	Dowden Circle	FY17	60,000					60,000		
27	Dowden Way	FY17	20,000					20,000		
28	Hempstone Ct	FY17	23,000					23,000		
29	Luhn St	FY17	35,000					35,000		
30	Gott St	FY17	22,000					22,000		
31	Soper St	FY17	55,000					55,000		
32	Whitaker Rd	FY17	35,000					35,000		
	Future Roads to be determined								285,000	285,000
	Total Funding Allocations		\$1,540,000	\$465,433	\$244,810	\$282,000	\$253,000	\$250,000	\$285,000	\$285,000
Project Expenditures										
2040	Major Street Repair Projects			FY 13 Act.						
1										
2	FY13 Paving Program	FY13		(7,312)	(391,890)					
3	FY 15 Paving Program	FY15				(494,000)				
4	FY17 Paving Program	FY17						(581,000)		
5	FY19 Paving Program	FY19								(570,000)
	Total Expenditures			(\$7,312)	(\$391,890)	(\$494,000)	\$0	(\$581,000)	\$0	(\$570,000)
2040	Account Balance by Year			\$458,121	\$311,041	\$99,041	\$352,041	\$21,041	\$306,041	\$21,041

Notes

Shading key in Table: FY 13 Completed/Closed Projects Budgeting, Planned Expenditures for this Budget Year
 The indicated funding balances for closed/completed projects are transferred to the Carry-Over Funds in the year following closure.

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

All Town roads were evaluated and prioritized in 2014. Estimates in the out years reflect a 3% annual increase each year.

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

THE TOWN OF POOLESVILLE

FY 2015 Budget

WATER and WASTEWATER FUND SUMMARY

Adopted 5/19/2014

Printed: 20-May-14

Ref. Page	Item or Description	Y/E 06/30/13 FY 13 Actual	Y/E 06/30/14 FY 14 Budget	Y/E 06/30/14 FY 14 Projection	Y/E 06/30/15 FY 2015 Budget
Water & Wastewater Operating Summary					
	W & WW Revenue	955,425	1,062,885	1,062,885	1,062,885
	Grant from General Funds	77,364	0	0	0
	W & WW Available Funding	1,032,788	1,062,885	1,062,885	1,062,885
Water & Wastewater Expenditures					
	For W&WW Capital Projects	0	0	0	0
	Operating Expenses	(1,032,788)	(1,060,631)	(1,050,631)	(1,047,448)
	Total: W & WW Expenditures	(\$1,032,788)	(\$1,060,631)	(\$1,050,631)	(\$1,047,448)
	Net Operating Balance	(\$0)	\$2,254	\$12,254	\$15,437
	Unrestricted Funds Carried Forward from Prior Year	77	(516)	77	12,331
	Closing Balance: Water/Wastewater Funds	\$77	\$1,738	\$12,331	\$27,768
Water & Wastewater Funds Capital Projects Summary					
	Funding Balance Carried Forward from Prior Year	\$1,073,116	\$315,627	\$448,071	\$248,377
	Funding from W & WW Revenues	0	0	0	0
	Funding Granted by Genl Funds	463,397	297,000	301,000	175,500
	Funding from Impact Fees	65,873	0	0	0
	Prior Balance - Impact Fees	0	0	0	0
	Transfers from Restricted Funds	62,622 **	0	0	0
	Internal transfers	22,000	30,000	30,000	0
	Funding from MD Grants, Others	0	0	70,000	0
	Available for Capital Projects	\$1,687,008	\$642,627	\$849,071	\$423,877
	Capital Projects Expenditures	(1,238,937)	(61,000)	(600,694)	(24,000)
	Closing Balance: Funding for Capital Projects	\$448,071	\$581,627	\$248,377	\$399,877

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 2015 Budget

WATER and WASTEWATER FUND REVENUE SUMMARY

Adopted 5/19/2014

Printed: 20-May-14

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

THE TOWN OF POOLESVILLE

FY 2015 Budget

WATER and WASTEWATER FUND EXPENSE SUMMARY

Adopted 5/19/2014

Printed: 20-May-14

Acct No.	Account Name	Y/E 06/30/13 FY 13 Actual	Y/E 06/30/14 FY 14 Budget	Y/E 06/30/14 FY 14 Projection	Y/E 06/30/15 FY 15 Budget
<u>Wastewater System</u>					
700	Wastewater Operations	394,323	369,500	359,500	354,500
750	Wastewater Administration	228,378	258,850	258,850	262,674
Sub-total: Wastewater System		622,700	628,350	618,350	617,174
<u>Water System</u>					
800	Water Operations	122,418	121,500	121,500	116,500
850	Water Administration	287,670	310,781	310,781	313,774
Sub-total: Water System		410,088	432,281	432,281	430,274
Sub-total: Water & Wastewater Operating Expenses		\$1,032,788	\$1,060,631	\$1,050,631	\$1,047,448
3000	Water & Wastewater Funding for Capital Projects	0	0	0	0
Sub-total: Water & Wastewater Capital Expenses		\$0	\$0	\$0	\$0
Total: Water & Wastewater Fund Expenses		\$1,032,788	\$1,060,631	\$1,050,631	\$1,047,448

Water and Wastewater Fund Analysis

Wastewater System	\$628,350	\$618,350	\$617,174
	59%	59%	59%
Water System	\$432,281	\$432,281	\$430,274
	41%	41%	41%

Notes

THE TOWN OF POOLESVILLE

FY 2015 Budget

WATER and WASTEWATER FUND EXPENSE DETAILS

Adopted 5/19/2014

Printed: 20-May-14

Acct No.	Account Name	Y/E 06/30/13 FY 13 Actual	Y/E 06/30/14 FY 14 Budget	Y/E 06/30/14 FY 14 Projection	Y/E 06/30/15 FY 15 Budget
700	Wastewater Operations				
701	Sludge Hauling	93,930	90,000	80,000	80,000
702	Outside Laboratory Services	47,663	33,000	33,000	43,000
703	Electricity	122,204	125,000	125,000	96,000
705	Chemicals	62,995	59,000	59,000	63,000
707	Building Maintenance	938	1,000	1,000	1,000
708	Laboratory Expenses	3,128	3,000	3,000	3,000
709	Small Tools	54	500	500	500
710	WWTP Repair & Maintenance	35,013	30,000	30,000	35,000
711	Ultra Violet Bulb Maintenance	0	8,000	8,000	8,000
712	Sewer Repair and Maintenance	28,397	20,000	20,000	25,000
Total:	Acct 700 Wastewater Operations	<u>\$394,323</u>	<u>\$369,500</u>	<u>\$359,500</u>	<u>\$354,500</u>
750	Wastewater Administration				
755	Alloc: Staff Salary Burden from GF755	198,523	223,433	223,433	225,599
757	Alloc: Admin Sal'y Burden from GF760	10,369	10,492	10,492	10,450
761	Personnel Uniforms and Training	4,377	6,150	6,150	6,850
763	Accounting Services	3,000	3,000	3,000	3,000
771	Office Supplies	1,050	1,075	1,075	1,075
773	Telephone	3,399	2,700	2,700	3,200
775	Property Insurance	6,191	10,000	10,000	10,000
781	Truck Insurance	318	500	500	500
783	Truck Operations	1,151	1,500	1,500	2,000
Total:	Acct 750 Wastewater Administration	<u>\$228,378</u>	<u>\$258,850</u>	<u>\$258,850</u>	<u>\$262,674</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, and sewerage pumping stations (6) are included in this account.
- 705 This account is for chemicals used in the treatment of the wastewater.
- 707 This account is for minor building maintenance.
- 708 This account covers in house lab testing supplies and minor test equipment.
- 709 This account covers small tools specific to wastewater system work.
- 710 This account covers parts and direct costs associated with maintaining the Wastewater Treatment Plant.
- 711 This account funds the annual replacement of the ultra violet disinfection lamps.
- 712 This account covers minor repairs and general maintenance of the sewer piping systems and various pump stations.
- 755 This account covers salaries for field staff.
- 757 This account pays for the portion attributed for office staff.
- 761 This account pays for employee uniforms, t-shirts, sweatshirts and safety boots.
- 763 This account pay a portion of the accounting fees.
- 765 This account pays for legal fees connected with the system.
- 771 This account pays for office supplies connected with the system.
- 773 This pays for phone bills connected with the system.
- 775 This account pays for wastewater properties, such as the plant and pump stations.
- 781 This account covers a proportionate share of the total cost.
- 783 This account pays a proportionate share of truck operations.

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

THE TOWN OF POOLESVILLE

FY 2015 Budget

WATER and WASTEWATER FUND EXPENSE DETAILS

Adopted 5/19/2014

Printed: 20-May-14

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

Account Descriptions

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

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

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

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

THE TOWN OF POOLSVILLE

FY 2015 Budget

WATER and WASTEWATER FUND - CAPITAL PROJECTS SUMMARY

Adopted 5/19/2014

Printed: 20-May-14

Acct No.	Item or Description	Year To Do	Est. Project Cost	Prior Bal. + FY 13 Act.	FY 14 Projection	FY 15 Bgt. Budget	----- Forward Planning Cycle -----			
							FY 16	FY 17	FY 18	FY 19
<u>Project Funding</u>										
3130	Water Collection & Distribution		3,955,000	941,182	196,000	118,000	168,000	171,000	106,000	126,000
3150	Wastewater Systems		420,000	329,190	90,000	15,000	15,000	15,000	17,000	5,000
3167	Small Water & Wastewater Equip.		250,100	119,391	65,000	42,500	47,500	35,000	35,000	35,000
3169	Inflow & Infiltration		0	297,152	50,000	0	0	50,000	40,000	90,000
3170	Gen'l. Infrastructure Programs		0	92	0	0	0	0	0	0
Total Funding Allocations			\$4,625,100	\$1,687,007	\$401,000	\$175,500	\$230,500	\$271,000	\$198,000	\$256,000
<u>Direct Funding</u>										
3130	Allocation of unrestricted funds			22,000	30,000					
3130	Impact Fees				70,000					
3150	Impact Fees									
3150	MD Grant									
3167	Allocation of unrestricted funds			62,622						
3169	Allocation of unrestricted funds									
	Impact Fees			65,873						
Sub-total: Direct Funding				\$150,495	\$100,000	\$0	\$0	\$0	\$0	\$0
3000	Funding by Gen'l Fund Grant [Total less Direct Funding]			\$1,536,512	\$301,000	\$175,500	\$230,500	\$271,000	\$198,000	\$256,000
<u>Project Expenditures</u>										
				FY 13 Act.						
3130	Water Collection & Distribution			(912,922)	(51,932)	(18,000)	(145,000)	0	(3,000)	0
3150	Wastewater Systems			(65,707)	(340,117)	0	0	0	0	0
3167	Small Water & Wastewater Equip.			(125,833)	(11,500)	(6,000)	(75,000)	0	0	0
3169	Inflow & Infiltration			(134,475)	(197,145)	0	0	0	0	0
3170	Gen'l. Infrastructure Programs			0	0	0	0	0	0	0
Total Expenditures				(\$1,238,937)	(\$600,694)	(\$24,000)	(\$220,000)	\$0	(\$3,000)	\$0
<u>Account Balance by Year</u>										
3130	Water Collection & Distribution			28,260	172,328	272,328	295,328	466,328	569,328	695,328
3150	Wastewater Systems			263,483	13,366	28,366	43,366	58,366	75,366	80,366
3167	Small Water & Wastewater Equip.			(6,442)	47,058	83,558	56,058	91,058	126,058	161,058
3169	Inflow & Infiltration			162,677	15,532	15,532	15,532	65,532	105,532	195,532
3170	Gen'l. Infrastructure Programs			92	92	92	92	92	92	92
Available For Capital Projects				\$448,070	\$248,376	\$399,876	\$410,376	\$681,376	\$876,376	\$1,132,376

Notes

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

THE TOWN OF POOLESVILLE

FY 2015 Budget

WATER & WASTEWATER FUND - CAPITAL PROJECTS

Adopted 5/19/2014

Printed: 20-May-14

Acct No.	Item or Description	Year To Do	Est. Project Cost	Prior Bal. + FY 13 Act.	FY 14 Projection	FY 15 Bgt. Budget	----- Forward Planning Cycle -----				
							FY 16	FY 17	FY 18	FY 19	
Project Funding											
3130	Water Collection & Distribution				1,805	4,525					
	Carry-over funds: Completed Projects					(6,000)					
	Carry-Over Funds allocated to projects										
1	Wells 7,9 &10 Alpha Treatment		850,000	191,721	(4,525)	[Transferred into Carry-over Funds]					
	Land Acquisition/Settlement		650,000	22,000		[Allocation of Unrestricted Funds]					
				547,229							
				100,000		[Transferred From Account 2025]					
2	Westerly Valve Repl	open		17,423	30,000						
3	Well Implementation	Annl.		4,742	1,000						
4	Well 11 (Rabanales)	Open	620,000			70,000	120,000	130,000	65,000	75,000	
	Huron Payment										
5	Alpha Media	Open		1,000	1,000	1,000	1,000	1,000	1,000	1,000	
6	Fisher Ave Valve Repl.	FY13									
	Budget Amendment 11/13/12										
				56,000		[Transferred From Account 2025]					
				(738)		[Excess Funding Transferred into Carry-Over Funds]					
7	Repaint Intr. of 500K Gal. Tank	FY16	130,000		50,000	25,000	25,000				
					30,000	[Transferred From Unrestricted Reserves]					
8	Well Component Rehab. 2,3 &5	FY16	30,000		6,000	[Allocation of Carry-over Funds]					
					4,000	12,000	12,000				
9	Repaint Ext. 500K Gal. Tank	FY20	350,000		10,000	10,000	10,000	40,000	40,000	50,000	
The following projects are listed in the Master Plan Impact Fee Schedule and will be funded through impact fees.											
10	Well 14 (Westerly/Jamison)	Open	525,000								
11	Well 15 (Cattail/Jamison)	Open	800,000								
Total Funding Allocations			\$3,955,000	\$941,182	\$196,000	\$118,000	\$168,000	\$171,000	\$106,000	\$126,000	
Project Expenditures											
3130	Water Collection & Distribution			FY 13 Act.							
1	Wells 7,9 &10 Alpha Treatment	FY07		(856,426)							
2	Westerly Valve Repl	Open			(47,423)						
3	Well Implementation	Annl.		(1,234)	(4,509)						
4	Well 11 (Rabanales)	FY15									
5	Alpha Media	Open				(3,000)			(3,000)		
6	Fisher Ave Valve Repl.	FY13		(55,262)							
7	Repaint Intr. 500K Tank	FY16					(130,000)				
8	Well Component Rehab. 2,3 &5	FY16				(15,000)	(15,000)				
9	Repaint Ext. 500K Gal. Tank	FY20									
10	Well 14 (Westerly/Jamison)	Open									
11	Well 15 (Cattail/Jamison)	Open									
Total Expenditures				(\$912,922)	(\$51,932)	(\$18,000)	(\$145,000)	\$0	(\$3,000)	\$0	
3130	Account Balance by Year			\$28,260	\$172,328	\$272,328	\$295,328	\$466,328	\$569,328	\$695,328	

Notes

Shading key in Table: FY 13 Completed/Closed Projects

Budgeting, Planned Expenditures for this Budget Year

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

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

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

THE TOWN OF POOLESVILLE

FY 2015 Budget

WATER & WASTEWATER FUND - CAPITAL PROJECTS

Adopted 5/19/2014

Printed: 20-May-14

Acct No.	Item or Description	Year To Do	Est. Project Cost	Prior Bal. + FY 13 Act.	FY 14 Projection	FY 15 Bgt. Budget	----- Forward Planning Cycle -----			
							FY 16	FY 17	FY 18	FY 19
<u>Project Funding</u>										
3150	Wastewater Systems									
	Carry-over funds: Completed Projects			24,659	11,034					
	Carry-Over Funds allocated to projects			(16,327) (6,000)	(13,000)					
										[Transferred To Account 3167]
1	Upgrade Pump Sta. Components	FY11	15,000	9,335						
2	Belt Press	FY12	300,000	4,395 300,000						
3	Filter Valve Replacement	FY12		1,196						
4	Spare Pump Station Motor/pump	FY13		11,932						
5	U.V. System Rebuild	FY18	55,000							
6	Sewer Jet	FY25	50,000						12,000	5,000
									5,000	5,000
	Total Funding Allocations		\$420,000	\$329,190	\$90,000	\$15,000	\$15,000	\$15,000	\$17,000	\$5,000
<u>Project Expenditures</u>										
3150	Wastewater Systems			FY 13 Act.						
1	Upgrade Pump Sta. Components	FY11		(13,730)						
2	Belt Press	FY13		(38,849)	(340,117)					
3	Filter Valve Replacement	FY12		(1,196)						
4	Spare Pump Station Motor/pump	FY13		(11,932)						
5	U.V. System Rebuild	FY18							(55,000)	
6	Sewer Jet	FY25								
	Total Expenditures			(\$65,707)	(\$340,117)	\$0	\$0	\$0	\$0	\$0
3150	Account Balance by Year			\$263,483	\$13,366	\$28,366	\$43,366	\$58,366	\$75,366	\$80,366

Notes

Shading key in Table: FY 13 Completed/Closed Projects

Budgeting, Planned Expenditures for this Budget Year

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

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

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

THE TOWN OF POOLESVILLE

FY 2015 Budget

WATER & WASTEWATER FUND - CAPITAL PROJECTS

Adopted 5/19/2014

Printed: 20-May-14

Acct No.	Item or Description	Year To Do	Est. Project Cost	Prior Bal. + FY 13 Act.	FY 14 Projection	FY 15 Bgt. Budget	----- Forward Planning Cycle -----			
							FY 16	FY 17	FY 18	FY 19
Project Funding										
3167	Small Water & Wastewater Equip.			11,091						
	Carry-over funds: Completed Projects			(10,700)						
1	Future W&S Equipment Needs	Open		19,120	20,000	5,000	10,000	20,000	20,000	20,000
a	CL2 Regulator	FY12	4,600							
b	Portable Generator	FY13	2,000							
c	Koteen Pumps	FY13	28,000	10,700	[Allocated From Carry-over Funds]					
d	16" Cutoff Saw	FY14	1,500							
e	Leak Detector	FY14	4,500							
f	Pipe Locator	FY14	3,500							
g	Push Sewer Camera	FY15	6,000							
2	Water Meter Replacement	Annl.	105,000	10,495	15,000	15,000	15,000	15,000	15,000	15,000
3	Emergency Generator	FY13	20,000	20,000	[Transferred From Account 2025]					
	Budget Amendment 8/6/12			(3,937)	[Transferred into Carry-Over Funds]					
4	Water Communication System	FY16	75,000		30,000	22,500	22,500			
5	Water Tower Emergency Repair	FY13		62,622	[Allocated From Unrestricted Reserves]					
	Total Funding Allocations		\$250,100	\$119,391	\$65,000	\$42,500	\$47,500	\$35,000	\$35,000	\$35,000
Project Expenditures										
3167	Other Water & Wastewater Equip.			FY 13 Act.						
1	Future W&S Equipment Needs									
a	CL2 Regulator			(2,200)						
b	Portable Generator				(2,000)					
c	Koteen Pumps			(27,986)						
d	Cutoff Saw				(1,500)					
e	Leak Detector				(4,500)					
f	Pipe Locator				(3,500)					
g	Push Sewer Camera					(6,000)				
2	Water Meter Replacement	Annl.		(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			(\$125,833)	(\$11,500)	(\$6,000)	(\$75,000)	\$0	\$0	\$0
3167	Account Balance by Year			(\$6,442)	\$47,058	\$83,558	\$56,058	\$91,058	\$126,058	\$161,058

Notes

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

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

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

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

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

THE TOWN OF POOLESVILLE

FY 2015 Budget

WATER & WASTEWATER FUND - CAPITAL PROJECTS

Adopted 5/19/2014

Printed: 20-May-14

Acct No.	Item or Description	Year To Do	Est. Project Cost	Prior Bal. + FY 13 Act.	FY 14 Projection	FY 15 Bgt. Budget	----- Forward Planning Cycle -----				
							FY 16	FY 17	FY 18	FY 19	
<u>Project Funding</u>											
3169	Inflow & Infiltration			1,546							
				Carry-over funds: Completed Projects							
				Carry-Over Funds allocated to projects							
1	On-going I & I Reduction Pgm.	Annl.	Open	99,733	20,000			50,000	40,000	90,000	
2	Fisher Avenue	FY13		70,000	30,000						
				Use of Impact Fees							
3	Westerly Inflow & Infiltration	FY13		60,000	[Transferred From Account 2025]						
Total Funding Allocations				\$0	\$297,152	\$50,000	\$0	\$0	\$50,000	\$40,000	\$90,000
<u>Project Expenditures</u>											
3169	Inflow & Infiltration			<u>FY 13 Act.</u>							
1	On-going I & I Reduction Pgm.	Annl.		(17,740)							
	Wesmond Cleanouts			(88,007)							
2	Fisher Avenue	FY13		(7,481)	(158,392)						
3	Westerly Inflow & Infiltration	FY13		(21,247)	(38,753)						
Total Expenditures				(\$134,475)	(\$197,145)	\$0	\$0	\$0	\$0	\$0	
3169	Account Balance by Year			\$162,677	\$15,532	\$15,532	\$15,532	\$65,532	\$105,532	\$195,532	

Notes

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

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

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

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

Acct No.	Item or Description	Year To Do	Est. Project Cost	Prior Bal. + FY 13 Act.	FY 14 Projection	FY 15 Bgt. Budget	----- Forward Planning Cycle -----			
							FY 16	FY 17	FY 18	FY 19
<u>Project Funding</u>										
3170	Gen'l. Infrastructure Programs			92						
				Carry-over funds: Completed Projects						
				Carry-Over Funds allocated to projects						
1	Water/Sewer Extensions	open								
Total Funding Allocations				\$0	\$92	\$0	\$0	\$0	\$0	\$0
<u>Project Expenditures</u>										
3170	Gen'l. Infrastructure Programs			<u>FY 13 Act.</u>						
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 13 Completed/Closed Projects **Budgeting, Planned Expenditures for this Budget Year**

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

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

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

THE TOWN OF POOLESVILLE

FY 2015 Budget

TOWN STATISTICS

Adopted 5/19/2014

Printed: 20-May-14

Note No.	Item or Description	Fiscal Year 2009	Fiscal Year 2010	Fiscal Year 2011	Fiscal Year 2012	Fiscal Year 2013	Fiscal Year 2014	Fiscal Year 2015
[1]	Population							
	As Previously Reported	5,183	4,883	5,020	5,134	5,261		
	Housing							
	Single Family	1,302	1,312	1,355	1,391	1,431		
	Town Houses	336	336	336	336	336	336	
	Total Family Dwellings	1,638	1,648	1,691	1,727	1,767	336	0
	Other	56	56	56	56	56	56	
[2]	Net Assessable Base							
	As Reported	654,224,300	711,531,977	669,438,357	685,977,580	688,453,667	662,170,967	671,332,584
[2]	Tax Rate							
	As Adopted	\$0.16	\$0.15	\$0.16	\$0.16	\$0.16	\$0.17	\$0.17
[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	1,868,988	1,806,135	2,061,520
	Funding: Capital Projects	935,500	726,735	646,642	433,353	372,913	521,500	414,000
	Funding: Water/Wastewater Projects	240,000	130,000	335,000	270,000	463,397	301,000	175,500
	Total Budget (General Funds)	2,971,481	2,828,913	2,730,325	2,297,726	2,705,298	2,628,635	2,651,020
	Budgeted Cash Reserve	1,338,015	1,142,631	1,161,107	960,536	892,192	764,000	816,798
	Actual Close-Out Cash Reserve	1,140,836	1,701,621	980,505	1,328,507	798,239	816,375	
							[Projected]	
	Water and Wastewater Fund Budget							
	Operating Expenses	844,033	921,484	958,816	964,430	1,032,788	1,050,631	1,047,448
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	13	14	14
	Area (acres)	56	56	56	56	60	65	65
	Number of:							
	Tennis Courts	4	4	4	4	4	4	4
	Basketball Courts	3	3	3	3	3	3	3
	Baseball Fields	4	4	4	4	4	4	4
	Soccer Fields	4	4	4	4	5	6	6
	Tot Lots	6	6	6	6	7	7	7
	Miles of Town Roads	16.31	16.31	16.31	16.31	16.31	18.00	18.00
	Number of Municipal Water Wells	9	9	11	11	11	11	11
	Avg. Water Production (Gal/Day)							
	Calander year	428,246	409,000	385,000	437,670	468,393		
	Avg - WWTP (Gal/Day)							
	Calander year	678,524	621,586	755,000	513,391	670,530		
	Number of Town Employees							
	Full Time	14	14	14	14	16	16	16
	Part Time	0	0	0	1	0	0	0
	Summer Help				1	2	2	2

Notes

- [1] The 2010 Census reported a population of 4,883 and an average of 3.18 persons per household. Housing numbers are actual.
- [2] All Budget figures exclude special revenues such as Impact Fees or dedicated Grants.

THE TOWN OF POOLSVILLE

FY 2015 Budget

POOLSVILLE EMPLOYEE SALARY STRUCTURE

Adopted 5/19/2014

Printed: 20-May-14

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

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

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

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

<u>Salary Grade</u>	<u>FY 14 Budget Minimum Level</u>	<u>FY 14 Budget Maximum Level</u>	<u>FY 2015 Budget Minimum Level</u>	<u>FY 2015 Budget Maximum Level</u>
1				
2	25,130	32,798	25,507	33,290
3				
4	28,669	[n/a]	29,099	[n/a]
5	30,531	46,019	30,989	46,709
6	32,020	48,314	32,500	49,039
7				
8	35,222	53,144	35,750	53,941
9	38,443	59,143	39,020	60,030
10	42,287	65,568	42,921	66,552
11	44,401	68,846	45,067	69,879
12				
13				
14	53,282	82,306	54,081	83,541
15				
16	55,945	86,421	56,784	87,717
17				
18				
19				
20	81,360	106,785	82,580	108,387

Maximum 0.015 increase based upon performance

Notes

THE TOWN OF POOLSVILLE

FY 2015 Budget

MUNICIPAL ORGANIZATION CHART

Adopted 5/19/2014

Printed: 20-May-14

